

C.T. INDEX

1954.



--LIST OF RECORDS SENT TO MADRAS RECORD OFFICE--Miscellaneous
series of the year 1954.

S1. No. (1)	Misc. No. (2)	Date (3)	Subject (4)
✓ 1.	1.	4-1-54	Public Servants--C.T. Dept.--confirmation of certain D.C.T.Os. and A.C.T.Os. in Southern Division--Revision ordered.
✓ 2.	2	4-1-54	Appeals--STAT -Tiruchirapalli--Manaparai-Thicker Ali--Assessment for 49-50--Adverse decision of the Tribunal--filing of a C.R.P. sanctioned--Draft--C.R.P.--approved.
✓ 3	3	9-1-54	Suits--MGST Act. 59--A.S.Nos. 81 and 87/52-Sub-court, Tuticerin- against O.S.195/50 of District Munsiff' Court, Tuticerin--adverse decision to Plaintiff--appeal to the High Court--SA. 1191/63--sanctioned.
✓ 4	4	9-1-54	Tax--MGST Act.39--Realisation of the tax due from dealers residing in the United States of Travancere- and Cechin in respect of their transaction in Fort Cechin.
✓ 5	5	11-1-54	Criminal Appeal--Appeals against acquittal Delays in making references by Collectors of districts--instructions issued--G.O. communicated.
✓ 6	6	12-1-54	Committees and Conferences--Half-yearly District Irrigation Conferences -other similar meetings--Period of meetings--orders issued.
✓ 7	7	12-1-54	Jayalakshmi A. ~~Reddy~~ Dr. (Srimathi) - Temporary appointment as Dy. Director of Rural Welfare (Women) Notified.
✓ 8	8	12-1-54	Holidays--Cricket Test Match between the Silver Jubilee Overseas Commonwealth Cricket XI and India XI--Govt. Office in Madras and Chingleput Dist.--Saturday the 16th January 1954--declared holiday in lieu of penultimate Saturday on 23rd January 1954
✓ 9	10	12-1-54	Appeals--STAT--North Madras--M/s Hajee Abdul Shukeer and Company (Sri) C.--Assessment for 1950-51--appeal against filing of a C.R.P.--sanctioned--Draft C.R.P. approved
✓ 10.	12	20-1-54	Books and Publications--C.T.Dept.--submission of printed list of non-Gazetted Officers--copies--supply of instructions

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- ✓ 11. 13 - 25-1-54 - Pension--Superannuation--Mukundan (Sri) T.K.--Retired- C.T.O.--sanctioned
- ✓ 12 14 - 30-1-54 - Estt.--C.T.Dept.--Temporary addl.staff for work connected with the administration of the Madras Tobacco Act--Sanction--employment orders passed--G.O.communicated.
- ✓ 13 17 - 30-1-54 - Appeals--STAT--Adverse decision of Tribunal filing of C.R.P. in the High Court against T.A. No.163/52--Draft C.R.P.--approved
- ✓ 14 18 - 30-1-54 - Appeals--STAT--Salem--Shevapet--Sri P.M.Subbalakshmana Iyer--Assessment--adverse decision--filing of C.R.P.--sanctioned--Draft C.R.P.approved.
- ✓ 15 19 - 2-2-54 - Public Services--Continuance of temporary appointments beyond three months--instructions issued
- ✓ 16 20 - 4-2-54 - Public Services--Madras Civil Services(Classification, Control and Appeal)Rules--Rule 22 amended--G.O.communicated.
- ✓ 17 21 - 8-2-54 - Medical attendance--Non-Gazetted Officers and employees of local bodies--Treatment at their residences and the consulting rooms of authorised medical attendants--reimbursement of recost of medicines--orders passed
- ✓ 18 22 - 8-2-54 - Estt.--CT. Dept.--Salem Office of the Asst.Comml. Tax Officer, Salem Town--sanction of one U.D.C for rectification of audit notes--G.O.communicated
- ✓ 19 23 - 9-2-54 - Changanavelu (Sri) T.N. and Balakrishnan (Sri) A.--Board of Revenue (CT)--withdrawal of amount from CPEP for insurance premium
- ✓ 20 25 - 13-2-54 - Appeals--STAT--North Madras Khan Shahib S.A.N. Mohammed Rowther (Sri) Asst.for 1950-51--Adverse decision of the Tribunal --filing of the C.R.P.--sanctioned--Draft C.R.P.approved.
- ✓ 21 26 - 13-2-54 - Accounts--Accounts of the Offices of Heads of Departments and expenditure on contingencies of the Departments of Secretariat Periodical inspection by Accountant-General,Madras--Orders passed
- ✓ 22 28 - 15-2-56 - Jails--Manufacturers--Furniture--placing of orders by consuming Departments--Revised conditions--G.O.3074 Home, d.27-8-42--continued for one year
- ✓ 23 29 - 15-2-54 - Tax--MGST Rules--Discontinuance--sale of disposal of a business,etc. by a dealer or a licensee--Fact to be notified to the assessing or licencing authority--Rule 21--amended--G.O communicated
- ✓ 24 30 - 17-2-54 - Public Servants--C.T.Dept.--Padmanabhan (Sri) R.--formerly Bill Collector--Office of the A.C.T.O. Kancheepuram- North--Exclusion from public service--Notified-communicated

