

MADRAS RECORD OFFICE.**Government of Madras.***Revenue* **DEPARTMENT.**

G.O. No. 1517	Press
181-182	Mis.
Dated 12 - 7 - 18 2.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
12th July 1862.*

No. 181. Read the following letter from W. J. RAYNOR, Esq., Officiating Civil Paymaster, to A. J. ARBUTHNOT, Esq., Acting Chief Secretary to Government, dated Fort Saint George, 9th July 1862, No. 913:—

SIR,

1. I have the honor to submit for the information of Government an original letter from Mr. T. S. Smyth, Advocate General, and to state that when the sum of Rupees 30,000 awarded to that gentleman was advanced, the Sub-Treasurer did not recover the Income Tax upon it.

2. Mr. Smyth has now been called upon by the Deputy Auditor and Accountant General to furnish him with an audited bill for the amount, which has accordingly been submitted for audit. It will be the duty of this office, under the rules, to deduct the tax on audit; but before doing so I beg to submit the matter, as requested by Mr. Smyth, for the orders of Government, the circumstances of the case being peculiar.

From T. SYDNEY SMYTH, Esq., Advocate General, to W. J. RAYNOR, Esq., Civil Paymaster, dated Madras, 30th June 1862, No. 3,233.

SIR,

1. In reply to your letter, No. 741, dated 10th instant, I have the honor to inform you that I received the Rupees 30,000 referred to by you on the 20th July 1861, under an Order of Government, No. 329, dated 19th July 1861, passed in conformity with an order of the Secretary of State for India. The Secretary of State awarded me that sum instead of Rupees 55,000, which the Madras Government had claimed for me, and stated and shown to be fairly and *bona fide* due to me as "a very moderate compensation," to use their own words for severe and protracted labors, altogether extra official and no wise within the sphere of my duty as Advocate General, and which extended over nearly three years, whereby I saved Government nearly one crore of Rupees or one Million Sterling, but at a severe pecuniary loss to myself of private professional practice, amounting to above Rupees 70,000, such private practice being the sole means I have of providing for my ultimate retirement, as no pension is attached to my office, however long and well I may serve Government, and as my official salary notoriously barely covers the expenses of living in Madras in these days of increased taxation and increased cost of the necessities of life.

2. No deduction on account of Income Tax was made by the Sub-Treasurer when he paid me the Rupees 30,000.

3. I should of course have included that amount in my Schedule to the Income Tax Commissioners, but that, as you are doubtless aware, the Government of India directed that the Schedules of the first year of the Income Tax should be taken as the basis of taxation for the succeeding year, and that no fresh Schedules of actual income for that year should be required or called for.

4. Under the operation of this order you will perceive that the Income Tax Commissioners cannot demand Income Tax from me on the Rupees 30,000 in question, I have paid and am paying them Income Tax on the Schedule for the former year, which, as they are well aware, is all they are entitled to demand.

5. Should you have any doubt on the point, may I request that you will lay the matter before Government.

No. 182. ORDER THEREON, 12th July 1862, No. 1,517.

The Governor in Council is of opinion that the special grant made to Mr. T. S. Smyth for his services in connection with the settlement of the claims on the estate of the late Nabob of the Carnatic comes within the spirit of the Resolution of the Government of India in the Financial Department, dated the 23rd May 1861, and that it is not liable to Income Tax.

(Signed) A. J. ARBUTHNOT,
Acting Chief Secretary.

The Civil Paymaster, 12th July 1862
W. J. Raynor
12

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Proceedings of the Madras Court
under date the 12th July 1862

Read the following
letter from the official
Civil Paymaster -

Submitting an
original letter from
Mr. L. L. Sanyal for the in-
formation of Court on the
subject therein mentioned -

(Here enter 9th July
1862 No 913)

The Governor in
Council is of opinion that
the special grant made
to Mr. L. L. Sanyal for his
services in connection
with the settlement of the
claims on the estate of the
late Baboob of the Carna-
tic comes within the spirit
and intent of the resolution of
the Court of India, in the
Financial Department dated
the 28th May 1861, and that
it is not liable to Income
Tax -

Wd

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Forwarded to the Civil Paymaster - Dis. P. 15 - M. C. C. 12
with Encl.
B. L. Sanyal Esq. Secy. D. C.

Political 19 July/81 no
 no: 9 May/82 no: 190-191.

Received 1862
 no: 191 for 2000.

2/10/1877

to the College of Arts
 22nd July 1862.

2/10/1877

Received from the
 same the sum of
 £100 10s 6d
 towards the settlement
 of the claims on the estate
 of the late Master of the
 College.