

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

1908.

Enclosures

Spare copies

G.O., No. 422, 30th May 1908.

Delegation of powers.

Empowering Deputy Commissioners of Salt, Abkari and Customs Department to sanction the employment of unpassed candidates in acting and sub. *pro tem.* vacancies and in temporary posts in certain cases.

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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

G.O., No. 2798, Revenue, dated 16th November 1907.

ABSTRACT.—Passing orders on the Board's proposals for enlarging the powers of the Local Government, the Board and subordinate officers.

Order—No. 422, Educational, dated 30th May 1908.

In modification of clauses (5) and (7) of article 4 of the Public Service Notification, the Government are pleased to empower Deputy Commissioners of Salt, Abkari and Customs Department to sanction the employment of unpassed candidates in acting and sub. *pro tem.* vacancies and in temporary posts, when the vacancy does not exceed twelve months in duration and when the acting allowance, exclusive of any local allowance, is not more than Rs. 20 per mensem, provided that *bond-fide* efforts have been made without success to obtain passed candidates.

2. The Government are not prepared to sanction the delegation to the Board of Revenue of the power to exempt officers in the Salt, Abkari and Customs Department from the examination rules permanently and from passing the departmental tests without limit of time, or to empower Deputy Commissioners of the Salt, Abkari and Customs Department to sanction the temporary exemption of persons in that department from the departmental tests for a period of one year.

3. Clause (3) of article 5 of the Public Service Notification will be modified by the substitution of the words "until the results of the next examination are known, provided that the total period of such exemption shall not exceed a year" for the last 26 words.

(True Extract.)

H. D. TAYLOR,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
" Revenue Department.
" Commissioner for Government Examinations.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 422, EDUCATIONAL, DATED
30TH MAY 1908.

[SUBJECT.—*Delegation of powers.*]

Previous papers.

G.O., No. 226 Educational, dated 24th March 1908.
" " 388 " " 19th May "

From the Revenue Department, dated 16th November 1907, No. 2798.

The following powers which are exercised by the Local Government are proposed to be delegated to the Board of Revenue:—

(a) Exempting officers permanently from the examination rules.

(b) Exempting officers from passing the departmental tests without limit of time.

The power of exempting temporarily unpassed men from the Examination rules and others from departmental tests up to one year is proposed to be delegated from the Local Government to the Board of Revenue.

3. It is submitted that the currents may lie over pending the disposal of the general question.

C.S.—20-2-08.

K. RANGASWAMI AIYANGAR—21-2-08.

C. A. SOUTER—22-2-08.

Take up each separately.

H. D. TAYLOR—30-4-08.

The Board of Revenue make four proposals:—

(1) That the Board may be empowered to exempt officers in the Salt, Abkari and Customs Department permanently from the Examination rules.

(2) That the Board may be empowered to exempt officers in the Salt, Abkari and Customs Department from passing the departmental tests without limit of time.

(3) That Deputy Commissioners of Salt, Abkari and Customs Department may be empowered to exempt temporarily unpassed men up to one year.

(4) That Deputy Commissioners of Salt, Abkari and Customs Department may be empowered to exempt temporarily subordinates of that department from the departmental tests up to one year.

2. Proposal No. (1)—*Permanent exemption of officers in the Salt, Abkari and Customs Department.*—With reference to a similar proposal made by the Board in the Settlement Department, the Hon'ble Mr. Stokes in his note dated 10th November 1907 observed that the power to sanction permanent exemption should remain in Educational and the Hon'ble Mr. Forbes agreed—*vide* item 27 on page 3 of the notes with G.O.,

C. A. SOUTER—4-5-08. No. 226, Educational, dated 24th March
H. D. TAYLOR—5-5-08. 1908. The same remark would seem to
I agree. apply to this proposal also, which may
M. H. [AMMICK]—8-5-08. therefore be rejected.

3. *Proposal No. (2)—Exemption of officers of the Salt, Abkari and Customs Department from the departmental tests without limit of time.*—In another communication, which is submitted separately for orders, the Board have proposed that they may be empowered to sanction—

- (1) Permanent exemption from the Special tests, and
- (2) Temporary exemption from the Special tests for over a year.

With reference to these proposals, the Hon'ble Mr. Stokes has noted and the Hon'ble Mr. Forbes has agreed with him that the power to sanction permanent exemption from the Special tests and temporary exemption for periods exceeding one year should remain in Educational. Please see notes on pages 2 and 3 of the notes with G.O., No. 226, Educational, dated 24th March 1908. Following this decision,

C. A. SOUTER—4-5-08.

H. D. TAYLOR—5-5-08.

I agree.

M. H[AMMICK].

the proposal to empower the Board to sanction the exemption of the officers of the Salt, Abkari and Customs Department from the departmental tests without limit of time does not seem to be acceptable.

4. *Proposal No. (3)—Deputy Commissioners of the Salt, Abkari and Customs Department to be empowered to sanction the temporary exemption of unpassed men up to one year.*—Under clause (5) of article 4 of the Public Service Notification, Deputy Commissioners of the Salt, Abkari and Customs Department may sanction the employment of unpassed candidates in acting and sub. *pro tem.* vacancies and in temporary posts when the vacancy does not exceed three months in duration.

This power may perhaps be granted. A year is not a long period for which to exempt a man. Three months is too short, as sub. *pro tem.* and temporary appointments very frequently exceed that period.

C. A. SOUTER—4-5-08.

H. D. TAYLOR—5-5-08.

Yes. I would let them have this power.

M. H[AMMICK]—8-5-08.

which is submitted for orders separately, the Board of Revenue have proposed that Collectors should be empowered to employ unpassed candidates for a period of one year and if this is accepted, there appears to be no reason why Deputy Commissioners of Salt, Abkari and Customs Department should not be given similar powers.

5. *Proposal No. 4—Power to Deputy Commissioners of the Salt, Abkari and Customs Department to sanction the temporary exemption of subordinates from the departmental tests up to one year.*—At present Deputy Commissioners of the Salt, Abkari and Customs Department have no power to sanction the temporary exemptions of their subordinates from Special or departmental tests. Only the Members of the Board of Revenue can sanction such exemptions for a period not exceeding twelve months—*vide* clause (3) of article 5 of the Public Service Notification. It is for consideration whether the proposal of the Board may be accepted.

If the power is given at all it should be for a period of six months only. But I think the Board should reserve the power in these cases to itself.

H. D. TAYLOR.

Six months often will be of no use as examinations are only held once a year. I would leave the power in the Board's hands.

M. H[AMMICK]—8-5-08.

C. A. SOUTER.

In another communication, which is submitted for orders separately, the Board have proposed that the Directors of Survey, Land Records and Agriculture may be empowered to sanction the exemption of their subordinates from passing the Special tests for a period of one year and the decision on the present proposal may follow the orders on that proposal.

T.K.—2-5-08.

K. RANGASWAMI AIYANGAR—2-5-08.

C. A. SOUTER—4-5-08.

Please see margin.

H. D. TAYLOR—5-5-08.

The draft placed below is for approval; if approved, it may be sent to the Revenue Department for acceptance.

T.K.—10-5-08.

K. RANGASWAMI AIYANGAR—11-5-08.

C. A. SOUTER—12-5-08.

To the Revenue Department.

REVENUE DEPARTMENT.

The file deals with delegations specified in appendix H which were suggested by the Board and transmitted to the Educational Department for consideration.

2. Submitted that the draft order may be accepted.

C. R.—13-5-08.

V. A. ANANTARAMA AIYAR—13-5-08.

Will not the draft affect clause (7) of article 4 of the notification also?

In view of the Honourable Member's note above, may not the proviso to clause (3) of paragraph 5 be cancelled?

A. G. CARDEW—14-5-08.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

The proposal to empower Deputy Commissioners of Salt, Abkari and Customs Department to sanction temporary exemption for a period of one year affects clause (7) also of article 4 of the Public Service Notification, under which they have now power to sanction temporary exemption for six months only. But as this clause will have to be omitted altogether, Collectors also having been empowered to sanction temporary exemption for one year, it was not specially referred to in the draft. It seems, however, to be better to make the draft complete and it is submitted that the words "clause (5)" in the draft may be altered into "clauses (5) and (7)".

2. In this connection the Revenue Secretary raises another point, namely, whether in view of the Honourable Member's note on page 2 of the note file, the proviso to clause (3) of article 5 of the Public Service Notification may not be cancelled. Clause (3) of article 5 says that "The Members of the Board of Revenue may sanction the exemption of persons in the departments severally or jointly administered by them for a period not exceeding twelve months," and the proviso runs "provided that the exemption shall remain in force only until the publication of the results of the next examination." It does not appear that the Honourable Member's note on page 2 affects in any way the proviso above referred to. In another connection, the Hon'ble Mr. Cardew observed that the use of an exactly similar proviso in a new clause which was proposed to be added to article 5 was not very clear and in accordance with his suggestion the clause was modified so as to run "may sanction exemption from Special tests until the results of the next examination are known, provided that the total period of such exemption shall not exceed a year—*vide* paragraph 2 of G.O., No. 388, Educational, dated 19th May 1908. Perhaps clause (3) may, with the concurrence of Revenue, be also modified accordingly.

