

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1801	Press <u>Mis.</u>
621-622. Dated	26-6-	N ^o 1868.

Not to be folded or roughly handled

13

*Proceedings of the Madras Government, Revenue Department,
26th June 1868.*

No. 621. Read the following letter from the Controller of Military Accounts, to the Secretary to Government, Military Department, dated Fort St. George, 13th June 1868 C :—

The Examiner, Pay Department, No. 1,207, dated 8th June 1868, forwards letter from Lieutenant-Colonel Rutherford, dated 5th idem, appealing against the decision of the Pay Department with regard to a reference of Imperial License Tax, with 2 enclosures, (to be returned.)

1. I have the honor to solicit the orders of Government on the correspondence, as per margin, having reference to the claim of Lieutenant-Colonel Rutherford to a remission of Imperial License Tax to the extent to which he has been

called upon to pay as Municipal Tax for the half-year ending June 1868.

2. This claim, which would have been admissible if preferred prior to the expiration of the year of imperial taxation, appears to be barred by Order of Government in the Revenue Department, No. 1,282, dated 9th May 1868.

3. Unless Government are disposed to admit the plea in this case, that the delay in the payment of the Municipal Tax arose from the inaction of the Municipal Commissioners in not pressing the claim upon his notice in due time, Lieutenant-Colonel Rutherford and others, who find themselves in a similar position, appear to underlie the penalty which the Order of Government above referred to seems to enjoin.

From the Pay Examiner, to the Controller of Military Accounts, dated Fort St. George, 8th June 1868, No. 1,207.

1. I have the honor to forward a letter from Lieutenant-Colonel Rutherford, * with enclosures, to the address of the Paymaster, Presidency, submitting his claim to a refund† of Imperial License Tax to the extent to which he has been required

* Dated 5th June 1868.

† Rupees 25.

to pay Municipal License Tax for the half-year ending 30th June 1868.

2. The claim was disallowed by this Office under paragraph 2 of the Proceedings of Government, Revenue Department, dated 9th May 1868, No. 1,282.

3. These Proceedings do not indicate the exact nature of the claim disposed of, but as it was preferred with reference to Proceedings of Government, No. 1,792, dated 3rd August 1867, and the ground on which similar applications were hereafter to be disallowed is the expiration of the year of Imperial taxation, it appeared to this Office that further refunds similar to those authorized in Proceedings of Government, 3rd April 1868, No. 888, were prohibited.

4. Lieutenant-Colonel Rutherford paid his Municipal Tax subsequent to the expiration of the

19th May 1868.

From January to April, inclusive.

Imperial License Tax year, because it was not previously demanded, and he was not aware, it appears, that it was due, but the period for which the payment was made embraced a portion of the imperial year.

5. The case is similar to those disposed of in the Order of Government, dated 3rd April 1863, No. 888, in all respects, except that the payment of Municipal Tax was not actually made before the 30th of April, and the refund was not claimed within that period.

6. Under the circumstances, however, Government may consider that Officers, who having paid Imperial License Tax for 1867-68, pay also the Municipal License Tax for the half-year ending 30th June 1868, are entitled to the benefit of the ruling in the Order of the 3rd April last, although the demand to which they respond was not made on the requirement of the Municipal Act with which they comply was unknown to them, prior to the expiration of the Municipal License Tax year.

*Proceedings of the Madras Government, Revenue Department,
26th June 1868.*

7. A claim of Colonel Innes, 41st Regiment N. I., to refund has also been disallowed, and it is probable that other claims of the same nature will be submitted, but the decision in the case of Lieutenant-Colonel Rutherford will, it is presumed, apply to all such.

From Lieutenant-Colonel J. W. RUTHERFORD, Cadre 47th Regiment N. I., to the Paymaster, Presidency Circle, dated Madras, 5th June 1868.

1. With reference to letter of 23rd May 1868 from the Pay Examiner, disallowing my claim to a refund of Municipal Tax under paragraph 2 of Proceedings of Government, Revenue Department of 9th May 1868, No. 1,282, which directed that such claims should not be admitted hereafter, owing to the expiry of the year of imperial taxation, I have the honor to re-submit my claim to be forwarded for the consideration of the Controller of Military Accounts, or for the decision of Government.

2. I was unaware that Municipal Tax was required of me till after the 30th of April 1868, and paid it on being informed of the same.

3. Being an unattached Officer, I have no access to public records of any kind, nor to the Proceedings of Government intimated and communicated, I presume, solely for the information and guidance of departmental Officers.

4. The bill was submitted under Proceedings of Government, Revenue Department, No. 888, of 13th April 1868, granting this indulgence, and I trust that Government will not consider it necessary to deprive me of the benefit of an order casually communicated to me, and under which several have had their claims to reimbursement adjusted.

Forwarded to the Pay Examiner.

(Signed) J. W. RUTHERFORD, Lieutenant-Colonel,
Acting Paymaster, Presidency.

(CLASS III.)

No. 16-3508.

Municipality of Madras, 7th Division, License Tax on Professions, Trades, and Callings.

Certified that Lieutenant-Colonel J. W. Rutherford has registered his name in the Office of the Municipal Commissioners as exercising the Profession or Calling of Officer in the Army, residing at Club, Poodoopank, for twelve months, commencing 1st January and ending 31st December 1868; and paid the first half-yearly instalment of Rupees twenty-five in Class III. of Schedule C. of Act IX. of 1867.

Rupees 25.

MUNICIPAL COMMISSIONERS' OFFICE,
Madras, 19th May 1868.

N. B.—The second instalment will become due on the 1st July 1868.

(Signed) C. DENISON,
President, Municipal Commission, Madras.

(Signed) S. JESUDASEN,
Collector.

Her Majesty's Government of India.....

To amount of refund of Municipal License Tax paid by me for the half-year ending 30th June 1868, as per Certificate from the President, Municipal Commission, attached... Rs. 25.

Received the amount, viz, Rupees twenty-five.

(Signed) J. W. RUTHERFORD, Lieutenant-Colonel,
Madras Infantry.

MADRAS,

20th May 1868.

Referred to the Revenue Department.

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

FORT ST. GEORGE,
17th June 1868.

*Proceedings of the Madras Government, Revenue Department,
26th June 1868.*

No. 622.

ORDER THEREON, 26th June 1868, No. 1,801.

Miscellaneous.

The Government sanction the refund, as it is observed that Military Officers only became liable to the Municipal License Tax on 1st November 1867, and are not likely to have become acquainted with the rules for the refund, which were established at the beginning of the official year.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Military Department.

Exd. F. R. Bantleman.

Referred to the
Revenue Department.

Fort Saint George, 14th June 1868. } Major Genl. Marshall Secretary to Government.

To the Revenue Department.
27-1801.

N. The Govt. sanctions the report - as it is obvious that auxiliary officers only are available. Municipal tax is 14.6 per cent. & are not likely to have become acquainted with the rules for the report & have established a system requiring of the officers. 27th June 1868.

Copy sent to Mr. Secretary 27th June 1868