

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1509	Press Mis.
	112-113	
Dated	6-7-	1867.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
6th July 1867.*

No. 112. Read the following letter from Captain T. WELDON, Magistrate of Police, Madras, to the Acting Chief Secretary to Government, Fort Saint George, dated Madras, 28th June 1867, No. 29 :—

1. I beg respectfully to submit, for the favourable consideration of Government, the accompanying copy of a letter addressed by me to the Examiner of Claims.

2. The Examiner of Claims having declined to forward my letter, I now submit it myself, as I am satisfied it was not the intention of Government that I should be taxed annually 25 Rupees more than any other officer drawing the salary I do, merely because I did not reside in Madras during the year 1866. It is true that the Municipal License tax *may* be paid in two half-yearly instalments, but the whole amount of the annual tax must be paid on or before the 1st December in each year ; consequently, I can gain no advantage by paying the Municipal tax half-yearly instead of in one sum. I will still have to pay 50 Rupees on account of Municipal License tax and 200 Rupees Imperial tax in each year ; but according to the present ruling, I will actually be allowed a remission on account of Municipal tax of only 25 Rupees, thus raising my payments each year to 225 Rupees, instead of 200 Rupees if a remission of the full amount of my first year's Municipal tax is not allowed.

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From Captain T. WELDON, Magistrate of Police, Madras, to the Examiner of Claims, Fort Saint George, dated Madras, 15th June 1867, No. 27.

1. In the month of April 1867 I received a notice, to the effect that I had been assessed by the Municipal Commissioners for the Town of Madras, as liable to the payment of an *annual* sum of Rupees 50, on account of Trade and Profession tax.

2. This sum (Rupees 50) I paid prior to 1st of May 1867, and attached the receipts of the Municipal Commissioners to my pay abstract for the month of May 1867, claiming a deduction of this sum (Rupees 50) from the amount of Imperial License tax leviable.

3. I am informed by your Official Memorandum No. 462, dated 4th June 1867, that an "exemption on Municipal fund receipt for the half-year ending 30th November 1867 cannot be admitted," that is, though the annual sum due by me to the Municipal Fund on account of Trade tax for the current year has been paid prior to 1st May 1867, I am only entitled to deduct *one-half* of that sum from the amount of 'Imperial' License tax for the current year.

4. The Notification by the Governor General of India in Council, No. 1,942, dated 5th April 1867, authorizes a deduction of "the sum paid * * on or before the 1st day of May in "this and every subsequent year * * as a tax by way of charge for a license or otherwise in "the exercise of any Trade or Profession, from the sum which, in the absence of this authori- "zation, would have been payable * * under the provisions of Act No. XXI of 1867."

5. Hence, according to the clear wording of the Order of Government of India, founded on Section 4 of Act No. XXI of 1867, I am entitled to a deduction from the Imperial License tax of the whole amount of Trade tax paid by me before the 1st May 1867, to the Municipality of Madras.

6. But I submit that not only according to the letter of the law, but also following its spirit, I am entitled to the remission.

7. Assuming that the License tax is levied in advance, it is evidently the intention of Government that both Imperial and Municipal License tax shall not be levied at the same time from the same person, without allowing the tax-payer to deduct from the Imperial tax the full amount which he has paid to the Municipal Fund.

8. The practical effect of your ruling in my case is, that I am taxed to the amount of Rupees 225 annually, being Rupees 25 in excess of the sum I am liable to, under Class II Schedule A of Act XXI of 1867, and this payment is compulsory.

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9. It cannot be urged that I may deduct the over-payment from the amount of next year's tax, as before the next levy, possibly, neither I nor the License tax may be in existence.

10. If *last year's* payments and profits are to form the basis of calculation, I am entitled to a much large remission, as I would be registered in Class III, Schedule A of Act XXI of 1867, and be liable to a tax of Rupees 100 only.

11. Should you still be of opinion that I am not entitled to the refund (Rupees 25) now claimed by me, I request you will be so good as to submit this letter for the consideration and orders of Government.

No. 113.

ORDER THEREON, 6th July 1867, No. 1,509.

Miscellaneous.

Miscellaneous.

1. The Examiner of Claims will allow Captain Weldon an abatement of a *full year's* Municipal License tax out of the year's assessment to the Imperial tax on production of the receipts evidencing payment prior to 1st May 1867.

2. His attention is drawn to the conclusion of paragraph 2 of the letter from the Financial Secretary to the Government of India, printed in Proceedings of this Government, dated 15th May 1867, No. 1,099.

3. The Examiner appears to have misinterpreted paragraph 2 of the G. O., which was not intended to bar such claims as that of Captain Weldon, but to secure the full abatement of a year's Municipal tax in cases where only half a year's tax had been paid within the calendar year 1867 up to 31st May, although a full year's tax had been paid in the twelve months ending on that date.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Examiner of Claims.
 „ Captain T. Weldon.
 „ the Board of Revenue.
 „ the Accountant General.
 „ the Military Department.
 „ the Public Works do.

End 8, 3. Forestia.

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The President of

Claims will allow Capt. Adams
an abatement of a full year's
Municipal License Tax out of the
gross assess. & the Imperial Tax
in proportion of the receipt introducing
per. per. & per. May 67. His attn:

There is drawn the conclusion of these
2. of the latter from the Fin. Sec. & the
Sec. of Education. per. Admin. Sec. of the Gov.
of 15 May by 20. 1888.

The claim? appears to me
misinterpreted para 2. of the G.O. B.
was not intended to have such claims
as that of Capt. Holden, but to secure
the full abatement of a year's income
tax in cases where ~~income~~
~~property~~ ~~income~~ 31 May by Capt. Holden
~~income~~, only half a year's tax had been paid
within the calendar year by up to 31 May
at the a full year's tax had been paid in the
two months ending on that date. G.O.

13. 30 tubes with Capillary Reservoirs
 1. 100% Carbon dioxide
 14. 3000 Carbon dioxide
 15. 3000 Carbon dioxide
 16. 3000 Carbon dioxide
 17. 3000 Carbon dioxide
 18. 3000 Carbon dioxide