T.K.—23-5-08.

K. RANGASWAMI AIYANGAR—23-5-08.

Draft please.

C. A. SOUTER—25-5-08.

No. 422, EDUCATIONAL, 30TH MAY 1908.

The draft placed below is for approval.

K. RANGASWAMI AIYANGAR—25-5-08.

C. A. SOUTER—26-5-08.

To the Revenue Department for acceptance.

H. D. TAYLOR—27-5-08.

REVENUE DEPARTMENT.

Accepted in Revenue.

A. G. CARDEW—27-5-08.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Issue.

H. D. TAYLOR—30-5-08.

[G.O., No. 422, Educational, dated 30th May 1908.]

Government of Madras.

REVENUE DEPARTMENT.



Recd.

Enclosures

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1907.

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G.O., No. 2798, 16th November 1907.

Delegation of powers.

Passing orders on the Board's proposals for enlarging the powers of the Local Government, the Board and subordinate officers.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), No. 3467/Salt, dated 4th November 1907.

Mr. R. H. SHIPLEY.

With reference to Government Memorandum No. 1978-D/07-1, dated 30th September 1907, the Board begs to submit six * sets of statements containing its proposals for enlarging the powers of the Local Government, the Board and the subordinate officers.

* Salt.	Income-tax.
Account.	Stamps.
Abkari.	Customs.

2. The statements practically explain themselves and the Board has not therefore given detailed reasons for each change proposed. The Collector of Customs, Madras, who was consulted in regard to customs matters, proposes in his letter R.O.C. No. 2646 of 1907, dated 18th October 1907 (copy enclosed), that either the powers of the Local Government may suitably be enlarged by authorizing them to delegate all or any of their powers under either the Sea or the Land Customs Act to the Chief Customs authority and by giving them full powers under Chapter XII of the Act in regard to transshipment or that the Board may be given, with some exceptions, all the powers reserved to the Local Government and referred to in the list submitted with Board's Proceedings, No. 3135/Salt, dated 5th October 1907. The Board is not in favour of the Collector's first proposal, *viz.*, to enlarge the powers of the Local Government in the manner suggested by him, but would recommend his second proposal contained in paragraph 4 of his letter, dated 18th October 1907. A list of the subjects in respect of which the powers are now exercised by the Local Government, but which the Board would recommend to be delegated to the Chief Customs authority, is enclosed.

3. The suggestion made in paragraph 7 of his letter, dated 18th October 1907, to delegate the powers now vested in the Board as the Chief Customs authority under sections 15, 17, 26, 117, 122, 125 and 202 to the Collector of Customs, Madras, as Chief Officer of Customs is also approved, but the Board considers that in cases falling under sections 117 and 122 the Collector should report his action to the Board. The Board also accepts the suggestion made by the Collector in paragraph 8 of his letter. A list of the subjects in respect of which the Board considers that the powers of the Collector as Chief Customs Officer for the whole Presidency may be enlarged is submitted herewith.

4. The suggestions in paragraph 9 of his letter, dated 18th October 1907, to empower the Collector to hear appeals from outports, etc., will be dealt with separately on receipt of the Collector's reply to the Board's reference on this subject in connection with the revision of the pamphlet of Customs notifications.

5. The power of granting rewards in customs cases at outports to officers of or above the rank of Assistant Inspectors may be entrusted to the Collector as recommended by him, but copies of his orders should be submitted to the Board for information.

6. The Board has already passed orders in regard to the disposal of wastages in consignments of kerosine oil and it has not therefore included this item in the lists now submitted. The other points referred to by the Collector in this paragraph are of minor importance and can be arranged for by the Board.

7. The Board agrees with the Collector in considering that it is desirable to vest the power of disposing of appeals against his orders on *tariff* questions in some Central Technical Authority in direct touch with the Government of India and recommends the proposal contained in paragraph 10 of his letter.

8. The Collector's suggestions in paragraph 11 of his letter have been considered in framing the "Salt" lists.

(True Extract.)

H. A. B. VERNON,
Secretary.

To the Secretary to Government, Revenue Department,
with six sets of statements.

Copy to the Secretary to the Commissioners of Land Revenue,
" " Secretary to the Commissioner of Revenue Settlement,
Land Records and Agriculture. } with copies of the statements.

ENCLOSURES.

I. Salt.

STATEMENT showing powers which are exercised by the Local Government but which may be delegated to the Board.

Subject of reference.	Authority under which the reference is made.	Remarks.
1. Conferring powers of an Inspector upon any officer of the department.	Section 3 (h) of the Madras Salt Act, IV of 1889.	Items 1 to 15 require an amendment of the Madras Salt Act, IV of 1889.
2. Determining limits of salt factories.	Section 3 (i) of the Salt Act.	
3. Defining the limits of any local area wherein salt earth is declared to be contraband salt.	Section 3 (k) of the Salt Act.	
4. Prescribing conditions to be inserted in a license to manufacture salt.	Sections 9 and 85 (a) of the Salt Act.	
5. Prescribing rules for the registration and acceptance of transfers and relinquishments of licenses to manufacture salt.	Sections 11 and 85 (b) of the Salt Act.	
6. Opening and closing salt factories	Section 13 of the Salt Act.	
7. Substituting one system of manufacture for another.	Sections 14 and 15 of the Salt Act.	
8. Sanctioning rate of kudivaram for salt manufactured.	Section 22 of the Salt Act.	
9. Ordering execution of excise licensees' works by the department and recovering the cost thereof.	Section 32 of the Salt Act.	
10. Determining fees for saltpetre licenses.	Section 38 of the Salt Act.	
11. Prescribing conditions to be inserted in a license for the manufacture and refinement of saltpetre.	Sections 39 and 85 (e) of the Salt Act.	
12. Determining selling price of Government salt.	Section 43-A of the Salt Act.	
13. Prescribing rules for the manufacture, storage, sale and removal of salt or saltpetre in and from salt factories.	Section 85 (e) of the Salt Act.	
14. Prescribing routes by which salt shall be taken from a factory to a preventive station.	Section 85 (g) of the Salt Act.	
15. Prescribing rules regulating time for the payment of duty and other charges and the assessment of such charges.	Sections 43-B and 85 (d) of the Salt Act.	
16. Fixing the period for which credit for the payment of duty shall be granted.	Rule 2 of Notification No. 563, dated 18th December 1899.	The rule may be amended as under:—"The Commissioner shall fix the period for which credit shall be granted."

I. Salt—cont.

Statement showing powers which are exercised by the Local Government but which may be delegated to the Board—cont.

Subject of reference.	Authority under which the reference is made.	Remarks.
17. Fixing the rate of cess in cases in which the balance against the excise licensees is likely to exceed half a year's collections.	Rule 5 of Notification No. 563, dated 18th December 1899.	The second sentence of the rule may be deleted.
18. Adding to the capital cost of the factory, interest upon the amount spent by Government on behalf of excise licensees and not recovered from them.	Rule 7 of Notification No. 563, dated 18th December 1899.	The words "or with the consent of the Governor in Council" in the rule may be deleted.
19. Adding to the capital cost of the factory balance due from excise licensees.	Rule 8 of Notification No. 563, dated 18th December 1899.	Do.
20. Approving leases granted to manufacturers of salt in blocks of land in Government factories when the estimated value of the land exceeds Rs. 250.	G.O., No. 2253, Revenue, dated 5th June 1895.	The Government of India may be addressed to alter the terms of their Resolution No. 3-Judicial 485-501, dated 28th March 1895.
21. Granting rewards in Salt and Abkari cases to informers and others when the amount exceeds Rs. 500.	G.O., No. 616, Revenue, dated 13th June 1882.	These powers may be delegated to the Board to ensure that the amount of reward is paid promptly which is all important in the interests of detection.
22. Granting special rewards in Salt and Abkari cases when the amount exceeds Rs. 200.	Do.	
23. Authorizing the expenditure of an amount exceeding Rs. 100 in each case for the employment of informers or for any other purpose connected with the prevention or detection of salt-smuggling or of any offence against Salt and Abkari laws.	Do.	
24. Authorizing the engagement of a Vakil of higher professional standing than the Local Government Pleader to appear on behalf of Government in important suits.	Board's Standing Order No. 93-5.	The power may be delegated to the Board to save delay.
25. Sanctioning the continuance of the special processes employed in the manufacture of salt in the factories in the Ennore Circle.	G.O., No. 667-A, Revenue, dated 8th November 1898.	The question of continuing or not the light salt experiments may be left to the decision of the Board.
26. Second appeals preferred by Government servants drawing more than Rs. 25 but not exceeding Rs. 50 <i>per mensem</i> .	G.O., No. 613, Revenue, dated 11th September 1899.	The Board may be empowered to reject second appeals preferred by Government servants drawing Rs. 30 <i>per mensem</i> and less.
27. Vindication by Government servants of their public acts or character from defamatory attacks by seeking the aid of Courts or of the Press.	Rule 21 of the Government Servants' Conduct rules, 1904.	
28. Permitting Government servants to edit or manage any newspaper or periodical publication.	Rule 17 of the Government Servants' Conduct rules, 1904.	
29. References to Government through the Accountant-General for a decision whether an officer who is partly of European extraction is entitled to a punkah throughout the year.	G.O., No. 689, Financial, dated 6th September 1902, quoted in the note against item No. 55 in Appendix F to the Madras Treasury Manual.	The decision of the question whether the officer concerned is of European birth or not may be left to the decision of the Heads of the departments.

