

# MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

G.O. No. 715

Press

~~Mis~~

225-226

Dated

25. 4. 19 1863

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,  
25th April 1863.*

No. 225. Read the following letter from Lieutenant-Colonel T. McGOUN, Controller of Military Finance, Fort Saint George, to Colonel H. MARSHALL, Secretary to Government, Military Department, dated Fort Saint George, 31st March 1863 A :—

SIR,

1. I have the honor to forward a letter from the Superintendent of Pensions, dated 23th March 1863, No. 5,246, with enclosures, and to observe that, although all contract allowances are given for a specific purpose, the total amount of receipts of an Officer is the criterion by which his liability to Income Tax is determined, irrespective of the particular portions of his receipts which are actually taxable.

2. Captain Mayne is now in receipt of an extra allowance of 50 Rupees per mensem, for the purpose of maintaining an Establishment sufficient to bring up arrears, and I am not aware of any construction of the Act which would justify me in holding Captain Mayne exempt from the tax on the plea that his extra allowance for Writers and Stationery did not fall within the meaning of receipts as used to determine liability.

3. As regards his allowances for payment of Pensions, which he also excepts, it appears to me that it includes remuneration as well as Office allowance, but under either view, it is clearly to be reckoned as part of his receipts.

Referred with the former papers to the Revenue Department.

FORT SAINT GEORGE,  
8th April 1863.

(Signed) R. HAMILTON, Lieut.-Colonel,  
*Deputy Secretary to Government.*

To the Revenue Department, with Proceedings of Government No. 3,322 of 1862.

No. 226. ORDER THEREON, 25th April 1863, No. 715.

1. The Governor in Council observes that in Captain G. A. Smith's case, the Government of India ruled (6th April 1861, No. 4,160, Financial Department) that an allowance "*bond fide*" given as a composition for expenses for which the Government must otherwise have paid, "as Clerks, Office, Stationery, &c.," should be exempted from Income Tax.

2. This ruling, which clearly exempts Captain Mayne, was communicated to the Military Department with G. O. 16th May 1861, No. 1,041, Revenue Department.

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

9-715

The Government in Council of:

Desires that in Eastern G. A. Committee

case, the Government of India in India

(18<sup>th</sup> April 1861. No. 4160. Financial Department)

that an allowance "bonafide" given as

"a contribution for expenses for

which the Govt. must otherwise have

"paid, as clerk, office stationery &c."

should be exempted from disburse-

ment.

This ruling, which clearly

seems to explain the same was

communicated to the Military

Department with G. O. 16<sup>th</sup> May

1861 No. 1048. Revenue Department.

Copy

Also to the Military Department with No. 1048

25<sup>th</sup> April 1861

1861

Rev 2  
 1863 Dep.  
 No. 67 Govt for Encl.  
 1863

From *Nr. 807.*  
The Controller of Military Finance,  
Fort St. George,

To  
The Secretary to Government,  
Military Department,  
Fort Saint George.

Dated 31 March  
Received ~~X~~ 1863.

Received ~~X~~ 1863.

From the Controller of the  
Insurance of 7 July 83  
COP 1104

Reports on Capt. Maynes appeal against payment of Income Tax.

Ed. H. R. 1862

4715-26 April

With an order 9379

£375

Pro: 27 Aug 60 = 322-323  
 - 11 Oct 2 = 181-182  
 - 28 = 183-189-390

The Original of 2nd Augt 1863 Decd 17<sup>th</sup> 1864  
 Referred to the Revenue  
 Department }  
 Genl Wm Pitt Rivers }  
 Secy of War 1863 }  
 Revenue Department }  
 Secy of War 1862 } &c  
 Mr. Secretary to the  
 Admiralty  
 22 July 1863 R 220