M.R.O. 14—10,000—21-4-22.

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1817 — Press ~~Mis.~~

360. 361

Dated 27. 8. 1862.

***Not to be folded or roughly handled***

## *Proceedings of the Madras Government, Revenue Department, 27th August* 1862.

No. 360. Read the following letter from Major AUGUSTUS RITHERDON, Magistrate of Police, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Madras, 14th August 1862, No. 28 :—

SIR,

1. In submitting a true copy of an Abstract marked A, passed by the Officiating Civil Paymaster Fort Saint George, being my Military pay for the month of July 1862, I would desire to bring to the notice of Government that, Income Tax on the item Rupees 242-15-0 included under the head of "Deduction" as British pay advanced in England has been levied by that functionary on adjustment; Income Tax on such sum advanced to me, having already been paid by me in England.

2. I do myself the honor at the same time, to submit a true copy of an Abstract marked B, passed by the Acting Military Paymaster, Fort Saint George, being my Military pay for the month of June 1862, from which it will be observed that the sum of Rupees 203-12-1, also under the head of "Deduction" (being British pay advanced in England), was not subjected to a second charge of Income Tax on adjustment by that Department, in consequence of Income Tax already having been paid on that amount in England.

3. Being under the impression that Government cannot intend to subject Officers who have received an advance of pay in England, and on which Income Tax has once been paid, to a second imposition of Income Tax on the amount being "adjusted" on return to India, I have the honor to lay the matter before Government, with a view to the same rule which guides the Military Pay Department in this case being held applicable to my Military pay adjusted in the Civil Pay Department, and in addition I would respectfully submit that the deductions in question, can hardly be considered as money drawn but merely an official adjustment.

Referred to the Revenue Department.

(Signed) T. PYCROFT,
*Chief Secretary.*

No. 361. ORDER THEREON, 27th August 1862, No. 1,817.

1. In the above letter Major Ritherdon brings to the notice of Government, that the Officiating Civil Paymaster Fort Saint George has, in the Abstract of his Military pay for the month of July 1862, levied Income Tax on the item of Rupees 242-15-0 included under the head of "Deduction," being British pay advanced in England. Income Tax on this item has, Major Ritherdon states, been already paid by him in England.

2. Major Ritherdon points out that on a similar item 203-12-1 included in his Pay Abstract, for the month of *June* 1862, no Income Tax has been levied by the Acting Military Pay Master Fort Saint George.

3. Major Ritherdon forwards copies of both Pay Abstracts for the months of July and June 1862, marked respectively A and B, and prays that he may not be subjected to a double assessment of Income Tax, on the item above described, "pay advanced in England Rupees 242-15-0" upon which Income Tax has been paid in England.

July Abstract A
June Do. B.

4. The Government consider that the Officiating Civil Paymaster was correct in levying Income Tax on the item of 242-15-0. In the Order of Government No. 2,177, dated 9th November 1860, it has been ruled that English Income Tax, over-paid, must be recovered in England and cannot be refunded in India. The advance made to Major Ritherdon was in the nature of a loan, and formed no part of his income ; it has been repaid afterwards from salary, or pay earned which has, when disbursed in India, properly been charged with Income Tax.

5. In the Pay Abstract for June 1861, copy of which is forwarded, it is observed that Income Tax was deducted on a total sum of Rupees 347-12-11, but it is not clear of what items this total is composed.

(Signed) T. PYCROFT,
*Chief Secretary.*

A

# Her Majestys' Government of India ——— Dr.

| Name | Office | Salary per Month | * Deduction as per particulars below. | Balance | Deduction on account of Income Tax to be made on the Balance & Arrears At 4 per Cent | Remarks. |
|---|---|---|---|---|---|---|
| To amount of my Staff Corps Pay for the Month of July 1862 ——— | | 640 14 6 | 281 1 6 | 359 13 " | 24 14 " | 1 6 " |
| Total Rupees | | 640 14 6 | 281 1 6 | 359 13 " | 24 14 " | 1 6 " |

Income Tax on Rupees 602-1-6 after deducting Rs 281-1-6 Land Tax & Pensions Exempted

* To the Military Fund in advance for August 1862 ——— 23—2—6.

Second Instalment of Donation on promotion ——— 15—"—".