I. Salt—cont.

STATEMENT showing powers which are exercised by the Board but which may be delegated to Deputy Commissioners of Salt, Abkari and Customs Department.

Subject of reference.	Authority under which the reference is made.	Remarks.
1. Applications for transfer of interests in salt pans, the manufacturers of which have been assigned pans on lease.	Paragraph 42-3 of the Salt Manual, Volume I.	
2. Storage of salt in heaps other than ten, twenty or thirty garce heaps.	Rule 6-B of Notification No. 561, dated 18th December 1899.	The words "Deputy Commissioner" may be substituted for the word "Commissioner" in line 2 of rule 6-B.
3. Extension of the period of seven days from the date of issue for the removal of salt sold.	Paragraph 88 of the Salt Manual, Volume I.	
4. Transport of salt from Pandraka to Bezwada by road.	Paragraph 102 (ii) of the Salt Manual, Volume I.	
5. Applications for renewal of credit to any merchant who has failed to pay his dues within the time allowed.	Paragraph 114 (4) of the Salt Manual, Volume I.	
6. Applications for extension of time for the payment of amount due on a credit order.	Do.	
7. Constructing thatched pandals round officers' quarters.	Paragraph 170 (ii) of the Salt Manual, Volume I.	
8. Granting rewards in Salt and Abkari cases to informers and others when the amount exceeds Rs. 100 and is less than Rs. 500.	G.O., No. 616, Revenue, dated 13th June 1882.	
9. Granting special rewards in Salt and Abkari cases when the amount exceeds Rs. 25 and is less than Rs. 200.	Do.	
10. Authorizing an expenditure not exceeding Rs. 100 in each case for the employment of informers or for any other purpose connected with the prevention or detection of salt-smuggling or of any offence against Salt and Abkari laws.	Do.	

STATEMENT showing powers which are exercised by the Accountant-General but which may be delegated to the Collectors.

Subject of reference.	Authority under which the reference is made.	Remarks.
Explanation to be rendered to the Accountant-General when a Collector sanctions renewal of a table-cloth within five years.	G.O., No. 1121, Financial, dated 20th December 1902, quoted against item No. 51 in Appendix F to the Madras Treasury Manual.	

II. Abkari.

STATEMENT showing the powers which are now exercised by the Government of India but which may be transferred to the Local Government.

Subject of reference.	Authority under which it is made.	Remarks.
1. Approving the rules framed by the Local Government to regulate the manufacture, possession, transport, import, export, sale, etc., of opium.	Section 5 of the Indian Opium Act, I of 1878.	These would require an amendment of the Opium Act but would obviate references to the Government of India for every alteration that may be needed in the rules.
2. Approving the rules framed by the Local Government to regulate the disposal of things confiscated and the rewards to be paid under the Opium Act.	Section 13 of the Indian Opium Act, I of 1878.	

STATEMENT showing the powers which are now exercised by the Local Government but which may be transferred to the Board.

Subject of reference.	Authority under which it is made.	Remarks.
1. Directing at what railway stations opium consignments shall be detained and examined.	Government Notification No. 124, dated 21st March 1903, Rule XV.	Items 1 to 3 require an amendment of the Opium rules which have been published with the previous sanction of the Government of India.
2. Controlling the Board in the matter of prescribing the rates for opium and poppy-heads for issue from storehouses and Taluk Kacheries.	Government Notification No. 124, dated 21st March 1903, Rule XVII.	
3. Fixing the price or fixing the maximum and minimum prices at which opium, intoxicating drugs or poppy-heads may be retailed.	Government Notification No. 124, dated 21st March 1903, Rule XXI.	
4. Appointing officers to take action under sections 40 to 53 of the Abkari Act.	Section 4 (d) of the Madras Abkari Act, I of 1886.	Items 4 to 21 do not require any amendment of the Act and the powers could be delegated by the Local Government under section 4 (g) of the Abkari Act.
5. Appointing subordinate officers to perform duties under the Abkari Act.	Section 4 (e) of the Madras Abkari Act, I of 1886.	
6. Appointing any Government officer or other person to perform duties under the Abkari Act.	Section 4 (f) of the Madras Abkari Act, I of 1886.	
7. Authorizing officers to admit persons arrested to bail.	Section 5-A of the Madras Abkari Act, I of 1886.	
8. Permitting the import of liquor or intoxicating drug except those which are liable to the payment of duty under the Indian Tariff Act.	Section 6 of the Madras Abkari Act, I of 1886.	
9. Directing that in any local area it shall not be necessary to take out a license for the manufacture of liquor for <i>bona fide</i> home consumption.	Section 12 of the Madras Abkari Act, I of 1886.	
10. Sanctioning the establishment or discontinuance of a public distillery or a public warehouse.	Section 14 of the Madras Abkari Act, I of 1886.	There are not nor are likely to be in future any such distilleries or warehouses.

II. Abkari—cont.

Statement showing the powers which are now exercised by the Local Government but which may be transferred to the Board—cont.

Subject of reference.	Authority under which it is made.	Remarks.
11. Suspending in any local area any or all of the provisions of the Abkari Act relating to fermented or sweet toddy.	Section 15 of the Madras Abkari Act, I of 1886.	
12. Suspending the provisions of section 12 of the Abkari Act relating to toddy and toddy-producing trees in tracts where the exclusive privilege of manufacture, etc., is granted.	Section 16 of the Madras Abkari Act, I of 1886.	
13. Exempting any liquor or intoxicating drug from any duty to which the same may be liable.	Section 17 of the Madras Abkari Act, I of 1886.	
14. Prescribing the way in which duty may be imposed.	Section 18 of the Madras Abkari Act, I of 1886.	
15. Directing that tree-tapping licenses shall be granted only on production of the written consent of the tree-owner or person in possession of such trees.	Section 19 of the Madras Abkari Act, I of 1886.	
16. Sanctioning the farming of duties ...	Section 20 of the Madras Abkari Act, I of 1886.	
17. Framing rules for placing the preparation of intoxicating drugs under supervision and control.	Section 29 (J) of the Madras Abkari Act, I of 1886.	
18. Framing rules for prohibiting the use of any article which may be noxious or otherwise objectionable in the manufacture of liquor or any intoxicating drugs.	Section 29 (K) of the Madras Abkari Act, I of 1886.	
19. Framing rules for generally carrying out the provisions of the Abkari Act.	Section 29 (O) of the Madras Abkari Act, I of 1886.	Copies of the rules framed by the Board will be submitted for the information of Government.
20. Empowering officers to compound offences.	Section 67 of the Madras Abkari Act, I of 1886.	
21. Prohibiting the sale without license of medicated articles and prescribing the fees for and conditions of such licenses.	Section 71 of the Madras Abkari Act, I of 1886.	The Government of India have to be addressed to amend their notification.
22. Sanctioning the bringing or taking of intoxicating drugs prepared from the hemp plant from any foreign territory or Native State for the purpose of supply to any tract appertaining thereto which is surrounded by British territory.	Government of India, Notification No. 3883-Ex., dated 6th July 1905.	
23. Permitting the cultivation of the hemp plant in localities other than the Bapatla taluk of the Guntur district and the Polur taluk of the North Arcot district.	Government Notification No. 236, dated 17th May 1901.	The Government of India have to be addressed to amend their notification.
24. Permitting persons or their authorised agents to import cocaine by means other than by post.	Government of India Notification No. 9227-75, Customs, dated 29th November 1906.	

II. Abkari—cont.

Statement showing the powers which are now exercised by the Local Government but which may be transferred to the Board—cont.

Subject of reference.	Authority under which it is made.	Remarks.
25. Fixing maximum prices to be charged by distillers and warehouse-keepers.	Rule 54 of the Distillery and Warehouse Rules.	
26. Appointing officers to take stock at Government Opium Storehouses in March every year.	G.O., No. 589, Revenue, dated 10th July 1901.	
27. According sanction to write off the accounts irrecoverable arrears of excise revenue.	G.O., No. 523, Revenue, dated 12th September 1898.	Copies of the Board's orders in this regard will be submitted for the information of Government.

