M.R.O. 14-8,450-22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1922 Press Mis.

Read 2.50.35-1

Dated 17-8-1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
17th August 1867.

No. 350. Read the following Proceedings of the Madras Government in the Military Department:—

Communicating Military Proceedings regarding the recovery of License tax from Major Shuldham, Commanding Her Majesty's 108th Regiment. } (Here enter 12th August 1867, No. 2,933.)

No. 351. ORDER THEREON, 17th August 1867, No. 1,922.

Miscellaneous

Ordered to be recorded.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

Exd. S. T. Augustin.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers :—

From the Acting Controller of Military Accounts, Fort Saint George, 29th July 1867, A ; to the Secretary to Government, Military Department.

I have the honor, in forwarding for the orders of Government letter, in original, from the Officer Commanding Her Majesty's 108th Regiment, dated 13th July 1867, with an enclosure, to observe that, in the first instance, recovery of license tax, on the taxable income of the year ending 31st May 1867, was directed in paragraph 3 of this office circular No. 15, dated 20th May 1867.

To be returned.

2. The Order of Government in the Revenue Department, dated 8th June 1867, No. 1304, subsequently directed "the salary for May 1867" to be taken as "the basis for calculating the *year's* income in assessing the license tax." That decision was communicated in this office circular No. 21, dated 13th June 1867, and the authority is therein quoted.

3. Both these circulars were communicated to the 108th Regiment, and the decision of Government already given does not appear to admit of any doubt as regards its application to Major Shuldham's case.

4. The profits of the year ending 30th April 1868, on which the tax is levied, are assumed, it will be observed, on those of May 1867. The fact that the tax is levied in advance, and that refund of a portion is permitted, if an Officer quits the country during the year, precludes the supposition that it is intended to be levied on the *ascertained* profits of the *year*, either past or current.

Pro. of Govt., No. 2456, 5th July 1867.

From the Officer Commanding 108th Regiment, Secunderabad, 13th July 1867 ; to the Officer conducting the duties of Controller of Military Accounts, Madras.

I have the honor to request that you will be so good as to lay the copy of the correspondence* herewith forwarded before Government, in view to ascertaining whether I am liable to license tax, having drawn less than Rupees 6,000 within the year, including authorised deductions.

2. I would submit that if a limit was put for the year, it is intended that it should be acted upon by the year, and not by the month.

*No. 463, *from Paymaster 108th Regiment, to the Controller of Military Accounts, dated 16th June 1867.*
*Memo. No. 325, *dated 2nd July 1867, from Controller of Military Accounts, to Paymaster 108th Regiment.*

From the Paymaster 108th Regiment, Secunderabad, 26th June 1867, No. 463 ; to the Controller of Military Accounts, Fort Saint George.

Adverting to paragraph 2 of your circular No. 21, dated 13th instant, I have the honor to solicit to what Major is to be adopted in charging the license tax on the income of an Officer who is absent in India, or on receipt of Indian pay and allowances during the whole year, from 1st June 1866 to 31st May 1867.

Major Shuldham, of this Regiment, says he is not liable to the tax, as he was in England part of the year, and his whole income, exclusive of privileged deductions, did not amount to Rs. 6,000 for the period from 1st June 1866 to 31st May 1867.

Memorandum from Major J. G. Touch, conducting duties of Controller of Military Accounts, Fort Saint George, 2nd July 1867, No. 325; to the Paymaster 108th Regiment, Secunderabad.

The tax is recoverable from Officers drawing pay and allowances for May 1867 in June on the basis of these receipts, without reference to the receipt of Indian allowances during the past year, or an Officer's prospects in regard to the allowances during the current year.

ORDER, No. 2983, 12th August 1867.

Ordered that the Controller's letter, in which the Government concur, be communicated, through His Excellency the Commander-in-Chief, to Major Shuldham, for his information.

(True Extract.)

Murdoch Major General,
Secretary to Government.

To the Controller of Military Accounts, with 2 enclosures.
,, Adjutant General.
,, Revenue Department, } for information. with 10 spare copies
,, Examiner of Claims, }

Pro. 1867. Deptmt.
No. 2180
Proceedings in the Military Depart.
Dated 12th Augt 1867
Received 17th Augt 1867
No. 2983.

Communicating Military ... regarding the recovery of Income Tax from Major Shuldham Commanding H.M. 108th Regt.

No. 1922.

17 Augt 1867

Exd. A. W. Cooke.