

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2900

Press
~~Mis.~~

90.91

Dated 5 — 12 — 18 67.

Not to be folded or roughly handled

File

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*Proceedings of the Madras Government, Revenue Department,
5th December 1867.*

No. 90. Read the following letter from the Controller of Military Accounts, to the Secretary to Government, Military Department, dated Fort St. George, 18th November 1867, C:—

1. I have the honor to submit, for the orders of Government, a letter from the Examiner, Pay Department, dated 23rd October 1867, No. 2,377, with enclosure, relative to the claim of Major Forster to refund of License tax.

2. Major Forster was Aide-de-camp to the late Commander-in-Chief from 11th July to 13th October 1867, and the sum of Rupees 100 was deducted as License tax from his pay in respect to that appointment.

3. Major Forster claims exemption altogether during the current year, under the Order of Government, No. 2,456, dated 5th July 1867, on the ground that having been classed on the 1st June, and his receipts not rendering him liable to the tax, he was not subject to be re-classed on obtaining the appointment of Aide-de-camp.

4. The order which Major Forster quotes, however, provides for the case of an Officer obtaining an appointment after he has *paid* the tax of the class in which he had been once assessed, and rules that such an Officer is not required to pay "additional" tax on obtaining an appointment.

5. Officers returning to India, and taking up appointments at any time within the first six months of the official year, are required to pay the whole year's tax; and it can scarcely be the intention, I think, that an Officer who being in the country was not liable to assessment on the 1st June, should be exempt throughout the year, whatever appointment bringing him within the operation of the tax he may subsequently obtain, or should be considered as having been classed at all on the 1st June, in the sense in which the term is used in the Order on which Major Forster relies.

6. Major Forster in respect to the appointment of Aide-de-camp is, I conceive, liable to tax for the months he held the appointment only, and would be entitled to a refund of the balance;

Proceedings of Government, Revenue Department, No. 1,696, dated 25th July 1867.

but he has, subsequent to the 1st November, been appointed Military Secretary to the present Commander-in-Chief, with a salary which renders him liable to a tax of Rupees 200 per annum; and supposing the refund in connection with the appointment of Aide-de-camp to be made, he would now be in the position of an Officer taking up an appointment in the second half of the year, and liable to be assessed in the second class for the unexpired portion of the present year.

7. But this would involve him in a higher demand than that already made; and as he has actually been assessed in the third class, he appears to me to be exempt from re-classification and further payment in respect to the appointment he now holds, but without claim to any refund.

8. The intention apparently is to apply the License tax on the principle of an *Income tax* to Government servants. With reference to the 4th paragraph of the Notification marginally quoted, I have

Financial Notification, Simla, 29th October 1867, "Fort St. George Gazette."

*Proceedings of the Madras Government, Revenue Department,
5th December 1867.*

the honor to inquire, whether it is now necessary to take the orders of Government for every refund, or whether, as ruled in a former Order, Officers who are competent to make and review or, on appeal, revise assessments, are still competent to order refunds.

Proceedings of Government, Revenue Department, No. 1,459, dated 1st July 1867.

From the Pay Examiner, to the Controller of Military Accounts, dated Fort St. George, 23rd October 1867, No. 2,377.

1. Referring to your letter of 8th October 1867, No. 634, I have the honor to forward one from Major B. L. Forster, claiming a refund of License tax paid by him as Aide-de-camp to the late Commander-in-Chief, and to request I may be informed to what amount of refund Major Forster is entitled, he having held the appointment from 11th July 1867, and Sir Gaspard Le Marchant having left India on the 13th of the current month.

2. I have also to enquire whether, in the event of Major Forster receiving a refund of tax, he will, if he obtains an appointment after the 1st November next, become again liable to assessment.

From Major B. L. FORSTER, R. A., to the Examiner, Pay Department, Fort St. George, dated Elphinstone Hotel, Madras, 17th October 1867.

1. The Presidency Paymaster having deducted the sum of Rupees one hundred (Rupees 100) from my pay, &c., for September last, on account of License tax, I have the honor to submit that this amount may be refunded to me, on the ground that I obtained my appointment as Aide-de-camp to the late Commander-in-Chief of Madras on the 1st July 1867, and consequently *after* I had been classed on the 1st June 1867, in accordance with the License Tax Act.

2. In support of this, I would refer to paragraph 2 of No. 658, Government of India, Financial Department, dated Simla, 5th June 1867, re-published in the Proceedings of the Madras Government, Military Department, Order No. 2,456, dated 5th July 1867.

Referred to the Revenue Department.

FORT ST. GEORGE,
20th November 1867.

(Signed) C. S. ELLIOT, Major,
Offg. Deputy Secretary to Government.

No. 91. ORDER THEREON, 5th December 1867, No. 2,900.

Miscellaneous.

G. O., 5th July 1867, Military Department.
Do. 12th Sept. ,, Revenue do.

1. The Government consider that the principle of the rulings of the Supreme Government on the cases of Officers returning to India or from leave, and obtaining or resuming office after 1st

June, and thereby becoming liable to License tax for the whole or the half-year, according as the appointment takes place before or after 1st November, bars Major Forster's claim to exemption and refund, but he will not be liable to re-assessment on the larger emoluments of his present appointment.

*Proceedings of the Madras Government, Revenue Department,
5th December 1867.*

2. No special sanction of Government is necessary for the refunds authorized by the Notification of the Government of India, dated 29th October 1867.

3. The Officers who assess the tax on Government servants, may make the refund under the ruling.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

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

Exd. S. T. Augustin.

W-2900-2

Ref: Consider

that the principle of the ruling
of the Sup. Court in the cases
of Officers returning to
Land ^{or overseas} & remaining so
during office after
1st June & then becoming
liable to license tax for
the whole or the half year
according as the appl^t
takes place before or after
1st Jan^y - has since
order's claim ^{is supported} & is refused.
but he will not be liable
to assessment on the
larger volume until his
present appl^y ~~is~~ No X

Sp. Erythr. p. p.

Work.

1. Protein
 2. Carbohydrate
 3. Lipid
 4. Nucleic Acid
 5. Water
 6. Salt
 7. Vitamin
 8. Mineral
 9. Enzyme
 10. Hormone
 11. Antibody
 12. Antigen
 13. Cell
 14. Organ
 15. System
 16. Organism
 17. Population
 18. Community
 19. Ecosystem
 20. Biosphere

Revenue 1867, Oct 4
No of Govt of India
No. 3161

From
The offg. Dy. Secy.
to Govt. Printing
Dept.

Dated 20th 3rd Nov.
Received 20th 3rd 1867.

Relative papers
relative to the claim of
Major. Dwyer to request
of clearance for —
etc 2900-5400

14 Cr. 18th Dec 1867
and from Dy. Secy. 15th 1867

No special sanction offg. is necessary
for the refund authorized by the
H. Secy. of the Govt. of 29. Oct. 67.
The Officer who has the
ref. should may make the refund
under the ruling. L. D.
6th Decem/67.

W 290-91
C. S. 1867