STATEMENT showing the powers which are now exercised by the Board but which may be transferred to Collectors.

Subject of reference.	Authority under which it is made.	Remarks.
1. Authorizing managers and gumastas of wholesale vendors of intoxicating drugs (hemp) in the matter of issuing special permits for the transport of such drugs.	Government Notification No. 78, dated 19th February 1906.	The powers under items 1 to 11 may be exercised by Collectors on the understanding that references on those subjects come to them through the officers of the Salt, Abkari and Customs Department.
2. Grant of licenses for the sale of medicated wines to medical practitioners or persons other than Chemists and Druggists.	Board's Notification No. 9, dated 10th December 1906.	
3. Authorizing any licensed druggists to possess any quantity of opium, intoxicating drugs or poppy-heads in excess of the limit prescribed in rule V of the Opium rules.	Government Notification No. 124, dated 21st March 1903.	This would require an alteration of the Opium rules.
4. Fixing the value of methylated spirit for the purpose of assessing duty.	Board's Notification No. 6, dated 11th March 1901.	
5. Issuing licenses and permits to varnish makers and others requiring caoutchoucined spirit for use in their business.	Do.	
6. Issuing licenses and permits to chemists and others who, for special reasons, require spirit spoiled with wood-naphtha.	Do.	
7. Grant of special licenses under the Foreign Liquor rules.	Board's Notification No. 2, dated 25th February 1907.	
8. Authorizing any holder of license for the sale of pure rectified spirits to possess more than ten Imperial gallons at a time.	Do.	
9. Controlling Collectors in the matter of fixing the minimum number of trees to be entered in an original application.	Board's Notification No. 6, dated 22nd July 1907.	
10. Authorizing, under exceptional circumstances, any officer other than the Divisional officers to conduct Abkari sales.	Paragraph 50, Excise Manual.	
11. Sanctioning the inclusion under demand of amounts once written off the accounts.	Paragraph 68 (14), Excise Manual.	

III. Income-tax.

STATEMENT showing the powers which are now exercised by the Local Government but which may be delegated to the Board of Revenue.

Nature of reference.	Authority under which the reference is made.	Remarks.
1. Empowering Collectors to publish a general notice in form K in certain places not being municipal towns.	Section 18 (1) (b) of the Income Tax Act.	The Board may be empowered to authorize Collectors to modify the procedure. This would involve an amendment of the Act.
2. Appeal against the order of a Commissioner under section 27 of the Income Tax Act.	G.O., No. 438, dated 19th June 1888.	No second appeal is allowed under the law, but the Board receives such appeals and submits them for the orders of Government. It is desirable that the Board should be empowered to entertain and dispose of appeals against orders passed under section 27 by officers subordinate to it. An amendment of the Act is necessary in this case.
3. Application for sanction to readmit a revision petition rejected for whatever cause.	Do	The Act does not provide for readmission of revision petitions once rejected. It is submitted that the Board may be empowered to order the re-entertainment of revision petitions summarily rejected without their merits being considered. A provision to this effect will have to be added in the Act.
4. Appeal against an order passed by a Collector under section 33 of the Act.	Practice ...	No appeal is allowed under the existing provisions of the Act. The Act may be amended so as to give to the Board the power of entertaining appeals in such cases.
5. Sanction to prosecute a public servant who discloses the particulars contained in documents produced in income-tax enquiries.	Section 38 (3) of the Income Tax Act.	It is submitted that the Board and Collectors may now be entrusted with this power in respect of public servants whose appointment and removal rest with the Board and Collectors, respectively. The Act will have to be amended accordingly.
6. Sanction to write off irrecoverable arrears of income-tax.	Practice ...	The Board may be entrusted with this power as in the case of irrecoverable arrears of stamp duty and penalty.

III. Income-tax—cont.

STATEMENT showing the powers which are now exercised by the Board but which may be delegated to the Collectors.

Nature of reference.	Authority under which reference is made.	Remarks.
Refund of income-tax paid on salaries and allowances of Government servants.	Practice. Board's Proceedings No. 620, dated 9th September 1888, and No. 35, dated 20th January 1890.	The Collectors may be authorised by executive instructions to refund the tax levied in these cases as they do in other cases.

IV. Stamps.

STATEMENT showing the powers which are now exercised by the Government of India but which may be delegated to the Local Government.

Nature of reference.	Authority under which reference is made.	Remarks.
Refund of the value of or renewal of spoilt or useless stamps when application is made after one year from the date on which the stamps were spoilt or became useless.	Standing Orders Nos. 94 and 99 (Stamp Manual).	It is submitted that the Local Government may be empowered to sanction in special cases the refund of the value of such stamps.

STATEMENT showing the powers which are now exercised by the Local Government but which may be delegated to the Board of Revenue.

Nature of reference.	Authority under which reference is made.	Remarks.
1. Empowering any Assistant of the proper officer to affix or impress labels in the case of certain instruments.	Rule 10 (3) of the Government of India Notification No. 3632-Exc., dated 29th June 1906.	The Board may be entrusted with this power and the rule amended accordingly.
2. Power to fix a limit of rewards to be granted to persons who have contributed to the conviction of any person of an offence under the Stamp Act.	Rule 19 of the Government of India Notification No. 3632-Exc., dated 29th June 1903.	Do.

STATEMENT showing the powers which are now exercised by the Board of Revenue but which may be delegated to the Collectors.

Nature of reference.	Authority under which reference is made.	Remarks.
1. Refund of penalty exceeding Rs. 5 on documents impounded by officers having authority to receive evidence and forwarded to Collectors when no application is made for the same.	Section 39 of the Indian Stamp Act.	Under the existing law the consent of the Board is necessary. It is submitted that this may be dispensed with and the Act amended accordingly.
2. Refund, without limit of time, of the value of stamped papers used for printed forms of instruments no longer required by Companies, etc.	Section 51 of the Act.	This power may be delegated to the Collectors by an amendment of the Act.

IV. Stamps—cont.

Statement showing the powers which are now exercised by the Board of Revenue but which may be delegated to the Collectors—cont.

Nature of reference.	Authority under which reference is made.	Remarks.
3. Appointing <i>ex-officio</i> vendors of stamps.	Standing Order No. 75 (Stamp Manual) and rule 8 of the Local Government rules in Notification No. 84, dated 11th February 1888.	The Collectors may also be empowered to appoint <i>ex-officio</i> vendors.
4. Fixing the denomination and description of stamps to be sold by <i>ex-officio</i> vendors.	Standing Order No. 75 (Stamp Manual) and rule 9 of the above Local Government rules.	The Collectors may be empowered to do this.
5. Refund of the value of spoilt or useless court-fee stamps when application is made after six months but within one year.	Standing Order No. 99 (Stamp Manual).	Collectors may be empowered to grant refunds in such cases as a similar power has been delegated to Collectors in the case of non-judicial stamps— <i>vide</i> G.O., No. 70, Revenue, dated 22nd January 1906.
6. Writing off irrecoverable arrears of stamp duty and penalty exceeding Rs. 10.	Standing Order No. 23 (Stamp Manual) and G.O., No. 490, Revenue, dated 25th June 1897.	It is submitted that Collectors may be empowered to write off irrecoverable arrears not exceeding Rs. 100.

Court Fees Act.

STATEMENT showing the powers which are now exercised by the Board of Revenue but which may be delegated to the Collectors.

Nature of reference.	Authority under which reference is made.	Remarks.
7. Refund of excess court fee paid on the probate of the Will or Letters of Administration when the property of the deceased is estimated to be of greater value than the same afterwards proves to be.	Section 19-A of the Court Fees Act.	It is submitted that this power may be delegated to the respective Collectors within whose jurisdiction the probate or letters were granted. This would involve an amendment of the Court Fees Act.
8. Refund of excess court fee paid on the probate of the Will or Letters of Administration when the value of the property has decreased by payment of debts due from the deceased.	Section 19-B of the Court Fees Act.	

III. Income-tax—cont.

STATEMENT showing the powers which are now exercised by the Board but which may be delegated to the Collectors.

Nature of reference.	Authority under which reference is made.	Remarks.
Refund of income-tax paid on salaries and allowances of Government servants.	Practice. Board's Proceedings No. 620, dated 9th September 1888, and No. 35, dated 20th January 1890.	The Collectors may be authorised by executive instructions to refund the tax levied in these cases as they do in other cases.

IV. Stamps.

STATEMENT showing the powers which are now exercised by the Government of India but which may be delegated to the Local Government.

Nature of reference.	Authority under which reference is made.	Remarks.
Refund of the value of or renewal of spoilt or useless stamps when application is made after one year from the date on which the stamps were spoilt or became useless.	Standing Orders Nos. 94 and 99 (Stamp Manual).	It is submitted that the Local Government may be empowered to sanction in special cases the refund of the value of such stamps.

