

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1757

Press

~~Mis.~~

62 632

Dated

31-7-1867.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
31st July 1867.*

Read the following papers :—

No. 630. From the Acting Accountant General, to the Acting Chief Secretary to Government, dated Fort Saint George, 26th July 1867, No. 141.

I. In forwarding, for the consideration and orders of Government, the accompanying letter from the Inspector General of Police, submitting an appeal from Captain R. Beatty, Assistant Superintendent of Police, Salem, against the decision of this department in respect to his liability to be assessed for the License tax, I have the honor to state that the following interpretation has been put by this department upon Section 3 of Act XXI of 1867 :—

I. That Clause I of that Section exempts from tax under the said Act *only all Military Officers in Military employ*, whose pay and allowances do not exceed Rupees 6,000 per annum. The words "and who shall not be in Civil employment other than employment in the Police," used in that clause, being understood as pointing to the distinction which is apparently intended to be made between Military Officers in the Police and Military Officers in other Civil Departments.

II. That Clause 3 of the same Section applies to *all Officers of Police*, whether Military or Civil, who all are alike exempt if their pay and allowances are below those of a Captain of Infantry, viz., Rupees 415-6-0 per mensem.

2. Accordingly, Captain Beatty was considered liable to be taxed, since he holds an appointment the salary of which is Rupees 500 per mensem.

3. This interpretation, I would observe, is consistent with the ruling in regard to Police Officers, which obtained under the Income Tax Act, in accordance with which the same limit in regard to pay rendered *all Police Officers* liable to the tax, whether they were Military men or Civilians. Captain Beatty's construction, however, makes a distinction between Military and Civil Officers in the Police, for according to it the former come under Clause I of the Section in question, and are not subject to tax until their pay and allowances exceed 500 Rupees per mensem, while the latter, under Clause III, are liable to be assessed if their salary amounts to Rupees 415-6-0.

From the Inspector General of Police, to the Acting Chief Secretary to Government, Fort Saint George, through the Accountant General, dated Kotagiri, 12th July 1867, No. 1,196.

* No. 234, dated 8th July 1867.

I have the honor to forward, for the consideration of Government, a communication*

from Captain Beatty, who desires to appeal against the deduction made from his pay by the Accountant General under the License Act.

From Captain R. BEATTY, Acting Superintendent of Police, Madras District, to the Inspector General of Police, dated Saint Thomas' Mount, 8th July 1867, No. 234.

1. I beg respectfully to request that you will be so good as to submit my claim for exemption from the License tax, for the consideration of Government.

2. I beg to enclose correspondence on the subject with the Accountant General.

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31st July 1867.*

3. Section 3, Clause I of the Act exempts all Military Officers except those serving in Civil employ other than employment in the Police. The Deputy Accountant General states that the exemption is "applicable only to Military Officers who are not in Civil employment in any department," but he gives no authority for this interpretation of the clause, the wording* of which cannot possibly, I respectfully submit, bear such a construction.

4. MR. RAYNER also asserts that I am liable to the tax under Clause 3 of Section 3, but supports this dictum by no reply to my appeal, viz., that being an "Officer of Her Majesty's Indian Forces, whose pay and allowances do not exceed Rupees 6,000 per annum, and not being "in Civil employment other than employment in the Police," I am exempted from the tax under Clause 1, Section 3 of Act XXI of 1867, any provision for the payment of the tax by other "Police Officers" notwithstanding.

No. 631. From the Acting Accountant General to the Government of Madras, to the Acting Chief Secretary to Government, dated Fort Saint George, 29th July 1867, No. 144.

In continuation of my letter of 26th instant, No. 141, I have the honor to forward for disposal another letter from the Inspector General of Police, submitting an appeal from Lieutenant C. Trotman, Assistant Superintendent of Police, Tanjore, against the Imperial License Tax.

From the Inspector General of Police, to the Acting Chief Secretary to Government, Fort Saint George, through the Accountant General, dated Madras, 24th July 1867, No. 1,278.

In continuation of my letter of the 15th instant, No. 1,196, I have the honor to submit a letter from Lieutenant Trotman, Assistant Superintendent of Police, first class, who desires to appeal against deduction from his pay under the License Act.

