

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	854	Press His.
^{126-127.} Dated	10. 6. 1870 19	

Not to be folded or roughly handled

165

*Proceedings of the Madras Government, Revenue Department,
10th June 1870.*

No. 126. Read the following Endorsement of the Chief Secretary to Government of Fort Saint George:—

Read the following letter from the Accountant-General, Madras, to the Chief Secretary to Government, dated Fort Saint George, 19th May 1870, No. 49.

WITH reference to paragraphs 4 and 1 of Government of India Orders, Nos. 1,888 and 2,471, dated 24th March 1869 and 8th April 1870, respectively, I have the honour to inquire whether the abatement of tax upon premia paid by officials to Insurance Societies for past years, and unclaimed by them at the time owing to ignorance of the rules, can be allowed upon their allowances drawn in the current year. It seems to me but just and fair that sums over-recovered should be re-paid to individuals for past years, even though the Act in force in those years has been repealed. Government have laid it down, as a rule, that erroneous payments to individuals are subject to recovery at any time when discovered; and on the same principle I think when Government have, through the mistake of persons making payments, recovered more than was due a refund should be granted. A doubt, however, has arisen as to the legality of making refunds of sums paid under an Act which has since been repealed, and I therefore consider it necessary to refer the question for orders.

TRANSFERRED to the Revenue Department.

(Signed) R. S. ELLIS,
Chief Secretary.

No. 127. ORDER THEREON, 10th June 1870, No. 854.

Miscellaneous.

THE question raised in this letter will be referred to the Government of India for decision.

(True Extract.)

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

To the Accountant-General.
,, the Board of Revenue.

Exd. F. R. Bantleman.

No 1512 In order

Mr. Lockwick's reasoning
appears to be correct,
but in order to insure
uniformity of practice,
it is submitted that
the question may be
referred to the Govt.
of India for decision.

[Signature]

I. D. S.
A. A.
But we must
keep within the
limits of limitation.
We cannot have
old & closed at.
Lessments re-observed
at lib. *[Signature]*

Govt. of 1870: 31/10/75.

REVENUE.

THE ACCOUNTANT-GENERAL.

Ac. No. 126.

Dated June, 10th.

Recd.

Ind.

G. O., 10th June 1870, No. 864.

JUNE.

Nos. 126-127.

*Printed pub. by officials to Insurance
Societies.—Letter from Accountant-General re-
garding abatement of Income-tax, ordered to be
referred to Government of India for decision.*

der

ms. A 854

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The question raised
in this letter will be
referred to the Govt of
India for decision.

10/10/2014

10 June

6. Feltwick's *Geol. Ind.*

14 — *Prof. H. C. W. v.*

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