

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	66	Press ~~Mis.~~
128-29. Dated	9-1-	18 68

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Revenue Department,
9th January 1868.*

No. 128. Read the following letter from the Examiner of Claims, one of the Official Assessors under Section 20, of Act XXI of 1867, to the Secretary to Government, Revenue Department, dated Fort St. George, 13th December 1867, No. 944:—

1. I have the honor to draw the attention of His Excellency the Right Honorable the Governor in Council to the Proceedings of the Government of India, in the Financial Department, noted on the margin, and to inquire, with reference thereto, whether I am not now bound to review my decision of June last exempting from License tax Mr. Winscom, the Collector of Licenses for the Town of Madras, and Mr. Dalrymple, as Sheriff of Madras, and to levy the sums severally due by them from their next salary bills.

2. The circumstances which led me to exempt these Officers, and now to take a different view, are as follows:—

A.—In Mr. Winscom's case, I looked upon his appointment in terms of Proceedings of Government, dated 16th April 1867, No. 891 A., Revenue Department, as being of a temporary nature, and accordingly exempted his salary from the operation of the Act, in virtue of Circular of Government of India, dated 18th April 1867, No. 2,024, Financial Department, communicated in Proceedings Madras Government, dated 3rd June 1867, No. 1,252, Revenue Department.

In the first of the Proceedings referred to in paragraph 1 above, the special officer for the collection of License tax in the district of Sattara has been adjudged by the Government of India to be liable to assessment, should his receipts during the time he held the appointment be in excess of Rupees 1,000; it appears to me, therefore, that Mr. Winscom, who from 24th April last has been in receipt of Rupees 800 a month, must pay the tax. The class in which he is to be placed should apparently be regulated by the amount he will actually receive during the current official year.

B.—In Mr. Dalrymple's case, (regarding which I had at the time grave doubts,) I viewed his appointment as Sheriff as one also of a temporary nature, as it is made from year to year. He was accordingly assessed upon a salary of Rupees 18,000 per annum, and placed in class II, instead of upon a salary of Rupees 29,040, and put in class I.

Inasmuch, however, as the Government of India have ruled, in the second of the Proceedings referred to, that "when an officer without any substantive appointment acts in any situation, the assessment will be on his temporary allowances," it is clear to me that, when an officer, besides holding an appointment like the Sheriffship, (which has more, rather than less, of the substantive element in it,) is the incumbent of a substantive appointment, he must be taxed on the income of both posts. Accordingly, I am now of opinion that Mr. Dalrymple ought to have been assessed on the whole pay he draws, in virtue of the two appointments he holds, and I am confirmed in this view by his having been re-appointed, upon 3rd instant, to the Sheriffship for the ensuing year.

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I do not consider that the first part of the ruling, referred to in this paragraph, bears upon a case like Mr. Dalrymple's, where an officer draws two full salaries; but is intended to regulate that of officers who, having a permanent appointment, act in a different one and draw deputation allowance.

No. 129. ORDER THEREON, 9th January 1868, No. 66.

Miscellaneous.

No. 129. ORDER THEREON, Jan 24, 1907.

Miscellaneous.

1. The Government do not consider that the temporary employment of Mr. Winscom (who is not otherwise in Government service) for a period less than a year, brings him within the operation of the License tax as a Government servant.

and different that he will have held and

2. The case of Mr. Dalrymple is so far different that he will have held and hold the post of Sheriff for a period considerably in excess of the year for which the tax is assessed, and in his case the Government do not see sufficient grounds for exemption under present circumstances.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Examiner of Claims

Exd. S. T. Augustin.

[illegible]

Per 16 of June/67 to 279A
" 3rd June/67 " 31 r32
" 20 June/67 " 353 r354

Per 16 of June/67 Department
No of 100 for 3381
The Recorder of Claims
One of the Official
Assessors under
Section 20 of Act 21
of 1857.

To The Secretary
to Genl. Rm Dept
of 13th

Per 13th } December

No 944
1858-9 Jan
Requires with
reference to the order
quoted whether he
is not bound to alter
his decision exempting
Messrs Winsome, &
Dubryple from the
License Tax.

No 128 & 129

24 Dec 79 R31 Jan