M.R.O. 14—18,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1966 Press ~~Mis.~~

385. 386

Dated 23. 8. 1865

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, rd23 August 1865.

No. 385. Read the following letter from C. G. MASTER, Esq., Secretary to the Board of Examiners, to A. J. ARBUTHNOT, Esq., Chief Secretary to Government, Fort Saint George, dated Madras, 16th August 1865, No. 491 :—

SIR,

1. Mr. H. W. Bliss, a Junior Civil Servant, lately attached to the College as student, having on the 25th ultimo been gazetted as Assistant to the Collector and Magistrate of Salem, the Board proceeded, according to the usual practice, to draw the salary due to him up to the already mentioned date from which he ceased to be under their orders. As the amount was received from the Treasury before the close of July, the usual deduction was of course made on account of Income Tax.

2. In reference to this deduction Mr. Bliss has addressed to the Board a letter, of which I am directed to forward a copy for the orders of Government Mr. Bliss argues that, as the pay for July is not due until the 1st August, the Income Tax which was deducted as already shewn, and which he calculates at Rupees 7-10-0 should be refunded to him under the terms of the Governor General's Notification, dated 16th May 1865, No. 212.

3. Under ordinary circumstances the salary for the month in question would not have been drawn until 1st August, and therefore the Board think it will only be fair to Mr. Bliss if the refund can be granted.

From H. W. BLISS, Esq., Assistant Collector of Salem, Oossoor to the Secretary to the Board of Examiners, dated Oossoor, 4th August 1865, No. 4 :—

SIR,

1. I have the honor to acknowledge the receipt *to-day* of a Privilege Remittance Receipt for Rupees 285-2-10, being the amount of my pay from the 1st to the 24th of last month (both days inclusive).

2. By the last Pay Certificate, which is enclosed in your letter, I perceive that I have been charged Income Tax for the period in question. By a Notification issued a short time back by the Governor General, it is declared that, inasmuch as pay for the month of July is not due until the 1st of August (the day after the termination of the period during which by Act XXXII. of 1860, Income Tax is leviable), no Income Tax shall be charged on such pay. Not only so, but the pay in question, though the *bill* may have been passed in July, has not not reached my hands until to-day, so that the deduction of Income Tax is apparently an error.

3. I have the honor, therefore, to request that you will be good enough to obtain a refund of the amount of Income Tax in question (Rupees 7-10-0), and to remit the same to me by Privilege Remittance Receipt.

(True Copy.)

(Signed) C. G. MASTER, *Secretary.*

No. 386. ORDER THEREON, 23rd August 1865, No. 1,966.

Miscellaneous.

The refund of Rupees 7-10-0 is sanctionod.

(True Extract.)

(Signed) W. HUDLESTON,

Acting Secretary to Government.

To the Accountant General.
,, the Examiner of Claims.
,, the Secretary to the Board of Examiners.

Exd. S. T Augustin.

the receipt today of a Postage Remittance Receipt for Rs 285-2-10, being the amount of pay from the 1st to the 24th of last month (both days inclusive)

2 By the last pay certificate which is enclosed in your letter, I perceive that I have been charged Income Tax for the period in question. By a Notification issued a short time back by the Governor General it is declared that, inasmuch as pay for the month of July is not due until the 1st of August (the day after the termination of the period during which by Act XXXII of 1860 Income Tax is leviable), no Income Tax shall be charged on such pay. Not only so, but the pay in question, though the bill may have been passed in July, has not reached my hands until today, so that the deduction of Income Tax is apparently an error.

3 Since the case therefore so appears that you will be good enough to obtain a refund of the amount of Income Tax in question (Rs 7-10-) and to remit the same to me by Postage Remittance Receipt

I have &c—

Signed H.H. Bliss

Assistant Collector

Salem (Assistant Collector's Office)
October, August 6th 1865

True Copy

Assistant Collector

No. 1966

The refund of Rs. 7-10-0

is sanctioned.

23rd. Augt. 65

Pro: 2nd June 65 No 53454

Rec'd 1865 Despatch August
Proof Govt No. 2254.

From THE SECRETARY BOARD OF EXAMINERS,

The Chief Secretary to Government Fort St. George

Dated 16 August } 1865
Received 17th. }

Enclosures. Nine

No. 491

Requesting that a refund of Income Tax deducted from his Salary may be made.

No 1966 - 23rd August

With a order

b Copy to Accounts General Dec 24th Aug
3 — a — to Examiner of Claims. ✓
3 c. the Secretary to the Board of Examiners ✓

25/17

No 385 V 385

c 19 Aug 68 R 21st