STATEMENT showing the powers which are now exercised by the Local Government but which may be delegated to the Board of Revenue.

Nature of reference.	Authority under which reference is made.	Remarks.
1. Empowering any Assistant of the proper officer to affix or impress labels in the case of certain instruments.	Rule 10 (3) of the Government of India Notification No. 3632-Exc., dated 29th June 1906.	The Board may be entrusted with this power and the rule amended accordingly.
2. Power to fix a limit of rewards to be granted to persons who have contributed to the conviction of any person of an offence under the Stamp Act.	Rule 19 of the Government of India Notification No. 3632-Exc., dated 29th June 1903.	Do.

STATEMENT showing the powers which are now exercised by the Board of Revenue but which may be delegated to the Collectors.

Nature of reference.	Authority under which reference is made.	Remarks.
1. Refund of penalty exceeding Rs. 5 on documents impounded by officers having authority to receive evidence and forwarded to Collectors when no application is made for the same.	Section 39 of the Indian Stamp Act.	Under the existing law the consent of the Board is necessary. It is submitted that this may be dispensed with and the Act amended accordingly.
2. Refund, without limit of time, of the value of stamped papers used for printed forms of instruments no longer required by Companies, etc.	Section 51 of the Act.	This power may be delegated to the Collectors by an amendment of the Act.

IV. Stamps—cont.

Statement showing the powers which are now exercised by the Board of Revenue but which may be delegated to the Collectors—cont.

Nature of reference.	Authority under which reference is made.	Remarks.
3. Appointing <i>ex-officio</i> vendors of stamps.	Standing Order No. 75 (Stamp Manual) and rule 8 of the Local Government rules in Notification No. 84, dated 11th February 1888.	The Collectors may also be empowered to appoint <i>ex-officio</i> vendors.
4. Fixing the denomination and description of stamps to be sold by <i>ex-officio</i> vendors.	Standing Order No. 75 (Stamp Manual) and rule 9 of the above Local Government rules.	The Collectors may be empowered to do this.
5. Refund of the value of spoilt or useless court-fee stamps when application is made after six months but within one year.	Standing Order No. 99 (Stamp Manual).	Collectors may be empowered to grant refunds in such cases as a similar power has been delegated to Collectors in the case of non-judicial stamps— <i>vide</i> G.O., No. 70, Revenue, dated 22nd January 1906.
6. Writing off irrecoverable arrears of stamp duty and penalty exceeding Rs. 10.	Standing Order No. 23 (Stamp Manual) and G.O., No. 490, Revenue, dated 25th June 1897.	It is submitted that Collectors may be empowered to write off irrecoverable arrears not exceeding Rs. 100.

Court Fees Act.

STATEMENT showing the powers which are now exercised by the Board of Revenue but which may be delegated to the Collectors.

Nature of reference.	Authority under which reference is made.	Remarks.
7. Refund of excess court fee paid on the probate of the Will or Letters of Administration when the property of the deceased is estimated to be of greater value than the same afterwards proves to be.	Section 19-A of the Court Fees Act.	It is submitted that this power may be delegated to the respective Collectors within whose jurisdiction the probate or letters were granted. This would involve an amendment of the Court Fees Act.
8. Refund of excess court fee paid on the probate of the Will or Letters of Administration when the value of the property has decreased by payment of debts due from the deceased.	Section 19-B of the Court Fees Act.	

V. Customs.

STATEMENT showing the powers which are now exercised by the Local Government but which may be delegated to the Board.

Nature of reference.	Authority under which reference is made.	Remarks.
1. Appointing ports for carrying on of coasting trade.	Section 12 of the Sea Customs Act.	
2. Appointing warehousing ports ...	Section 14 of the Sea Customs Act.	
3. Appointing places at a port beyond which vessels cannot enter without filing manifests.	Section 53 of the Sea Customs Act.	
4. Prescribing landing fees on passengers' baggage or postal parcels.	Section 75 of the Sea Customs Act.	
5. Suspending the provisions of the Act regarding boat-notes.	Section 76 of the Sea Customs Act.	
6. Prescribing the limit of time within which owners may land goods.	Section 83 of the Sea Customs Act.	
7. Declaring the provisions of section 85 to be applicable to particular ports.	Section 85 of the Sea Customs Act.	
8. Exemption of salt and salted fish from the operation of section 96.	Section 96 of the Sea Customs Act.	
9. Prescribing scale of ullage and wastage for wines, etc.	Section 116 of the Sea Customs Act.	
10. Fixing rates of ullage and wastage to be allowed in the case of spirit to be removed under bond.	Section 147 of the Sea Customs Act.	
11. Permitting free entry of spirit imported when warehoused and when the excise duty leviable thereon is to be paid on its removal from the warehouse.	Section 148 of the Sea Customs Act.	
12. Permitting import at a port without payment of differential duty of spirit which has paid excise duty at another place where the spirit is to be delivered into a warehouse.	Section 151 of the Sea Customs Act.	
13. Framing rules for the denaturing of spirits.	Section 155 of the Sea Customs Act.	
14. Empowering officers to inspect mills.	Section 16 (1) of the Cotton Duties Act II of 1896.	
15. Permitting deposit of arms, ammunition, or military stores in a private warehouse.	Section 7 of the Arms Act.	

V. Customs—cont.

STATEMENT showing the powers which are now exercised by the Board but which may be delegated to the Collector of Customs, Madras.

Subject of reference.	Authority under which reference is made.	Remarks.
1. Appointing public warehouse ...	Section 15 of the Sea Customs Act.	
2. Prescribing form of application for license for private warehouse.	Section 16 of the Sea Customs Act.	
3. Appointing stations for Customs officers for boarding and landing from vessels.	Section 17 of the Sea Customs Act.	
4. Exempting goods of country produce from payment of excise duty on reimportation.	Section 26 of the Sea Customs Act.	
5. Prescribing particulars to be entered on manifests by receiving officer.	Section 56 of the Sea Customs Act.	
6. Prescribing the particulars to be entered on form of boat-notes.	Section 76 of the Sea Customs Act.	
7. Prescribing form of application to warehouse.	Section 91 of the Sea Customs Act.	
8. Prescribing the form of application for permission to remove goods from one warehouse to another in the same port.	Section 104 of the Sea Customs Act.	
9. Prescribing form of application to remove goods from one port to another.	Section 105 of the Sea Customs Act.	
10. Prescribing period for the due arrival of goods removed from one warehousing port to another.	Section 106 of the Sea Customs Act.	
11. Permitting persons desirous of removing goods from one warehouse to another in the same or different port to enter into a general bond.	Section 107 of the Sea Customs Act.	
12. Prescribing form of application for clearing goods from a warehouse.	Section 113 of the Sea Customs Act.	
13. Admitting ullage and wastage in excess of the scale prescribed by the Local Government.	Section 117 of the Sea Customs Act.	The Collector should report his action to the Board.
14. Remitting duties on warehoused goods lost or destroyed.	Section 122 of the Sea Customs Act.	
15. Deciding the class of goods to be deposited in a public warehouse and the portions of the warehouse in which they shall be deposited and appointing an officer on his behalf.	Section 125 of the Sea Customs Act.	
16. Power to hear appeals from Custom House Agents.	Section 202 of the Sea Customs Act.	
17. Payment of rewards to officers of or above the rank of Assistant Inspectors or payment of reward exceeding Rs. 100.	Standing Order No. 26 (3) of the Sea Customs Manual.	Copies of the Collector's order in such cases should be submitted to the Board.

VI. Account.

STATEMENT showing powers which are exercised by the Local Government but which may be delegated to the Board.

