

(1) Number of pages: _____

(2) Date of repair: _____

(3) Initials of the Referencer: _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2894	Press
441-442	Mis-
Dated 18-9	1867.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
18th September 1867.*

No. 441. Read the following Proceedings of the Madras Government in the
Revenue Department:—

Communicating the orders of the Government of
India on a question submitted by the Control-
ler of Public Works Accounts regarding the
License tax payable by an Officer absent on
sick leave in India during the month of May,
and resuming his duties before the 1st No-
vember following. (Here enter 12th September 1867, No. 2,158.)

No. 442. ORDER THEREON, 18th September 1867, No. 2,894.

ESTABLISHMENT, No. 53.

Communicated to the Controller of
Public Works Accounts.

(True Extract.)

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

To the Controller of Public Works Accounts.

Exd. S. T. Augustin.

*Proceedings of the Madras Government, Revenue Department,
12th September 1867.*

No. 234. 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, 26th August 1867, No. 2,209 :—

1. I am directed to acknowledge the receipt of your letter, No. 1,654, dated the 20th July 1867, inquiring whether an Officer absent on sick leave in India during the month of May, who draws a moiety of his permanent income at Rupees 400 per mensem, and pays License tax accordingly under Class IV. of Act XXI of 1867, but resumes his duties in any month between 1st June and 31st October, is to be assessed again under Class III., and the difference between the two classes recovered on the full pay being drawn after the absentee's return to duty.

2. In reply, I am desired to state that an Officer absent on sick leave in India cannot be held to be exercising a trade or profession—the absentee allowance being a consequence of past service, and that that allowance should not, therefore, be taxed.

3. In a case like this the simplest course would be to assess the Officer on his permanent and substantive pay when he resumes duty, making him pay for the whole year if the resumption takes place before 1st November, and for a half year if after that date.

A copy to the Accountant General, Madras.

No. 235. ORDER THEREON, 12th September 1867, No. 2,158.

Miscellaneous.

1. Communicated to the Public Works Department, with reference to the docket in that Department, dated 13th July 1867, on the letter from the Controller of Public Works Accounts, dated 11th July 1867, No. 1,035.

2. Communicated also to the Board of Revenue and to the Accountant General for information and guidance.

(True Extract.)

Secretary to Government.

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

Exd. S. T. Augustin.

over

28/4

EME 2894

Commd. & the
Controller of
Accounts.

Stuart & George
18th April 1867

W

To Father & Me

18th April 1867

10 W 86 1/2 Dept
Pro of Govt for Sept
3490

Pro of the Marine Cont
Course Sept

Sept 12 } Sept 14
2150

Oct 2894-18th Sept 1867

Communicating
order of the Govt of India
on a question submitted
by the Controller of P.W. Works
regarding the License
Tax payable by an officer
absent on sick leave in
India during the month
of May and resuming his
duties before the 1st Nov following.
With an order

Oct 1861-1862