M.R.O. 14—18,000—27-6-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1951 Press Mis.

276-277

Dated 22-10-1864.

Not to be folded or roughly handled

transgressing the bounds of propriety in asking that the question may be submitted for the opinion of the Supreme Government.

No. 277. ORDER THEREON, 22nd October 1864, No. 1,951.

Miscellaneous.

The Governor in Council is of opinion that the allowance in question, erroneously termed "Deputation" allowance, comes within the scope of Section 129 of Act XXXII of 1860, and is not liable to Income tax.

(True Extract.)

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

To T. Clarke, Esq.
„ the Civil Paymaster.
„ the Accountant General.
„ the Board of Revenue

Exd. T. O'Connor.

No. 1720

Extract from the Proceedings of the Government of India in the Financial Department Simla under date the 8th Augt. 1864

Read letter to the Civil Paymaster, Fort William No. 1311 dated the 12th July 1864 enquiring on what grounds he has held that the tour allowance, drawn by the Sanitaries and their Establishments who have Come to Simla with the Governor General is liable to a deduction on account of the Income tax.

Read office Memorandum from Civil Paymaster, Fort William No. 4405, dated the 26th July 1864, in reply to the above

Resolution — The allowance in question, as evidenced by the fact that it is called a Tour allowance, does not in any degree partake of the nature of a Deputation allowance or personal emolument, but is of the character of those which are exempted from Income tax under Section 129 of Act XXXII of 1860.

The Governor General in Council accordingly decides that the Tour allowance is not liable to Income tax and directs that all deductions made on this account, even for past years be refunded.

Ordered that a Copy of the foregoing Resolution be sent to each of the other Departments.

Each of the several Local Governments & Administrations
The Accountant General to the Govt. of India
The several Dys. Auditors & Accountants General
and to the several Civil Paymasters.

/True Extract/
/sd/ C. H. Lushington
Secretary to Govt. of India

/A True Copy/
/sd/ J. C. Clerke
Asst. Secy to the Govt. of India

/True Copy/
Chief Assistant Civil Paymaster in Charge.

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/sd/ C. H. Lushington
Secretary to Govt of India

/A True Copy/
/sd/ S. C. Cook
Asst Secy to the Govt of India

/True Copy/
Chief Assistant Civil Paymaster in Charge.

Tranquebar 19th September 1864

From J. Clarke Esqr.
Member of the Board of Revenue

To P. W. Lodwick Esqr.
Asst. Paymaster
Madras

Sir

Observing that the Asst Paymaster, Fort William, has been asked on what grounds he has held that the Tour allowance drawn by Secretaries and their Establishments who travel with the Governor General is liable to a deduction on account of Income tax, stated that as the allowance does not in any degree partake of the nature of a deputation allowance or personal emolument, but is the character of those which are exempted from Income tax under section 129 of act XXXII of 1860, I request you will reconsider the ruling which subjects the allowance granted to me to the operation of the Income tax.

2 I have been engaged on a long & expensive tour, having travelled over no less than 4,000 miles by land and sea, the much larger proportion being by land, within this year. The allowance was always stopped on my reaching the Presidency, even though I might be singly passing through it or through any other town, and it has not partaken at all of a personal allowance, and as I have repeatedly stated,

stated, has not met my expenses hitherto. I have still some 800 miles and more to travel.

I have &c.
(Signed) J. Clarke.
Member Board of Revenue.
(True Copy)
H Donald
Chief Assistant.
Civil Paymaster.
in charge.

Fort St. George
Civil Paymasters Office.
23d September 1814.

Presidency Dept.
No 100.

Official Memorandum

Your letter dated 19th Instant.
States that upon reviewing your case
anew with reference to the Financial Reso-
lution of the Government of India
No 1720, dated 8th Ultimo, upon the subject
referred to by you, the undersigned is un-
able to exempt your Deputation allow-
ance (which is subject to deduction on
account of Civil Fund) from the
operation of the Income tax Act.

(Signed) H. Donald.
Chief Asst Civil
Paymaster in charge.

To J. Clarke Esq
Member, Bd of Revenue
on Special duty.

(True Copy)

Clarke
Member, Bd of Revs.

Rec.d 2 Dec.r 1865

travelling has been on land; 1184 out of
4,206 miles have been by sea, the rest by
land. I have borne the entire of the ex-
penses of my travelling out of Rs. As
455-11 a month, the allowance paid after de-
-ductions.

Dft: Allowance — Rs. 500
Deduct
Civil Fund @ 6¼ p.c. 31-4-
Income tax @ 3 p.c. 14-1
Balance 454-11

5. Should the Government not have it in their power to over-rule the ruling of the Civil Paymaster, that I shall not be considered transgressing the bounds of propriety in asking that the ques-
-tion may be submitted for the opinion of the Supreme Government.

I have the honor to be
Sir
Your most obed.t Serv.t

Ulricke
Member, Bd. of Rev.

To
J. D. Sim Esqre
Secretary to Government
Revenue department
Madras

Leitr and Enclosure.

Received 1864
Treasury Dept
No 2685

From
J. Clarke Esqr
Surveyor's Office

To
J. D. Sim Esqr
Asst to Govt
Rec. Dept.

Dated Dep.t 3 Oct.r 64.
Rec.d 8 do

1 Enclosure.

Requesting that in accordance with a recent ruling of the Govt of India his deputation allowance may be exempted from the operation of the Income tax Act.

Comm.
Rec.d 4 Oct.r 64
Wm Edwards

Dep.t
No 1951.

The fact is of course that the allowance in question - erroneously termed "Deputation" allowance - comes within the scope of Section 12 of Act XXXII of 1860 and is not liable to become Income Tax -

J. D.

Asst. Govt
22nd Oct. 64

10 Copy To J. Clarke Esqr Surveyor
3 Chief Draughtsman
3 Asst Govt
1 Dr J. Burn

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No 2764