

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1798	Press Mis.
95-96	
Dated	5 — 10 — 1860 .

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
5th October 1860.*

No. 95. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 15th September 1860, No. 9,510.

Read the following :—
Extract from the Proceedings of Government, in the Home Department, (Revenue) No. 1,988, dated 11th September 1860.

Read extract from Military Department, No. 827, dated 22nd ultimo, sending letter from the Accountant General, on the subject of assessing the Income Tax on Military salaries paid before audit.

Read letter addressed to the Secretary to Government, North Western Provinces, and other authorities, dated the 5th instant, regarding the appointment of certain officers to be special Assessors for the above purpose.

Read an opinion furnished demi-officially on the 7th instant by the Advocate General, as to the most convenient mode of appointing generally officers to be special Assessors, who are authorized to pay salaries without audit.

Ordered, that the above papers be transferred, in original, to the Financial Department, for the issue of such further orders to the local* Governments, with reference to the abovementioned opinion, as may be necessary.

EXTRACT from the Proceedings of His Excellency the Governor General of India in Council, in the Military Department, No. 827, dated 22nd August 1860.

From the Honorable E. DRUMMOND, Accountant General to the Government of India, to Major General Sir R. J. H. BIRCH, K.C.B., Secretary to the Government of India, in the Military Department, No. 1,307 a, dated Fort William, 4th August 1860 :—

SIR,

I have the honor to bring to the notice of Government, that the assessment under Act XXXII of 1860 on salaries paid before audit, is apparently required to be made at the time of payment. This will include the greater part of the payments subject to the Income Tax made by the Military Pay Masters and Deputy Pay Masters, and I accordingly beg to suggest that these Officers should be constituted Assessors for this purpose, under the power vested in the Government by Section 31 of the Act.

2. I further beg to recommend that a copy of the *Calcutta Government Gazette* be furnished

* *Pay Master, Queen's Troops and Presidency.*

Deputy Pay Master, Benares.

Ditto. Cawnpore.

Ditto. Meerut.

Ditto. Sirhind.

Ditto. Punjab.

Ditto. Gwalior.

Ditto. Rawul Pindee.

Ditto. Lucknow.

Pension Pay Master, Benares, Dinapore and Monghyr.

Ditto. Meerut and Haupper.

Ditto. Barrackpore and Chittagong.

Ditto. Oude and Cawnpore.

† *Military Department, No. 352, dated 8th June 1860.*

in future to the officers named in the margin,* as it appears indispensable that they should receive early intimation of any published orders or notification of Government on this subject. A further necessity for the supply of the *Gazette* to these officers seems to arise from the recent rules† for the better regulation of the system of record and correspondence, in which it is intimated (para. 17) "that orders once gazetted by a Civil department will not be gazetted again by the Military Department."

*Proceedings of the Madras Government, Revenue Department,
5th October 1860.*

Ordered, that a copy of the foregoing be forwarded to the Financial Department, for the issue of the necessary orders, with an intimation that the proposal of the Accountant General respecting the appointment of Pay Masters to be Assessors, is approved of by Government in this Department, and that the *Calcutta Gazette* will be furnished to those officers.

No. 7,764.

FINANCIAL DEPARTMENT, FORT WILLIAM, 29TH AUGUST 1860.
Forwarded to the Home Department, for disposal.

From W. GREY, Esq., Secretary to the Government of India, Home Department, to
No. ——— dated Fort William, 5th September 1860.

SIR,

1. In order to conform closely to the provisions of the Income Tax Act in regard to the duties under Schedule 4, it is necessary (Section 100, Rule 11) that the duty should be assessed before it is stopped out of the salary of any public servant, and in respect of Military salaries beyond the Presidency Circle, some difficulty has seemed to arise in consequence of the terms of Section 28 of the Act by which the auditing officers are appointed to be the Assessors of such salaries. The Section, however, refers in its terms only to salaries which are payable from the public revenue upon the audit of the officers referred to, and as the pay of Military officers beyond the Presidency Circle is in practice payable without such audit, there are in point of fact no Assessors appointed by the Act for assessing the pay of such Military officers.

2. Under these circumstances, I am directed to request that under the authority vested in the local Government by Section 31 of the Act, you will proceed to appoint the officers, named in the margin, to be special Assessors for the purpose of assessing the duties chargeable under Schedule 4 of the Act in respect of any pay, salaries or allowances due to any officer or person in Her Majesty's Army, or in Her Majesty's Indian Military Forces, or in the Military employment of Government, or serving in any Military Department, and payable from the public revenue without previous audit.

3. A separate communication will be made from the Military Department to the officers in question on the subject of this letter.

OPINION of W. RITCHIE, Esquire, Advocate General, Fort William, dated 7th September 1860.

I think the best course will be for each Executive Government to appoint the officers named in the list (within the jurisdiction of such Governments) by their official title special Assessors, in the terms of the separate paper sent herewith, provided it be clear that the list comprehends all officers authorized to pay Military salaries without previous audit. It will not be necessary to appoint these officers personally, or to make any new orders upon any change by death, removal or otherwise, in the officers holding the appointments in question. If there be any doubt as to the list comprising all officers authorized to disburse pay before audit within the jurisdiction of the Executive Governments making the order, it will be well to add to the enumeration of the officers in the order the words "and all other officers within the Lieutenant Governorship or province rendering accounts and authorized to issue pay or allowance, without the previous audit of any auditing officer."