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✓ 35	31	18-2-54	Suits--MGST 39--Tirunelveli--A.S.109/49--Sub-Court- Tuticerin--C.R.A.583/50--High Court's judgment--instructions issued--G.O.communicated
✓ 26	32	17-2-54	Suits--Original MGST Act.39--Tiruchi Town--Jaffar Hussain (Sri) D.--Proprietor New Maratta Hotel--Attachment of properties--Objection--defence sanctioned.
✓ 27	34	23-2-54	Touring--Tours and inspection by the Deputy Commissioner of C.T. and the C.T.Os. instructions issued.
✓ 28	35	23-2-54	Advances--G.P.F. Prinivasan (Sri) M.--D.C.T.O. Cuddalore--sanction of orders passed
✓ 29	36	24-2-54	MGST Act. 39--empowering in Chairman of the Tribunal to constitute Benches for disposal of cases amendment to Sec. 3-A of the MGST Act communicated.
✓ 30	37	24-2-54	Suits--MGST Act.39--Tiruchi Town--Gajalakshmi Rice Mills--Asst.for 48-49--appeal suit A.S.59/52 opposing of--sanctioned
✓ 31	38	24-2-54	Stores--C.T.Dept.--Coimbatore (S)--Amalgamation of offices--supply of Rubber stamp and Brass Seals Styling of officers--Revised instructions issued
✓ 32	39	2-3-54	MRT Act. 39--Sec. 8(2) Grant of exemption from tax collection of Fees as per Rule 45.A. of the M.R.T. Rules--amendment to rules--Notification issued G.O.communicated.
✓ 33	40	2-3-54	Stores and Stationery--Purchase of wall clock and Hind cycle--supply of to the Office of the Board of Revenue (CT) Orders passed
✓ 34	42	5-3-54	Appeals--STAT North Madras- M/s Williams Jacks & Co. Ltd.--Asst. for 49-50--Adverse decision--filing of C.R.P. sanctioned--Draft approved
✓ 35	43	5-3-54	Medical Attendance--Non-Gazetted Officers and employees of local bodies--Refund of the cost of special and expensive drugs--essentiality certificates--orders passed--Papers recorded.
✓ 36	44	6-3-54	Passports--Govt.Servants travelling on duty--photographs affixed to passports--cost--Visas Fees paid to consular officers to be debited under contingencies--instructions issued--Papers recorded
✓ 37	47	6-3-54	Criminal Justice--Appeal against acquittal--North Arcet Dist.--C.C.No. 229/53 on the file of the Sub-Div. Magistrate--Tirupathur--application sanctioned--G.O.communicated
✓ 38	48	6-3-54	Criminal Justice--Criminal revision petition C.T.N 338 of 1953 on the file of the Fifth Presidency Magistrate, Madras--application sanctioned--G.O.communicated