From Lieutenant C. TROTMAN, Assistant Superintendent of Police, Negapatam, to the Superintendent of Police, Tanjore, dated Negapatam, 8th July 1867, No. 42.

1. I have the honor to enclose copies of a letter addressed to, and an answer received from, the Accountant General, in which I submitted a claim for exemption from the Imperial License tax, which the Accountant General holds inadmissible.

2. I venture to ask that you will forward my claim for exemption to the Inspector General, with a request that he will bring it, if he sees fit, to the notice of Government.

3. It cannot be denied that I am clearly exempt from the tax by Clause I of Section 3, and it seems to me equally clear that Clause I is in no way qualified or modified by Clause III, but that all four clauses are designed to meet four distinct classes of exemptions. I presume it is under Clause III that the License tax has been deducted from me.

No. 632. ORDER THEREON, 31st July 1867, No. 1,759.

Miscellaneous.

1. The Government consider that Captain Beatty's and Lieutenant Trotman's claim is good, and must be admitted.

2. The first exemption in Section 3, Act XXI of 1867, is applicable to all Military Officers (except those in Civil employ other than the Police) drawing not more than Rupees 6,000 yearly.

3. The third exemption in favor of Police Officers drawing less than the pay of a Captain of Infantry is applicable to others besides Military Officers in Police employ, and cannot be held to cancel the first exemption.

*Proceedings of the Madras Government, Revenue Department,
31st July 1867.*

4. The Accountant General will cancel the assessment complained of, and cause a refund to be made of the amount stopped from Captain Beatty's and Lieutenant Trotman's pay.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Accountant General.

„ the Revenue Board.

„ the Inspector General of Police.

„ the Military Department.

„ the Public Works Department.

Exd. S. T. Augustin.

From

The Assistant Commr of Police

Regardah

To

The Assistant Commr

Madras

Sir

1st Under the instructions contained in
3rd Para of your Circular dated 7th May 1872. the Deputy
Collector of the District has deducted from the
Pay of some of Police 1000 on account of the Imperial
License Tax.

2nd They submitted that under clause 1 Section 11
of the Act, I am exempt from the tax.

3rd The marginal note of the said Section
follows: "Act not to apply to certain Officers of the Army
and Police" This and the wording of the said clause
seem to leave no doubt that Military Officers and Police
Officers whose pay does not exceed Rs 500 per
annum, are included in the same exemption. I feel
that I am further supported in the above opinion by the
concluding words of Para 2 of your Circular above
quoted as follows:—

"But Military Officers and Non Commissioned
Officers in Civil Employ other than the Police should
be required to pay it if their Annual Receipts are within
any of the limits specified below.

4th Any Annual Receipts are 500 & 800.

5th I apprehend that the Deputy Collector
has made the deduction complained of believing
that I am included within clause 2 Section 11 of the Act.

I venture to submit that Clause of Section D. under which I claim exemption is no where declared to be modified by Clause 20 in that Clause it is intended to include a different Class, vizt the uncommissioned Police Officers who form a large part of the Force in the other Provinces.

Under the above circumstances I have the honor to submit as your consideration for my claim for exemption from the license tax.

Legatary
17. 6. 67

Shane & Co

Signed C. Colman Esq
Asst Supt of Police

(True copy)

Christ Colman

Asst Supt of Police

Paid Audit Department No. 1025.

East Saint George.
Accountant General's office
22nd June 1867.

From

The Acting Deputy Accountant General
Madras

To

Sub C. Colman
Assistant Superintendent of Police
Kegapalan

Sir

In reference to your letter of the 10th I have the honor to observe that the marginal note to Section I of the License Tax Act upon which you seem to rely to support your claim to exemption is merely an abridgement of the whole Section and you will find that the prohibition of the whole of the Act is only for the benefit of the Police, who are exempt from the Tax only if their salary be below the pay and Allowances of a Captain of Infantry, vizt Rupees 250-6-0 per annum. and as your salary for May, after deducting your subscription to the Military Fund was still in excess of that amount you are fully liable to the Tax of Rupees 100-0-0 which has been recovered from you.

