

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	/ 301	Press ~~Mis.~~
336. Dated	20-8-	19/870.

Not to be folded or roughly handled

REVENUE DEPARTMENT,
OOTACAMUND,
20th August 1870.

No. 336.

No. 1,301.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Miscellaneous.

SIR,—I am directed to submit, for
the consideration and orders of His
Excellency the Governor-General in

Council, the annexed copy of a communication from the Controller of Military
Accounts, forwarding a letter from Mrs. Eliza Ansley, widow of the late Lieutenant-
Colonel Ansley of the Madras Army, appealing against the deduction of Income-
tax from the amount granted to herself and her three children by the Madras
Military Fund as "Passage-money to England".

2. The deduction, I am to explain, was made under the authority of the
Resolution of the Government of India in the Financial Department, dated 4th
April 1861, No. 3,783, in which it was ruled that "Equipment allowance" and
"Passage-money" shall be held liable to Income-tax, and in pursuance of the
provisions of Section 6 of Act XVI. of 1870, under which every "Salary, Annuity
or Pension" is chargeable with the tax.

3. The Madras Government consider Mrs. Ansley's case to be one of peculiar
hardship; the passage-money being, as remarked by the Controller, a grant made
for a specific purpose (for which it is barely sufficient), and, moreover, disbursed
from funds contributed by her husband from his personal income. They also
concur in opinion with Colonel Drury that the passage-money in question, like
similar special grants made by the State, should not be treated as forming a portion
of income or as falling under the category of "Salary, Annuity or Pension," within
the meaning of the Act.

4. Under these circumstances I am instructed to request that His Excellency
the Governor-General in Council will be pleased to authorize the refund of the
amount deducted from the passage-money granted by the Military Fund to
Mrs. Ansley.

I have the honour to be,

Sir,

Your most obedient Servant,

(Signed) R. A. DALYELL,
Acting Secretary to Government.

Edw. F. B. Bantleman.

General 1870 Department.

This Government of

Fort St. George.

Date 1870 August

R.

No. 1,301
Dated 1870
6 copies.

D. No.

R. No.

1870

1870

Received 4 October 1870
No. 7.

Received from the Government of Madras the sum of Rs. 1000/- for the purchase of land for the purpose of building a school for the poor children of the city of Madras.

To Revenue Department
No. 1301 20th Aug 77
The Secretary to the Govt of India
Financial Department.

Sir,

I am directed to submit for the consideration and orders of His Excellency the Governor General in Council the annexed copy of a communication from the Controller of Military Accounts forwarding a letter from Mrs. Eliza Anley, widow of the late Lieut. Colonel Anley of the Madras Army, appealing against the deduction of Income Tax from the amount granted to herself and her three children by the Madras Military Fund as "Passage Money" to England.

2. The deduction, I am to explain

explained, was made under
the authority of the Resolution
of the Govt of India in the
Financial Dept. dated 4th
April 1861 No 3783, in which
it was ruled that "Equipment
Allowance" and "Passage Money"
shall be held liable to Income
tax, and in pursuance of
the provisions of ^{Section 6 of} Act XVI of 1840,
under which every "salary,
annuity, or pension" is
chargeable with the tax.

3. The Madras Govt
consider Mr. Ansley's case
to be one of peculiar hardship,
the passage money being, as
remarked by the Controller,
a grant made for a specific
purpose (for which it is

barely

barely sufficient), and, more-
over, disbursed from funds
contributed by her husband
from his personal income.
They also concur in opinion
with Colonel Dring, &c
(~~that~~) that the Passage
Money in question, like
similar special grants
made by the State, should
not be treated as forming
a portion of income, or as
falling under the category
of "salary, annuity or pension,"
within the meaning of the
Act.

4. Under these circumstances,
I am instructed to request that

His Excellency the Governor

General

General in Council will be
pleased to authorize the
refund of the amount de-
ducted from the Passage
Money granted by the
Military Fund to Mrs
Ansley