

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2083	Press ~~Vis~~
⁴¹⁻⁴² Dated	4-8-	18/8/68.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
4th August 1868.*

No. 41. Read the following letter from Captain W. H. EDGCOME, R. E., Principal of the Civil Engineering College, Madras, to the Secretary to Government, Revenue Department, Fort St. George, dated Ootacamund, 10th July 1868, No. 180C-D :—

1. I have the honor to inform you that under the authority conveyed in G. O., No. 888, dated 3rd April last, I applied (*vide documents** appended) to the Examiner of Claims for a refund of

* Requested to be returned.

the amount of six months' Municipal tax paid for the period ending 30th June 1868.

2. That Officer, however, declined to admit my claim, and in support of his decision, referred me to paragraph 2 of G. O., No. 1,282, dated 9th May 1868.

3. That Order of Government, I submit, only directs that applications made *after* 9th May should not be admitted. My claim was made previous to that date (*viz.*, on 30th April), and is therefore admissible.

4. For these reasons, therefore, I beg to appeal against the decision of the Examiner of Claims, and request the orders of Government on the point.

No. 42. ORDER THEREON, 4th August 1868, No. 2,083.

Miscellaneous.

1. In this letter Captain Edgcome appeals against the decision of the Examiner of Claims rejecting his claim

to a refund of Rupees 25, being Municipal License Tax for the half-year ending June 30th, 1868.

2. Captain Edgcome holds that as he has paid the Imperial License Tax for 1867-68, and as the Municipal Commissioner's receipt refers to a portion of the License Tax year 1867-68, he is entitled to the refund under the terms of G. O., 3rd April 1868, No. 888.

3. The Examiner of Claims, on the other hand, maintains that as the payment to the Commissioners was made when the new License Act of 1868 (under which no such refunds are allowed) was in operation, it cannot be admitted, and he quotes G. O., 9th May 1868, No. 1,282, in support of his view.

4. Paragraph 2 of the first G. O. quoted is clearly in favor of Captain Edgcome's claim, and, as observed by him, paragraph 2 of the second G. O. is not adverse to it, inasmuch as his application for a refund was submitted on the 30th April 1868 ; but a more recent G. O. (26th June 1868) has ruled that such refunds may be admitted even though applied for after the close of the License Tax year ; it is clear, therefore, that the refund may be granted, and the Examiner of Claims is accordingly authorized to admit Captain Edgcome's claim.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Examiner of Claims.

„ Captain W. H. Edgcome, R. E., Principal, Civil Engineering College.

Exd. S. T. Augustin.

referred me to Para 2 of G.O.

no

No 180 ⁶/₂

From Capt W H. Bruce R.R.
Principal C.S. Class
Madras

To the Secretary to Government
Revenue Depⁿ
Madras

Sir

I have the honor
to inform you that under
the authority conveyed in
G.O. No 888 dated 3rd April
last. I applied (vide documents⁺
appended) to the Examiner
of Claims for a refund of the
amount of six months
Municipal Tax paid for
the period ending 30 June 1868.

2 That Officer however
declined to admit my claim.
In support of his decision
referred me to Para 2 of G.O.

* requested to be
returned }

query - 31 April 68?

No 1282 dated 9th May 1868-

3 That order of Govt. I submit - only directs that applications made after 9th May should not be admitted - my claim was made previous to that date (viz. on 30th April) & is therefore admissible -

4 For these reasons therefore I beg to appeal against the decision of the Examiner of Claims, & request the order of Government on the point - I have the honor to be Sir

Your most obed^t servant

W. R. Edgcombe

Wm. R. Edgcombe

Noted & answered
10 July 1868

Revenue Department

Memo on No. 2399.

For Orders

In this letter Capt. Edgcombe appeals against the decision of the Examiner of Claims re-jecting his claim to a refund of Rupees 25 being Municipal License tax for the half year ending June 30th 1868.

Captain Edgcombe holds that as he has paid the Imperial License tax for 1864-68 and as the Municipal Commissioner's receipt refers to a portion of the License tax year 67-68

he

According to the act, 557, does not the 1/2 yearly period end on 31 May? - I see in the Municipal Comm. receipt they rate Capt. Edgcombe from 1st Jan 68 to 31 Dec 68: that is an error surely, but does not affect the case - much - W. R. Edg

he is entitled to the re-
fund under the terms of
G. O. 3rd April 1868 #888.

The Examiner of
Claims on the other hand
maintains that as the
payment to the Com-
missioners was made when
the new License Act of
1868 (under which no such
refunds are allowed) was
in operation, it cannot be
admitted, and he quotes G.
O. 9th May 1868 N^o 1282
in support of his view.

Para 2 of the first
G. O. quoted is clearly in
favor

with the

Captain Lafosse is
entitled to a
refund of N^o 25. with
para 2 G. O. 3rd April 1868

WDR

by

J. W. Holl

favor of Captain Edgcombe's
claim, and, as observed by
him, para 2 of the second
G. O. is not adverse to it,
inasmuch as his applica-
tion for a refund was
submitted on ^{the} 30th April 1868
but a month

A recent G. O. (26th June
1868) has however ruled that
the refunds may be ad-
mitted even though ap-
plied for after the close
of the License tax year
it is clear ^{that} ~~therefore~~
and it would appear
therefore that the refund
may be granted, and the
amount of claim is ^{entirely} authorized to
be disbursed ~~the amount~~
back to the claimant

For Orders

Memo: - on Capt. Edgcome's
claim to refund of Municipal Tax

Handwritten notes:
Captain Edgcome's
claim to refund of
Municipal Tax
order

mis

Revenue Department

20th 2083

Proceedings of the Madras Court
under date the 4th Aug^r 1868 -

Read the follow-
ing letter from the Princi-
pal Civil Engineering Col-
lege -

Appeals against
the decision of the Commis-
sioners of Claims for a refund
of the Municipal Tax paid
for the period running from
June 1868, and against the
order of Court on the point -

(M. S. 10th July 1868
No 186/-)

Handwritten:
List
from *when*

In this letter
Captain Edgcome appeals
against the decision of
the Commissioners of Claims
rejecting his claim to a
refund of Rs. 25 being Mu-
nicipal License tax for
the half year running from
30th 1868 -

Captain Edgcome
holds that as he has
paid the Imperial License
tax for 1867/68 and as
the Municipal Commissioners
receipt

Receipt refers to a portion of the License tax year 1867/68 he is entitled to the refund under the terms of G.O.

3^d April 1868, No 888-

The Examiner of claims on the other hand maintains that as the payment to the Commissioners was made when the new License Act of 1868 (under which no such refunds are allowed) was in operation it cannot be admitted, and he quotes G.O. of the 9th May 1868 No 1282 in support of his view.

Para 2 of the first G.O. quoted is clearly in favor of Captain Edgecombe's claim, and, as observed by him, para 2 of the second G.O. is not adverse to it, inasmuch as his application for a refund was

was submitted on the 30th April 1868, but a more recent G.O. (26th June 1868) has ruled that such refund may be admitted even though applied for after the close of the License tax year, it is clear therefore that the refund may be granted and the Examiner of claims is accordingly authorized to ^{admit} disburse Captain Edgecombe's claim the amount.

TH

3 Copies to the Examiner of Claims Dept 5
1 Copy to Captain R. H. Edgecombe R.E.
Principal Civil Engineering College
with enclosed

S. H. Bell

1941 11 22

Co. No. 90:91
3/4/68
206 207
9/15/68

80
Capt. Edgemoor's claim to
refund of Illinois post tax

Received 1878
Receipt for August
No. 2183
Good the business for
about 4 August 1878

Des/son