M.R.O. 14—18,000—27-9-31

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1972 Press Mis.

4624 4957

Dated 23—8—1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
23rd August 1867.

No. 454. Read the following letter from the Acting Controller of Military Accounts, to the Secretary to Government, Military Department, dated Fort Saint George, 12th August 1867, D :—

Dated 5th August 1867.

1. I have the honor to request the orders of Government on the accompanying letter from Colonel Barrow, R. A., Executor to the Estate of the late Dr. Macpherson, requesting a refund of Imperial License tax paid by the deceased in advance for the year 1867-68. Dr. Macpherson died on the 8th of June.

2. The Government of India, on a general question of refunds to Officers going to Europe within six months of the 1st June, have ruled that such refunds may be allowed, each case being disposed of on its merits, from which I infer any re-classification or refund can be carried out only under the special orders of Government.

3. The principle of making such refunds to Officers, who under certain circumstances come on receipts of reduced salaries, must, I presume, be held to apply with greater force to such a case as that under observation, when in consequence of the death of the payer the claim of Government altogether lapses.

From Colonel, J. L. BARROW, R. A., Executor to the Estate of the late Dr. Macpherson, to the Paymaster, Presidency, dated Fort Saint George, 5th August 1867.

I have the honor to request you will be so good as to forward to the Controller my application for a refund of License tax paid by the late Dr. Macpherson, that Officer having died within a few days of the tax being paid, and as it was in advance for the year, the present application will, I hope, be considered reasonable ; the date of Dr. Macpherson's death was 8th June 1867.

Transferred to the Pay Examiner for early instructions, it appearing to this Office a refund may be made under paragraph 2 of the Resolution of the Government of India, recorded in Proceedings of Government, of 5th July 1867, No. 2,456.

(Signed) C. P. TAYLOR, Lieut.-Colonel,
Paymaster, Presidency.

Forwarded to the Acting Controller of Military Accounts.

(Signed) J. G. TOUCH, Major.
Acting Pay Examiner.

PAY EXAMINER'S OFFICE,
9th August 1867.

Referred to the Revenue Department.

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

FORT SAINT GEORGE,
15*th August* 1867.

No. 455. ORDER THEREON, 23rd August 1867, No. 1,072.

Miscellaneous.

1. The Government consider Dr. Macpherson's estate entitled to a refund of eleven-twelfths of the tax levied, on the principle of the ruling of the Supreme Government printed in Proceedings of this Government, No. 1,587, Revenue Department, dated 17th July 1867.

Proceedings of the Madras Government, Revenue Department,
23rd August 1867.

2. It is observed that the tax operated from 1st May, and that the assessment was levied in June on the pay for May drawn in arrears.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Military Department,
" the Public Works Department,
" the Revenue Board,
" the Accountant General,
" the Engineer on Cleiums.

Price 2½ Annas.

R. 1972.

Ex. for. Secretary
to Government
Entitled to Extract
Observations of the Tax Circular,
on the proceedings of the Civil
Ex. for. Secretary to
Govt. of India for. D. 1587. dated
3rd July 1867.

Miss Pennant
Let the Tax operate from 1st
May. & that the assessment
levied in June on the pay
for May drawn in arrears.

2 Encl. 2 Copies

23rd Aug. 1867.

Dec 1864. Depts
Ins of Executive Clerks
Ry 2184

Endorsement of
the Military Depts

Dated 15th Dec 1864
Received 18th Dec 1864

Ry

Referring the petition
of the Inhabitants of Wilmington
praying the appointment of Justices of the Peace
to the Hon the Secretary of War

Ry 2184

Aug 11 1865