M.R.O. 1—77,006—3-6-37.

(1) Number of pages 6.

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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2630 Press
645-646. Mis.—

Dated 28 — 8 — 1867

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department,
28th August 1867.

No. 645. Read the following Proceedings of the Madras Government in the Revenue Department:—

Deciding that the late Dr. Macpherson's estate is entitled to a refund of eleven-twelfths of the License tax paid by deceased in advance for the year 1867-68. (Here enter 23rd August 1867, No. 1,972.)

No. 646. ORDER THEREON, 28th August 1867, No. 2,630.

ESTABLISHMENT, No. 73. Communicated to the undermentioned Officers:—

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

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
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.
,, General Superintendent of Public Works Stores and Workshops.
To Captain Kennedy.

Exd. S. T. Augustin.

No. 454. Read the following letter from the Acting Controller of Military Accounts, to the Secretary to Government, Military Department, dated Fort Saint George, 12th August 1867, D :—

Dated 5th August 1867.

1. I have the honor to request the orders of Government on the accompanying letter from Colonel Barrow, R. A., Executor to the Estate of the late Dr. Macpherson, requesting a refund of Imperial License tax paid by the deceased in advance for the year 1867-68. Dr. Macpherson died on the 8th of June.

2. The Government of India, on a general question of refunds to Officers going to Europe within six months of the 1st June, have ruled that such refunds may be allowed, each case being disposed of on its merits, from which I infer any re-classification or refund can be carried out only under the special orders of Government.

3. The principle of making such refunds to Officers, who under certain circumstances come on receipts of reduced salaries, must, I presume, be held to apply with greater force to such a case as that under observation, when in consequence of the death of the payer the claim of Government altogether lapses.

From Colonel, J. L. BARROW, R. A., Executor to the Estate of the late Dr. Macpherson, to the Paymaster, Presidency, dated Fort Saint George, 5th August 1867.

I have the honor to request you will be so good as to forward to the Controller my application for a refund of License tax paid by the late Dr. Macpherson, that Officer having died within a few days of the tax being paid, and as it was in advance for the year, the present application will, I hope, be considered reasonable ; the date of Dr. Macpherson's death was 8th June 1867.

Transferred to the Pay Examiner for early instructions, it appearing to this Office a refund may be made under paragraph 2 of the Resolution of the Government of India, recorded in Proceedings of Government, of 5th July 1867, No. 2,456.

(Signed) C. P. TAYLOR, Lieut.-Colonel,
Paymaster, Presidency.

Forwarded to the Acting Controller of Military Accounts.

(Signed) J. G. TOUCH, Major,
Acting Pay Examiner.

PAY EXAMINER'S OFFICE,
9th August 1867.

Referred to the Revenue Department.

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

FORT SAINT GEORGE,
15*th August* 1867.

No. 455. ORDER THEREON, 23rd August 1867, No. 1,972.

Miscellaneous.

1. The Government consider Dr. Macpherson's estate entitled to a refund of eleven-twelfths of the tax levied, on the principle of the ruling of the Supreme Government printed in Proceedings of this Government, No. 1,587, Revenue Department, dated 17th July 1867.

Proceedings of the Madras Government, Revenue Department,
23rd August 1867.

2. It is observed that the tax operated from 1st May, and that the assessment was levied in June on the pay for May drawn in arrears.

(True Extract.)

Secretary to Government.

To the Military Department.
,, the Public Works Department.
,, the Revenue Board.
,, the Accountant General.
,, the Examiner of Claims.

Fxd. S. T. Augustin.

Lil

No 2630.

Comm^d to the undermentioned Offi-cers —

Supy Engineer
Controller of P^d
Cons Supt Ice Pys
Cons Supt Putlee Do
Dy Supt of Stores & Works
Capt Kennedy

Dep^t 29/8/67

Fort St George
25th Augt 1675