

Revenue (1897) Department.

Registered in the following

MISCELLANEOUS SERIES.

G.O., No. 1238

DATED 5th March

[Despatch Abstract.]

*Referring to the Board of Revenue for
remarks, Prop. P. W. Department trans-
ferring for favour of disposal, letter
from the Examiner of Railway Accounts
Madras requesting orders as to whether
the Indian Income Tax is leviable
on the furlough allowance paid to
Railway Companies' officers in
certain methods of payment referred
to.*

BACK PAPERS.

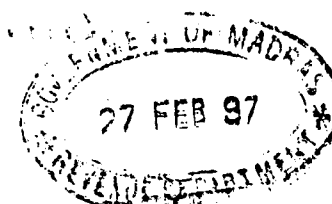
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
3132							

Revenue (1897) Department.

CURRENT No.



4P

From

The Public Works Department,
Railway Branch

Levy

Order misc No. 12384/5 Mar. 1897.

Referred to the
Board of Rev: for remarks

No. 1172C

Dated 26 February 1897

Received

Registered

Enclosures two

Spare copies

To

The Board of Rev: Sep Rev:
dtd. 8-3-97

Note

From the analogous cases
referred to in G.O. No. 85-
9.3.94 and para 2 of
G.O. 335 of 16th July 1896 (for
purposes of the San Drawnness
is as much foreign territory
as England or Scotland) it
would

SUBJECT.

Indian Income Tax

Transferring for favour of
disposal, letter from the Examiner,
Railway Dept., Madras, requesting
orders as to whether the — is
leviable on the furlough
allowances paid to M. R. Com-
panies' officers in certain method
of payment referred to

appear that the incomes in question are all taxable. It seems however desirable to have the Board's views before orders are passed the matter is ~~submitted~~ carefully scrutinized and submitted for orders

BMM
3.11.97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

204
Extract of paragraph 5 of Madras Railway Board's letter No. 907 dated 28th September 1894 -

5. Adverting to para 16 of No. 904, I am to explain with regard to the payment in future of furlough and sick-leave allowance, &c, that there are three courses open to officers and others going on leave:

(i) To authorise the Company's Agent and Managers to make over their pay to Agents in India.

(ii) To authorise the Company's Agent to remit at the risk of the officers.

(iii) To ask the Board to draw on the Agent of the Company by selling a Bill in London.

(True Extract).

A. H. Hargfield
Chief Accountant.
Examines Railway Accts office
Madras

GOVERNMENT OF INDIA.

P. W. DEPARTMENT.

RAILWAY BRANCH.

No. 87

Madras, 17th February 1897.

From Major E. A. Waller, R.E.

The EXAMINER, GUARANTEED RAILWAY ACCOUNTS,

Madras.

To

The Joint Secretary to Government,
Public Works Department,
Railway Branch,
Madras.

Sir,

With reference to the attached extract of paragraph 5 of Madras Railway Board's letter N^o. 907 dated 28th September 1894 regarding the method of payment of furlough allowances to their officers on leave in England, I have the honor to request the orders of Government as to whether Indian Income Tax is leviable on allowances paid in the (ii) and (iii) of the methods therein mentioned.

In these cases it has been the practice of the Company not to recover Income Tax, but this procedure appears to me to be incorrect, as the allowances are payable in India but are for the convenience of the employees remitted in the manner stated to the Board for payment in England.

P.W.S. 1/18/97

I have the honor to be,
Sir,
your most obedient servant,

E. Waller Major R. E.
Examiner Railway Accounts,
Madras

No. 1172C

Government of Madras.

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

MEMORANDUM.

Dated Madras, 26 February 1897.

Letter from the Examiner Guarantees
Railway Accounts Madras, N^o 87
dated 17th February 1897.

Transferred to the Revenue
Department for favour of disposal.

J. M. M. M.

Offs Joint Secretary.

To The Revenue Department.

From

THE EXAMINER,

GUARANTEED RAILWAY ACCOUNTS,

Madras,

To The Joint Secretary to Govt:
P. W. D. Ry Branch
Madras.

No 87.

Dated 17th February 1897.

No. of Enclosures 1

SUBJECT.

Requesting the orders of
Govt: as to whether Indian
Income tax is leviable on
allowances paid in the
(ii) + (iii) of the methods
mentioned in para: 5 of
Madras Ry: Board's letter
N^o 907 dated 28th Sept 94.

30

When given for copying _____
When copied _____ } 189
When examined _____
When signed _____

READ AGAIN G.O. No. _____ DATED _____
189 ,

SENT No. _____

ENCLOSURES TO C. No. _____

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH LETTER

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only