

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	507	Press ~~Mis.~~
⁴⁸¹⁻⁸² Dated	22-2-	1868.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
22nd February 1868.*

No. 481. Read the following letter from the Controller of Military Accounts, to the Secretary to Government, Military Department, dated Fort St. George, 24th January 1868, E:—

1. I have the honor to forward, for submission to Government, a letter, No. 106, from the Examiner Pay Department, dated 17th January 1868, inquiring whether Captain Laprimaudaye, Aide-de-Camp to the Right Honorable the Governor, is entitled to any refund of License Tax, he having left India on the 13th instant.

2. Captain Laprimaudaye having proceeded to Europe on the 7th June last, obtained a ratable refund, or rather was charged ratably on the thirty-six days during which he held the appointment subsequent to 30th April, as recovery before he left was omitted.

Proceedings of Government, Revenue Department,
No. 1,587, dated 17th July 1867.

3. On his return and re-appointment he was assessed of the second half of the year at Rupees 50, and the question now is, is he entitled to a second refund.

G. O. G. No. 477, of 18th November 1867.

4. The principle of an Income Tax has not been applied to Officers in its integrity, although such has generally ruled, and it is not clear whether it was the intention that an Officer paying tax in the *second* half of the year should obtain a refund, in the event of his ceasing to draw the pay of the appointment before the close of the year.

Proceedings of Government, Revenue Department,
No. 1,696, dated 25th July 1867.

5. It seems to me that, under the last marginally quoted Order, an Officer serving *less* than six months, either in the first or second half of the year, is to be taxed ratably for the actual period of tenure "as an act of favor," although that construction is not borne out by the principle on which an Officer taking up an appointment at any time within the first six months is required to pay the tax for the whole year.

From the Pay Examiner, to the Controller of Military Accounts, dated Fort St. George, 17th January 1868, No. 106.

1. I have the honor to request that I may be informed whether Captain C. H. Laprimaudaye, who left Madras by the mail of the 13th instant, is entitled to any refund of License Tax under the following circumstances.

2. Captain Laprimaudaye, Aide-de-Camp to the Right Honorable the Governor, proceeded to Europe on urgent private affairs on the 7th June last, and the Paymaster, Presidency, omitted to recover any License Tax from him.

G. O. G. No. 290, of 9th July 1867.

3. On his return, Captain Laprimaudaye was re-appointed Aide-de-Camp, and the Paymaster was instructed to recover from him the items of tax as per margin.

G. O. G. No. 477, of 18th November 1867.

For the month of May and seven days of	RS.
June	10
Half year's tax on appointment	50
	60

4. Under paragraph 1 of the Notification in the *Gazette of India*, dated 2nd November 1867, page 1,502, the License Tax is to be applied to those who are in Government employ on the principle of an Income Tax.

*Proceedings of the Madras Government, Revenue Department,
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5. Accordingly tax for period of actual residence in India, only, is due from Captain Laprimaudaye, and Order of Government, Revenue Department, No. 1,696, of 25th July 1867, appears to support this view.

6. Under the ruling as per margin, however, only Officers who leave India within the 1st November are to be ratably assessed for period of actual residence in India, and as Captain Laprimaudaye has already had the benefit of the above Rule, and had paid tax on his present appointment of a half year only, and has left India after the 1st November, his claim to a ratable refund appears doubtful.

Referred to the Revenue Department.

FORT ST. GEORGE,
28th January 1868.

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

No. 482. ORDER THEREON, 22nd February 1868, No. 507.

Miscellaneous.

The Government concur in opinion with the Controller of Military Accounts that, under the ruling quoted by him, Captain Laprimaudaye may be assessed to the License Tax ratably for the period during which he drew pay as Aide-de-Camp to the Right Honorable the Governor, he being now on leave *without pay*.

(True Extract.)

(Signed) F. BRANDT,
Under Secretary to Government.

To the Controller of Military Accounts.
,, the Military Department.
,, the Public Works Department.
,, the Accountant General.
,, the Revenue Board.

W-507.

The Govt. concur in
opinion with the Controller
of Mil. Accounts that under
the ruling quoted by him
Capt Laprimaudaye may be
assessed to the License tax
ratably for the period during
wh. he drew pay as Aide-de-Camp
to the R.H. the Governor. he being
now on leave without pay.

1 Copy to the Controller of Military Accounts
7 Copies to the Mil. D. O.
21 — F.W.D. v
6 — A. & P. v
14 — R. & S. v

22nd Feb'y/68

*Proceedings of the Madras Government, Revenue Department,
22nd February 1863.*

5. Accordingly tax for period of actual residence in India. only is due from

No. 276-278

17-7-67

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