M.R.O. 1—77,006—8-6-37.

(1) Number of pages 1-6

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 2148 Press Mis.
143-144

Dated 6 - Sept. - 1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department,
6th September 1867.

No. 143. Read the following Proceedings of the Madras Government in the Revenue Department:—

Communicating letter from the Government of India regarding the exemption of Dr Bellew, Acting Assistant Assay Master, Madras Mint, from the operation of the License Tax Act. } (Here enter 3rd September 1867, No. 2,053.)

No. 144. ORDER THEREON, 6th September 1867, No. 2,748.

ESTABLISHMENT, No. 17. Communicated to the Controller of Public Works Accounts.

(True Extract.)

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

2.

Proceedings of the Madras Government, Revenue Department, 3rd September 1867.

No. 18. Read the following letter from the Secretary to the Government of India, Financial Department, (Separate Revenue—Assessed Taxes), to the Secretary to the Government of Madras, Revenue Department, dated Simla, the 13th August 1867, No. 1,983:—

1. I am directed to acknowledge the receipt of your letter No. 1,393, dated the 22nd June 1867, forwarding for confirmation a copy of the Proceedings of the Local Government having reference to the exemption of Dr. Bellew, Acting Assistant Assay Master, Madras Mint, from the operation of the License Tax Act.

2. In reply, I am desired to state that, strictly speaking, the circumstances attending Dr. Bellew's present appointment of Acting Assay Master, ought not to be allowed any place in determining his liability to pay the tax. These circumstances were entirely of his own seeking, and if his liability is one of the results of that seeking, the Government would not be justified in exempting him simply because his present official emoluments are less than those enjoyed by him in his previous official capacity of Civil Surgeon of Rajshye.

3. But at the same time it is consistent with the spirit, if not in accordance with the letter, of the law, that Military Officers in Civil employ deriving no emolument from such employ, *plus* their Military pay, should not be debarred from benefiting by the exemption which the Act accords to Military Officers whose net yearly income is less than Rupees 6,000. Moreover, as Dr. Bellew's is a very peculiar case, and not likely to be drawn into a precedent, the Governor General in Council will not withhold confirmation of the Local Government's proceedings.

4. It must be understood, however, that Dr. Bellew will be liable to assessment should his emoluments exceed, at a future day, the limit of the Military exemption.

No. 19. ORDER THEREON, 3rd September 1867, No. 2,053.

Miscellaneous.

Communicated to the Mint Master for the information of Mr. Bellew, with reference to G. O. dated 22nd June 1867, No. 1,392.

(True Extract.)

Secretary to Government.

To the Mint Master.
" the Examiner of Claims.
" the Board of Revenue.
" the Public Works Department.
" the Military Department.

Exd. F. R. Bantleman.

(1)

aw

Comm^d. of the
undermentioned Officers

Supg Engineers
Conductor of ONA
Cons Engr for Bs
Cons Engr for the Nat^l Co
Asst Supt of PW Stores & Machy
Capt Kennedy —

No 143- 144

Rec'd 18 Sept 1867

Govt of Madras

Canc. No 2748

Sir

I have the honor to transmit herewith, for the information of the Secretary of State for India in Council, a copy of a letter from the Govt of India, No 2718, dated the 6th instant, communicating a letter from the Govt of India, regarding the exemption of Dr Bellew, Ag: Assay Master, Madras Mint, from the operation of the Licence Tax Act.

I have the honor to be
Sir
Your most obedient
humble Servant
Wm Taylor
Chief Secretary

Fort St George
13th Septr 1867

143-144

Rec'd 30 Sept 1867
No 2053

No 2718. 6th Septr 1867

Communicating letter from the Govt of India, regarding the exemption of Dr Bellew, Ag: Assay Master, Madras Mint, from the operation of the Licence Tax Act.

Written and Orderd

Pol Dept
Pro: of Govt for Septr
No 3300

Pro: of the Madras Govt
Secret Dept