

1. Number 26
2. Date of repair 15.5.37
3. Initials of Referee

M.R.O. 1-80,000-16-10-38.

MADRAS RECORD OFFICE.

Government of Madras.

Public

DEPARTMENT.

G.O. No.

1477

Press
Mis.

Dated

29-9-

19 1871

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,
29th September 1871.*

No. 132. Read the following letter from the President of the Municipal Commission, Trichinopoly, to the Chief Secretary to Government, Fort St. George, dated Trichinopoly, — September 1871, No. 68:—

I have the honour to forward, for the consideration and orders of Government, copies of the correspondence marginally noted, that has recently passed between this office and Dr. Johnston, Deputy Inspector-General, Medical Department. The Municipal Commissioners called on Dr. Johnston to furnish a return of all Clerks on his establishment, drawing Rupees 30 and upwards a month, in view to their being taxed under Act III. of 1871. Dr. Johnston then replied that the Clerks on his establishment were not Government servants, and were, therefore, not liable to taxation. The Commissioners pointed out that those Clerks were drawing Government pay, and as such must be taxed under Class 8, Schedule B, Act III. of 1871.

2. Dr. Johnston continues to adhere to his former opinion, and declines to include them in his return to this office. The question now arises whether or not such officials are liable to taxation, and the Commissioners are clearly of opinion that they are liable; they are drawing Government money, and, in return, doing work on behalf of Government, and the mere fact that their pay is disbursed to them through the Deputy Inspector-General cannot remove them from the category of persons holding civil appointments under Government.

No. 133. ORDER THEREON, 29th September 1871, No. 1477.

The Government cannot give an authoritative decision on the legal question raised, but have no hesitation in expressing their opinion that the Clerks in question are not Government servants. They are not borne on sanctioned establishments and are ineligible to pension. Their entertainment is optional with the heads of offices to whom the lump allowances are made.

2. The attention of the President of the Municipal Commission is called to the Notification re-published under date the 25th May 1869, regarding the mode of submitting questions for the orders of Government.
(True Extract.)

Captain, R. E.,
Under Secretary, P. W. D.,
for Chief Secretary.

To the President of the Municipal Commission, Trichinopoly.
,, Inspector-General, Indian Medical Department.

Exd. J. Wright.

Vol. of 1871

PUBLIC.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Trichinopoly,
&c., &c., &c.

Dated September, 20th.

Recd.

Emd.

G. O., 29th September 1871, No. 1477.

SEPTEMBER.
Nos. 132-133.

Declaring the employes of the office of Deputy
Inspector-General, Indian Medical Department,
residing at Trichinopoly, not to be Government

205
From
16th August 1871
Major W. M. Williams
Vice President
Municipal Commission
Friedenopol
The Sp. Dept. General
In. Ad. Department S. D.
Friedenopol

Sir
In order to enable the Commission
to make a proper assessment under the
Act of 1871 with regards to employees, I have
the honor to request you to furnish
me a list of all those under your
getting a monthly salary of Rs 20 and
upwards in the unincorporated town.

I have the honor to be
Yours most obedt. servant
Signed W. Williams
Vice President

Free copy.

W. Chittin
President

Office Dy. Insp. General M.D.S.M.
Tientsin 17 Aug. 1871.

No. 3205

To

The Vice President
Municipal Commission
Tientsin

Sir

In reply to your letter No. 205
of 16 inst. I have the honor to state
that employees of this office are
not Government servants, and
consequently not liable to be arrested
under Act III of 1871—

I have the honor to be

Sir

Your Obedt. Servant

W. Johnston M. D.
Dy. Inspector General
M.D.S.M.

True copy

W. Johnston

President

14 Feb. 1906/19

213.

From

To.

Li.

214. August 1871.

The Vice President

Municipal Commission

Trichinopoly

The Deputy Quarter General

Medical Department

Trichinopoly

With reference to your letter no 3305 dated 17th August 1871. I have the honor to inform you that any person under the designation of employed drawing 30 Rupees per mensem & upwards whether in Government service or not is liable for taxation under Schedule D of Act III of 1871 except Military officers getting monthly salary less than 1 Rupee.

I have the honor to be

Your Most obed^t servant
Signed W. Williams
Vice President

True copy,

W. Chittinil

President

See Vol 1987/1988

Office of Dy. Inspector General
Trichuopoly 29th Aug. 1871.

From W Johnston Esquire M.D.
Dy. Inspector General S.M. Deptt.
Southern District Malabar & Canara
To Major W.W. Williams
Vice President

Municipal Commission Trichuopoly

Sir
With reference to your letter No 213
of the 21st Inst., I have the honor to request
You will have the kindness to indicate
under what class of Schedule B of Act
III of 1871 the Employes of this Office who
are not Government servants are ran-
ked so as to bring them under the opera-
tion of the same Act for taxing Arts,
Professions, Trades and Callings.

I have the honor to be
Sir,

Yours Most Obedt Servant
Signed W Johnston M.D.
Dy. Inspr. General
S.M. Deptt.
S.D. M. & Canara

True copy.

W Johnston
President

In Feb 1906/1907

Sept 19 1871

10th September 1871
To
The Vice President
Municipal Commission
Trichopoly
The Dy. Insp. General
Det. Med. Dept. S. D.
Trichopoly

Sir,

With reference to your
letter No 3513 dated 29th August 1871
I have the honor to enclose an
extract from the Proceedings of
the Municipal Commission
of the 5th Instant.

