M.R.O. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2363	Press / ~~Mis.~~	
148-49. Dated	11 — 9 —	19	1868.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
11th September 1868.

No. 148. Read the following Proceedings of the Government of India, in the Financial Department, (Separate Revenue—Assessed Taxes,) dated Simla, 13th August 1868, No. 1,754 :—

Read—

Letter from the Accountant General, Madras, No. 654, dated the 25th June 1868, enquiring whether paragraph 2 of the letter of this Government, No. 3,527, dated the 1st November 1867, to the Government of Bombay, was intended to supersede the orders conveyed in letter No. 1,854, dated 9th August 1867, addressed to the Government of Madras.

Read again—

Proceedings in this Department of August 1867, Nos. 20 to 22, and of November 1867, Nos. 3 & 4.

Observations.—The Governor General in Council observes that the orders, dated 9th August 1867, were in wider terms than those dated 1st November 1867, since, under the former, Medical Warrant Officers were absolutely exempted from assessment under the License Tax Act, whether employed in the Civil or Military Department; while, under the later orders, the exemption was limited to Medical Warrant Officers serving in the Civil Department (without any special salary) on the pay which they would have received in the Military Department.

2. By Act IX of 1868, all Military Officers whose pay and allowances do not exceed Rs. 6,000 per annum, and who are not in Civil employment other than in the Police, are exempted from taxation, and this must be held to include Warrant Officers.

3. Also by the same Act, all Non-Commissioned Officers and Privates, whose pay and allowances do not exceed Rupees 6,000, are exempt without any reservation as to the nature of their employment. But there is in the Act no exemption of Warrant Officers in Civil employ other than the Police.

4. The Governor General in Council is of opinion that Warrant Officers should not in this respect be on a worse footing than Non-Commissioned Officers or Soldiers.

5. Although by the Act, Non-Commissioned Officers and Soldiers are exempted if their pay and allowances do not exceed Rupees 6,000, practically, no Non-Commissioned Officer or Soldier draws higher pay and allowances than Rupees 300 per mensem.

Resolution.—The Governor General in Council, under the powers reserved to him in Section 4 of Act IX of 1868, hereby cancels the above quoted orders of August and November 1867 in respect of the said Act, and is pleased to declare that all Warrant Officers in Civil employ other than the Police, whose pay and allowances do not exceed Rupees 300 per mensem, shall be exempted from the operation of Act IX of 1868 in respect of such pay and allowance.

2. If the pay and allowances of any Warrant Officer in Civil employ other than the Police exceed Rupees 300 per mensem, but do not exceed the sum he would have received in the Military Department, such pay and allowances shall likewise be exempt from assessment under Act IX of 1868 up to the limit of Rupees 6,000 per annum.

Proceedings of the Madras Government, Revenue Department,
11th September 1868.

ORDERED, that the foregoing Resolution be communicated to the other Departments of the Government of India, the several Local Governments and Administrations, the Comptroller General of Accounts, the several Accountants General, and the Deputy Accountants General in independent charge.

Also, that it be published in the *Gazette of India.*

(Signed) H. E. LUSHINGTON,
Secretary to the Government of India.

No. 149. ORDER THEREON, 11th September 1868, No. 2,363.

Miscellaneous.

Communicated to the Board of Revenue, with reference to G. O., 22nd August and 20th November 1867, Nos. 1,969 and 2,744.

(True Extract.)

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

To the Board of Revenue.

Exd. S. T. Augustin.

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G/15

No 2363.

Comm.d to the Board of Revenue with reference to G.O. 22.d Aug & 20 Nov 1867 Nos 1969 & 2744

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