M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2109 — Press ~~Mis.~~

46-47

Dated 4—11— 1861.

Not to be folded or roughly handled

No. 46. Read the following letter from R. COLE, Esq., Principal Inspector General, Medical Department, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated 13th August 1861, No. 125 :—

SIR,

I have the honor to acknowledge receipt of the Order of Government, 10th August 1861, No. 1,601, with accompanying document,* and to state my opinion, that the case of the Dressers attached to the Civil Department, who in their capacity as such, are debarred the exemption from Income Tax enjoyed by their brethren attached to the Army, is correctly put by the Board of Revenue in their Proceedings, dated 29th July 1861 ; and I consider that, if exposed to the disadvantage of the Military class, the Dresser should enjoy any special advantage belonging to the other.

* Proceedings of the Board of Revenue, No. 3,312, dated 26th June 1861.

No. 47. ORDER THEREON, 4th November 1861, No. 2,109.

1. With their Proceedings of the 29th July last, No. 4,062, the Board of Revenue forwarded a letter from the Collector of the Kistna District, recommending for favorable consideration the claim of a Dresser employed in the Revenue Department to draw batta according to the new scale sanctioned by G. O. 12th March last, No. 569, Revenue Department, *i. e.*, Annas eight per diem instead of the rate authorized by the Pay and Audit Regulations, or Rupees 7-1-7 per mensem.

2. The cause for this request was, that though obliged to draw batta under Military Rules, the Dresser in question had been refused the exemption from Income Tax which he had claimed as a Military Subordinate, the reason assigned for the refusal being that he was employed in the Revenue Department.

3. The Board in the first instance, sought the Civil Paymaster's opinion on the point. He referred them to G. O. 10th May 1860, No. 752, Revenue Department, as disposing of the question.

4. That order was passed on the Civil Auditor's report upon a letter from the Director of Revenue Settlement. Mr. Newill had proposed that as the Dressers entertained by his Department had been promised Rupees 0-7-6 batta per diem, when they were engaged, and as the inconveniences attendant upon travelling in the Settlement and Survey exceeded those experienced in the Revenue Department, the ordinary Revenue batta should be allowed instead of the lower rate provided in the Military Pay Code. On receiving the Civil Auditor's report, the Government declared themselves not prepared to make any exception to the Rules under which Batta was allowed to Medical Subordinates.

5. In the present case the Board consider that Dressers in the position of the one alluded to by the Collector of the Kistna District should be viewed as either Military or Civil, *i. e.*, not exposed to the disadvantages of both classes and deprived of the special advantages of either.

6. In the letter recorded above, the Principal Inspector General, Medical Department, for whose opinion the papers had been forwarded, expresses himself in favor of giving batta at the Civil rate in such cases.

7. The Government of India having ruled that such Dressers are in Civil employ and therefore liable to Income Tax, the Governor in Council considers that while so employed they should receive the Civil rate of travelling allowance.

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

eight

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from the Principal Inspector General Medical Department :—

Submitting opinion on the case of the Dressers attached to the Civil Department being debarred from Income Tax enjoyed by their brethren attached to the Army. (Here enter 13th August 1861, No. 125.)

4th November 1861 No. 2109

ORDER THEREON, ~~27th September 1861, No. 1,870~~.

1. With their Proceedings of the 29th July last, No. 4,062, the Board of Revenue forwarded a letter from the Collector of the Kistna District, recommending for favorable consideration the claim of a Dresser employed in the Revenue Department to draw batta according to the new scale sanctioned by G. O. 12th March last, No. 569, Revenue Department, *i. e.*, Annas eight per diem instead of the rate authorized by the Pay and Audit Regulations, or Rupees 7-1-7 per mensem.

2. The cause for this request was, that though obliged to draw batta under Military Rules, the Dresser in question had been refused the exemption from Income Tax which he had claimed as a Military Subordinate, the reason assigned for the refusal being that he was employed in the Revenue Department.

3. The Board in the first instance, sought the Civil Paymaster's opinion on the point. He referred them to G. O. 10th May 1860, No. 752, Revenue Department, as disposing of the question.

4. That order was passed on the Civil Auditor's report upon a letter from the Director of Revenue Settlement. Mr. Newill had proposed that as the Dressers entertained by his Department had been promised Rupees 0-7-6 batta per diem, when they were engaged, and as the inconveniences attendant upon travelling in the Settlement and Survey exceeded those experienced in the Revenue Department, the ordinary Revenue batta should be allowed instead of the lower rate provided in the Military Pay Code. On receiving the Civil Auditor's report, the Government declared themselves not prepared to make any exception to the Rules under which Batta was allowed to Medical Subordinates.