I prefer the enumeration of the authorities in the list to the more general form suggested by Drummond.

I think that under the combined operation of Section 31 of the Income Tax Act, and the amendment Act XXXIX of 1860, the Supreme Government, or the Governments from which the Resident or Chief British authority receives his orders, and under which he is immediately placed, may appoint a Pay Master at Gwalior, or at foreign territory in alliance

in alliance with Her Majesty, a special Assessor for the purpose of assessing Military officers in respect of salaries payable in such State without previous audit.

"Special Assessors for the purpose of assessing the duties mentioned in Schedule 4 of Act 32 of 1860, in respect of all pay, salaries and allowances, payable by any person in the Military employment of the Government, or serving in any Military department, and payable from the public revenue by such officers respectively without the previous audit of

Division Pay Masters.

Presidency Pay Master.	Deputy Pay Master, Rawul Pindee.
Pay Master, Queen's Troops.	Ditto, Lucknow.
Deputy Pay Master, Benares.	Ditto, Cawnpore.
Ditto, Gwalior.	Officer in charge, Military Treasury Chest, Nowgong.
Ditto, Meerut.	
Ditto, Meer Meer (Lahore.)	
Ditto, Sirhind Division (Um- ballah.)	

Stud Department.

Officer in charge Stud	Assistant in charge
Depôt, ... Buxar.	Cattle Farm ... Hissar.
Ditto, Ghazeepore.	Officer in charge Stud
Ditto, Haupper.	Depôt ... Poosah.
Ditto, Koruntadhee.	Ditto, Saharunpore.

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THE Governor General in Council directs that a copy of the Advocate General's opinion, together with a copy of the other papers, mentioned in the extract from the Home Department, No. 1988, dated 11th instant, be forwarded to the several Departments of the Government of India, and to each of the local Governments, as defined in Section 248 of the Income Tax Act, with instructions to act upon the opinion of the Advocate General, and appoint as Assessors all officers (Civil or Military) authorized to disburse pay before audit, within their respective jurisdictions.

ORDERED, that the above be sent to the Departments* and the local Governments† noted below, for the purpose indicated.

* Home, Foreign, Military, and Public Works Departments.

† Governments of Bengal, Madras, Bombay, N. W. Provinces, and the Punjab.

Chief Commissioner of Oude.

Commissioners of Pegu, Nagpore, and Tenasserim and Martaban Provinces.

Resident at Hyderabad.

(A true Extract)

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Wm. L. L. M.
Secretary to the Government of India.

4

Rev. Sept.

No. 1797
Proceedings of the Madras Government
Under date the 5th October 1860.

Read the following letter
from the Officiating Civil
Auditor.

States that Rs 2,19,360 per annum was sanctioned by the Supreme Government ^{for the year 1859-60} in the ^{order} of this Government the ^{Establishment} expenses were increased and that the total annual charge amounted to Rs 3,62,304. Enquires whether the increase was reported to the Government of India ^{or} Home Government.

The Civil Auditor will be informed in reply to this letter that the sanction of the Government of India to the ^{Survey} Establishments authorized by this Government in their orders dated 30th December 1859 and 4th February 1860 was not applied for, because the increase was in the course already sanctioned and

Wm. L. L. M.
No. 1779 and 1779.

2

the Civil Auditor will be requested to pass the ab-

Financia C department
dated 23rd April 1860 N^o

3582; as great inconvenience
to the public service would
be occasioned by stopping
the pay of the Establishments.



3 Copies. Civil Auditor *Exp^{ts}*
12 " Board of Revenue
13 " Director of Revenue Settlements
14 " Sup^{ts} of Revenue Survey

Revenue 1880 Sept.
No. of Govt for Auditor.

Sept 21/98
Extract from the Govt.
of the Govt of India.

Letter 15 September 1880
Oct 14 Auditor

Forwarding Copies of the
Revenue Govt's opinion and
other papers on the subject
of settling the Income
tax in Military salaries
paid before audit, with
instructions to act upon the
Revenue Govt's opinion and
to bring as before all
Officers (Civil or Military) are
brought to audience pay
before audit.

Sept 17/98. 5: Oct 17
With an Order -

Sept 17/98.
Communicated to the
Military Auditor General and the
Civil Auditor, with a request to
furnish, as speedily as possible,
a list of the Officers, Military and
Civil, who should be appointed
Deeders, in accordance with
the instructions of the Govt of
India. -

Sept 17/98.
Oct 17/98.

Oct 17/98. 5: Oct 17/98.
3 Copies Military Auditor & Civil Auditor. 17
3 " Civil Auditor. 17
17 " Military Auditor. 17
10 " Civil Auditor. 17
8 " Civil Auditor. 17

From the Civil Auditor
Sept 17/98. 5: Oct 17/98.
17/12/98. 5: Oct 17/98.

2/95496.