British Pay at 16 Shillings a day from 1st to 31st July 1862 already drawn in England 242—15—"

281—1—6
24—1—"
305—2—6

(Sd) Augs Rethenden Major Staff Corps.

Madras Town Police Court 8th August 1862

True Copy.
Augs Rethenden
Magistrate of Police

2

Her Majesty's Government of India _____ Dr

| | Pay and Allowances | Regimental House Rent | Tentage | Extra Batta | Total | | |
|---|---|---|---|---|---|---|---|
| To amount of my Staff Corps Pay from 5th to 27th June 1862 | | | | | 491 | 5 | 9 |
| Deduct as per particulars below | | | | | 282 | 11 | 6 |
| | | | | | 208 | 10 | 3 |

Received the Amount viz Government Rupees Two hundred and eight, Annas Ten and Pie Three

(Sd) Aug Rutherford Major Staff Corps.

To The Paymaster Presidency

| | | | |
|---|---|---|---|
| Subscription to Military Fund in advance for July | 23 | 2 | 6 |
| First Instalment of Donation on Promotion | 15 | " | " |
| Interest on 16 Instalments Donation suspended in Europe from February 1861 to June 1862 | 13 | 9 | 7 |
| Difference of subscription between Europe and Indian Rates from 5th to 30th June 1862 | 13 | 6 | 4 |
| British Pay at 16 Shillings a day from 5th to 30th June 1862 already drawn in England | 203 | 12 | 1 |

| | Three per Cent | | | one per Cent | | | Total | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Income Tax on Rs. 347 | 12 | 11 | 10 | 6 | " | 3 | 7 | " | 13 | 13 | " | 13 | 13 | " |
| | | | | | | | | | | | | 282 | 11 | 6 |

(True Copy) Aug Rutherford Superintendent of Police

Rec'd 23/6/62

Revenue

Rt. 1817 -

Roundup of the Madras

Govt. 27th augt /62

Read letter from Major

augustus Robertson -

Magistrate of Police, D/

14 august 1862. -

Order thereon.

In the above letter Major

Robertson begs to the

notice of Govt. that the Pay

Civil Paymaster for Captain

has, in the abstract of

his Military pay for

the month of July 1862,

levied

deducted Income Tax

on the item of Rs 242. 13

included under the head

"Deduction", being British
pay advanced in England.
Income Tax on this item
has Major Rutherfurd
states, been already paid
by him in England.

Major Rutherfurd points
out that a similar
item, 203-12-1 included in his
pay abstract, for the
month of June 1862,
no Income Tax has
been levied by the
Acting Military Pay
Master First Class.

Major Rutherfurd forwards
copies of both pay Abstracts
for the months of July
& July 1862. — marked
respectively A and B.

July Abstract A
June do. B

and pays that he
may not be subjected
to a double assessment
of Income Tax, on the
item above described, "pay
~~of~~ advanced in England Rs 242. 15"
upon wh Income Tax
has been paid in
England. -

The Govt consider that
the Offg Civil Paymaster
was correct in levying
Income Tax on the
item of 242. 15. 0. being
~~and disbursement~~
In the order of Govt No 2173
dated 9th November 1860 —
it has been ruled that
English Income Tax, over-
-paid, must be recovered
in England and cannot

be refunded in India.

The advance made to Major Rotherdon was in the nature of a loan, and formed no part of his Income; it has been repaid afterwards from salary, or pay Earned. which has, when disbursed in India, perfectly been charged with Income Tax.

In the pay abstract for June 1861. copy of which is forwarded. it is observed that Income Tax has been deducted on a total sum of Rs. 347-12-11 but it is not clear of what items, this total is com-posed.

Dep. Paymaster

1 Copy To the Offg Military Paymaster Despatch
3 — — Civil Paymasters
1 — Major A. Rotherdon
7 — Military Deptt.

Cal Augt 1861

Revenue 1862 Deptt
Pro: of Govt for August

No 1817.

Pro: of the Madras Govt.

D 27th August 1862.

Pro. Madras Govt in the Military
Deptt dd 15th Sept 62. & No 7652.
in Pro.

Passing orders on
Major Pitherdon's letter
requesting to be exempted
from Income tax on certain
items in his Military
pay abstract being pay
advanced in England,
upon which Income
tax has been paid in
England.

No 360 & 361.