I have the honor to be

Your most obedt. servant

Signed W. Mulla
Vice President

True copy.

Chelind

President

No 3659

Office of Dy. Insp^r General M.D. S.M.
Trichopoly 8th September 1871.

From. W Johnston Esquire M.D.
Dy. Inspector General,
Indian Medical Department,
S. D. Malabar (Canton)

To. Major W. W. Williams
Vice President
Municipal Commission
Trichopoly

Sir

In reply to your communication
No 287 of the 6th Inst^t, relative to the
Members of my Office Establishment,
in respect of their being amenable
to, and coming under the provisions
of class 8, section B. of Act III of
1871, I have the honor to observe,
that, these persons do not hold
their appointments under Government
are not Government servants,
but are simply employed and paid
by me, from the allowance sanc-
tioned by Government, as "a Govt.
in aid for clinical duties".

* Vide decision
of the Govt. of
India in pub.
of Arch. Military
Dept. No 3400
of 12th Sept 1868.

I have the honor to be
Sir

Yours most obed^t servant
Signed W. Johnston M.D.
Dy. Inspector General,
Indian Med^l Dept^t,
S. D. Malabar

True copy.

to Mr. Williams

President

8. Feb 1908/11

12th September 1911

No 247

Memorandum
Your letter No. 3659.

15

It is the honor to inform that if
the Clerks in question, receive Govern-
ment money, they will be taxed
under Schedule B. of Act III of 1871
provided their pay is not less than
30 Rupees per Mensem.

(Signed) W. Williams
Vice President

To.

The Deputy Inspector General
Ind. Div. Department
Trichinopoly

True copy

W. Chittenden
President

1871.
From The Dy. Inspector General
Indian Medical Department
Southern District & Malabar & Canara
To The President of the
Municipal Commission
Trichuropoly.

No. 3442.—
Dated 13th September. 1871.
Received.

Reference
Docket memorandum No 247 of
yesterday's date from the Vice President
Subject

The undersigned fails to discover, under
the Schedule to which he has been re-
ferred, of Act III of 1871, the ruling
which could bring the Clerks employed
in his office within the operation
of the Act, subjecting to taxation.
He, therefore, declines to return
the said Clerks in the statement
called for.—

Signed W. Johnston M. D.
Dy. Inspector General
Indian Medical Department
Southern D. & Malabar & Canara

True copy.

to Exhibit
President

to Exhibit
to Exhibit

No 68.

Municipal Commissioners Office
Trichinopoly. September 1891.

From

W. S. Whiteside Esquire.

President Muni. Comm.

Trichinopoly

To

The Chief Secretary

to Government

Fort Saint George.

Sir,

I have the honor to forward
for the consideration, and orders of
Government, copies of the correspondence
marginally noted, that has recently
passed between this office, and
Doctor Johnston of the Inspector General
Medical Department. The Municipal
Commissioners called on Dr. Johnston
to furnish a return of all Clerks on
his Establishment, drawing Rupees
upwards of a month, in view to their
being taxed under Act III of 1891.
Dr. Johnston then replied that the
Clerks on his Establishment were
not Government servants and were
therefore not liable to taxation. The

Dr. Johnston's letter dated 16th August 1891. No. 200.
By Mr. Whiteside
17th Sept. 1891
18th Sept. 1891
19th Sept. 1891
20th Sept. 1891
21st Sept. 1891
22nd Sept. 1891
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24th Sept. 1891
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28th Dec. 1891
29th Dec. 1891
30th Dec. 1891
31st Dec. 1891

Ms. 729 of 1891

Trichinopoly

Commissioners pointed out that those Clerks were drawing Government pay and as such must be taxed under Class VIII Schedule B Act III of 1871.

2. Doctor Johnston continues to adhere to his former opinion, and declines to include them in his Return to this Office. The question now arises whether or not such officials are liable to taxation, and the Commissioners are clearly of opinion that they are liable; they are drawing Government money, and, in return, doing work on behalf of Government, and the mere fact that their pay is disbursed to them through the Deputy Inspector General, cannot remove them from the category of persons holding civil appointments under Government.

I have the honor to be
Sir

Your most Obedient Servant.

W. Phillips
President

Public Affairs

From

Office of the
Municipal Commission

Exhibition

to the City of
Buenos Aires

of the City of Buenos Aires

Dated 15th July 1871. No. 68

Received. 16th July 1871.

Enclosure. 8. No 1985.

of the Commission of the
Deputy Mayor of Buenos Aires
and all other persons and
officials are held to be
under the Act of 1871.

1871-1873

With an annex.

Don't forget

The City of Buenos Aires
No. 1985
5-52-80

Copy

The Govt. cannot give an authoritative decision on the question raised, but have no objection to supplying the opinion that the clerks in question are not for the want, they are not born in the country. This is a fact and is not subject to discussion. The Commission is of the opinion with the majority of officers to whom the Commission is made. The attention of the President of the Municipal Commission is called to the fact that the Commission is under date No 15 May 1869, regarding the matter of admitting foreigners in the order of the Govt. No 1477.

Govt. of 1871 Madras.

Public

The Pres. Genl. Commr.
Trichinopoly

Dated Sept. 29.

Recd

Encl.

G. O. 29 Sept. 1871, No. 471

Nos. 132. 133.

Declaring the employees
of the ~~of~~ office of D. G.
Sup. Genl. Comr. Sept. re.
siding at Trichinopoly
not to be Govt. servants.