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✓ 39.	49	6-3-54	Books and Publications--C.T. Manual--Printed copies--allocation instructions.
✓ 40	50	11-3-54	Estt.--C.T.Dept.--Combination of offices--Revised jurisdictions--Papers recorded
✓ 41	52	11-3-54	Suits--MGST Act.(39)--O.S.236/52 D.M.C.Tirunelveli Viswanathan Pillai (Sri) R.M.K. dealer in cloth objection to the inclusion of railway freight into the T.O. of 49-50--Decreed with costs against Govt.--Filing of appeal in the Dist.Court- sancd.
✓ 42	54	12-3-54	Tax--MGST (T.&A.)Rules 1939--certain amendments- Notifications published--G.O. communicated.
✓ 43	55	13-3-54	Tax--MGST Rules--delays in handspun yarn and in cloths woven on handlooms wholly with handspun yarn--exemption from licence fee and registration fee--amendments to rules issued
✓ 44	57	19-3-54	Tax--MGST Rules 39--Declaration of Manager of business etc.,--Rules amended--G.O.communicated.
✓ 45	58	19-3-54	Suits--MGST Act.39--Madras--Sri A.R. Krishna Iyer- W.P.No.36 of 1954 on the file of the High Court - opposing of--sanctioned--Draft counter affidavit- approved.
✓ 46	59	23-3-54 pxn	C. .Dept.--Headquarters--Tiruchi Dn.--Location of preposals for shifting to Madurai--Orders passed-- G.O.communicated.
✓ 47	61	25-3-54	MGST Act.--Combination of offices of A.C.T.Os. and D.C.T.Os.--scheme -Questionnaire for inspection from assessing officers- Office by Commissioner- Revised
✓ 48	63	29-3-54	Estt.--Tempy.--C.T.Dept.--Coimbatore Dn.--Special staff for work connected with the collection of sales tax arrears--Retention upto 28-2-55-- Sanctioned--G.O.communicated.
✓ 49	64	29-3-54	Books and Publications--Estt.--first quarterly corrections-Transmission to Govt.Press--Certain instructions issued
✓ 50	65	30-3-54	Estt.--Tempy.--C.T.Dept.--Tiruchi Divn.--Special staff for work connected with the collection of sales tax arrears--Retention upto 28-2-55-- sanctioned--G.O. communicated.
✓ 51	66	31-3-54	Estt.--Tempy.--C.T.Dept.--Madras Divn.--Spl.staff for work connected with the collection of sales-tax arrears--Retention upto 28-2-55-- sanctioned--G.O.communicated.
✓ 52	67	1-4-54	Tax--MGST Act.39--H.L.Cloth - fruits, flowers- Meats, fish, eggs and vegetables--exemption- from tax--G.O. communicated

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✓ 53.	68	1-4-54	Suits--MGST Act. 34--South Arcot Dist.-- Nellikuppam--Sababathi Achari (Sri) M.-- Assessment for 52-53 and 53-54--Objection-- O.S. No. 422/53--D.M.C. Guddalore--Defence of the Suit--Sanctioned
✓ 54	69	5-4-54	Office Procedure--C.T. Dept.--Inspection of C.T.O.'s Office by Commissioner--Revised questionnaire--prescribed.
✓ 55	70	10-4-54	MGST Act. 1939--North Madras--Malick Bros. (W/s) Tailoring firm--Assessment for 1950-51 Revision petition to the Dy. Commr. of C.T. (Madras) Instructions Report called for
✓ 56	71	10-4-54	Taxes--MGST Act. 39--Sales by Govt. Extensive and Intensive Khadi Centres-- exemption from tax--Granted Liability to registration under Sec 8-A of the Act. --orders passed-- communicated.
✓ 57	72	12-4-54	Taxes--MGST Act. 39--Exemption of Handloom cloth, etc.--exemption from Sales Tax from 1-4-54--Notification communicated
✓ 58	73	14-4-54	Funds--G.P.F. Advance from the Funds to Sri M. Govindankutty Nair--C.T.O. Malabar (South) Sanctioned--orders passed
✓ 59	74	15-4-54	Suits--MGST Act. 39--C.A. Nos. 186 to 188 of 1953 Supreme Court--Judgments communicated
✓ 60	75	19-4-54	M.T.(T.S. & R) Act. 53--Hand book of informa- tion Distribution and remittance of sale proceeds--instructions.
✓ 61	76	19-4-54	Permanent Advance--C.T. Dept.--Ramanathapuram Dist.--Increase of permanent advance--sanct.- orders passed
✓ 62	77	19-4-54	Contingencies--Order--contingencies of the Board of Revenue (C.T.)-- temporary advance of Rs. 50/---sanction- accorded.
✓ 63	78	19-4-54	Funds--C.P.P.F.--Admission into the scheme - Delay--Sri T. Albert Daniel, U.D.C. Board of Revenue (CT) Rules--Relaxed--G.O. communicated
✓ 64	79	19-4-54	Public Servants--Marayana Kurup (Sri) N.-- Meon (Malabar North) Recovery of excess pay- Waiver of Regular appointment as Peon-- orders--G.O. communicated
✓ 65.	80	19-4-54	Permanent Advance--C.T.O.'s Office-- South Madras & Chingleput Dist.--Enhancement of Permanent advance--Sanctioned- orders passed.
✓ 66.	83	20-4-54	Permanent advance--Comm. Taxes Dept.-- Office of the Dy. Commissioner (CT) Coimbatore Enhancement of permanent advance-- sanctioned--orders passed.

