M.R.O. 14—5,450—32-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1653-54, Press Mis.

443-472-35

Dated 20-7- 1857.

Not to be folded or roughly handled

No. 413. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 11th July 1867, No. 1,035 :—

1. I have the honour to forward, for instructions, the following question arising in the assessment of the salaries of Officers absent in India.

2. An Officer absent on sick leave in India, during the month of May he draws a moiety of his permanent income at Rupees 400 per mensem, at which rate his income for the whole year is estimated at Rupees 4,800, and assessed under Class IV of Act XXI of 1867, and the tax deducted from his pay abstract for May drawn in June. Should the absentee, however, resume his duties in any month between 1st June and 30th October, the estimate of his annual income will be liable to assessment under Class III; in such cases can the difference of tax between the two classes be recovered on the full pay being drawn after the absentee's return to duty.

Referred to the Revenue Department.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

13th July 1867.

No. 414. Miscellaneous.

ORDER THEREON, 20th July 1867, No. 1,653.

1. It is observed that the Government of India ruled, under date 5th June 1867, that an Officer obtaining an appointment after 1st June is *not* to be re-classed and required to pay an additional tax. But under date 10th June 1867, the Government of India ruled that a Covenanted Civil Servant returning to India from furlough is to be assessed to the License Tax for a whole year if he obtains employment before 1st November, and for six months if employed after that date.

2. The two rulings appear scarcely consistent in principle with each other, and will not guide the decision in the present reference, which supposes the case of an Officer coming into receipt of higher pay between 1st June and 1st November than the amount on which he was originally assessed and the tax deducted from his pay for May.

3. The point will be referred for the decision of the Government of India.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Controller of Public Works Accounts.
,, the Public Works Department.
,, the Board of Revenue.
,, the Military Department.
,, the Accountant General.

Exd. S. T. Augustin.

REVENUE DEPARTMENT,
FORT SAINT GEORGE,
20th July 1867.

No. 415. **No. 1,654.**

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

Miscellaneous.

From Controller of Public Works Accounts, dated 11th July 1867, No. 1,035.
Order thereon dated 20th July 1867, No. 1,653.

1. I am directed to forward to you copies of the papers noted in the margin, to be laid before the Government of India for their orders.

2. The question raised is whether an Officer absent on sick leave in India during the month of May, who draws a moiety of his permanent income at Rupees 400 per mensem and pays License tax accordingly under Class IV of Act XXI of 1867, but resumes his duties in any month between 1st June and 31st October is to be assessed again under Class III, and the difference between the two classes recovered on the full pay being drawn after the absentee's return to duty.

3. It is observed that the Government of India ruled, under date 5th June 1867, No. 658, that an Officer obtaining an appointment after 1st June is *not* to be re-classed and required to pay an additional tax. But under date* 10th June 1867, the Government of India ruled that a Covenanted Civil Servant returning to India from furlough is to be assessed to the License tax for a whole year if he obtains employment before 1st November, and for six months if employed after that date.

* *Vide* letter from the Government of India, to the Accountant General, N. W. Provinces, dated 10th June 1867, No. 631.

4. The two rulings appear scarcely consistent in principle with each other, and will not guide the decision in the present reference, which however also supposes the case of an Officer coming into receipt of higher pay between 1st June and 1st November than the amount on which he was originally assessed and the tax deducted from his pay for May.

