

- (1) பக்கங்களின் எண்ணிக்கை 4
 (2) புதுக்கித் திருப்பிய நாள் July 90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/9

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

புரையாறு துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	470	அச்சகம் பலவகை
நாள் :	22.2.1893	198

2

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

புரையாறு

Distributed
April
11/2/1903

[For General Distribution.]

Circular No. 1 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Calcutta, the 1st February 1893.

Procedure to be observed in claiming refund of amounts deducted on account of Income Tax.

The following is forwarded

The Governments of Madras and Bombay, Public Works Department, General and Railway Branches.
The Governments of Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Central Division, Lucknow, and Assam.
The Director General of Telegraphs.

to the Local Governments,

Administrations, and Officers

noted in the margin, for in-

formation.

By order,

E. H. Walker

Under Secy. to the Govt. of India.

No. 220 S. R., dated 17th January 1893.

RESOLUTION.—By the Government of India, Finance and Commerce Dept.

Read—

Letter to the Government of Bombay, No. 810, dated the 20th May 1886.

RESOLUTION.—In para. 2 (b) of the letter to the Government of Bombay, quoted in the preamble, it was ruled that a person, whose monthly salary is Rs. $\frac{500}{12}$ or more, but whose total income in the year from all sources is, owing to absence on leave, less than Rs. 500 for the year, is entitled to claim a refund, at the end of the year, of the amount of Income Tax deducted from his monthly salary, and that to obtain the refund he should, after the close of the year, apply to the Collector, who, if satisfied that the total annual income was under Rs. 500, should declare the applicant entitled to the refund, the amount then being paid like an ordinary refund.

2. It has now been ascertained that in the case of Government servants the practice obtaining in Bombay and in several other Provinces in respect of such refunds is that the Collector enquires into the title to refund, and on his certifying to such title, the refund is made by the officer through whom the tax was originally collected, and not as an ordinary refund as directed in para. 2 (b) of the letter quoted.

This practice is simple and convenient, and the Governor General in Council is pleased to decide that it shall be generally adopted in future in the matter of such refunds to Government servants in supersession of the practice prescribed in 1886.

ORDER.—Ordered, that copy be forwarded to all Local Governments and Administrations, to the Public Works Department* and other Departments of the Government of India, to the

Comptroller and Auditor General, the several Accountants General and Comptrollers, the Head Commissioner of Paper Currency, the Director General of the Post Office of India, the Commissioner of Northern India Salt Revenue, the Mint and Assay Masters, Bombay and Calcutta, and the Superintendent of Government Printing, India.

G. I. O. P. O.—No. 1173 P. W. D.—4-2-93.—1893.

To. The Joint Secretary to the Government of Madras,
P.W. Department, Railway Branch

[For General Distribution.]

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GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
GENERAL.

Calcutta, the 1st February 1893.

Procedure to be observed in claiming refund of amounts deducted on account of Income Tax.

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The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Central Division, Lucknow and Assam.
The Director General of Telegraphs.

The following is forwarded to the Local Governments, Administrations, and Officers noted in the margin, for information.

By order,

G. H. Walker
Under Secy. to the Govt. of India.

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* Original papers returned.

G. I. C. P. C.—No. 1173 P. W. D.—4-2-93—1823.

*The Secretary to the Government of Madras,
P. W. Department.*

No. 470 W d/22 Feb 1893
 Feb 21

Communicated to
 officers of the P. W. Dept
 with reference to E.O. 4
 1704 W of 7. July 1886.

805 C + 42 S.C.
 Recd. 11-2-93

C. B. 17/2/93

14243

92 B
 C. K.

- No. 1335 W 28-5-86 ✓
- " 1341 W - 29-5-86 ✓
- " 1402 W - 11-6-86 ✓
- " 1623 W - 25-6-86 ✓
- " 1704 W - 7-7-86 ✓
- " 1869 W - 24-7-86 ✓
- " 5051 C - 13-12-88 ✓
- " 600 B - 30-8-88 ✓
- " 175 - 7-1-89 ✓
- " 119 B - 2-5-89 ✓
- " 1517 W - 7-6-89 ✓

- 20th Dec. S. for term with 2 S.C.
- Comm. S. for term ✓
- Sup. S. for term ✓
- C.A. O. for term ✓
- S. for P. for term ✓
- S. for P. for term ✓
- S. for P. for term ✓

24/2

20 C. 5/2

17/2 R20/2