

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1521	Press
136-137	Mis.
Dated	8-7-1867.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
8th July 1867.*

No. 136. Read the following Proceedings of the Madras Government in the Military Department, dated 3rd July 1867 :—

Memorandum from the Adjutant General, to the Secretary to Government, Military Department, dated Head Quarters, Ootacamund, 29th June 1867, No. 355.

1. The Commander-in-Chief has the honour to submit, for the orders of Government, the within letter from the Inspector General, Indian Medical Department.

2. His Excellency has no remarks to make regarding the License Tax.

By order,

(Signed) J. M. PRIMROSE, Colonel,
Adjutant General.

From the Inspector General, Indian Medical Department, Fort Saint George, to the Adjutant General, dated 22nd June 1867, No. 242.

1. I have the honour to submit, for the favourable consideration of His Excellency the Commander-in-Chief and Government, the accompanying letter from Apothecary H. H.

Dated 5th June 1867.

Lynsdale, attached to the General Hospital, representing that a deduction of 20 Rupees has been made from his salary on account of the License Tax.

2. In paragraph 2 of Order in the Public Department, No. 195 of 22nd February last, it is ruled that "Officers employed in the Commissariat and other departments connected with the Army, cannot be deemed to be holding a Civil appointment under the meaning of the Act." The Act also specifies that Military men below the rank of Captain are exempt from License Tax.

3. I submit that Medical Warrant Officers are essentially Military men. They have no power to choose which branch of the service they shall serve with, and when posted to the Civil Department, they have no option but to obey orders.

4. Though lent to the Civil Department on account of the requirements of the public service, they are at any moment liable to be withdrawn for duty with the Army in the Garrison or in the field.

5. I beg further to state, for the information of His Excellency and Government, that Apothecaries in the Civil Department, with a few exceptions, draw precisely the same salary as those in the Military Department, nor do they derive any other advantage over the latter.

6. Under all these circumstances, I have the honour respectfully to recommend, for favourable consideration, that all the Medical Warrant Officers may be exempted from the provisions of the Act.

7. Other Apothecaries have also addressed me on the subject, but I do not consider it necessary to send all their representations to Government.

8. Since writing the above, I have received representations from Apothecaries employed in the Military Department (Medical Depot and Garrison Hospital, Bellary,) complaining of a similar deduction, as directed by the Controller's Circular No. 15, dated 20th May 1867, based apparently on the ground that the Act exempts only "Officers, Non-Commissioned Officers, and Privates," and does not specify Warrant Officers. I beg to submit this point also for decision, as I cannot think this interpretation accords with the intention of Government, or with the spirit of the Act.

From Apothecary H. H. LYNSDALE, attached to the General Hospital, Madras, to J. L. PAUL, Esq., M. D., M. A., Surgeon, General Hospital, Madras, dated 5th June 1867.

A deduction of Rupees 20 having been made in my pay abstract for the present month on account of the "License Tax," I beg respectfully to submit that, being a Military subordinate in every sense of the word, and since my services are simply lent by the State to the Civil Department, to meet the requirements of the service, without conferring any corresponding pecuniary benefit, and that my doing duty at the General Hospital at this Presidency is not a matter of choice; and since also, that Non-Commissioned Officers and others employed in the Civil Department are exempt, according to the said Act, and so are all those serving in the Police

employed in the mil

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Force, whose salaries do not exceed that of a Captain of Infantry, hence I humbly crave that the same indulgence of exemption be extended to me.

That my salary is no more in the Civil than in the Military Department, and I am available for any duty at a moment's warning as the exigencies of the service may demand; and should I be removed at any time before the expiration of one year to a Military post, the deduction now made in a *lump sum* for the year must result in a loss to me; and further, being impressed with the idea that the spirit of the Act does not apply to me as a Warrant Officer, but only to such Military men in Civil employ, who derive some substantial pecuniary benefit therefrom, may I respectfully solicit under these circumstances your kindly forwarding this appeal with your support to the Government for consideration and decision.

Forwarded to the Deputy Inspector General of Hospitals, Indian Medical Department, Presidency Division, with a recommendation for very favourable consideration.

(Signed) J. L. PAUL,

Surgeon, General Hospital, Madras.

(Signed) J. KENNEDY, M. D.,

Deputy Inspector General, Indian Medical Department, Presidency Division.

Referred to the Revenue Department.

(Signed) H. MARSHALL, Major-General,

Secretary to Government.

No. 137.

ORDER THEREON, 8th July 1867, No. 1,521.

Miscellaneous.

1. The Government are of opinion that the principle of the order of the Government of India giving to Junior Chaplains the benefit of the exemption allowed

by the License Act to Military Officers whose pay does not exceed Rupees 6,000 yearly, may justly be held to exempt all Medical Warrant Officers employed in the Military Department.

2. It remains for consideration whether temporary employment in the Civil Department should deprive these Warrant Officers of the benefit of this exemption, the transfer not being voluntary and carrying with it, as a rule, no superior advantages in pay or otherwise, and the Government are of opinion that, under such circumstances, there exists no ground for treating Medical Warrant Officers transferred to the Civil Department differently from those retained in Military employ.

3. They resolve, therefore, to direct that no deduction on account of License Tax be made from the pay of any Medical Warrant Officer.

