

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 888

Press
~~Mis.~~

Dated

3 . 4 . 1868.

Not to be folded or roughly handled*no 888*

*Proceedings of the Madras Government, Revenue Department,
3rd April 1868.*

No. 90. Read the following letter from the Controller of Military Accounts, to the Secretary to Government, Military Department, dated Fort St. George, 13th March 1868 A :—

1. I have the honor, with reference to the Order as per margin, and the Proceedings of Government in the Revenue Department, dated 20th February 1868, No. 481, to forward a letter from the Examiner, Pay Department, requesting instructions regarding the adjustment of the claim of Colonel Simpson to refund of Imperial License tax in consideration of the demand for Municipal License tax for a portion of the year for which the Imperial tax has been paid, and of the

Proceedings of Government, Revenue Department, dated 3rd August 1867, No. 1,792.

Dated 11th March 1868, No. 546.

Colonel Silver.
Dr. Barclay.
Lieutenant-Colonel Gillilan.
Dr. Mackay.
Major Touch.
Major Rideout.

claims of other Officers who similarly seek for a refund.

2. I would explain that neither Colonel Simpson nor the Officers referred to were before called upon to pay the Municipal License tax. They have now, as required, paid the tax for the half-year ending 30th June 1868, which embraces four months of the Imperial License tax year.

3. The Order of the 20th February 1868, No. 481, on Colonel Simpson's claim, was passed on papers which did not shew whether or not he had previously paid Municipal License tax and obtained any refund of the Imperial tax paid for 1867-68, and it has been understood by some to authorize a *ratable* refund of License tax at the Municipal rate for four months only.

4. This Office does not so read the Order. It appears to me clear that there is but one "limitation" in that Order, viz., that not more than a full year's Municipal tax can be refunded out of the year's Imperial tax, and that on the receipts of the Municipality for License tax embracing *any* portion of the "Imperial" year, refund (within the limit of a year's Municipal tax) of the full amount of these receipts is authorized.

5. It was noticed in the report of this Office on Colonel Simpson's claim, that the Imperial and Municipal years were not contemporaneous, and that Colonel Simpson's receipt did not embrace a half of the Imperial License tax year.

6. I understand the Order, notwithstanding, to authorize the full sum paid by Colonel Simpson for the Municipal half-year, as no previous refund had been obtained.

7. If the above construction is correct, and a *ratable* refund, according to the period embraced both in the Municipal receipts and the Imperial year was not contemplated, the principle recognized appears to be that an Officer is not liable to a fresh demand for License tax until the period for which the tax has been already paid has expired, and that any amount so *demanded* locally before the expiration of the Imperial year is to be refunded, provided that such refund does not involve the refund of more than a year's Municipal tax out of a year's Imperial tax.

8. But Major Neild has now paid the Municipal tax up to the 31st December next, not to meet a demand made (as Municipal tax is payable half-yearly), but to

until Oct 9 of 1867 (2 years)
Came

*Proceedings of the Madras Government, Revenue Department,
3rd April 1868.*

enable him, under the Order of the 20th February 1868, No. 481, to obtain the refund of the full year's tax out of the Imperial tax paid on the 1st June 1867, which is of course an object if the Imperial License tax is not to continue.

9. Under the letter of the Order, the refund of the whole might be claimable; but under the spirit of it, as understood in this Office, only that portion which Major Neild was compelled to pay within the Imperial License tax year should be refunded.

10. If this view is concurred in by Government, the amount of a half year's Municipal tax will be refunded to Colonel Simpson, and, I presume, to the Officers marginally indicated above, and the same amount only to Major Neild.

11. But I request the decision of Government on these cases, and, as all Military Officers are now liable to the local tax, I request permission to adjust all similar claims under the decision which may be passed.

From the Pay Examiner, to the Controller of Military Accounts, dated Fort St. George, 11th March 1868, No. 546.

Procs. of Govt., Revenue, No. 481, 20th February 1868.

1. Adverting to the Order of Government, Revenue Department, as per margin, authorizing a refund of Municipal tax to Colonel Simpson, I have the honor to request I may be informed whether, with the one limitation that not more than a full year's tax shall be paid, the above Officer's claim may be adjusted.

2. Government would appear to have been under the impression that Colonel Simpson had already been assessed Municipal tax for the period corresponding with that for which he had also paid Imperial tax. Such, however, was not the case, Military Officers having, up to the present, been exempt Municipal tax, and being now, for the first time, liable to payment under Act IX of 1867.

3. The above Act came into operation only from the 1st January 1868, consequently the sum paid as Municipal tax for six months, though payable before the expiration of the Imperial year, really covers payment for a period two months beyond that for which Imperial tax was levied. It is doubtful, therefore, whether it was intended to authorize more than a ratable refund for that period embracing a portion of the Imperial License tax year.

4. A claim has been submitted for refund of a whole year's tax, under the authority of the former part of the Government Order, Major Neild having paid the full amount for 1868 in advance. As, however, the tax for the second half-year is not due under the Act until July, a refund cannot apparently be claimed under rules framed to meet the circumstances of the present time.

