M.R.O. 14 -5,450—28-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 218 Press Mis.

234.235

Dated 12—9—1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
12th September 1867.

No. 234. 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, 26th August 1867, No. 2,209:—

1. I am directed to acknowledge the receipt of your letter, No. 1,654, dated the 20th July 1867, inquiring whether an Officer absent on sick leave in India during the month of May, who draws a moiety of his permanent income at Rupees 400 per mensem, and pays License tax accordingly under Class IV. of Act XXI of 1867, but resumes his duties in any month between 1st June and 31st October, is to be assessed again under Class III., and the difference between the two classes recovered on the full pay being drawn after the absentee's return to duty.

2. In reply, I am desired to state that an Officer absent on sick leave in India cannot be held to be exercising a trade or profession—the absentee allowance being a consequence of past service, and that that allowance should not, therefore, be taxed.

3. In a case like this the simplest course would be to assess the Officer on his permanent and substantive pay when he resumes duty, making him pay for the whole year if the resumption takes place before 1st November, and for a half year if after that date.

A copy to the Accountant General, Madras.

No. 235. ORDER THEREON, 12th September 1867, No. 2,158.

Miscellaneous.

1. Communicated to the Public Works Department, with reference to the docket in that Department, dated 13th July 1867, on the letter from the Controller of Public Works Accounts, dated 11th July 1867, No. 1,035.

2. Communicated also to the Board of Revenue and to the Accountant General for information and guidance.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Public Works Department.
„ the Board of Revenue.
„ the Accountant General.
„ the Examiner of Claims.
„ the Military Department.

Exd. S. T. Augustin.

Ref. 2158 (2)

Comm'd to the F.V.D. 2nd ult.
refer'd to the Solicitor Thereof
& 13 Lucky Bg. with the letter from
the Controller Gen'l. accompa.
& 11. July Bg. Do. 1825.

Comm'd also to
the Bd. of Rev. & the Auct.
Gen'l. for their Inf. & Guidance

W.H.

21 Cases Indian Corn Depd. 18
20 Do. Do. Do.
1 Case Do. Do.
1 Case Do. Do.
1 Case Do. Do.
1 Case Do. Do.
1 Case Do. Do.

Lieut. Depty.

65
6