

(1) Number of pages 8(2) Date of repair 26-12-67

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. 2263	Press Mis.
648-49	
Dated 26-7	1867.

Not to be folded or roughly handled

67

No. 648. Read the following Proceedings of the Madras Government in the Revenue Department, dated 20th July 1867, No. 1,653.

Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 11th July 1867, No. 1,035 :—

1. I have the honour to forward, for instructions, the following question arising in the assessment of the salaries of Officers absent in India.

2. An Officer absent on sick leave in India, during the month of May he draws a moiety of his permanent income at Rupees 400 per mensem, at which rate his income for the whole year is estimated at Rupees 4,800, and assessed under Class IV of Act XXI of 1867, and the tax deducted from his pay abstract for May drawn in June. Should the absentee, however, resume his duties in any month between 1st June and 30th October, the estimate of his annual income will be liable to assessment under Class III; in such cases can the difference of tax between the two classes be recovered on the full pay being drawn after the absentee's return to duty.

—

Referred to the Revenue Department.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

13th July 1867.

Miscellaneous.

1. It is observed that the Government of India ruled, under date 5th June 1867, that an Officer obtaining an appointment after 1st June is *not* to be re-classed and required to pay an additional tax. But under date 10th June 1867, the Government of India ruled that a Covenanted Civil Servant returning to India from furlough is to be assessed to the License Tax for a whole year if he obtains employment before 1st November, and for six months if employed after that date.

2. The two rulings appear scarcely consistent in principle with each other, and will not guide the decision in the present reference, which supposes the case of an Officer coming into receipt of higher pay between 1st June and 1st November than the amount on which he was originally assessed and the tax deducted from his pay for May.

3. The point will be referred for the decision of the Government of India.

(True Extract.)

(Signed) W. HUDLESTON,
Under Secretary to Government.

*Proceedings of the Madras Government, Public Works Department,
26th July 1867.*

No. 649.

ORDER THEREON, 26th July 1867, No. 2,263.

ESTABLISHMENT, No. 64.

Communicated to the undermen-
tioned Officers:—

Superintending Engineers.
Controller of Public Works Accounts.
Consulting Engineer for Railways.
Do. do. for the Madras Irrigation and Canal Company.
Officer in charge of the Store Department.
General Superintendent of Public Works Stores and Workshops.
Captain Kennedy.

(True Extract.)

(Signed) J. H. M. SHAW STEWART, Major, R. E.,
Under Secretary to Government.

To the Superintending Engineers.
" Controller of Public Works Accounts.
" Consulting Engineer for Railways.
" Do. do. for the Madras Irrigation and Canal Company.
" Officer in charge of the Store Department.
" General Superintendent of Public Works Stores and Workshops.
To Captain Kennedy.

Exd. S. T. Augustin.

*Proceedings of the Madras Government, Revenue Department,
20th July 1867.*

No. 413. Read the following letter from the Controller of Public Works
Accounts, to the Secretary to Government, Public Works Department,
dated Madras, 11th July 1867, No. 1,035:—

1. I have the honour to forward, for instructions, the following question
arising in the assessment of the salaries of Officers absent in India.
2. An Officer absent on sick leave in India, during the month of May he
draws a moiety of his permanent income at Rupees 400 per mensem, at which rate
his income for the whole year is estimated at Rupees 4,800, and assessed under
Class IV of Act XXI of 1867, and the tax deducted from his pay abstract for May
drawn in June. Should the absentee, however, resume his duties in any month
between 1st June and 30th October, the estimate of his annual income will be liable
to assessment under Class III; in such cases can the difference of tax between the
two classes be recovered on the full pay being drawn after the absentee's return
to duty.

Referred to the Revenue Department.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

13th July 1867.

No. 414.

ORDER THEREON, 20th July 1867, No. 1,653.

Miscellaneous.

1. It is observed that the Government of India
ruled, under date 5th June 1867, that an Officer obtaining
an appointment after 1st June is not to be re-classed and
required to pay an additional tax. But under date 10th June 1867, the Govern-
ment of India ruled that a Covenanted Civil Servant returning to India from fur-
lough is to be assessed to the License Tax for a whole year if he obtains employ-
ment before 1st November, and for six months if employed after that date.
2. The two rulings appear scarcely consistent in principle with each other,
and will not guide the decision in the present reference, which supposes the case
of an Officer coming into receipt of higher pay between 1st June and 1st Novem-
ber than the amount on which he was originally assessed and the tax deducted
from his pay for May.
3. The point will be referred for the decision of the Government of India.

(True Extract.)

Secretary to Government.

To the Controller of Public Works Accounts.
" the Public Works Department.
" the Board of Revenue.
" the Military Department.
" the Accountant General.

Exd. S. T. Augustin.

of 21st 1864 Sept
 Govt of India for July
 No 2/48.

Pro: the Madras Govt
 in the Rev Dep

Dec 23rd 1867
 No 1653.

Referring for the decision
 of the Govt of India, a ques-
 tion relating to the assess-
 ment of the salaries of
 Officers absent in India
 No 2263-26 July 1867
 With an order

No 648-649

Bill

2263.

Command to the

undermentioned Officers

Major Engineers

4 Contd to 1867

Com: Engrs for Rs

Com: Engrs for Rs. 1867

Officers in ch: of the line

21 Sept of 1867

11 Sept 1867

Grant & Co. 1867

26 Sept 1867