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✓ 67.	84	18-4-54	Establishment--Commercial Taxes Department Malabar South--Spl. Asst. Comm. Tax Officer and his staff at Fort Cochin--Retention till 30-9-54--sanctioned--G.O. communicated
✓ 68.	87	27-4-54	M.E.T. Act. 39--assignment of net proceeds-- adjustments--countersigning of bills-- instructions issued
✓ 69	89	27-4-54	Madras C.P.P.F.--Insurance Policy on the life of Sri A. Gopalakrishnan, B.D.C., Board of Revenue (C.T.).--A/c No. 69, C.T./P. Assignment of policy to the Governor-- Papers recorded.
✓ 70	90	27 4-54	Madras C.P.P.F.--Insurance policy on the life of Sri T. H. Thangavelu, Bd. of Rev. (CT)--Ac No. 58, CT/P. assignment of policy to the Governor--Papers recorded.
✓ 71	91	28-4-54	Public Services--C.T. Dept.--Confirmation of certain D.C.T.Os. and A.C.T.Os.--certain cases of A.C.T.Os.--Revision ordered.
✓ 72	93	3-5-54	Public Servants--Kombamuthu (Sri) A.-- L.D.C.--Collector's Office--Tirunelveli- Dist.--Transfer from Revenue Department-- to Commercial Taxes Department--ordered
✓ 73.	94	5-5-54	Office Procedure--C.T. Dept.--Inspection of an assessing officer's Office by Deputy Commissioner--Questionnaire form- revised.
✓ 74.	95	5-5-54	Office Procedure--C.T. Dept.--Inspection of C.T.O.'s Office by Deputy Commr.-- Form of questionnaire--prescribed.
✓ 75.	96	11-5-54	Establishment--Office of the Board of Revenue (CT)--Pay of night watchman-- enhancement--Orders passed
✓ 76	97	12-5-54	Establishment--C T. Dept.--Coimbatore Divn.-- Deputy Comm. Tax Officers--confirmation ordered
✓ 77.	98	12 5-54	Public Servants--C.T. Dept.--Old Southern Division--confirmation of certain D.C.T.Os and A.C.T.Os.--Revised orders issued
✓ 78.	99	12-5-54	Establishment--Return--Comm. Taxes Dept.-- Board of Revenue (CT).--Permanent and temporary annual establishment--Returns as on 1-4-53 to 1-4-54--furnished.
✓ 79	100	15-5-54	Establishment--Board of Revenue (CT)- Higher qualification prescribed for L.D.C and U.D. Clerk in the Board of Revenue (Land Revenue)--Applicability to C.T. Branch--Orders passed--G.O. recorded
✓ 80.	101	19-5-54	Funds--C.P.P.F. (North Arcot)--applica- tion for admission--late submission-- Delay --rules relaxed

