

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1464	Press MIS.
18-19	
Dated 1 - 7 - 18 67.	

Not to be folded or roughly handled

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

No. 18. Read the following Circular from the Accountant General, Fort Saint George, dated 28th June 1867, No. 16 :—

License Tax of Officers promoted, &c.

Forwarded to all Collectors, the Commissioner of Mysore, Resident of Travancore, Paymaster Secunderabad, &c., for information and guidance.

(Signed) W. J. RAYNOR,
For Accountant General.

Extract from a letter from the Secretary to the Government of India, in the Financial Department, to the Accountant General, North-West Provinces, No. 631, dated 10th June 1867.

“In the case of an Officer receiving an increase of salary between the 1st and 31st May 1867, the year's income should be calculated on the substantive salary to which that Officer has attained in that month, and not the mere amount of the bill for the month.”

“A Covenanted Civil Servant, holding no appointment and drawing only subsistence allowance, is not liable to be taxed on such allowance.”

“A Covenanted Civil Servant, returning to India from furlough during the year, is liable, according to Section 5 of Act No. XXI. of 1867, to be assessed for the whole year if he obtains employment before 1st November, and for six months only if he obtains employment after that date. Promotion during the year does not subject any one to additional assessment.”

“Officers absent on leave in England cannot be held to be exercising a profession in British India, and in their case, therefore, no tax is to be levied.”

No. 19. ORDER THEREON, 1st July 1867, No. 1,464.

Miscellaneous.

Communicated to the Military and Public Works Departments.

(True Extract.)

Secretary to Government.

To the Military Department.
„ the Public Works Department.
„ the Board of Revenue.

Recd July 1867 No 7 & 8.
15217

Recd 1867. Opeport
Pro. of Govt for July
1867.

Circular.

From

The Account Genl.

Ordered 28th June

Received 1st July
1867.

1867.

For forwarding to Officers
concerned ruling of the Supreme
Government on the subject of
levying License Tax from
Commissioned Officers promote
you

1867.

Communicated to the Military
and Public Works Departments.

No 18 & 19

1867. In the Military Dept. of the
Govt. of the
1867.

1st July 1867