M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2113 — Press / ~~Mis.~~

57-58

Dated 5 11 1861.

Not to be folded or roughly handled

No. 54. Read the following Endorsement from the Secretary to the Government of India :—

Read the following letter from C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, to the Chief Secretary to the Government of Bombay, dated Fort William, 5th October 1861, No. 12,094.

SIR,

1. With advertence to the inquiry made in His Excellency Sir George Clerk's telegram of the 20th ultimo, as to whether Section 2 of Act XVIII of 1861, applies to menial servants, common unskilled laborers, Priests (whether Christian, Mahomedan, Parsee or Hindoo), Clerks and Carkoons, Arabs, and others not permanent residents in Bombay, Aden and elsewhere, but visiting those places for short periods for purposes of traffic, I am directed by His Excellency the Governor General in Council to intimate in reply that the Bombay Government should decide what classes are liable to pay license tax, and refer doubtful cases with reasons for or against taxation to the Supreme Government for decision.

2. The Act, I am to point out, taxes any "art, trade or *dealing*." The last term was advisedly used instead of "calling." This definition, therefore, exempts most but not all menial servants, unskilled laborers and Priests.

3. For those included in the definition, the only general ground of exemption is inability to pay under Section 3.

4. If it is desired that any discretion should be exercised, it may be done under Section XIV and the Rules submitted* should be framed accordingly.

* Vide my letter, dated 9th ultimo.

5. The taxation of mere sojourners will, His Excellency in Council observes, be legal under the terms used in the Schedule, viz., "for any period between the 1st August in one "year and the 1st August in the succeeding year." But this expression cannot, in the Governor General's opinion, be intended to exclude discretion, and the Rules under Section XIV should be framed accordingly.

No. 12,095.

To the Government of Fort Saint George for information and guidance.

(Signed) C. H. LUSHINGTON,
Secretary to the Government of India.

No. 55. ORDER THEREON, 5th November 1861, No. 2,113.

Ordered to be communicated to the Board of Revenue for information and guidance.

(Signed) J. D. SIM,
Secretary to Government.

Rec'd 1st October 1861 No. 11 19

Revenue 1861 Department

(1) Pro: of Govt for the year.

No 2486

From the Secretary to
the Government of Bombay

Dated 5th October 1861

Rec'd 21st Do

No 1294

Pro: of the Bd of Rev: 8th
Nov: 1861 C.S. 27 in No

Pro: of Do 25th Nov: 1861
C.S. 2764 in No

Replying to an Enquiry
of the Bombay Govt
whether mineral ores
want &c are subject
to Tax under Act XVIII
of 1861

No 54 + 55.

With an Order
No 2113. 5th November.

No 2113

Ordered to be communi-
-nicated to the Board of Revenue
for information and
guidance.

Fort St George
3rd November 1861

A Copie.
To the Board of Revenue. Circ'r.

1003

2d Section No 30