4. Copy of these Proceedings will be submitted for the information of the Government of India.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Military Department.
the Accountant General.
the Examiner of Claims.
the Board of Revenue.

Mad. S. T. Augustin.

**MILITARY ACCOUNT DEPARTMENT.
CIRCULAR.**

No. 15.

To

*All Heads of Military Departments,
Paymasters, Officers Commanding
Brigades and Batteries of Artillery, Native Corps, &c.*

SIR,

Adverting to the 20th Section of Act XXI of 1867 "for the licensing of Professions and Trades" the following deductions are, under instructions from Government, to be made on account of License Tax from pay and allowances for May 1867, or first issue after receipt of this Circular.

1st Class.

I. From persons of the 1st Class, whose annual profits shall be assessed at Rupees 25,000 and upwards. . . . Rupees 500.

2nd Class.

II. From persons of the 2nd Class, whose annual profits shall be assessed at Rupees 10,000, or at more than Rupees 10,000 and less than Rupees 25,000. Rupees 200.

3rd Class.

III. From persons of the 3rd Class, whose annual profits shall be assessed at Rupees 5,000, or at more than Rupees 5,000 and less than Rupees 10,000. Rupees 100.

4th Class.

IV. From persons of the 4th Class, whose annual profits shall be assessed at Rupees 1,000, or at more than Rupees 1,000 and less than Rupees 5,000. Rupees 20.

2. The following Classes are exempt from the operation of the Tax:—
Exemptions, Section 3 of Act XXI of 1867.

I. Officers of Her Majesty's Forces or of Her Majesty's Indian Forces, whose pay and allowances do not exceed Rupees 6,000 per annum, and who shall not be in Civil employment other than employment in the Police.

II. Non-Commissioned Officers and Privates of either of the said Forces, and who shall not be in Civil employment other than employment in the Police.

III. Officers of any Police Force, whose pay and allowances shall be less than the pay and allowances of a Captain of Infantry in Her Majesty's Forces in India.

IV. Persons in the employment of Government, whose annual receipts shall be less than Rupees 1,000.

Proceedings of Government, Revenue Department, dated 15th May 1867, No. 1099.

Proceedings of Government, Revenue Department, dated 15th May 1867, No. 1100.

3. In computing the profits or income from 1st June 1866 to 31st May 1867, with a view to decide in what Class Officers and others are to be placed for the purposes of assessment, the allowances formerly exempted from Income Tax are to be excluded, such as

1. Allowance for travelling Expenses.
2. Contract Allowances.
3. Tent Allowance.
4. Horse Allowance.
5. Allowance in lieu of house-rent.
6. Allowance to meet any disbursement on the Public Service.
7. Subscription to Regimental Messes and Bands.

Proceedings of Government, Revenue Department, dated 16th May 1867, No. 1111.

Bt.-Col. and Lieut.-Col.	Rs. 200
Lieut.-Col. not Bt.-Col.	150
Major	120
Captain	75
Lieutenant	50

8. Subscriptions to Service Funds.
9. Payment on account of insurance for the families of persons in the employment of Government.

4. Staff Corps Officers are exempted from payment of the tax on the portion of their consolidated Staff Corps pay noted in the margin (G. O. G. 11th April 1862, No. 152).

5. In future years the tax will be recovered from pay and allowances for April.

I have the honor to be,

Sir,

Your obedient Servant,

J. G. TOUCH, Major,

Conducting duties of

Controller of Military Accounts.

OFFICE OF CONTR. OF MILY. ACCOUNTS,
Fort Saint George, 20th May 1867.

To

The Registrar, Rev. Dept. with reference to his memo. dated 2nd July 1867.

Revenue Department.

No. 1521.

Proceedings of the Madras Government.
Under date the 28th July 1867.

Read the following Proceedings of Govt. in the Military Department.

Referring correspondence on the subject of exempting all the Medical Warrant Officers from License Tax.

(Here enter 3rd July 1867 No. 1521)

The Government are of opinion that the principle of the order of the Government of India giving to Junior Chaplains the benefit of the exemption allowed by the License Act to Military Officers whose pay does not exceed Rs. 6000 yearly ~~may~~ shall exempt all Medical Warrant Officers employed in the Military Department.

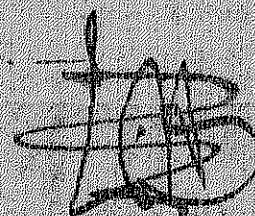
may justly be held to

Department.

It remains for the consideration whether temporary employment in the Civil Department entails deprives these Warranted officers of the benefit of his exemption. The transfer not being voluntary and carrying with it as a rule no superior advantages in pay or otherwise and the Govt. are ~~entitled~~ of opinion that under such circumstances there exists no ground for issuing Medical Warranted officers transferred to the ^{differently} Civil Department from ~~as~~ retained in Military employ.

They resolve therefore

to direct that no deduction or account of License tax be made from the pay of any Medical Warranted officer.



Copy of these orders to be submitted for the info of the Govt. of India. 

7 Papers to the Military Dept. 1877
6 - - - - - Dept. of War
3 - - - - - Committee of Claims
No. - - - - - W. B. Smith

December 1847 Dep.

Brook Farm for July

C. J. Fox

Re of the 2. New York
Oct 8. July 1847

Wishing that no one
should be present
who can be made from
the day of the 2. New
York and others.