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82.	103	27-5-54	Suits--MGST Act.39--Ramanathapuram Dist.--O.S. 13/53--Dist.Munsiff Court, Sathur--Suits filed by Sri M.S.A. Mariappa Nadar, Virudhunagar--Defence of the suit--sanction accorded
83.	104	31-8-54	Suits--O.S.273/54--D.M.C. Chottcor--Plaintiff M/s M Krishna Chetty & others--Tiruthani--Suit for recovery of Rs. 1775/-15/8--Defence sanctioned--D.W.S. approved.
84	104(A)	29-4-54	Establishment--C.T.Dept.--Madras Divn.--Certain A.C.T.Os.--confirmation--Orders passed--Recorded.
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86	108	7-6-54	Suits--MGST Act.--A.S. 227/53--Tirunelveli(W)-Viswanatha Pillai (Sri) R.M.K.--Adverse decision by District Court,Tirunelveli--Second Appeal in the High Court--filing of --sancd.
87.	109	7-6-54	Medical attendance--Govt.Servants and the employees of local bodies--Treatment in a place other than the headquarters--Determination of authorised medical attendants.
88.	110	9-6-54	MGST Act.39--Goods in Cochin State at the time when the contract of sale is entered into--Issue of notification cancelling the reciprocal arrangement--ordered--judgment of the STAT-Recorded--G.O.communicated.
89.	111	9-6-54	Taxes--MGST Act.39--Sale of fish caught by Rampani Net System and of fish cured in Govt. Fish Curing Yards--exemption from tax and registration fee--Ordered--G.O.communicated
90.	112	15-6-54	Funds--G.P.F. Marayana Nambiar (Sri) M.--C.T.O.--South Arcot--Advance from the Funds--Rs. 900/--sanctioned--orders passed
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92.	114	18-6-54	Misappropriation--Sales tax collections Misappropriation by the Village Munsiffs--Prevention of frequent occurrences of defalcations--Certain instructions issued
93.	115	21-6-54	Govt.Servants--Dress to be worn for office work and on ceremonial occasions--Govt. of India--instructions recorded.
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97	119	2-7-54	Posts and Telegraphs--Rules for the guidance of depositors-- in Post Office Savings Bank--Amendment to Rule 27--Govt. of India--Notifications- communicated
✓98	121	3-7-54	Suits--MGST Act. 39--Madurai (North) Dist.-Dindigul Mohamed Abdul Khader (Sri) K.M.-Assessment for 1950-51--W.P.No. 265/54 on the file of High Court, Madras--Opposing of sanctioned--Draft counter affidavit-Approved
✓99	122	5-7-54	Tax--MGST Act. 59--Sale of goods by Govt. Depts.--Liability to sales-tax clarification--Orders passed
✓100	123	5-7-54	Permanent Advance--Spl.C.T.O.for assessing non-resident dealers--Sanctioned--Orders passed
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✓ 110	133	19-7-54	Tax--M.S.M.S.T. Act. 39--Administration--Report for 1953-54--submitted.
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⊗ officers - due date for receipt of gross statements gazetted.

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✓ 146	173	2-11-54	Tax--MGST Act.39--Artificial dentures fitted by dental surgeons--Exemption of sales-tax granted
✓ 147	174	3-11-54	MGST Act.39--Sec.15--Prosecution for non-filing of returns--scope of the term 'person' in the section --High Court's judgment--instructions
✓ 148	175	5-11-54	Books & Publications--C.T.Dept.--Annual list of non-Gazetted Officers--Printing of copies--supply of--revised instructions issued
✓ 149	176	5-11-54	MGST Act.39--Sec.8 relating to commission agents transactions--Draft amendments--submitted--papers recorded.
✓ 150	177	5-11-54	MGST Act.39--Sec.10 of the Act.--Provision for declaring arrears under the Act. as first charge draft amendments--certain submitted--papers recorded.
✓ 151	178	5-11-54	MGST Act.39--STAT--Stay of hearing of appeals on similar cases pending in the High Court--Proposals to amend the Act--corresponding to Sec.10 of C.P.C.--Draft amendments.
✓ 152	179	5-11-54	MGST Act.39--Business done by deceased person liability of heirs on executors--Draft amendments submitted--Papers recorded
✓ 153	180	5-11-54	MGST Act.39--Seizure of accounts--Proposals to amend --sec.14 of the Act.--Papers recorded
✓ 154	181	5-11-54	MGST Act.39-(E.G.) Kakinada Town--Sri Kuncham Venkateswaralu--Maintenance of incorrect accounts--High Court judgment--adverse to Govt.--Proposals to amend Sec.13 of the Act.--Papers recorded.
✓ 155	182	6-11-54	Office Procedure--Correspondence--Form of correspondence from district and divisional officers to Collectors--instructions issued

