M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1210 Press Mis.

114—115

Dated 6—7— 18 67

Not to be folded or roughly handled

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

No. 114. Read the following Proceedings of the Madras Government in the Military Department :—

Communicating to authorities concerned papers on two questions relating to the incidence of the License Tax Act. } (Here enter 5th July 1867, No. 2,456.)

No. 115.

Miscellaneous.

ORDER THEREON, 6th July 1867, No. 1,510.

Communicated to the Department Public Works, to the Revenue Board, and to the Accountant General, for information and guidance.

(True Extract.)

(Signed) J. GROSE,
Under Secretary to Government.

To the Department Public Works,
,, the Board of Revenue,
,, the Accountant General, } With Proceedings Military Department, No. 2,456.

Exd. S. T. Augustin.

MILITARY DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers :—

Telegram from Controller of Military Accounts, Calcutta, 29th May 1867 ; to the Secretary to the Government of India, Military Department, Simla.

An officer is assessed to the first June, License Tax, say in the first class ; on the 3rd June, he embarks for Europe, or he ceases to hold the appointment which brought him in the first class. Is he to be re-classed, and to be paid back, any excess of tax levied ? If any officer obtains an appointment after the 1st June, is he to be re-classed, and required to pay any additional tax ?

No. 658.

GOVERNMENT OF INDIA, FINANCIAL DEPARTMENT.

SIMLA, *the 5th June* 1867.

Read the Proceedings in the Military Department, dated 31st May, No. 331, forwarding for decision two questions relating to the incidence of the License Tax Act.

RESOLUTION.—The first question is whether if an officer assessed on the first of June in the first class, embarks on the 3rd of June for Europe, or ceases to hold the appointment which brought him into the first class ; he is to be re-classed, and any excess of tax paid back to him.

The Governor General in Council considers such a case should be dealt with entirely on its merits. As a general rule, if an officer remains upwards of six months in India after the 1st June, or continues for that period, to hold the appointment on which his assessment was based, a refund should not be given.

2. The next case is, if an officer obtains an appointment after the 1st of June, is he to be re-classed and required to pay an additional tax ? The answer to this is in the negative.

ORDER.—Ordered that the Military Department be informed accordingly.

(Signed) E. H. LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT, FORT WILLIAM, THE 14TH JUNE 1867.

No. 338.

Copy of the above forwarded to the Secretary to Government, Fort Saint George, Military Department, for the information of the Right Honorable the Governor in Council.

(By Order,)
(Signed) W. M. LEES, Major,
Asst. Secy. to the Govt. of India.

ORDER, No. 2456, 5th July 1867.

Communicated to the Commander-in-Chief and Military Account Department, for information and guidance.

(True Extract.)

A. Maxwell *Major General.*

Secretary to Government.

To the Adjutant General.
" Controller of Military Accounts.
" Revenue Department, } for information. *with Mofussil Copies*
" Examiner of Claims, }

Exd. J. E. Cashart.

Rec'd 1867 Feb'y 26th
Post Court Martial
No 1771

Proceedings in the
Military Department

Dated 5th } July 1867
Rec'd 26 } No 2486

Communicating
to authorities concerned
papers on two cases
[illegible] relating to the
[illegible] of the
Licensed Victuallers' Asst Court

Ent'd [illegible]

No 1870.

Encl'd 5 Rs

A.V. 5 Rs Rev'd 1 -

Mem. 5 Rs. 5

Insp. & Surveyor

C.B.

6th July 67

1 Copy Lr to DA Dept
1 " Bde Major
2 Copies Asst Gen'l
} with Mem. Dr Dec 2456 Despatch

Nos 111-115