5. In the present case the Board consider that Dressers in the position of the one alluded to by the Collector of the Kistna District should be viewed as either Military or Civil, *i. e.*, not exposed to the disadvantages of both classes and deprived of the special advantages of either.

6. In the letter recorded above, the Principal Inspector General Medical Department, for whose opinion the papers had been forwarded, expresses himself in favor of giving Batta at the Civil rate in such cases.

7. The Governor in Council considers it inexpedient to make any special alteration of this kind. The simplest and fairest way of meeting the difficulty will be to continue the grant of batta to Dressers under Military Rules as heretofore, and at the same time to declare that their employment in the Revenue or other Departments is not to debar them from the exemption from Income Tax which their brethren in the Army enjoy. This course will therefore be adopted, but not with retrospective effect.

(True Extract.)

(Signed) C. G. MASTER,
Deputy Secretary to Government.

To the Board of Revenue.
" Director of Revenue Settlement.
" Superintendent of Revenue Survey.
" Inspector General, Medical Department.
" Accountant General.
" Civil Paymaster.
" Military Department.

Exd. R. H. Lee.

+ they should receive the Civil rate of travelling allowance. I A.S

The fact of this being ruled that such Dressers are in Civil employ & therefore liable to Income Tax the Pd. contributes that while so employed + P. 569. P. D. 12 Aug. annas eight

Revenue Department

No. 2109

Proceedings of the Madras Government

Undated the 26th November 1861

Read the following

letter from the Principal

Inspector General Medical

Department.

Submitting opinion

use of the Dresser attached

il Department being

from Income Tax

by their brethren attached

ing.

(Here enter 13th August 1861

No. 125.)

1. With their Proceedings

of the 29th July last No. 4062,

the Board of Revenue for-

warded a letter from the

Collector of the Kistnah

District, recommending for

favourable consideration the

claim of a dresser employed

in the Revenue Department

to draw batta according to

the new scale sanctioned

by G.O. 12th March last

No. 569. R.D. i.e. annas

eight

eight per diem instead of the rate authorized by the Pay and Audit Regulations- or Rs. 7-1-7. per mensem.

2 The cause for this request was that though obliged to draw batta under Military Rules the Dresser in question had been refused the exemption from Income Tax which he had claimed as a Military Subordinate ~~the reason assigned for the refusal being that~~ he was employed in the Revenue Dept.

3 The Board in the first instance, sought the Civil Paymaster's opinion on the point. He referred them to G. O. 10th May 1860 No. 752. R. D. as disposing of the question

4 That order was passed on the Civil Auditor's report upon a letter from the Director of Revenue Settlement. Mr. Newill had proposed that as the dressers entertained by his Dept. had been promised 0-7-6. batta per diem, when they were engaged, and as the inconvenience attendant upon travelling in the Settlement and Survey exceeded those experienced in the Revenue Department, the ordinary Revenue batta should be allowed instead of the lower rate provided in the Military Pay Code. On receiving the Civil Auditor's report, the Govt. declared themselves not prepared to make any exception to the Rules under which Batta was allowed to

to Medical Subordinates.

5. In the present case the Board consider that Dressers in the position of the one alluded to by the Collector of ~~the~~ Kistnah ~~District~~ should be viewed as either Military or Civil, i.e. not exposed to the disadvantages of both clases, and deprived of the special advantages of either.

6 In the letter recorded above, the Principal Inspector General Medical Dept, for whose opinion the papers had been forwarded, expresses himself in favour of giving batta at the civil rate in such cases.

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7. The Govt of India having ruled that such Dressers are in Civil Employ & therefore liable to Income Tax. the Governor in Council considers that while so employed they should receive the civil rate of travelling allowance

14 Chiefs Bd of Rev. Dep 3
13 — Dy Gen Rev Settlements
7 — Supt of Rev Surveys
2 — Ch Clk Trsl Dr. Dept
3 — Accountants
3 — Civil Payers
7 — Cmby Depts

Note. This is drafted upon Mr Smith's note which was approved by the Members of Govt. but they thought that Ruling No. 161. "Income Tax Manual" shows that the liability of Civil Dressers to Income Tax has been decided by the Govt of India. Will not reference to Calcutta be necessary. cpm

alteration of this kind. The simplest and fairest way of meeting the difficulty will be to continue the grant of batta to Dressers under Military Rules as heretofore - and at the same time to declare that their employment in the Revenue or other Dept is not to debar them from the exemption from Income Tax which their brethren in the Army enjoy. This course will therefore be adopted, but not with retrospective effect.

V. pro Sheets cpm

SDS

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