

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1815

Press
Mis.

128-129

Dated

8-10-1869.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
8th October 1860.*

No. 128. Read the following Proceedings of the Board of Revenue, dated 25th September 1860, No. 4,368 :—

Read the following letter from A. HATHAWAY, Esq., Collector of Bellary, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated 18th September, 1860, No. 170 :—

SIR,

I have the honor to forward copies of my letter No. 751, dated 6th instant, to the Officiating Civil Auditor, regarding the levying of Income tax on the subsistence money allowed to State Prisoners both at Vizagapatam and Bellary; and of his reply thereto, and request you will obtain me the opinion of the Board on this subject, whether I ought to levy Income tax on such an allowance or not. It appears to me that it ought to be exempted.

1. Submitted for the Orders of Government.
2. The Board observe from Mr. Hathaway's letter to the Civil Auditor that the State Prisoners referred to are not paid in money but are dieted at fixed charges per mensem. They presume, therefore, that their subsistence allowances will be specially exempted from the operation of the Act.

(A true Extract and Copy.)

(Signed) J. D. SIM, *Secretary.*

No. 129. ORDER THEREON 8th October 1860, No. 1,815.

1. In these Proceedings, the Board of Revenue request orders whether Income tax is leviable on the subsistence money allowed to certain State Prisoners.
2. It appears from Mr. Hathaway's letter to the Civil Auditor sent up by the Board that the allowance at Bellary is merely for subsistence, and is not paid in money but in kind; the Government therefore do not consider it subject to Income tax.
3. The exact nature of the allowance at Vizagapatam is not stated. If it be of the same character as that at Bellary, it will also come under exemption on the same grounds.

(Signed) J. D. BOURDILLON,
Secretary to Government.

No. 4,368.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th September 1860.

Read the following letter from A. HATHAWAY, Esq., Collector of Bellary, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated 18th September 1860, No. 170 :—

I have the honor to forward copies of my letter, No. 751, dated 6th instant, to the Officiating Civil Auditor, regarding the levying of Income tax on the subsistence money allowed to State Prisoners both at Vizagapatam and Bellary, and of his reply thereto; and request you will obtain me the opinion of the Board on this subject, whether I ought to levy Income tax on such an allowance or not. It appears to me that it ought to be exempted.

ENCLOSURE No. 1.

From A. HATHAWAY, Esq., Collector of Bellary, to W. BALMAIN, Esq., Officiating Civil Auditor, Fort Saint George, dated 6th September 1860, No. 751.

1. With reference to your note entered in the detailed account particular of batta paid to the State Prisoner here for July, stating that the Income tax, under Section 30 of that Act, should be levied on his allowance, I have the honor to inform you, that his batta does not seem to be of the nature of a pension, but money sanctioned merely for his maintenance: the full amount of Rupees 140 per mensem sanctioned is never paid to him; but provisions to the value of Rupees 3½ per diem are purchased for his use, and sent to him by the Tahsildar of Bellary. I request to be informed, if under such circumstances the Income tax is leviable.

2. The batta paid to Kanjaehamah and Paupamah, State Prisoners at Vizagapatam, and debited in my accounts is also granted for their subsistence. I request to be informed if the tax is to be deducted from their allowance.

3. I request you will be good enough to inform me to whom I ought in future to refer all doubtful cases.

(True Copy.)

(Signed) A. HATHAWAY, Collector.

ENCLOSURE No. 2.

From W. BALMAIN, Esq., Officiating Civil Auditor, to A. HATHAWAY, Esq., Collector of Bellary, dated Fort Saint George, 11th September 1860, No. 103.

With reference to his letter No. 751 of September 6th, the Officiating Civil Auditor has the honor to state that if the allowances in question were paid after audit, Income tax would certainly be deducted in passing the bill. As it is paid before audit in the same manner as a pension, the Collector will act as he thinks most consistent with the law. The full amount will be passed in this Office.

(True Copy.)

(Signed) A. HATHAWAY, Collector.

1. Submitted for the orders of Government.

2. The Board observe from Mr. Hathaway's letter to the Civil Auditor, that the State Prisoners referred to are not paid in money but are dieted at fixed charges per mensem. They presume, therefore, that their subsistence allowances will be specially exempted from the operation of the Act.

(True Copies and Extract.)

(Signed) J. D. SIM,

Secretary.

To J. D. Bourdillon, Esq., Secretary to Government, R. D.

Copy to A. Hathaway, Esq., Collector of Bellary;

Exd. J. Wright.

Rev. P. H. H.

Specially exempted from the
Operations of the Act.

(Attest Extract & Copy.)

L. S. M.

Secretary.

L. J. D. Boardman Esq.
Secretary to Government
Revenue Department.

Note - I can find no exemption
in the Act, in favour of such
cases - but is it apparent why the
allowance should be exempted more
than if it was in the form of a
monthly pension - The amount certainly
constitutes no claim, for it is far
above the minimum.

The income tax should be

taken note - These allowances can

Capt
Chas. H.

Rev. P. H. H.

Rev. 1860 24/11/89

No. 2089

Proceedings of the
Board of Revenue

Dated 25th Sept 1886

Ref. 25th 25th 25th

Ref. 25th 25th 25th

No. 2089

24/11/89

Submissions with
the Board of Revenue
a letter from the C.M.
of Bombay requesting
the information whether
income tax is levied
on the substance
money allowed to state
Indians.

Rev. P. H. H.

Submissions with

1889.

1815

Proceedings of the Madras Government
Under date the 8th October 1860.

Read the following
Proceedings of the Board of Revenue

Submitting with the Board's
remarks a letter from the Collector
of Bellary requesting to be informed (Here enter 35th Sept 1860 No 4368)
whether Income tax is leviable on
the subsistence money allowed to
State Prisoners.

1. In these Pro-
ceedings, the Board of
Revenue request a decision
as to whether Income tax
is leviable on the sub-
sistence money allowed
to certain State Prisoners at
Bellary and Vizagapatam.

2. It appears from
the allowance at Bellary
is merely for subsistence,
and is not paid in money
but in kind; the Govt.
therefore do not consider
it

Q28. 1889. 8. 2. 1860.

1815.

not in my opinion be regarded as coming
under that description of Income which is
taxable. - It is a subsistence allowance &
as the recipients are deprived of the use of their
property & unable to follow an occupation I
shall not charge Income Tax. I agree with Mr Mettley.

Proceedings of the
Board of Revenue
Dated 25th
Oct 14 25th September 1860
Rec^d 26th
Encl^d 2.
No 4368
Submitted with the
Board's remarks to a
letter from the Collector
of Bellary requesting
to be informed whether
Income tax is leviable
on the subsistence money
allowed to State Prisoners.

1815. 8. 2. 1860.

it subject to home tax.

3. The exact nature
of the allowance at
Vizagapatam is not stated.
If it be of the same
character as that at
Bellary, it will also
come under exemption
on the same grounds.

J. H. H.

1881 Rev.
Civil Audit.

1881 Revenue Tax Commission
Special Commissioner Income Tax.

12 Copies. Board of Revenue C. H. S.
3 " Civil Auditor
8 " President of the Income Tax Commissioners
3 " Special Commissioner Income Tax.

6

Home tax not leviable
on Subsistence money al-
lowed to State Prisoners at
Bellary.

No 1284129-

Revenue 1860-1861
Oct 10 1860

1861

To: of the Government
of 8th October 1860

From the Bellary Jail

Rs 3000-00-00
in 1860-1861

Subsistence money
allowed to certain state
Prisoners in Bellary
exempted from the Land
Tax

For
D. L. and
in