

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1459	Press
		Mis.
	7-8	
Dated	1-7	1867.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
1st July 1867.*

No. 7. Read the following letter from the Accountant General, to the Secretary to Government, Revenue Department, dated Fort Saint George, 26th June 1867, No. 112 :—

With reference to the accompanying copy of a letter received from the Deputy Collector in charge of Treasury, Tanjore, No. 267, dated 18th instant, I have the honour to request that you will be pleased to obtain the orders of Government as to the Officer or Officers under whose authority refunds of License Tax under Act XXI. of 1867 can be made in this Presidency.

From the Deputy Collector in charge of Treasury, Tanjore, to the Accountant General, Fort Saint George, dated Tanjore, 18th June 1867, No. 267.

1. I have the honour, on a reference made by a Divisional Officer acting under Section 13 of the License Tax Act, to solicit your instructions as to how refunds ordered under Sections 12 and 13 of that Act are to be made from the Treasury.

* Circular letter.

2. Under your instructions conveyed in paragraph 4, letter dated 7th ultimo, No. 5, * all Talook Officers have been directed to credit the

collections made under the said Act to "V, License Tax." The course to be pursued in regard to refunds on appeal is not laid down.

3. As the Tahsildars and Divisional Officers have power under the Act to reduce and refund taxes fixed by themselves, is the authority of those Officers sufficient to make the refund? The receipts of the parties acknowledging the money so returned will, in such cases, be the vouchers for the debit. When the Collector disposes of the Appeal, his orders will be sufficient authority.

No. 8. ORDER THEREON, 1st July 1867, No. 1,459.

Miscellaneous.

1. The Government consider that all Officers who are competent to make and review, or on appeal revise assessments to the License Tax, must be held equally competent to order the refund of any excess payment of the tax which may have been made on the original assessment.

2. The Accountant General will issue orders accordingly.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Revenue Board.

„ the Accountant General.

„ the Military Department.

„ the Public Works Department.

Exd. T. Cartledge.

W. 1159.
The Govt. considers

that all officers who are
competent to make & review
or appeal from assessments
of the Income Tax - must
be held equally competent
to order the refund of any
excess payment of the
tax & may have been
made on the right account.

The Act for. will issue
accordingly -

14. Chief Secy. of the Dept.
6. Secy. of the Dept.
7. Military Dept.
21. Mr. Dept.

1st July/67

W. 1159