

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	460	Press <u>Mis.</u>
³⁸¹⁻⁸² Dated	18-2-	1868..

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
18th February 1868.*

No. 381. Read the following Proceedings of the Government of India in the Financial Department, (Separate Revenue—Assessed Taxes,) dated Fort William, 31st January 1868, No. 658.

Read the following :—

Extract from the Proceedings of the Government of Bombay, in the Financial Department, dated 20th December 1867, No. 1,562.

Read a Memorandum from the Revenue Commissioner, S. D., No. 4,955, dated 3rd December 1867, forwarding, for the orders of Government, correspondence relative to certain questions raised by the Special Officer of License Tax at Sholapoor in connection with Section 3 of Act XXIX of 1867.

Read a Memorandum by the Solicitor to Government, No. 1,229, dated 11th December 1867, forwarding a copy of the following opinion, No. 71, of the Honorable the Advocate General :—

1. "I am of opinion that a person duly fined by a Magistrate under Section 3 of Act XXIX of 1867 should be compelled to take out a license under Section 5 of Act XXI of 1867, and pay for it.

2. "The new Section 15 given in Section 3 of Act XXIX in no way repeals or affects the provisions of Section 5 of Act XXI of 1867, but merely imposes a penalty on persons who refuse to comply with the requirements of the Notice. The license must still be taken out, and the interpretation put upon the law by the Revenue authorities is, in my judgment, the correct one.

3. "I also concur with them in thinking that it is left to the discretion of the Special Officers, or Collectors, to accept payment of the tax after the time specified in the Notice has elapsed."

RESOLUTION.—Copy of the Advocate General's opinion should be forwarded to the Revenue Commissioner, S. D., and to all Licensing Officers for their guidance; and these Proceedings should be reported to the Government of India.

Ordered that copies of the above be forwarded to the Revenue Commissioner, S. D., the Solicitor to Government, the Commissioner in Sind, the Revenue Commissioner, N. D., all Collectors, Sub-Collectors, and First Assistant Collector in charge Punch Mahals, the Special Officer, License Tax, Bombay, the Accountant General.

No. 1,563.

Endorsed by the Government of Bombay.

Submitted to the Government of India.

RESOLUTION.—The Governor General in Council is pleased to confirm the Proceedings of the Government of Bombay.

Ordered, that the foregoing Resolution be communicated to the Government of Bombay, the other Local Governments, and the several Administrations.

(Signed) E. H. LUSHINGTON,

Secretary to the Government of India.

No. 382.

ORDER THEREON, 18th February 1868, No. 460.

Miscellaneous.

Communicated to the Revenue Board.

(True Extract.)

Under Secretary to Government.

To the Board of Revenue.
E. S. T. Augustin.

Chas.

27-4-60.

Commⁿ to the
Revenue Board.

18th Feb /68

14 To the Board of Rec^d, 19 Feb