M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1549	Press ~~Mis.~~
128-129	
Dated 7—9—	1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 7th September 1860.

No. 128. Read the following letter from W. BALMAIN, Esq., Officiating Civil Auditor, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Madras, 24th August 1860, No. 916 :—

SIR,

1. Mr. T. Clarke, Member of the Board of Revenue, having objected to the Income tax being levied on the allowance of Rupees 500 granted him by the Orders of Government, No. 873 of 28th May last, on the ground that the allowance in question is really on account of travelling and is not a deputation allowance in the ordinary sense of the term. I have the honor to solicit the instruction of Government on the matter.

2. The special allowances have hitherto always been classed with other sums on account of deputation and have been subject to deduction on account of the Civil Funds, which is not done with respect to travelling allowances. This being the case and the Orders of Government not stating for what purpose the allowance was granted, I am unable to class it under the head of "travelling" without the special sanction of superior authority.

* *To be returned.* 3. The letters* received from Mr. Clarke are forwarded in original.

No. 129. ORDER THEREON, 7th September 1860, No. 1,549.

The allowance was granted to Mr. Clarke as a deputation allowance; and it appears from the Civil Auditor's report that similar allowances in former cases have been so treated. The Government are of opinion therefore that it must be treated as deputation allowance in Mr. Clarke's case.

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

the other hand it appears from the Civ. Auditors letter, that the similar allowances in former cases have been dealt with as Deb.ᵗ allowances & subjected to deduction for Civ. Tax, to which Travelling allowances are not liable.

Yrs. Truly
Aug. 29.

P. S. I emphasize it was intended that the allowance shᵈ cease on Mr Clarke's return to Madras.

F.

3.

Under ordinary Treasury Regulations it is called "Deputation allowance" and as such, I am of opinion with respect to this reference, should be considered

Yrs. truly

P. Rec. 31st Augt 60 Rs 115-
— 20 Augt 60 Rs 34-
149

No 1525 & 129.

9 Augt R. & Dept.

10 Rec. 1860 Department
Govt of Lower [illegible] September
From 1777.
The Civil Auditor
To
The Secy to Government
Revenue Dept.
Dated 24th August 60.
Received 25th Do.
2 Encls.
No 916.
No 1549. 7 Sept.

States that Mr Clarke objects Income tax being levied on the allowance of Rs 500 sanctioned by Government on the ground that the allowance was for travelling & not a Deputation and requests the orders of Govt on the subject.

Requests order

No 1529.

The allowance was given to Mr Clarke to defray travelling expenses & not as salary from the Govt & consequently is not liable to Income tax.

Mr Clarke is to receive as much as an Assistant Collector & Magistrate & is therefore liable to the Income tax.

Assessed by Committee at Rs 12 & paid

7 September 1860

Mr Clarke