

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2305

Press
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53-54

Dated 2 — 10 — 1867.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
2nd October 1867.*

No. 53. Read the following Proceedings of the Madras Government in the
Military Department :—

Referring, to the Revenue Department, question
regarding the exemption of the Serjeants em-
ployed in the Clothing Department from pay-
ment of License tax. } (Here enter 19th September 1867, No. 3,568.)

No. 54. ORDER THEREON, 2nd October 1867, No. 2,305.

Miscellaneous.

1. The Government are of opinion that the Non-
Commissioned Officers employed in the Army Clothing
Department cannot be held to be in Civil employ, and that
they are, therefore, entitled to the benefit of the exemption in Clause 2, Section 3,
Act XXI of 1867.

2. The amount of License tax collected from them should be refunded.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

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

Exd. S. T. Augustin.

MILITARY DEPARTMENT.
PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers:—

From the Supt. Army Clothing..... Here enter 14th August 1867, No. 11.
Report from the Ag. Contr. of Mily. Accts. .. 4th Sept. .. D.

From the Superintendent Army Clothing, Madras, 14th August 1867, No. 11; to the Secretary to Government, Military Department, Fort Saint George.

I have the honor to submit for the consideration of Government, the following circumstances.

2. The Serjeants attached to this department having been subjected to the operations of the Imperial license tax, claimed exemption, on the ground of being Non-Commissioned Officers employed in a Military Department connected with the Army.

3. Their claim was duly submitted to the Controller, but negatived, because 1st "most of the employes in the department are civil, and the employment is not in itself Military, but civil." But the men in question are undoubtedly military, and their employment is as much Military as Master Tailors of British Regiments, Serjeants in the Commissariat and other Departments, who are employed, in the interests of the State, in preparing and providing material for the use of the Army, or seeing to their safe custody.

4. "Because the Serjeants draw no Military pay, but receive a civil salary, which would be drawn by any civilian holding the same situation in the department." These Serjeants draw consolidated salaries, which includes their Military pay and allowances: but, previous to the re-classification of salaries of this department, the Serjeants attached, received the pay and allowances of Staff Serjeants, in addition to certain allowances for their particular duties--and by so consolidating their salaries, as a matter of convenience to the State, they suffer the loss of all the advantages which have accrued to soldiers since then: as, also, what they were accustomed to: such as clothing, bedding, &c., notwithstanding it was clearly

• *Pro. of Govt., No. 1372, dated 27th April 1863.* recognized in April* 1863, these were their due: and which, therefore, I beg authority to be continued.

5. The appointments are such, as cannot be well held by civilians (except very rarely) unless brought out from England, at very high salaries; and moreover Military men are preferable, from being men of known good character, experienced in the duties they have to perform and trained to discipline.

6. Under these circumstances, I respectfully submit, that the salaries of the Serjeants attached to this department, should be exempted from taxation: and solicit the issue of orders accordingly.

With report from the Acting Controller of Military Accounts, 4th September 1867, D.

ORDER, No. 3568, 19th September 1867.

The question regarding the exemption of the Serjeants employed in the Clothing Department from payment of license tax, will be referred to the Revenue Department for consideration and orders.

2. The Governor in Council observes that the other point raised regarding clothing, bedding, &c., to the same individuals, appears to be clearly disposed of under the G. O. by the Government of India, as explained in Proceedings of Government, No. 123, dated 13th January 1865—copy of which will be communicated to the Superintendent of the Army Clothing.

G. O. G. G. No. 881 of 1864.

(True Extract.)

Macmillan Colonel,

Deputy Secretary to Government.

To the Clothing Department, with Pro. No. 123 of 1865.

.. Controller of Military Accounts.

.. Revenue Department. With 2 copies each.

.. Adjutant General, for information.

No 2305

The Govt are of opinion that the Commissionaires & their employees in the Army Clothing Dept. should not be held to be in civil employ. & that they are not to be taken into consideration for the purpose of the 2nd & 3rd Secs. of the Act of 1857. The Commissionaires & their employees are to be considered as civil employ.

From them it is recommended—

J. H. [Signature] 2 Oct 65

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with order

Sh. 2305-2306