M.R.O. 14—18,000—17-9-34

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2360-61. Press ~~Mis.~~

169-170-72

Dated 8—10—1867.

Not to be folded or roughly handled

No. 169. Read the following letter from the Controller of Military Accounts, to the Secretary to Government, Military Department, dated Fort St. George, 27th September 1867 C:—

1. I have the honor to submit, for the orders of Government, letter with enclosures from the Acting Pay Examiner, No. M/2,122, dated 23rd September 1867.

2. A. V. Kristniah has quitted his employment in the Bangalore Pay Office for an appointment in the Mysore Commission, and applies for a refund of License tax, apparently, on the ground that in his present position he is not liable to License tax.

3. Clause 2 of the Resolution of the Government of India, recorded in Proceedings of Government No. 2,456 of 5th July last, negatives the re-classification of an individual obtaining an appointment after the 1st June, but in this case the applicant from his change of employment ceases to be liable to Income tax.

From the Acting Pay Examiner, to the Acting Controller of Military Accounts, dated Fort St. George, 23rd September 1867, No. M/2,122.

1. I have the honor to forward an original communication from A. V. Kristniah, late Head Assistant Paymaster, Mysore Circle, dated 11th September, received with letter from the above Paymaster, dated 16th September 1867, No. 257, and request instructions as to whether a ratable refund on account of License tax may be made to the person in question, he having been transferred, it is presumed, at his own request and for his own benefit to the Office of the Deputy Accountant General, Mysore Commission.

2. As the refund is not a right, it appeared to me that there might be a question in this case.

From the Paymaster, Mysore Circle, to the Examiner, Pay Department, Madras, dated Bangalore, 16th September 1867, No. 257.

Herewith an original letter received from the late Head Assistant of this Office, claiming a refund of Rupees 20 on account of License tax, and request your orders thereon, he having obtained a situation in the Mysore Commission.

From A. V. KRISTNIAH, Deputy Manager, Audit Department, Mysore Commission, late Head Assistant Paymaster, to the Paymaster, Mysore Circle, Bangalore.

Having been transferred to the Office of the Deputy Accountant General, Mysore Commission, from the 5th instant, I beg that you will be so good as to obtain the permission of the Examiner Pay Department to refund the License tax deducted from my pay for May 1867, viz., Rupees 20.

Referred to the Revenue Department.

(Signed) R. HAMILTON, Colonel,
Deputy Secretary to Government.

FORT ST. GEORGE,
30*th September* 1867.

No. 170. ORDER THEREON, 8th October 1867, No. 2,360.

Miscellaneous.

1. Ordered that the case in question be referred for the decision of the Government of India.

2. The Circular of the Government of India in the Financial Department, dated 26th April 1867, No. 2,108, declares that "servants

"of the British Crown" • • "are taxable without reference to the question "whether or not the funds for the payment of their salaries are provided by a "Native State."

3. It is not clear whether service in the Mysore Commission by an ex-Government servant, who may revert to the service of the Crown, and would in that case (it is believed) count his service in the Commission towards pension from Government, will not keep the case within the above category.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Military Department

Exd. S. T. Augustin.

REVENUE DEPARTMENT,
FORT ST. GEORGE,
8th October 1867.

No. 2,361.

No. 172.
To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

Miscellaneous.

1. I am directed to forward herewith for the consideration and orders of the Government of India, copy of a letter from the Controller of Military Accounts in this Presidency, dated 27th September 1867, in which the question is raised whether a person who has quitted his employment in the Bangalore Pay Office for an appointment in the Mysore Commission, has any claim for a refund of License tax on the ground that in his present position he is not liable to that tax.

2. The Circular of the Government of India in the Financial Department, dated 26th April 1867, No. 2,103, declares that "servants of the British Crown" • • "are taxable without reference to the question whether or not the funds "for the payment of their salaries are provided by a Native State."

3. It is not clear whether service in the Mysore Commission by an ex-Government servant, who may revert to the service of the Crown, and would in that case (it is believed) count his service in the Commission towards pension from Government, will not keep the case within the above category.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary to Government.

Exd S. T. Augustin.

Pr-2360. 31.

Ordered that the case in question be referred for the decision of the Govt. of India.

The Circular of the F.D. in the Fin.l Dept. of 26 April 64. No. 2108. declares that "towns of the British Crown "are taxable without reference to the question whether or not the "funds for the payt. of this charge "are provided by a Native State".

It is not clear whether service in the Regency Committees by an Govt. Servant whose pay must be the charge of the Crown Govt. in that case (it is believed) counts this service in the Committees towards pension from Govt. Nile not keep the case within the above category.

J. Copies to Mil.y Dept. Resolg 8th Oct. 64.

Revenue 1867 West
Prof Court for Cert
W.-2598

From

The Controller of
Military Accounts
this the Military
Department

Dated 30th Sept
Received 30th Sept 1867.

W.-

Referring papers relative to claim for refund of License tax by late Asst Pay Master, Mysore Circle

No 2360. 8th Oct

No 769-170

Sept Oct 67.

Revenue Department

W.-2361.

To,

The Secretary to the
Government of India
Financial Department.

Sir,

I am directed to forward herewith for the consideration and orders of the Government of India, copy of the letter from the Controller of Military accounts in this Presidency dated 27th September 1867, in which the question is raised as to whether a person who has quitted his employment in the Bangalore Pay office for an appointment in the Mysore Commission has any claim for a refund of License

License Tax on the ground that in his present position he is not liable to that Tax.

The Circular of the Govt. of India in the Financial Department, dated 26th April 1867, No. 2108, declares that "servants of the British Crown" x x "are taxable without reference to the question whether or not the funds for the payment of their salaries are provided by a native State."

It is not clear whether service in the Mysore Commission by an ex-Government servant who may revert to the service of the Crown and would in that case (it is believed) count his service in the

Commission towards pension from Government will not keep the case within the above category.

Revenue 1867 Deptt
Pro of Govt of Ben Octr

No 2361.

From
The Government of India
Fin. Deptt
Dd 8th Octr 1867.