

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 385	Press
252-253	Mis.
Dated	19-2-18 61.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
19th February 1861.*

No. 252. Read the following letter from W. J. RAYNOR, Esq., Officiating Civil Auditor, to J. D. BOURDILLON, Esq., Secretary to Government, dated Fort Saint George, 24th January 1861, No. 74:—

SIR,

1. Adverting to the Proceedings of Government dated 11th instant, No. 79, Revenue Department, I have the honor to inquire whether the order therein contained refers specially to refunds of Income Tax levied upon interest on Government Promissory Notes, or is applicable also to refunds of sums deducted by the Civil Auditor as Ex-Officio Assessor, from Bills for salaries, pensions, &c., audited in this Office.

2. It has heretofore been the practice of this Department to authorize such refunds, under the power vested in Ex-Officio Assessors by Section 123 of the Act, by means of a Warrant in the accompanying form (which is a slight modification of that prescribed by the Government of India and published at page 615, Volume II of the "Fort Saint George Gazette" of the past year), addressed to the Officer in whose Treasury the Tax had been credited. But if refunds are to be authorized by the Income Tax Commissioners only, this procedure will not answer; and the instructions of Government are solicited as to the manner in which claims to refund, *in the Mofussil* as well as at the Presidency, on account of Income Tax deducted by this Office are to be dealt with. Pending orders, I have in recent cases furnished applicants for refund with merely a certificate specifying the particulars of the refund to which they are entitled.

3. The refunds required to be made on account of deductions of Income Tax by this Office are few in number, and are of comparatively an unimportant nature, arising from the absence at the time of audit of information relative to claims to exemptions within the province of the Ex-Officio Assessor; special exemptions granted by Government (under Section 133 of the Act) subsequent to audit of the sums or allowances exempted, or from clerical errors and omissions, and much delay and inconvenience would be saved to claimants by the continuance of the practice alluded to in the beginning of the preceding paragraph, if not contrary to law.

No. 253. ORDER THEREON, 19th February 1861, No. 385.

1. It was the intention of Government that the Order of 11th January last, No. 79, should apply to the Civil Auditor as Ex-Officio Assessor. They have
• 31st January 1861, No. 250. also ruled* subsequently that the Income Tax Act does not empower Ex-Officio Assessors to make refunds. The Civil Auditor will be referred to paragraph 2 of the latter Order, as to the course to be followed.

2. It is true, as stated in paragraph 3 of the letter under consideration, that many of the refunds required in the Civil Audit Office are unimportant; but it is desirable that the practice should be uniform.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

TO

THE

Dated, Civil Auditor's Office.

I hereby Certify that

who has been assessed for Duty under Act XXXII of 1860 in my office, is entitled to repayment under Section of Act XXXII of 1860, of Rupees

Rupees () Duties paid under the said Act into your Treasury on the under Schedule as noted at foot; and you are hereby authorized and directed to pay the said sum of Rupees to the

debiting the amount under the head of "Refunds of Income Tax", for which this is your Warrant.

Civil Auditor.

Ex-Officio Assessor under Act XXXII of 1860.

	1 per Cent.	3 per Cent.	2 per Cent.	TOTAL.
SCHEDULE.				

Ltd. G. Cornella.

No. 385

Proceedings of the Madras Government
Under date the 19th February 1861

Read the following letter
from the officiating Civil
Auditor.

Requests the instructions
of Govt. on the subject of refunds
required to be made on account (There enter 24th Jan'y 1861 No. 11)
of Income Tax levied by the
Civil Auditor as ex-officio
Assessor.

1. It was the intention
of Govt. that the order of 11th
January last No. 49, should
apply to the Civil Auditor
as ex-officio Assessor. They
have also ruled subsequently
that, ~~in their opinion~~, the
Income Tax Act does not
empower ex-officio Assessors
to make refunds. The Civil
Auditor will be referred
to para 2 of the latter order,
as to the course to be followed.

31st Jan'y 1861 at 2.50.

DP 22/4/61

2. It is true, as stated
in para 3 of the letter under
consideration that many of
the refunds required in the
Civil Audit Office are unim-
portant, but it is desirable
that the practice should be
uniform.

CJA

JH

3 Copies

To the Civil Audit Office

No 252 & 253.

184-185

Regarding request of
Income tax levied by the
Civil Auditor

11-1-81.

Revenue 1861 Dependant
No of Govt for 1861

No 385

Secy of the Collector Govt
219 February 1861

Regarding order
letter from the Civil Auditor
inquiring whether the order
of 11th January 1861 refers
specifically to request of
Revenue tax levied upon
interest on Govt securities.