

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1860

Press
~~Mis.~~

216-27

Dated

13-10-1869.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
13th October 1860.*

No. 216. Read the following letter from W. BALMAIN, Esq., Officiating Civil Auditor, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Madras, 24th September 1860, No. 319:—

SIR,

1. I have the honor to request the Orders of Government on what appears to be an anomaly in the last Income Tax Act.

2. Under Section 7, Act XXXIX, Military Officers or men in Civil employ if their Income exceeds Rs 200 a year are liable to the Tax; but under Section 9, Naval or Marine Officers or men are exempted without exception if their salary does not exceed the Naval pay and allowances of a Lieutenant. This will make an unequal rule applicable to many of the persons employed in the Public Works Department.

3. I beg also to bring to the notice of Government that Dressers attached to the Civil Department though drawing no increased pay are taxed, while those serving with the Military are exempted.

No. 217. ORDER THEREON, 13th October 1860, No. 1,860.

The various treatment as respects the Income Tax, noticed in this letter, of certain classes not greatly dissimilar in circumstances and position, appears to the Government to be in accordance with the provisions of the Income Tax Act, and no order seems to be called for.

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

Works Depart.

Fort Saint George,
Civil Audit Office,
21st Sept 1820

N^o 319

From,

W. Balmain, Esq.

Off^r Civil Auditor.

To,

J. D. Bourdillon, Esq.

Secretary to Government
Public Works Department.

Sir,

I have the honor to request the
orders of Government on what appears to be
an anomaly in the last income tax Act.

2. Under Section 7 Act XXXIX—

Military Officers or men in Civil Employ
if their income exceeds Rs 200 a year are
liable to the tax—but under Section 9 Naval
or Marine Officers or men are exempted—
without exception if their salary does not
exceed the Naval pay & allowances of a
Lieutenant. This will make an unequal
rule applicable to many of the persons
employed in the Public Works Department.

3. I beg also to bring to the notice
of Government that Drafts attached to the

Civil

Civil Department though drawing ^{no.} increased
pay are taxed while those serving with
the military are exempted.

I have the honor to be,

Sir,

Your most obed^t servant,

W. C. Cushman

Off^r Civil Master.

C. R. H.

1862
Note - This point has no
concern with the without anomalies,
they must work the Act as passed.
But I think the decision in the
case of the Mechanic Eng^s must
be reconsidered.

Not deciding, considering the
mechanical Eng^s was based on
Class 128 of Act 32. But Clause
9 of Act 39 materially modifies
the former clause, making

3
the exemption from of persons in the Marine
Dept. depend on liability to serve on
board ship - I think this clause takes
away the exemption of ^{over} Mechanic
Engineers; I don't see that they can
be held to be liable to serve on board
ship even in a minor way, for being
working at the machinery of the tug or
bunker while in the water can not
be so designated.

I beg to request the order of
Govt on this point. Exemption has
been denied to Masters attendant,
though they are frequently required
by their duty to be on the water.

W. C. Cushman
Sept 26.

We have a Mechanical Engineer
at this moment serving on
Board the Palhouise -
has he ordered a draft to
be - as a voluntary act?

W. C.

I think Mechanical Engineers
are liable to the Tax ^{as} a general rule.
W. C.

Nov 26th 1880
No. of feet by the lot.
From 1/2 2080

Form 10-2080

The 2nd Civil Authority

Dr.

He devoted to me

D. S. M.

Paid 25th of April 1860
 Received 25th of April 1860

25. No—

Dec 3 19.

Ms. A. 9. 2. 3
No. 1860. 13: 224m

0.

I thought to notice the
 bearing of the line 149 of
 Caddis of 160 & state that
 the rule will bear irregularly
 to many of the figures with
 D. W. D. also the position
 of the few empty in the
 Caddis & the bearing of the line

With an order

No. 26 & 27.

Eds. Melander, Dr. J. Melander
Eg. Melander, Dr.

Jan 1862

The various incidents
as respects the Income tax, noticed
in this letter of certain classes and
greatly dissimilar in circum-
stances and position, appears to be
inconvenient to be in accordance
with the provision of the Income
tax Act, and we order ~~that~~ ^{seems}
be collected for



Oct 20 Geo. 2
18 Oct 1840.



30 pmo. Civil Auditor. D^y 12/13

12th Bond of Mr. Freeman

13

*Bonds of Return
 Recipients of the Income Tax
 Special Bond of the Income Tax.*