Subject of reference.	Authority under which the reference is made.	Remarks.
1. Applications to permit officers to proceed on duty to any part of British India whether within or beyond the jurisdiction of the Local Government or to any Foreign State.	Article 57 of the Civil Service Regulations.	
2. Applications for payment of allowances to Customs Superintendents for doing duty as Landing and Shipping Fees Clerks in addition to their own duties.	Article 71 of the Civil Service Regulations and Madras Supplement.	
3. Applications for payment of honorarium to officers when the amount does not exceed Rs. 500.	Article 72 (b) of the Civil Service Regulations.	
4. Applications for grant of remuneration from a private or public body for work done by Government officers when the amount does not exceed Rs. 500.	Article 74 (c) of the Civil Service Regulations.	
5. Applications for grant of deputation allowance to officers deputed to do duty of a special nature involving change of station, decided increase of work or responsibility.	Article 81 of the Civil Service Regulations.	
6. Application for grant of lien to officers transferred to other departments including the Police for a period exceeding six months.	Article 89 of the Civil Service Regulations and Madras Supplement.	
7. Application for grant of joining time in excess of that admissible under the rules.	Article 180 of the Civil Service Regulations.	
8. Application for grant of extension in service to non-gazetted officers beyond 60 years.	Article 462 of the Civil Service Regulations.	
9. Report of sanctions under article 1000 of the Civil Service Regulations.	G.O., No. 791, Financial, dated 14th July 1899.	
10. Application for exempting men from the limit of ten days' halt while on tour.	Article 1056 of the Civil Service Regulations.	
11. Application for compensation for dearness of provisions.	Article 72 of the Civil Account Code.	
12. Application for local purchase of newspaper.	Article 98 (e) of the Civil Account Code.	
13. Application for local purchase of articles of Stationery.	Article 98 (f) of the Civil Account Code.	
14. Application for local purchase of liveries and clothing of servants.	Article 98 (i) of the Civil Account Code and Appendix F, Madras Treasury Manual, item No. 67.	
15. Application for permission for incurring recurring charges such as sanction for the purchase of season tickets.	Article 98 (m) of the Civil Account Code.	
16. Application for purchase of articles of European and country manufacture not supplied by the Superintendent of Stationery without limit of cost.	Article 98 (k) of the Civil Account Code and item No. 51, Appendix F, Madras Treasury Manual.	

VI. Account—cont.

Statement showing powers which are exercised by the Local Government but which may be delegated to the Board—cont.

Subject of reference	Authority under which the reference is made.	Remarks.
17. Claims of officers whether gazetted or not to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding two years.	Article 5 (c) of the Civil Account Code.	
18. Application for writing off erroneous payments not challenged within six months from the date of payment.	Article 279 (a) of the Civil Account Code.	
19. Condonation of all interruptions in service if the proposed pension does not exceed Rs. 50 a month and if the pension is a Provincial charge.	Article 422 (ii) of the Civil Service Regulations.	
20. Condonation of a deficiency of three months in qualifying service if the pension be a Provincial charge.	Article 423 (i) of the Civil Service Regulations.	
21. Condonation of deficiencies in service under article 423 (2), Civil Service Regulations.	Article 423 (2) (a) of the Civil Service Regulations.	
22. Power to grant pensions to men on Revenue establishments subordinate to the Board drawing Rs. 100 a month and less in cases where such claims are certified by the audit officer to be admissible under the rules of the Regulations.	Article 919 of the Civil Service Regulations.	
23. Exempting officers permanently from the Examination rules.	Public Service Notification, paragraph 4 (2).	
24. Exempting officers from passing departmental tests without limit of time.	Public Service Notification, paragraph 5 (3).	

STATEMENT showing powers which are exercised by the Board but which may be delegated to Deputy Commissioners of Salt, Abkari and Customs Department.

Subject of reference.	Authority under which the reference is made.	Remarks.
1. Temporary transfers of officers to other duty than that for which they were sanctioned.	Madras Treasury Manual, Appendix C, page 23.	
2. Exempting men from the age-bar rules.	Salt Manual, paragraph 766 (3).	
3. Purchase of articles of European manufacture when the value does not exceed Rs. 50 and those of country manufacture when the value does not exceed Rs. 100.	Madras Treasury Manual, Appendix F, item 51.	
4. Entertainment of sweepers whose whole time is not devoted to the public service and to charge their wages to contingencies.	Madras Treasury Manual, Appendix C, page 28.	
5. Supply of drinking water to officers in the department.	Madras Treasury Manual, Appendix F, page 103.	

VI. Account—cont.

Statement showing powers which are exercised by the Board but which may be delegated to Deputy Commissioners of Salt, Abkari and Customs Department—cont.

Subject of reference.	Authority under which the reference is made.	Remarks.
6. Grant of lien for six months to men transferred to other departments other than the Police and up to one year in the Police Department.	Article 89 of the Civil Service Regulations and Madras Supplement.	
7. Exempting temporarily unpassed men from the Examination rules and others from departmental tests up to one year.	Public Service Notification.	
8. Reimbursing the cost of conveyance by rail of the horses and tents of Inspectors and Assistant Inspectors.	Article 1000, Civil Service Regulations, and Madras Supplement.	
9. Supply of cyclostyle machines	Madras Treasury Manual, Appendix F.	
10. Retention in service of non-gazetted officers beyond 55 years and below 60.	Article 462 of the Civil Service Regulations.	
11. Grant of leave up to one month to Inspectors and Assistant Inspectors when the necessary arrangements for carrying on the absentees' duties during the leave can be made without reference to Board.	Paragraph 709, Salt Manual and article 841 (c) of the Civil Service Regulations.	
12. Sanctioning all salt refunds not exceeding Rs. 100.	G.O., No. 1279, dated 18th November 1904.	This power may be delegated to Assistant Commissioners. Deputy Commissioners have not got the accounts to verify claims.

Letter—from the Collector of Sea Customs, Madras.

To—the Secretary to the Commissioner of Salt, Abkari and Separate Revenue.

Dated—the 4th October 1907.

No.—R.O.C. 2022.

I have the honour to submit the report called for in Board's Ref. on C. No. 182-Mis., dated 30th August 1907, with which a copy of letter from the President of the Decentralization Committee, No. 8, dated 17th August 1907, and an extract from the memorandum which accompanied it were forwarded to me for remarks.

2. The questions with which the Custom House is concerned in this connection are: (1) questions arising out of the administration of the Customs and Cognate Acts and (2) questions of general office management such as arise out of the stationery rules and the rules regulating the conduct of public servants.

3. In connection with customs matters a large reduction of correspondence can be effected by decreasing the number of links in the administrative chain between the Superintendents at outposts and the Board of Revenue. This question however is being dealt with separately and is not covered by the extract of the Committee's memorandum which has been sent to me. I presume therefore that it is unnecessary to discuss it here.

4. The matters on which the Customs Act requires reference by the Board of Revenue to Government are those referred to in sections 9, 11, 12, 14, 53, 75, 76, 79, 83, 85, 88, 96, 116, 130, 133, 147, 148, 151, 155, 157, 182 and 188. A list showing the nature of the matters so required to be referred is attached as Enclosure I. The necessity for many of these arises from the fact that the power of delegation given by

section 7 of Act VIII of 1878 is not a general power like that conferred by section 4 (g) of Madras Act I of 1886, but is limited to delegation of power of appointment of officers. There are other cases in which it is difficult to understand why the powers of local authorities have been so much limited as they are. A notable instance is that of the fixing of a fee for transshipment of cargo which can only be done under sanction of the Governor-General in Council (section 133). Nor does it seem necessary that a reference should be made to Government in regard to the fee to be levied for landing and deposit in the Custom house of baggage or post parcels by Customs officers (section 75).

5. The only other instance which I have been able to trace in which a reference to Government is required in customs matters by substantive law is when sanction is asked under section 7 of the Indian Arms Act for the deposit of arms, ammunition or military stores in a private warehouse.

6. The only case I have to bring to notice in which a reference by the Board to Government is required by rules having the force of law is that of the import of Cocaine.

7. The provincial or departmental codes which give rise to most references to the Board and Government from this office are the Account Code and the Madras Treasury Manual. As these are of general application and as the bulk of the cases in which such references are necessary are already tabulated in article 98 of the first and Appendices C and F of the second it is hardly necessary to recapitulate them here, but I would invite attention to the following instances of references which might perhaps be dispensed with: (1) explanation to be rendered to the Accountant-General when a Collector sanctions renewal of a table cloth within five years (Madras Treasury Manual, Appendix F, item 51), (2) reference to Government through the Accountant-General for a decision whether an officer who is partly of European extraction is entitled to a punka throughout the year (Madras Treasury Manual, Appendix F, item 55) and (3) reference to Government in respect of all charges, however petty, connected with telephones (Madras Treasury Manual, Appendix F, item 137). The stationery rules require sanction of Government to the supply of certain classes of paper and of copying ink pencils (rule 2), and to the supply of file boards in certain cases. The rules regulating the conduct of public servants require the sanction of Government to the acceptance of remuneration other than the salary of an officer's appointment (rule 79), to the sale of valuable property to natives (rule 26), to defence of public acts in Court (rule 56), to communications in respect of official acts to the press (rule 58) and to the owning, editing or managing of newspapers (rule 59). Rule 38 of the same rules requires a report to Government in the case of gazetted officers who are hopelessly indebted when it is not proposed to dismiss them. The public service notification requires the sanction of Government to permanent exemption from the examination rules. The Civil Service Regulations require a similar sanction in the case of gazetted officers to exemption from the age-bar and to extension of the age limit.

8. Practice requires a reference to Government in all matters affecting the Port Department since this is not under control of the Board of Revenue.

