

Financial (1897) Department.

ORDINARY MS.

G.O., No. 538

Dated 12-7-97

INDEXED.

[Despatch Abstract.]

Directing the necessary amendment in the list recorded in G.O.
59 Finl, d/ 33-1-96 consequent upon the delegation to divisional
officers of powers to sanction refunds of income tax.

BACK PAPERS.

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

FURTHER PAPERS.

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

Revenue (1897) Department.

CURRENT No. 2961



Sir Henry
The Hon: Mr. Bliss K.C. Esq.

1985
1797
11/11/97
Endt. Misc. no. 3319 of 15 July 97
Order

From the Secretary to the Commission
of Salt, Abkari and Sepimate
Revenue

Approved and
transferred to the Financial

Department in continuation
of Endt No 897 Rev: dt 15th
February 1897

16687
16687

as Asst Secy to Govt. Spare copies

ootacamund
18th June 1897

Recd 3/7/97

To Reg 3/3/97

The Financial Dept

Copy to the Board of Rev: Sep Rev:

To

The Hon: the C.S. Finl
Dept for favour
of counter initials

Note

There does not appear to be any
legal or fiscal objection to investment
Divisional Officers with the power
of counter initials

SUBJECT.

Concurring with the Collector of Godavari
that the procedure with regard to
refunds of minimum excess collections
on the Separate Revenue side may be
brought into accord with that
on the Land Revenue side in regard
to refunds of excess collections
of that revenue; and requesting
government to modify the Table

attached to Board Proceedings
No. 14410, dated 23rd October 1897

BACK PAPERS.

G.O.	No.	Department.	Date.
u	142	Rw	24.3.90

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Memoandum

From Item No 5 "Refunds collected"
omit the words "income tax (including
deductions from salaries &c)" and add
the following.

Item of expenditure	Head of Department	Extent of power	Authority
Refunds	Divisional Officer	To sanction refund of excess collections of income tax (including deductions from salaries &c)	Government Order No 142, Revenue dated 26 th March 1896. Standing Order No 237 (N. 2).

Examiners

For Saint Lawrence

P
267



Proceedings of the Board of Revenue

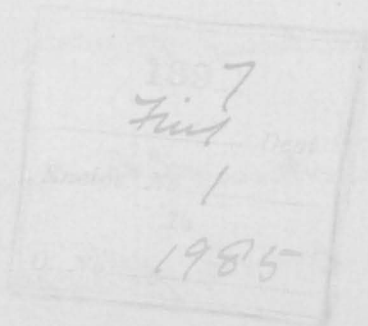
(Separate Revenue.)

Dated 9th June 1897.

Mis No. 2413.

Read the following letter from the Collector of
Jodavai, Ref No $\frac{1423}{V_{24}}$ of 97, dated 15th
May 1897:—

*313-14
4-5-76*
“ In Board's Proceedings No 459, dated
*96 142
24-3-96* 16th December 1895 (L.R) the Board proposed
that, among other things, the power of auctioning
refunds of excess collections vested till then in
Collector might be delegated to Divisional
officer and the proposal was sanctioned
by government in its Order No 142, dated
24th March 1896. *In* Its Proceedings No
*we 2 3214
11-8-96* 2324 dated 26th June 1896 the Board of
Revenue while communicating the order of
government amended its Standing
Order No 237 relating to Refunds by
Subs. Hnt



4961

Subs tituting the words "Divisional officers"
for the word "Collectors" occurring in para 1.
The standing order, as amended, thus
authorizes Divisional officers to sanction
refunds of excess collections under all heads
of Revenue. Understanding the standing
Order in this spirit orders were issued
to Divisional officers to sanction the refund
of Income Tax also, reduced or remitted
on objection and revision petitions. But

Board's Proceedings No 4410^{of} (Sd. Secy) Department 10 6/5
dated 23rd October 1896 which has since
been received reserves to Collectors
alone the power of sanctioning refunds
of Income Tax and Sea Customs &c
and thus apparently conflicts with the
amendment to Board's Standing
Order ordered by the Land Revenue
Department

2. All refunds of income tax
pt Those on salaries are necessarily
based

based on decisions recorded by Tahsildars,
Divisional officers or Collectors, as the
case may be, on objection and revision
petitions. Before the amounts repayable
to the original assesses under such
decisions are actually disbursed from
a Government Treasury, a formal
application for the refund to be
sanctioned by the proper authority -
which is entirely a matter of routine
There is not the least objection
for Divisional officers exercising
this power. As a pretty large number
of such applications is received
every year involving much clerical
work, I have the honour to request
that orders may be issued in the
Separate Revenue Department ^{confirming those issued in the Land Revenue Department} so far
as refunds of income tax are
concerned. As for Sea Customs
power

power need not be delegated to any officer subordinate to me, as they are not in the charge of any divisional officer."

Resolution

Submitted to Government

2. The Board has more than once been moved in the matter of deputing the power to sanction refunds of income tax to divisional officers, but has hitherto declined to consider the proposal on the ground that collectors were, under the existing orders, the only officers empowered to grant refunds of any kind. As this has ceased to be the case, the objection no longer exists and the Board fully concurs in the Director's recommendation that the office in income tax matters be brought

brought into conformity with that in vogue in connection with other refunds.

3. A memorandum of the alterations that will be required in the Table appended to Board's Proceedings No 4410, dated 23rd October 1896 is submitted for approval

(True copy and correct)

Commence

Asst. Secy to Govt

To

The Secretary to Government

Revenue Department

Copy to the Collector of Godavari

12-6-97

[6]
1,000-14-6-87.

Financial DEPARTMENT.

Papers to be read in proceedings:—

Again G.O., No.	dated	189
Again G.O., No.	dated	189
Current No. 1985	of 1897, dated 15 th July	, from the Revenue Dept.
" "	" 189 , "	" "
" "	" 189 , "	" "

Handwritten signature/initials

ORDER. W^o 538 of 12 July '97

The necessary attention and addition will be made in the lists recorded in G.O. No. 59 Feb. 2 of 23rd January 1896.

Handwritten: Cms. 8.7.97

Handwritten: 18/7/97

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To make copying instructions I should not have to print them out

Handwritten: Cms 8/7/97

To the Rev. Dept. (K) despo
" Scott. Genl. (a) 15/7/97

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Handwritten: 18/7/97

1897
Final
#2
1985

Handwritten: 27/7/97

as given for copying

as copied

as examined

as signed

1373

1417

1897

AGAIN G.O., No.

189

DATED

MENT No.

ENCLOSURE TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

N.B.—

A = Copy in full.

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Q = Copy heading only.