M.R.O. 14—18,000—17-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2053 Press ~~Mis.~~

18—19

Dated 3—9—~~19~~ 1927

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 3rd September 1867.

No. 18. Read the following letter from the Secretary to the Government of India, Financial Department, (Separate Revenue—Assessed Taxes), to the Secretary to the Government of Madras, Revenue Department, dated Simla, the 13th August 1867, No. 1,983:—

1. I am directed to acknowledge the receipt of your letter No. 1,393, dated the 22nd June 1867, forwarding for confirmation a copy of the Proceedings of the Local Government having reference to the exemption of Dr. Bellew, Acting Assistant Assay Master, Madras Mint, from the operation of the License Tax Act.

2. In reply, I am desired to state that, strictly speaking, the circumstances attending Dr. Bellew's present appointment of Acting Assay Master, ought not to be allowed any place in determining his liability to pay the tax. These circumstances were entirely of his own seeking, and if his liability is one of the results of that seeking, the Government would not be justified in exempting him simply because his present official emoluments are less than those enjoyed by him in his previous official capacity of Civil Surgeon of Rajshye.

3. But at the same time it is consistent with the spirit, if not in accordance with the letter, of the law, that Military Officers in Civil employ deriving no emolument from such employ, *plus* their Military pay, should not be debarred from benefiting by the exemption which the Act accords to Military Officers whose net yearly income is less than Rupees 6,000. Moreover, as Dr. Bellew's is a very peculiar case, and not likely to be drawn into a precedent, the Governor General in Council will not withhold confirmation of the Local Government's proceedings.

4. It must be understood, however, that Dr. Bellew will be liable to assessment should his emoluments exceed, at a future day, the limit of the Military exemption.

No. 19. ORDER THEREON, 3rd September 1867, No. 2,053.

Miscellaneous.

Communicated to the Mint Master for the information of Mr. Bellew, with reference to G. O. dated 22nd June 1867, No. 1,392.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Mint Master.
,, the Examiner of Claims.
,, the Board of Revenue.
,, the Public Works Department.
,, the Military Department.

Exd. F. R. Bantleman.

№ 2053.

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[illegible] 22. [illegible]

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