9. The matters on which the Customs Act requires a reference to the Chief Customs authority but not to the Local Government are dealt with in sections 15, 16, 17, 18, 26, 42, 55, 56, 59, 63, 66, 72, 74, 75, 76, 86, 91, 92, 100, 101, 104, 105, 106, 107, 113, 117, 122, 125, 137, 144, 158, 162, 164, 165, 179, 199 and 206. Details are given in the list attached as Enclosure II. The difference between the extent of delegation possible under the Customs and Abkari Acts is to be remarked in this case also. There are further many provisions which seem to be unnecessary as parts of the substantive law, for instance, the requirement that the Chief Customs authority should prescribe forms of application for a license for a private warehouse (section 16) or for permission to remove warehoused goods to another warehouse at the same port (section 104) or at another port (section 105).

10. Under rules having the force of law, viz., Appendix to Notification No. 394, dated 5th September 1899, printed at page 76 of the Pamphlet of Notifications and Rules, the special authorization of the Board of Revenue is required to the admission at the lower rate of duty of spirit denatured with wood naphtha.

11. Under the Public Service Notification the Board has power to sanction certain exemptions from the Examination rules. Under the Civil Service Regulations it has power to sanction exemptions of non-gazetted officers from the age-bar and extensions of service of the same officers. Rule 38 of the rules regulating the conduct of public servants requires a reference to the Board in regard to the indebtedness of non-gazetted officers in certain cases.

12. References in the following matters are required by practice or specific instructions:—changes in forms of account; indents on the Tondiárpéttai stores for repairs, etc.; grant of rewards to officers of the rank of Assistant Inspector (Board's Proceedings, Mis. R. No. 176/1698, Separate Revenue, dated 20th August 1907), or when either nothing or only a part of the penalty has been realised; wastages of kerosine-oil (Board's Proceedings, Mis. No. 2678, dated 25th November 1903); import of porterine (Board's Proceedings, Mis. No. 2837, dated 16th December 1903); additions to the list of persons supplied with copies of the Annual Trade Volume free of cost.

13. The provisions of the Customs Act in respect of second appeals are stringent. A single appeal lies under section 188 to the Chief Customs authority or other officer appointed by Government and the Local Government alone has the power of revision under section 191. The Chief Customs authority alone can entertain appeals under section 202 and its decision is final. It is to be noted, however, that the present practice is not strictly in accordance with the provisions of the law.

14. I much regret the delay in submission of this report, which is due to pressure of work connected with inspections and the submission of the revision scheme and fear that it is still somewhat incomplete as I have only a part of the references necessary with me in camp.

ENCLOSURE No. I.

Matters requiring to be referred by the Chief Customs authority to the Local Government under the Sea Customs Act.

Section—

9. All rules (a) prescribing and limiting the powers and duties of officers of customs, (b) regulating the delegation of their duties by such officers, (c) generally to carry out the provisions of the Act.
11. Notifications of ports and wharves and limits and names of ports or wharves and declarations as to what are Custom-houses and the limits thereof.
12. Notification of ports for coasting trade.
14. Notification of warehousing ports.
53. Notification of places beyond which inward-bound vessels are not to proceed before manifest has been delivered.
75. The amount of the fee to be levied for landing and deposit in the Custom house of baggage or post parcels by officers of customs.
76. Suspension of the provisions of the Act regarding boat-notes.
79. Prohibition of plying by unlicensed cargo boats and appointment of an officer to license them.
83. Appointment of limits of time within which owners may land goods.
85. Declaring the provisions of section 85 to be applicable to particular ports.
88. Prescribing the manner of disposal of arms, ammunition or military stores which have not been cleared or warehoused within four months.
96. Exemption of salt and salted fish from the operation of section 96.
116. Fixing scale of ullage and wastage for wine, beer and spirit in cask in warehouses generally, and for salt in private warehouses.
130. Making rules as to transshipment.
133. Fixing transshipment fees subject to the sanction of the Governor-General in Council.
147. Fixing rates of ullage and wastage to be allowed in the case of spirit removed under bond.
148. Authorising the import of spirit under bond and its deposit without payment of duty in a licensed warehouse.
151. Power to impose a differential duty on spirit imported into one province from another on which duty had been paid and to permit landing on such spirit.

155. Prescribing rules for ascertaining that imported spirit is properly denatured or for denaturing it.
157. Prescribing rules regulating the coasting trade.
182. Empowering subordinate officers of customs to adjudicate confiscations and penalties, and limiting the powers of Customs Collectors in the same respect.
188. Authorising the hearing of appeals by Customs officers.

ENCLOSURE No. II.

Matters in regard to which the power of passing final orders vests in the Chief Customs authority under the Customs Act.

Section—

15. Appointment of public warehouses.
16. Prescribing of form of application for license for a private warehouse.
17. Appointment of stations for Customs officers to board or land from vessels.
18. Receipt of notice of copyright.
26. Power to exempt reimported country goods on which drawback of excise duty has been received from a second payment of the same.
42. Power to extend the term within which goods may be exported under claim for drawback.
55. Prescribing form of import manifest and fee for amendment of the same.
56. Prescribing particulars to be entered on manifests by the receiving officer.
59. Framing rules governing the grant of special passes for breaking bulk.
63. Prescribing form of export manifests and documents to accompany it.
66. Prescribing rules for the grant of port clearance on the security of the ship's agent.
72. Power to prohibit discharge or shipping of cargo on particular days and to appoint hours between which such discharge or shipping shall take place.
74. Power to give general permission for goods to be shipped or waterborne to be shipped at places other than notified wharves.
75. Power to make rules regarding the landing and shipping of passengers' baggage and passing of the same through the Custom house and regarding the landing, shipping and clearing of post parcels.
76. Prescribing particulars to be noted in boat notes by persons receiving them.
86. Prescribing particulars to be entered in bills of entry.
91. Prescribing form of application for permission to warehouse goods.
92. Prescribing rate of interest to be charged on sums overdue in connection with warehoused goods.
Prescribing form of warehousing bond.
100. Prescribing rules regarding the sorting, repacking and otherwise dealing with warehoused goods.
101. Fixing rates of warehouse rent or appointing an officer to fix them.
104. Prescribing form of application for permission to remove warehoused goods from one warehouse to another at the same port.
105. Prescribing form of application for permission to remove warehoused goods from one port to another.
106. Fixing a time for such removal.
107. Power to permit persons desirous of removing warehoused goods to enter into a general bond regarding such removals.
113. Prescribing form of application for clearance of warehoused goods.
117. Admitting ullage and wastage in wine, beer, spirit or salt in excess of the scale prescribed by the Local Government.
122. Power to remit duties due on warehoused goods lost or destroyed.
125. Determining classes of goods to be deposited in a warehouse and portions of the warehouse in which they shall be deposited or appointing an officer in this behalf.
137. Authorization of shipment without a shipping bill and in anticipation of payment of duty.
144. Prescribing rules for the removal of spirit under bond for exportation without payment of excise duty.
158. Prescribing a form of manifest for coasting vessels which shall also serve as a port clearance and its accompaniments, or prescribing a separate form of port clearance.

162. Prescribing the general check and control to be exercised over discharge of non-dutiable coasting cargo from vessels that have not touched at intermediate foreign ports.
164. Authorizing the grant of general passes and revoking the same.
165. Requiring masters of coasting vessels that are square rigged or propelled by steam to maintain cargo books and dispensing with manifests for such vessels.
179. Appointing places for the deposit of things seized when there is no Custom house within a convenient distance.
199. Fixing period after which wharfage fees shall be leviable and the scale of such fees.
206. Sanctioning compensation to the owners of goods wrongfully removed from a warehouse without payment of duty through fault of a Customs officer.

Letter—from the Collector of Sea Customs, Madras.

To—the Secretary to the Commissioner of Salt, Abkari and Separate Revenue.

Dated—the 18th October 1907

No.—R.O.C. 2646.

In answer to Board's Reference on Government R No. 210/Salt, dated the 2nd instant, I have the honour to submit the following suggestions for consideration in connection with the approaching visit of the Decentralization Committee in so far as Customs matters are concerned.

2. The powers of the Local Government may suitably be enlarged (1) by authorizing it to delegate all or any of its own powers under either the Sea or the Land Customs Act to the Chief Customs authority and (2) by giving it full powers under Chapter XII of Act VIII of 1878, that is, (a) power under section 128 to appoint ports at which transshipment without payment of duty or entering into a bond for the same may be allowed, (b) power under section 133 to fix rates of transshipment fees and frame rules regarding levy of the same and (c) power under section 134 to prohibit or limit transshipment at or to particular ports.

3. What appears to be an unnecessary duty laid upon the Government by Act VI of 1844 is that of gazetting the appointment of all officers appointed to receive Land Customs duties, most of whom are officers of a class whose appointment does not ordinarily receive gazette notification. This, however, is a very minor anomaly as compared with many others in this obsolete enactment.

