

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2477	Press Mis
Dated	24-9-	1918

Not to be folded or roughly handled

2477

[Signature]

N^o 267 ⁶/₂ Civil Engineering College
Chepauk 1st September 1868

From

Captain W. A. Edgemoore R. E.
Principal Civil Engineering College
Chepauk

To

The Acting Secretary to Government
Revenue Department
Fort Saint George

Sir

In reply to your Memo (which —
unfortunately I have mislaid and —
therefore cannot quote number or date) —
I have the honor to inform you that —
I did not pay Municipal Tax on —
Profession for 1867.

I have the honor to be

Sir

Your most obedient servant
W. A. Edgemoore Captain R. E.
Principal Civil Eng. College

Q 17 2656/68

Collect paper
for day

2477

68

No 283

c. 16-4-48

Rev. 1868. Oct 11
Hos of Court
from

The Principal
Civil Eng. College
The Acting Secretary
to Government
Revenue Department
Fort Saint George

Dated 1st } September/68
Recd 22nd }

No 264 L

Informing that no
payment of Municipal
Tax on profession for
1867 was made

paper

Sd/- 2477-26 Sept 68
L

17

*Proceedings of the Madras Government, Revenue Department,
24th September 1868.*

Read the following letters :—

No. 382. From the Accountant General, Madras, to the Secretary to Government, Revenue Department, dated Fort St. George, 12th August 1868, No. 879.

1. I have the honor, with reference to Proceedings of Government, No. 2,083, dated the 4th instant, Revenue Department, to bring the following circumstances to the notice of Government, and to request a re-consideration of the Order.

2. The Government Orders, dated 3rd April and 26th June 1868, were passed in the case of Military (Regimental) Officers, who, until Act (Madras) IX. of 1867 came into operation on 1st November last, were not liable to Municipal Tax.

3. Captain Edgcome is, and has for long been, a Military Officer in Civil employ, and was liable to be assessed by the Municipality under Act IX. of 1865. If he paid tax under it, he was entitled to the same privilege as other Civil Officers, viz., refund of a year's Municipal Tax from the year's Imperial Tax. But he made no claim for the same prior to 9th May 1868, and has, accordingly, forfeited his title, if he had any, to the refund. If he did not pay the old tax, such non-payment is no reason why he should be allowed refund of half a year's Municipal Tax paid *under Act IX. of 1867*, when other Civil Officers are not allowed it. They have paid Municipal Tax under both the Acts abovenamed, and have obtained refund when claimed on account of one year (1867) only.

4. In conclusion, I beg to mention that Colonel Carpendale has made a claim similar to Captain Edgcome's, but it has been rejected by the Examiner of Claims. Colonel Carpendale was, in common with all other Civil Officers who claimed it, allowed refund of one year's Municipal Tax from the Imperial Tax levied in 1867; and as Officers are, under Act IX. of 1868, liable to pay both the Imperial and Municipal Taxes, it is submitted that he has no claim for any further refund.

No. 383. From the Principal of the Civil Engineering College, Chepauk, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 1st September 1868, No. 267 C-D.

In reply to your Memorandum, (which unfortunately I have mislaid, and therefore cannot quote number or date,) I have the honor to inform you that I did not pay Municipal Tax on Profession for 1867.

No. 384. ORDER THEREON, 24th September 1868, No. 2,477.

Miscellaneous.

1. The objections now urged by the Audit Department against Captain Edgcome's claim to a refund should have been brought forward when that claim was made, instead of those then stated by the Examiner of Claims.

2. It appears from the second letter above recorded that Captain Edgcome did not pay Municipal Tax for 1867; he has, however, done so for the first half of 1868, four months of which year are included in the License Tax year 1867-68.

Proceedings of the Madras Government, Revenue Department,
24th September 1868.

3. Under these circumstances, the Government consider that Captain Edgcome is entitled to a refund of two-thirds of the Municipal Tax paid by him, which will amount to Rupees 16-10-8, and the Accountant General is accordingly requested to make the necessary adjustment.

4. Had Captain Edgcome already received credit for the payment of Municipal Tax, as in the case of Colonel Carpendale, his claim could not have been upheld.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Government.

To the Accountant General.
,, Captain W. H. Edgcome, R. E.

Exd. F. R. Bantleman.

Presy Audit & Revenue DEPARTMENT.

No. 879.

Fort Saint George,
Accountant General's Office,
12th August 1868.

FROM

The

ACCOUNTANT GENERAL,

TO THE GOVERNMENT OF MADRAS.

TO THE

Secretary to Government
Revenue Department

SIR,

I have the honor with reference to Proceedings of Government No 2083 dated the 14th instant Revenue Department to bring the following circumstances to the notice of Government and to request a reconsideration of the Order.

2. The Government Orders dated 3rd April and 26th June 1868 were passed in the case of Military (regimental) Officers who until Act (Madras) IX of 1867 came into operation on 1st November last were not liable to Municipal Tax.

3. Captain Edgcome is and has for long been a Military Officer in Civil Employ and was liable to be assessed by the Municipality under Act IX of 1865. If he paid tax under it, he was entitled to the same privilege as other Civil Officers vizt refund of a years Municipal Tax from the years Imperial Tax. But he made no claim for the same prior to 9th May 1868 and has accordingly forfeited his title if he had any to the refund. If he did not

pay

pay the old Tax, such nonpayment is no reason why he should be allowed refund of half a year's Municipal Tax paid under Act IX of 1867 when other Civil Officers are not allowed it. They have paid Municipal Tax under both the acts above named and have obtained refund when claimed on account of one year (1867) only.

