M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1099 Press ~~Mis.~~

233. 234

Dated 15-5-~~19~~1867

Not to be folded or roughly handled

Rev
to 1099

No. 233. Read the following letter from the Secretary to the Government of India, Financial Department, to the Chief Secretary to the Government of Fort Saint George, dated Fort William, 26th April 1867, No. 2,240 :—

1. I am directed to acknowledge the receipt of your letter No. 726, dated 27th March, and your telegram, dated 3rd April 1867, regarding the degree of abatement of the License Tax, under Act No. XXI. of 1867, which is to be allowed to those in the Presidency town of Madras and in the towns in the Presidency of Fort Saint George, who are subject to a Municipal Tax on the exercise of any trade or profession.

2. In reply, I am directed to state that the Financial Notification, No. 1,942, dated 5th April 1867, will have informed His Excellency the Governor in Council that an abatement from the amount of the License Tax has been allowed in favour of those who exercise a trade or profession within the limits of the Presidency towns only. As surmised in your telegram, an abatement of the Municipal License Tax in the Presidency for a full year is to be allowed out of each year's assessment to the Imperial License Tax.

3. This abatement has been allowed in the Presidency towns, as a special case, in consequence of the heavy Municipal rates and taxes. If this plea is not applicable to other towns in the Madras Presidency, they are not entitled to a similar indulgence, and I am to state that no such indulgence has been accorded to towns in the North-Western Provinces.

4. Should His Excellency the Governor of Madras in Council consider that there are strong grounds for allowing an abatement from the Imperial License Tax to the inhabitants of Madras towns, who pay a Municipal License Tax, I am to request that a list of the towns to be thus favoured may be furnished, with reasons in support of each case of exemption; and in these reasons, I am to add, due regard should be paid to the contribution made from Imperial revenues towards the conservancy expenses of those towns.

No. 234. ORDER THEREON, 15th May 1867, No. 1,099.

Miscellaneous.

1. Communicated to the Accountant General, the Examiner of Claims, the Revenue Board, and to the Military Department.

2. An abatement out of the assessment to the Imperial License Tax of the full amount paid on account of the Madras Town Municipal License Tax for the twelve months, from 1st June 1866 to 31st May 1867, will be allowed in all cases where the Municipal Commissioners' receipts are produced in evidence.

3. A further reference will be made to the Government of India in regard to the Mofussil Municipal License Tax-payers.

Proceedings of the Madras Government, Revenue Department,
15th May 1867.

4. In assessing the License Tax in June on the May pay of Government officials, the Pay Department officers will be careful to exclude from the calculation all allowances which were excluded from the estimates of income liable to be assessed to the Income Tax.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Accountant General.
„ the Examiner of Claims.
„ the Board of Revenue.
„ the Military Department.
„ the Public Dept.
„ the Public Works Dept

Ex. 1099.

Communication from the Govt. of Madras

To Accountt. Genl.
To Exmr. of Claims
To Board of Revenue
To Mily. Dept.
To Public Dept.
To Public Works Dept

Re abatement of Income Tax in assessing Municipal Taxes

I am directed to forward herewith for the information of all concerned a copy of the Proceedings of the Govt. of Madras in the Revenue Department, dated 15th May 1867 on the subject noted in the margin.

2. The Govt. of India will be aware that the Municipal Commrs. levy their Taxes on the May pay of Officers, and that the Pay Department Officers will be careful to exclude from the calculation all allowances

1867

Is this Excluded from the
estimate of income
liable to assessment & to
Income tax ?

J. D. N.

15th May 67.

6 Copies to the Asst. Genl. Insp. 15
3 — Examiner of Claims
11 — Bldg. Rents
7 — Military Debts
7 — Public Dept. Oct 17 May
5 — Public Works Dept. 25
24

Copies sent to Assessors
for Delaware, Otsego & Chenango