M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2486 Press ~~Mis.~~

399-400

Dated 24-12- 1869.

Not to be folded or roughly handled

Read the following Papers :—

No. 399. From Captain G. A. SMITH, in charge of Pensioners, Madras, to Colonel H. MARSHALL, Secretary to Government, Military Department, Fort Saint George, dated 17th November 1860, No. 925 :—

SIR,

In consequence of the local Military authorities declining to forward the enclosed application to Government, according to my request, I am under the necessity of submitting it to you direct.

From Captain G. A. SMITH, in charge of Pension and Family Payments, Madras, to Colonel H. MARSHALL, Secretary to Government, Military Department, Fort Saint George, dated Madras, 8th November 1860, No. 901.

SIR,

1. I presume to request you will do me the favor of submitting to Government a claim on my part to be exempted from taxation, imposed upon me, by the Presidency Paymaster.*

* 1 *Copy of letter dated* 1*st October* } 1860, *attached.*
1 *Do. of do.* 1*st Nov.* }

2. The grounds upon which I make this appeal, are.

(1). That taxes are only paid on the "Profits or Income" and not on receipts which may not actually constitute "Income or Profit."

(2). That a portion of my allowances is expended as follows "to meet Disbursements "of the Public Service," and are therefore exempted from taxation under Rule CXXIX, page 23, Act XXXII :—

The allowance of Rupees 105 *is drawn agreeably to G. O. G. No.* 40, *dated* 8*th March* 1842, *for writers and stationery.*
The sum of Rupees 70 *is granted under M. C. Nos.* 1,823, *and* 1,112 *of the* 31*st July* 1852 *and* 29*th March* 1858, *for writers and stationery.*
The allowance Rupees 30 *authorized in M. C. No.* 3,663, 4*th October* 1850, *for Horse conveyance allowance.*
The amount Rupees 30 *authorized in M. C. No.* 3,924, 4*th November* 1858, *for Office house rent.*
The sum of Rupees 6-8-0 *is disbursed to the Peons under authority of Government.*
The total allowance is 241-8-0.

	RS.	A.	P.
Manager	40	0	0
Clerk and Accountant	15	0	0
Clerk	12	0	0
Do	10	0	0
Do	7	0	0
Shroff	7	0	0
2 Peons	6	8	0
Office house rent	30	0	0
Horse conveyance allowance	30	0	0
Stationery	7	0	0
Total Rupees	164	8	0

3. The balance Rupees 77 is the only "Profit" I receive, actually out of these allowances; and as my collective "Income or Profit" only amounts to Rupees 376-1-0, which is less than the pay and allowances of a Captain of Infantry, I therefore consider that my pay and allowances ought to be "exempted" from being taxed; and respectfully solicit His Excellency the Governor in Council will be pleased to take into consideration the peculiar circumstances of my case.

From T. E. GREENFIELD, Esq., Acting 2nd Assistant Military Auditor General, to Colonel W. P. MACDONALD, Paymaster Presidency, dated Fort Saint George, 1st October 1860, No. 6:—

SIR,

In returning the Abstract of Captain G. A. Smith, European Veterans, in charge of Pensioners and Family Payments, on account of pay and allowances for August 1860, forwarded with your Binder No. 702 of the 25th ultimo, with its accompanied, I have the

Pension Payment Office

Madras

17th November 1860

No. 925

To the Adjutant General

Sirs

Captain J. A. Smith

In Charge of Pensioners

Madras

To Colonel D. Wardlaw

Offg Secretary

to Government

Military Department

Fort Saint George

Sir 17th November 1860, No. 925

In consequence of the Local

Military Authorities declining to

forward the enclosed Application

to Government, according to my Regret,

I am under the necessity of submitting

it to you direct.

I have the honor to be

Sir

Your most Obedient Servant

J. A. Smith Captain

In Charge of Pensioners

No. 2486. R. D.

No 2486

From the Secretary to the Government of India

To

The Secretary to the Government of India

Financial Dept

Sir,

With reference to the ruling of the Supreme Govt. noted in the margin, directing that Travelling expenses and the other allowances specially exempted from Income Tax under Section 129 of the Act should notwithstanding be taken into account in calculating the total income of the recipients I am

No. 712 dated 6th Nov 80

Copy of the letter forwarded

Disp: by steamer 25th

I Copies

Rec'd 25 Dec 80

No. 2486.

Return

From the Secretary to the Govt. of India

Financial Dept

No. 2486 dated 25th December 1880.

Rec'd 1880

Forwarded

Secretary to Govt.

Financial Dept

Returned

am directed to submit
for the consideration
of the G: Govt & the
accompanying letter
from an Officer in
this Pres[y]. claim-
-ing absolute ex-
-clusion of items
of the above nature
from his income.

This Officer
receives an allow-
ance of Rs. 241-8 per
mensem of which
only about 4/4 Rs.
constitute his per-
sonal profits of
office.

The

The remainder
is allotted as follows

1 Office Establt. and
Stationery —— 104-8-0
2 Office rent —— 30-0-0
3 House allowance 30-0-0
Rs. 164-8-0

It seems
to this Govt. extreme-
-ly hard on Per-
-sons in the posi-
-tion of this Officer
that sums received
and expended by
them for Govt. pur-
-poses should be
considered as pri-
-vate income. The
Arrangement of this nature are
advantageous and
convenient

convenience to
Govt. because by
means of such al-
lowances the work
of Govt. is done more
economically than
if fixed Estabts.
were entertained
or offices provided.
outlay in pensions
is saved and of
-ficial correspon-
dence
-dence abridged.

The Govr. in C
trusts that a con-
-sideration of these
circumstances will
induce H.E. the
G.G. to modify
the

the ruling above
noted and to per-
-mit the entire de-
-duction of sums
thus received, and
proved to be bonâ
fide expended for
the Governmental
purposes for which
they are granted.
All sums not proved
to be so expended
will of course be
treated as the pri-
-vate income of the
recipient.

The adoption
of this course will
involve little loss
to Govt. in this Branch
and

but the concession
is recommended as
a simple act of
justice. ——

Fort St. George
24th. Decemr. 1765

To Supreme Govt

Exemptions of certain Officers travelling Sea allowances from the Inc. Tax

Revenue 1860 Dept.
Pro: of Govt. for December

No 2486.

To the Secretary to the Govt. of India
Financial Department.
D/ 24: December 1860.

From Do D/ 29th Feby 1861
Cir. 752 in Pro. 12 April

From Do D/ 6th April 60 Cir. No. 817.
in Bro 16 June 1861 P. 10100
P. 126-127

Capt Sun

Code

Submitting for consideration a letter from an Officer in this Presidency claiming exemption of certain allowances from the Income Tax

No 399 at 402.