Claim to refund preferred by Colonel Silver, Dr. Barclay, Lieutenant-Colonel Gillilan, Dr. Mackay, Major Touch, and Major Rideout.

be assessed under the present Municipal Act will have a claim to refund, I request I may be granted authority for their disposal without troubling Government to pass orders on each particular case.

5. The claims noted in the margin, precisely similar to that of Colonel Simpson, are now in my Office, and as all Officers who may

Referred to the Revenue Department.

FORT ST. GEORGE,
17th March 1868.

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

No. 91.

ORDER THEREON, 3rd April 1868, No. 888,

Miscellaneous.

1. The construction given in paragraph 4 of the Controller's letter above recorded of G. O. dated 20th February

*Proceedings of the Madras Government, Revenue Department,
3rd April 1868.*

1868, No. 481, Revenue Department, is correct. It was not observed at the time that Order was passed that until Act IX of 1867 (Madras) came into operation, on 1st November 1867, Military Officers had been exempt from the Municipal License tax, and had consequently not been liable to any demand on this account for the first six months of the Imperial License tax year 1867-68.

2. The principle adopted by Government was, that a double License tax should not be paid for one and the same period, but as the years of taxation under the Imperial and Municipal License Tax Acts are not identical, it was provided that an abatement might be allowed from the Imperial tax of any payments of the Municipal tax made for periods *wholly or in part included* in the year of Imperial taxation, but limited to not more than the tax for a full year.

3. Major Neild's claim for an abatement on account of Municipal tax paid voluntarily in advance for a period no portion of which is included in the year of Imperial license taxation, is clearly inadmissible under the above rule.

4. He and all the other Officers named are, however, under the same rule entitled to an abatement or refund of the amount of six months' Municipal tax paid for the period ending on 1st June 1868, which period is partly included in the year of Imperial license taxation 1867-68.

5. The Controller is authorized to adjust all similar claims on the above principle, so far as the Imperial License tax for 1867-68 is concerned.

6. Whether similar abatements can be allowed in future years, must depend on the terms of the revised Imperial License Tax Law now before the Supreme Legislative Council, and on the orders which may be passed in regard to it.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Controller of Military Accounts.
„ the Military Department.
„ the Accountant General.
„ the Examiner of Claims.

Exd. S. T. Augustin.

Revenue Department
N-888.

Proceedings of the Madras Government
Under date the 3^d March 1868.

Read the following
letter from the Controller
of Military Accounts.

ding letter from the
ay Department requesting
regarding the adjust.
Claim of Col.
refund of Imperial
or.

(Here enter 17th March /68)

N.
W. H. L.
W. H. L.
W. H. L.

The construction
given in para 4 of the
Controller's letter above
recorded ~~W. H. L.~~ G. O. dated 20th
February 1868 No. 481 R.D.
is correct. It was not ob-
served at the time that
order was passed that
until Act 9 of 1867 (Madras)
came

came into operation on 1st
November 1867, Military Officers
had been exempt from ^{the} mu-
nicipal License tax and
had consequently not been
liable to any demand on
this account for the first
six months of the Imperial
License tax year 1867/68.

The principle adopted
by Government ~~is~~ that a
double License tax should
not be paid for one and the
same period, ^{but} ~~and~~ as the years
of taxation under the Imperial
and Municipal License tax
Acts are not identical, it
was provided that ^{an} abate-
ment might be allowed
from the Imperial tax of
any payments of the mu-
nicipal tax made for
period ^{of}

periods ~~not~~ wholly or
in part included in the
year of Imperial taxation,
^{but} ~~with the limit~~ of not
more than the tax for
a full year.

Major Keitel's claim
for an abatement in account
of Municipal tax paid volun-
tarily in advance for a
period, no portion of which
is included in the year of
Imperial license taxation,
is clearly inadmissible ~~by~~
the above ^{rule} principle.

He and all the other
officers named, are however
~~under~~ the same ^{rule} principle en-
titled to an abatement or
refund of the amount of
6 months' Municipal tax
paid for the period ending

on 1st June 1868- which
period is partly included
in the year of Imperial
License taxation 1867/68.

The Controller is
authorised to adjust all
similar claims on the above
principle- so far as the
Imperial License tax for
1867/68 is concerned.

Whether similar abate-
ments can be allowed in
future years must depend
on the terms of the revised
Imperial License tax law
now before the Supreme Le-
gislative Council- and on the
orders which may be passed
in regard to it.

L.B.

2 Copies to the Controller of Military Accounts
7 — Military Dept
6 — Asst Genl
3 — Examiner of Claims

27th July

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Pro. no. 65.667 3.8.67
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Pro. of the ordinary
of 13th April 1888

Revenue 1888 Report
Pro. of 1st Jan 1888
1888

Pro. of 1st Jan 1888

Pro. of 1st Jan 1888