M.R.O. 1—77,006—8-6-37.

(1) Number of pages 4.

(2) Date of repair 13.9.39.

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 304	Press / Mis.
30-31.	
Dated 6-7-	18 67.

3/4

30-31

Not to be folded or roughly handled

13.9.39

Proceedings of the Madras Government, Financial Department, 6*th July* 1867.

No. 30. CIRCULAR No. 16.

(*License Tax of Officers promoted, &c*).

Post Audit Department.

Forwarded to all Collectors, the Commissioner of Mysore, Resident of Travancore, Paymaster, Secunderabad, &c., for information and guidance.

FORT SAINT GEORGE,
ACCOUNTANT GENERAL'S OFFICE,
28*th June* 1867.

(Signed) W. J. RAYNOR,
For Accountant General.

Extract from a letter from the Secretary to the Government of India, in the Financial Department, to the Accountant General, North-West Provinces, No. 631, *dated* 10*th June* 1867.

" In the case of an Officer receiving an increase of salary between the 1st and 31st May 1867, the year's income should be calculated on the substantive salary to which that Officer has attained in that month, and not the mere amount of the bill for the month.

" A Covenanted Civil Servant, holding no appointment and drawing only subsistence allowance, is not liable to be taxed on such allowance.

" A Covenanted Civil Servant returning to India from furlough during the year is liable, according to Section 5 of Act No. XXI of 1867, to be assessed for the whole year if he obtains employment before 1st November, and for six months only if he obtains employment after that date. Promotion during the year does not subject any one to additional assessment.

" Officers absent on leave in England cannot be held to be exercising a profession in British India, and in their case, therefore, no tax is to be levied."

No. 31. ORDER THEREON, 6th July 1867, No. 304.

To be recorded.

(True Extract).

R. S. ELLIS,
Acting Chief Secretary.

Exd. J. Tulloch.

License Tax of Officers promoted, &c.

CIRCULAR No. 16.

POST AUDIT DEPARTMENT.

Fort Saint George,
Accountant General's Office,
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Acct. Genl.'s Press.—[150—28.6.67.]

Hermann 1867 Aug 8
Hon. S. Hall
Secretary of State
Concord N.H.

Sir

Enclosed please find
the returns for said
district for the
year ending Sept 30th
1867 By order
of the Secretary.

Hall 93 Aug