(1)	(2)	(3)	(4)
✓ 156	183	8-11-54	M.T.(T.S.&R) Act. 53--Statement of irrecoverable arrears under the Act.--prescribed.
✓ 157	184	8-11-54	Administration Report-1953-54--The Madras General Sales Tax Act.1939--Published--Papers recorded.
✓ 158	185	13-11-54	MGST Act.39--Books & Publications--Preparation of a pamphlet for the guidance of non-resident dealers--giving details of tariffs, exemption,etc.--under MGST Act.39--Reg.
✓ 159	186	15-11-54	Treasury--Madras--Payments in Madras City Formation of a new Pay and Accounts Office--ordered--G.O.communicated.
✓ 160	187	17-11-54	STAT --North Madras--Sri Gangadhara Reddy & others--Fruits--flowers and vegetables dealers--commission business--Assessment for 48-49--appeals--C.R.P. Nos. 2594, etc.--judgment of the High Court--Result--certain amendments--proposed--Papers recorded.
✓ 161	188	18-11-54	Pension--Singaravelu (Sri) M.R.--Retired Comml.Tax Officer.--enhanced pension--sanctioned--G.O.communicated
✓ 162	189	22-11-54	M.S.M.S.T.Act.39--Retail dealers--Liability to registration as wholesale dealers--instructions
✓ 163	190	24-11-54	Tax--M.T.(T.S.&R.)Act.53--Fall in anticipated revenue--certain suggestions from the Imperial Tobacco Co., Madras--Not accepted--Papers recorded
✓ 164	191	3-12-54	M.T.(T.S.&R.) Act.53--D.C.B.statement for the year 1953-54--Quarter ended 30-6-54--and quarter ended 30-9-54--statements and review submitted
✓ 165	192	3-12-54	MGST Act.39--Inter-State transactions--position of Commission agents--certain instructions issued
✓ 166	193	3-12-54	Law Officers--Special Govt. Pleader--Madras Fees for Writ Petitions Orders communicated.
✓ 167	194	3-12-54	Suits--Govt. Suits in depts. other than Revenue and Forests--Clarification--orders passed
✓ 168	195	8-12-54	Books & Publications--E.T.Dept.--List of non-gazetted officers--quarterly corrections to the annual list--discontinuance ordered.
✓ 169	196	11-12-54	M.S.M.S.T.Act.39--Offences under the Act Appeal against the orders of composition Certain points--clarification orders passed

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✓ 170	197	11-2-54	Tax--MGST Act.39--Inter-State transactions--Levy of S.T. from non-resident-dealers from 1-4-53 to 30-9-53--Concession--certain--clarification--Reg.
✓ 171	198	15-12-54	Tax--MGST Act.39--Madras STAT--Appeals before the Tribunal--Institution fee--Procedure for refund--Orders communicated.
✓ 172	199	20-12-54	Tax--MGST Act.39--List of goods liable to addl. taxation--Proposals to bring in more kinds of goods for addl. taxation--amendments to Section 3(2) of the Act.--Proposals--Papers--recorded.
✓ 173	200	23-12-54	Misappropriation--Temporary misappropriation of Commercial Taxes Collections by village officers--Report ^{referred} up--submission of individual reports--instructions issued
✓ 174	201	23-12-54	Tax--MGST Act.39--Garlic, Giner, etc.--exemption not granted--G.O.716--Revenue, dt.25-3-54--Amended.
✓ 175	202	28-12-54	Accounts--XIII--Other taxes and duties--Departmental and Treasury figures--reconciliation--instructions issued
✓ 176	203	29-12-54	MGST Act.39--Tiruchi Dist.--Pudukottai Kana ^h haial Naidu--Failure to submit 'A' return for 1952-53 on or before 1-5-53 whether an offence--Proposals to amend the rules--orders--G.O. recorded.
✓ 177	204	29-12-54	MGST Act.39--Form 'A'--Amendments--certain Proposals--orders G.O. recorded.

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