5. I am therefore directed to refer the point for the decision of the Government of India.

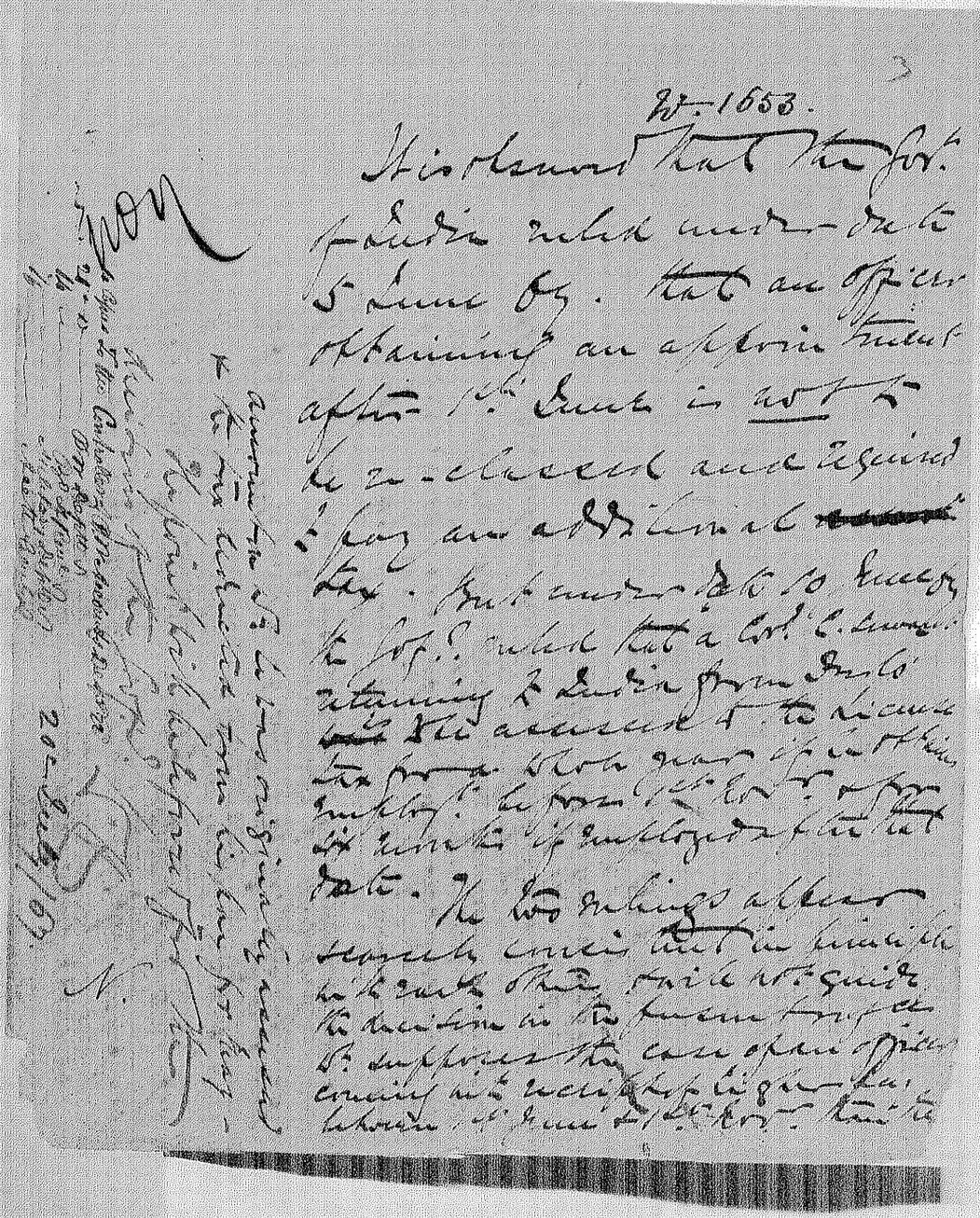
I have the honour to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary to Government.

Exd. S. T. Augustin.

20th July 1653.

REVENUE DEPARTMENT.

No. 1651.



Referred to the Revenue Dept

Colonel Ellis

Colonel RE

Secy to Govt

13th July 1867

Ex. Consltn. 12th July 1867. No. 4796

Secretary, GI. Accounts.

To the Secretary to Govt.

GI. Department.

Dated 11th July 1867.

Rec'd 12th July 1867.

No. 1035.

Requesting instructions on the question how arrears on the account of the salaries of Officers absent on Leave —

Entered

12th July

Referred

2nd Aug 1867

61.

REVENUE DEPARTMENT.

No. 1682.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA.

SIR,

I have the honor to forward herewith a Copy of Correspondence noted in the margin on the subject of the proper mode of dealing with the arrears of Salary due to Officers absent on Leave on Medical Certificate.

2. The question raised is whether such Officers should be granted the full amount of their Salary during the whole period of their absence on Leave, or whether the deductions prescribed by Rule 1 under Class IV of Act XXI of 1864, but not exceeding the Salary on which the Officer was entitled to draw on the 30th October 1862 should be imposed again under the 3rd Rule of the Act.

3. The question raised is whether such Officers should be granted the full amount of their Salary during the whole period of their absence on Leave, or whether the deductions prescribed by Rule 1 under Class IV of Act XXI of 1864, but not exceeding the Salary on which the Officer was entitled to draw on the 30th October 1862 should be imposed again under the 3rd Rule of the Act.

Revenue 1867 Depte
No of Govt for July

No. 1654

To The Govt of India
dt 20th July 67

From Govt of India
No 2420 dt 26th August 67