M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1792 Press ~~Mis.~~

65 46

Dated 3 — 6 — 1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 3rd August 1867.

No. 65. Read the following letter from the Acting Controller of Military Accounts, to the Secretary to Government, Military Department, dated Fort Saint George, 20th July 1867, T :—

1. A question having been raised regarding the propriety of refunding, from the amount of Imperial License Tax paid by any individual on the 1st June 1867, the assessment on account of Municipal License Tax proved by him to have been paid *at a subsequent date* for the year 1866-67, I have the honor to request the orders of Government thereon.

2. It is clearly enunciated in Order of Government, in the Revenue Department, dated 15th May 1867, No. 1,000, that the remission of an amount equivalent to that paid on account of Municipal License Tax paid in on the 1st June 1867, on the production of the Municipal Commissioners' receipts; but it is doubtful whether Military Paymasters are at liberty to refund any portion of assessment to the Imperial License Tax already paid in and brought to public credit, although a subsequent payment of assessment for the current year to the Municipal License Tax may be made and the receipts duly produced.

Referred to the Revenue Department.

(Signed) H. MARSHALL, Major-General,
Secretary to Government.

FORT SAINT GEORGE,
24th July 1867.

No. 66. ORDER THEREON, 3rd August 1867, No. 1,792.

Miscellaneous.

1. The provision in the Imperial License Tax Act, allowing an abatement on account of Municipal License Taxes, was clearly intended to relieve the payers from a double burden of taxation, and the date of 1st May, named in the Act XXI of 1867 for payment of the Municipal tax, was necessarily extended in Madras to 1st June, being the date on which the Municipal tax fell due, and also that on which the Imperial License tax was collected from all Government servants.

2. There can be no doubt that under the amending Act XXIX of 1867, assessments to the Imperial License Tax for 1867-68 must continue to be made for a considerable further period, and in such cases the Government are not prepared to disallow claims to abatement on account of payments of the Madras Municipal License Tax made prior to the date of assessment to the Imperial License Tax, though subsequent to 1st June. They are aware that payment to the Municipal Tax was delayed mainly by the inaction of the Municipal Commissioners, and they resolve, therefore, to sanction refunds out of payments of the Imperial Tax on account of payments of Madras Municipal License Tax made within 31st August 1867.

3. Should any claims to abatement be preferred on account of payments of a later date, they will be submitted for special orders.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

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

Exd. S. T. Augustin.

Revᵉ Deptᵗ

W. 1792. 2

Proceedings of the Madras Governᵗ
Under date the 3ᵒ Augᵗ 1867.

Read the following letter from the Contʳ of Miltʸ Accᵗˢ

Requesting orders on a question regarding the propriety of refunding from the amᵗ of Imperial License Tax paid by any individual on the 1ˢᵗ June 1867 the assᵗ on accᵗ of Municipal License Tax proved by him to have been paid at a subsequent date for the year 1866/67. —

H. E. 20ᵗʰ July 1867

The provision in the Imperial License tax Act allowing an abatement on account of Municipal License taxes, was clearly intended to relieve the payers from a double burden of taxation, and the date of 1ˢᵗ May named in the Act 21 of 1867 for payment of the Municipal tax — was necessarily intended in Madras to 1ˢᵗ June being the date on which the Municipal tax fell due,

and

and also that on which the Imperial License tax was collected from all Govt. servants.—

There can be no doubt that under the amending Act 29 of '67, assessments to the Imperial License tax for 1867-68 must continue to be made for a considerable further period and in such cases the Govt. are not prepared to disallow claims to abatement on account of payments of the Madras Municipal license tax made prior to the date of assessment to the Imperial License tax, tho' subsequent to 1st June.— They are aware that payment to the municipal tax was delayed mainly by the inaction of

of the Municipal Commissioners and they resolve, therefore, to sanction refunds out of payments of the Impl. tax on account of payments of Madras Municipal License tax made within 31st Augt. 1867.—

Should any claims to abatement be preferred on account of payments of a later date they will be submitted for special orders.—

Copies To the Controller of Military Accounts Deptd. 5

14 Copies to Rev Bd.
6 — " Acct Genl.
3 — " — Exc. of Claims
7 — " — Milty Dept.
21 — " — P. W. Dept.

3/4 [illegible]

Revenue 1867 Deptt.
Proof Govt. for Augt.

No. 1792.

Proof the Madras Govt.
Dy 3d August 1867

From the Examiner of
Claims 28 Novr/67 C No.
3252

From Acctt Genl. Dy
29 April/68 C No. 1427.

No. 55-66.