

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 873	<u>Press</u> <u>Mis.</u>
240. 241	
Dated	19. 5. 19-1863

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
19th May 1863.*

No. 240. 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, 7th May 1863 C:—

SIR,

1. I have the honor, with reference to the Order of Government, dated 30th April 1863, No. 1,421, to observe that there appears to have been some misconception as regards the question actually submitted by Captain Mayne.

2. It was not proposed to deduct Income Tax from the allowance for Writers and Stationery, which it was clearly understood was exempt; but it appeared that the 50 Rupees referred to raised Captain Mayne's receipts above the pay and allowances of a Captain of Infantry and full batta, and that he was therefore liable to Income Tax on that particular portion which has been declared liable.

3. From the Order in the Revenue Department, dated 25th April 1863, No. 715, it would appear that the question whether the allowance, Rupees 50, is taxable or not, only has been considered. The Order at least only declares *that* allowance exempt. It has been already ruled that allowances although not themselves taxable are to be reckoned in the aggregate of receipts fixing liability.

Transferred to the Revenue Department.

FORT SAINT GEORGE,
12th May 1863.

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

No. 241.

ORDER THEREON, 19th May 1863, No. 873.

The allowance in question should be altogether excluded in reckoning Captain Mayne's income.

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

allowance exempt. It has been already
ruled that allowances although not
themselves taxable are to be reckoned
in the aggregate of receipts & paying liability.

I have the honor to be,

Yr
Your Most Obedt Servt,

Chas Allen

Asst Holl
Govt of Military Finance

30 April 1863 No 143/4
18 May 1861 121/2
25 April 63 No 225-226

Recd Rev: 1863 Sept
No: of Govt 2 for 1863
From ~~1104~~ 1104

The Controller of Military Finance,
Fort St. George,

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

Fort St. George
12th May 1863

Transferred to the
Revenue Department.

Dated 7th May 1863
Received 11 do
122^o. Enclosure.

Alamulla Hoq.
By: Secy: to Govt
N^o 873

The allowance
in question should
be altogether ex-
cluded in reckon-
ing Captain Maynes
income.

Brings to notice which
it is considered maybe
a misconception in regard
to Captain Maynes
income tax.

In. 44 MD
19th May 63.
C. H. May 1863 R. 6^o N. 240 & 241.

N^o 873 19 May
With an order