Shane & Co

Signed

Asst Account General
(True copy)

Christ Colman

Asst Supt of Police

Captain R. Beatty

Do. N. Hunterdurst of Police

Rev. Bro. 31st July 1867

in L. 631.

1867 Deptt

Enclosure

In a letter from the Insp.
General of Police dated
Madras 24 July 1867 & 10/278

2006

Correspondence from
Lieut. Bro. John Garrett
Capt of Police Bangalore regarding
his claim of exemption from
License tax. (see xxii 1867).

From the
Inspector of Police
Bangalore

Enclosure
from Lt. Bro. Garrett
Lieut. Capt of
Police Bangalore
regarding his
claim of exemption
from License
tax. (see xxii 1867)

Captain R. Beatty

Superintendent of Police

Madras District

To

The Accountant General

Fort Saint George

Madras.

Sir

I have the honor to protest against the deduction of 100 Rupees from my pay for May 1867 as ~~Asst~~ Superintendent of Police in the Madras District under the License Act (Act 21 of 1867) for the following reasons.

1. As an Officer of Her Majesty's Indian Forces whose Pay and allowances (after deduction of Military Fund subscriptions) do not exceed Rupees 6000 per annum, I claim exemption under Section 3 clause 1 of the License Act.

2. I presume that the deduction has been made under clause 3 of Section 3 by which "Officers of any Police Force" ^{and not the Pay Allowances} whose Pay and allowances of a Captain of Infantry in Her Majesty's Forces in India are exempted from the operation of the said Act, but I maintain that this in no way affects me as an Officer of Her Majesty's Indian Forces, as which I claim exemption, under clause 1 Section 3 which is in no way qualified or modified by any other Section of the aforesaid Act.

Requesting the favour of an early reply.

I have the honor to be Sir,

Signed R. Beatty Captain

Asst Supt of Police Madras District

Superintendent of Police Madras District

Saint J. Rd. Madras
22 June 1867

(True Copy)

R. Beatty - Captain

26 June 1867.

FROM

THE ACTING DEPUTY ACCOUNTANT GENERAL MADRAS

Major-General R. Bently

Joint Supt. of Police Station
and Supt. of Police

Madras District

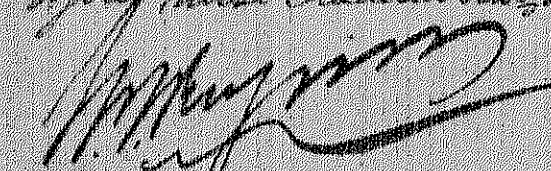
Sir,

With reference to your letter of the 22^d Instant,
I have the honor to observe that the exemption contained
in Clause 1 of Section 3 of the License tax Act is applic-
able only to military officers who are not in civil
employment in any department, and therefore not
claimable by you.

The 3^d Clause of the Section quoted is applic-
able to you and according to it you are liable
to the tax of 100 Rs. which has been deducted from your
allowance as after deducting your subscription to
the military fund from your substantive pay and
allowance Supt. your receipts for the year will still
exceed 5000 Rs.

I have the honor to be,

Sir,
Your most obedient servant



Actg. Deputy Accountant Genl.

DEPARTMENT.
ACCT. GENL'S OFFICE, MADRAS.
No.
From
ACTING DEPUTY ACCT. GENERAL.
MADRAS.
To

Dated
Recd.
Ans'd.

(No. of answers)

(Subject)

8
1867 Departt.
(Enclosure) 7
In a letter from the Inspector
General of Police dated
Kotagore 12 July 1867 No. 1196.
I now
Ackd. Suftt. of Police
MADRAS Distt.
To
The Inspector General
of Police

Requests to submit for the
consideration of Govt. Captain
Boat's claim for exemption
from the License Tax.

Recd 1867 Department
Pro of Govt July
From W. 1992.
The Asst Accountant Genl
To The Asst Chief Secretary
to Government
Fort St. George

Dated 26th July 1867
Recd 98

No.

No.

Submitting for orders an
appeal from Captain Beatty
Assistant Superintendent of
Police Salem against the
decision of the Audit Dept.
in respect to his liability to
Licence Fee.

No 630 @ 632.

L. H. O. R.
No 1759-21 July

From Asst. Comd. of
20 Sep/67 C. No. 2509