4. In conclusion I beg to mention that Colonel Carpendale has made a claim similar to Captain Edgcombes but it has been rejected by the Examiner of Claims. Colonel Carpendale was in common with all other Civil Officers who claimed it allowed refund of one year's Municipal Tax from the Imperial Tax levied in 1867 - and as Officers are, under Act IX of 1868 liable to pay both the Imperial and Municipal Taxes, it is submitted that he has no claim for any further refund.

but only from
1st May 68. we
ad 9 of 68 -

I have the honor to be,
Sir,
Your obedient servant
F. A. Cunningham
Accountant General.

[Faint, mostly illegible handwritten text, likely bleed-through from the reverse side of the page.]

[Small handwritten note in the bottom right corner.]

Rev: sep^o No 2656 of 1868.
From the accountant general.

It seems to me on carefully reviewing these papers, with reference to the remarks of the accountant general, that Captain Edgcombe's case has not been properly settled by the Gov^o.

Captain Edgcombe claimed a refund of Rs 25, "amount of six months' municipal tax paid for the period ending 30 June 1868".

* Take the am^t from an annual receipt of the municipal Gov^o at its office - now filed in this packet. It was formerly circulated. W.O.N.

The 25 Rs in question, have been paid under Madras Act IX of 1867, which declares (S. 57) that the first half year's instalment of the license or profession, shall be payable on or before the 1st June & the 2nd - because Captain admits that he paid no municipal tax for 1867.

The Gov^o have all the documents by Military Officer.

The new Imperial license act, IX of 1868, which came into operation on the 1st May last, does not empower the Gov^o to grant an abatement on account of the municipal tax, to which Civil & Military officers became liable at the close of the past year, and, as Captain admits that he paid nothing on account of municipal taxation for 1867, on which account abatements have been made from the Imperial license tax levied under acts 21 and 29 of 1867, I doubt whether we can relieve him from what it is clear he has paid for the first half of 1868.

The correctness of the Act: (putting objection) made in the letter above referred, should be

It seems from an opinion of the Comptroller and the order of Gov^o of 4 Aug^o 1868, No 2083 that the cancelled

W.D. 1868

By 3. 1868/88 No 2656-79
26 June/88. 291 1868
4 August/88. 41 1868

for the papers

1868 By the accountant
From Gov^o No 2656.

To the accountant general

27/12/88 August

No 279
With Orders.

Received that

for the reasons set forth, the Gov^o will reconsider their order in No 214 - dated 20/8/88

Commenced

Read also letter from Captain Edgcombe.

Though the objections now urged by the Audit Department against Captain Edgcombe's claim to a refund should have been brought forward when that claim was made instead of those then stated by the Examiner of claims, the Gov^o seems sufficient reason to modify the orders already passed in the matter.

It appears from the letter above recorded that Captain Edgcombe did not pay municipal tax for 1867, he has however done so for 1868 and is entitled to the refund in accordance with the orders already quoted. Had he already received credit for the payment of municipal tax, as in the case of Col. Learendale, his claim could not have been upheld. —

Under these circumstances the Gov^o consider that Captain Edgcombe is entitled to refund of Rs 25. The Gov^o have no objection to the refund of Rs 25. The Gov^o have no objection to the refund of Rs 25.

four months of which year are included in the license tax year 1867-68

See separate paper

W.D.

I think with Mr Phillips and
his account journal is right.
but I should like to have the
matter discussed in Council.

A. S.

Chen

Revenue Depart^t

24/77

Proceedings of the Madras Court
under date the 24th Sept^r 1868-

Read the fol-
lowing papers:-

From the Acct^t. Cl^t:-

Requesting that
for the reasons set forth,
the Court will reconsider
their Order in Co: dated 4th
Sept^r, No 2088, Revenue-

(H. E. 12th Sept^r
1868, No 879)-

From the Cl^t, Civil Eng: College:-

Informing that no
pay^t of Municipal Tax
on profession for 1867 was
made-

(H. E. 1st Sept^r 1868,
No 267 C)-

The objections
now urged by the Audit
Department against
Captain Edgcomb's claim
to a refund should have
been brought forward
when that claim was
made instead of those
then stated by the Exam-
iners of claims. St

It appears from
the letter above recorded
that Captain Edgemo
did not pay municipi-
pal tax for 1867, he
has however done so
for the first half of
1868, four months of which
year are included in the
License tax year 1867-68.

Under these circumstances
the Court considers that
Captain Edgemo is en-
-titled to be refunded two-
thirds of the municipal
tax paid by him and

the Accountant General
is accordingly requested
to ^{make the necessary adjustment}
~~to adjust the payment~~

in the ~~indemnity~~. Had Captain Edgemo
already received credit
for the payment of mu-
-nicipal tax, as in the
case of Col. Carpendale,
his claim could not have
been upheld.

WTS

List from orders
in Council
WTS.

3/25/8 5:42

6 Copies to the Audit & Comptroller's Office
1 Copy to the Hon. Secy. of the Interior

Q.D.

Capt. Edgemo's claim for
fund of Municipal

No 382 @ 384

Revenue 1868 & 1869
No of County on deficit

No 2477.

No of the Cleavins Post
of 24 Sept 1868.

Dis Loan