

(1) Number of pages 6

(2) Date of repair 22. 6. 1937

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public works **DEPARTMENT.**

G.O. No. 2465	Press ~~Mis~~
311-12	
Dated 13 . 8	1867 .

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
13th August 1867.*

No. 311. Read the following Proceedings of the Madras Government in the Revenue Department, dated 3rd August 1867, No. 1,792 :—

Read the following letter from the Acting Controller of Military Accounts, to the Secretary to Government, Military Department, dated Fort Saint George, 20th July 1867, T.

1. A question having been raised regarding the propriety of refunding, from the amount of Imperial License Tax paid by any individual on the 1st June 1867, the assessment on account of Municipal License Tax proved by him to have been paid *at a subsequent date* for the year 1866-67, I have the honor to request the orders of Government thereon.

2. It is clearly enunciated in Order of Government, in the Revenue Department, dated 15th May 1867, No. 1,099, that the remission of an amount equivalent to that paid on account of Municipal License Tax paid in on the 1st June 1867, on the production of the Municipal Commissioners' receipts; but it is doubtful whether Military Paymasters are at liberty to refund any portion of assessment to the Imperial License Tax already paid in and brought to public credit; although a subsequent payment of assessment for the current year to the Municipal License Tax may be made and the receipts duly produced.

Referred to the Revenue Department.

(Signed) H. MARSHALL, Major-General,
Secretary to Government.

FORT SAINT GEORGE,
24th July 1867.

Miscellaneous.

1. The provision in the Imperial License Tax Act, allowing an abatement on account of Municipal License Taxes, was clearly intended to relieve the payers from a double burden of taxation, and the date of 1st May, named in the Act XXI of 1867 for payment of the Municipal tax, was necessarily extended in Madras to 1st June, being the date on which the Municipal tax fell due, and also that on which the Imperial License tax was collected from all Government servants.

2. There can be no doubt that under the amending Act XXIX of 1867, assessments to the Imperial License Tax for 1867-68 must continue to be made for a considerable further period, and in such cases the Government are not prepared to disallow claims to abatement on account of payments of the Madras Municipal License Tax made prior to the date of assessment to the Imperial License Tax, though subsequent to 1st June. They are aware that payment to the Municipal Tax was delayed mainly by the inaction of the Municipal Commissioners, and they resolve, therefore, to sanction refunds out of payments of the Imperial Tax on account of payments of Madras Municipal License Tax made within 31st August 1867.

3. Should any claims to abatement be preferred on account of payments of a later date, they will be submitted for special orders.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

*Proceedings of the Madras Government, Public Works Department,
13th August 1867.*

No. 312. ORDER THEREON, 13th August 1867, No. 2,465.

ESTABLISHMENT, No. 38.

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,
3rd August 1867.*

No. 65. Read the following letter from the Acting Controller of Military Accounts, to the Secretary to Government, Military Department, dated Fort Saint George, 20th July 1867, T:—

1. A question having been raised regarding the propriety of refunding, from the amount of Imperial License Tax paid by any individual on the 1st June 1867, the assessment on account of Municipal License Tax proved by him to have been paid at a subsequent date for the year 1866-67, I have the honor to request the orders of Government thereon.

2. It is clearly enunciated in Order of Government, in the Revenue Department, dated 15th May 1867, No. 1,099, that the remission of an amount equivalent to that paid on account of Municipal License Tax paid in on the 1st June 1867, on the production of the Municipal Commissioners' receipts; but it is doubtful whether Military Paymasters are at liberty to refund any portion of assessment to the Imperial License Tax already paid in and brought to public credit, although a subsequent payment of assessment for the current year to the Municipal License Tax may be made and the receipts duly produced.

Referred to the Revenue Department.

(Signed) H. MARSHALL, Major-General,
Secretary to Government.

FORT SAINT GEORGE,
24th July 1867.

No. 66. ORDER THEREON, 3rd August 1867, No. 1,792.

Miscellaneous.

1. The provision in the Imperial License Tax Act, allowing an abatement on account of Municipal License Taxes, was clearly intended to relieve the payers from a double burden of taxation, and the date of 1st May, named in the Act XXI of 1867 for payment of the Municipal tax, was necessarily extended in Madras to 1st June, being the date on which the Municipal tax fell due, and also that on which the Imperial License tax was collected from all Government servants.

2. There can be no doubt that under the amending Act XXIX of 1867, assessments to the Imperial License Tax for 1867-68 must continue to be made for a considerable further period, and in such cases the Government are not prepared to disallow claims to abatement on account of payments of the Madras Municipal License Tax made prior to the date of assessment to the Imperial License Tax, though subsequent to 1st June. They are aware that payment to the Municipal Tax was delayed mainly by the inaction of the Municipal Commissioners, and they resolve, therefore, to sanction refunds out of payments of the Imperial Tax on account of payments of Madras Municipal License Tax made within 31st August 1867.

3. Should any claims to abatement be preferred on account of payments of a later date, they will be submitted for special orders.

(True Extract.)

To the Controller of Military Accounts.
„ the Revenue Board.
„ the Accountant General.
„ the Examiner of Claims.
„ the Military Department.
„ the Public Works Department.

Exd. S. T. Augustin.

Secretary to Government.

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Let

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Connect to the

undermentioned Office

3 Supy Engineers

4 Controller of Ordnance

5 Com Supr for Rgs

4 Com Supr for the 1st Regt

2 Office in ch: of the 1st Regt

1 General Supy of Ordnance & Munitions

4 Capt. Reaney

93

M.

Grant & Co. 1863
132nd Aug 1867

Recd 14/18/67

P. W. 1867 Dept
Pro: of Govt. for August
No. 2925

Proceedings of the Madras Govt
Rec: Dept.
No. 1792.

Dated 3rd Aug 1867
Rec^d 6th Aug 1867

Sanctioning re-
funds out of payments
of the Imperial License
Tax on account of dis-
bursements of Madras
Municipal Tax made
• within 31st Aug: 1867
• No. 2165-130 dated 1/867

W. H. C. C. C.

No. 311-312