4. If the power of delegation referred to in paragraph 2 above is given, then it will perhaps be unnecessary to ask for any further enlargement of the powers of the Chief Customs authority. If otherwise it would seem desirable to give the Board all the powers referred to in Enclosure I to this office letter R.O.C. No. 2022, dated 4th October 1907, as powers reserved to the Local Government with the exception of (a) power to regulate the plying and licensing of cargo boats under section 79, which is a matter in which the Port department is concerned, (b) power to regulate the disposal of arms, ammunition and military stores which have become forfeit to Government under section 88, (c) power to impose a differential duty on spirit imported from another province and to permit bonding of the same under section 151, (d) power to make rules regulating the coasting trade under section 157, (e) power to regulate the powers of confiscation, etc., to be enjoyed by different grades of officers under section 182, (f) power to authorise the hearing of appeals under section 188, power might also be given to the Board under Act VI of 1844 to appoint and alter the places for collection of Land Customs duties and grant of certificates.

5. A further power which might be conferred on the Chief Customs authority or on the Commissioner of Police or District Magistrate is that of permitting deposit of arms, ammunition or military stores in a private warehouse under section 7 of the Indian Arms Act.

6. It would also save many references if the Board were empowered to dispose of applications for permission to import cocaine as a special case made by persons who are not on the list of authorised importers.

7. Of the powers reserved to the Chief Customs authority the following might be delegated whether by Act or notification to Chief officers of Customs duly appointed as such: (a) power under section 15 to appoint public warehouses at ports declared to be warehousing ports, (b) power under section 17 to appoint stations at which Customs

officers shall board or land from vessels, (c) power under section 26 to exempt re-imported country goods on which drawback of excise duty has been received from a second payment of the same, (d) power under section 117 to admit ullage and wastage in wine, beer, spirit or salt in excess of the scale prescribed, (e) power under section 122 to remit duties due on warehoused goods lost or destroyed, (f) power under section 125 to determine the classes of goods to be deposited in a warehouse and the portion of the warehouse in which they shall be deposited, (g) power under section 202 to dispose of appeals against the suspension or withdrawal of authorization of Customs agents granted by subordinate officers.

8. Act VIII of 1878 errs in the direction of making specific provisions for many matters that would be better regulated by rules issued as occasion arose. The following duties imposed by it upon the Chief Customs authority appear to be altogether unnecessary: (a) to prescribe the form of application for a license for a private warehouse under section 16, (b) to prescribe the particulars to be entered on a manifest by the receiving officer under section 56, (c) to prescribe the particulars to be entered on an import boat-note by the receiving officer under section 76, (d) to prescribe the form of application for permission to warehouse goods under section 91, (e) to prescribe the form of application for permission to remove warehoused goods from one warehouse to another under section 104, (f) to prescribe the form of application for permission to remove warehoused goods from one port to another under section 105, (g) to fix a time for such removal under section 106, (h) to permit persons desirous of making such removals to enter into a general bond regarding them under section 107, (i) to prescribe a form of application for clearance of warehoused goods under section 113.

9. Other customs matters in which the Collector as Chief Customs officer might perhaps relieve the Board are: (a) disposal of appeals from outports—this power could be given by notification under section 188; if it were granted, however, it would be desirable for the power of revision given by the same section to the Local Government to be delegated to the Chief Customs authority, (b) sanction of rewards to officers of the rank of Assistant Inspector—the Collector already sanctions rewards to officers of higher rank in Madras, (c) disposal of wastages of kerosine oil, (d) additions to the list of persons supplied with copies of the Annual Trade Volume, (e) distribution of lists of copyright works received under section 18. Further, all references on customs matters from subordinate officers might be sent through the Collector who might be given power to intercept and dispose of all that were of a routine nature.

10. One further matter that appears to need regulation, in connection with the administration of the Customs Act, is the disposal of appeals against the orders of Collectors on tariff questions. The purpose of the institution of the Imperial Customs Service was to secure uniformity of administration and particularly a uniform interpretation of the tariff, but so long as each Collector is bound by the rulings of a different appellate authority this uniformity is difficult to secure. As the matters in question are exceedingly technical ones, it would seem desirable to vest the power of disposing of these appeals in some central technical authority in direct touch with the Government of India such as the Director-General of Commercial Intelligence.

11. I believe I am not required to discuss exhaustively the general powers conferred in matters which concern all Collectorates, but I would venture to submit (a) that the powers of heads of departments might be somewhat enlarged in the matter of the grant of pensions and gratuities to the lower grades of officers and exemptions of the same classes of officers from the Examination rules, (b) that the powers of Collectors might be enlarged in such matters as I have referred to in paragraph 7 of my letter R.O.C. No. 2022, dated 4th October 1907, and (c) that the Stationery rules might be greatly simplified and Government relieved either by increasing the powers of the Superintendent of Stationery or by transferring the powers reserved to itself to heads of departments. In this connection I venture to submit that the existing rules are so elaborate and exacting that a majority of the officers working under them are unable to give them the minute attention necessary to their success and to propose that the leading principle of the rules of the future should be, after clearly defining the classes of stationery to be used for particular purposes, to give each officer a grant to be spent to the best advantage at a Government shop for supply of the sanctioned articles.

Order—No. 2798, Revenue, dated 16th November 1907.

Finance No. 94.

The Government have carefully considered the Board's proposals for enlarging the powers of the Local Government, the Board of Revenue and the subordinate officers and the conclusions at which they have arrived are embodied in the Appendices to these Proceedings. Action regarding such delegations as require amendment of any statutory enactment will be taken when the various Acts next come up for amendment. In other cases the proposed delegations will be given effect to as soon as is conveniently possible.

2. Appendix A to these Proceedings recites the powers now exercised by Government which, they consider, may in future be exercised by the Board of Revenue, and Appendix B those now exercised by the Board which may be delegated to subordinate authorities. The Board of Revenue is requested to submit draft notifications regarding such matters as require that the notification should be published by the Governor in Council.

3. The delegation to the Board of Revenue and subordinate officers of the powers recited in Appendix C requires the sanction of the Government of India, and that Government will be addressed accordingly.

4. The delegation of the powers mentioned in Appendices D, E, F, G and H will be considered in the departments concerned.

5. The Government consider that the proposals of the Board for the delegation of powers which are not referred to above are either unnecessary or undesirable.

6. In this connection the Government of India will be addressed in view to discontinuing the submission of the half-yearly return of petty cases of opium smuggling, the preparation of which involves unnecessary labour without any corresponding benefit.

(True Extract.)

A. G. CARDEW,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
 " Public Department with Appendices A, B, C and D only.
 " Financial Department with Appendix E only.
 " Pension Department " F "
 " Judicial Department " G "
 " Educational Department " H "

APPENDIX A.

DELEGATION of the powers exercised by the Local Government to the Board of Revenue (Separate Revenue).

Items.	Existing provision under which the Local Government exercises the power.	Subject.	Delegation sanctioned.
1	Rule 7 of Notification of the Government of Madras, Revenue Department, No. 503, dated 18th December 1899.	Excise licensees' works.	Power to add to the capital cost of a salt factory interest upon any amount spent by Government on behalf of excise licensees and not recovered from them.
2	Rule 8 of do.	Salt cess ...	Power to add to the capital cost of a salt factory balance due and not recovered from excise licensees.
3	G.O., No. 616, Revenue, dated 13th June 1882.	Rewards ...	Power to grant rewards in salt and abkari cases to informers and others without limit of amount, subject to budget provision.
4	Do.	Do. ...	Power to grant special rewards in salt and abkari cases without limit of amount, subject to budget provision.
5	Do.	Do. ...	Power to authorise expenditure, without limit of amount but subject to budget provision, on the employment of informers or for any other purpose connected with the prevention or detection of smuggling or of any offence against the Salt and Abkari Laws.
6	Section 4 (e) of the Madras Abkari Act, I of 1886.	Duties under the Abkari Act.	Power to appoint subordinate officers to perform duties under the Abkari Act.
7	Section 5-A of Act I of 1886.	Bail ...	Power to authorise officers to admit persons arrested to bail.
8	Section 6 of Act I of 1886.	Import ...	Power to permit the import of liquor or intoxicating drugs except those which are liable to the payment of duty under the Indian Tariff Act.
9	Section 29 (k) of Act I of 1886.		Power to frame rules prohibiting the use of any article which may be noxious or otherwise objectionable in the manufacture of liquor or any intoxicating drugs.
10	Notification of the Government of Madras, Revenue Department, No. 236, dated 17th May 1901.	Cultivation of hemp plant.	Power to permit the cultivation of the hemp plant in localities other than the Bapatla taluk of the Guntur district and the Polur taluk of the North Arcot district.
11	Rule 54 of the Madras Distillery and Warehouse Rules.	Price of country spirits.	Power to fix maximum prices to be charged by distillers and warehouse-keepers.
12	G.O., No. 523, Revenue, dated 12th September 1898.	Irrecoverable arrears.	Power to accord sanction to write off the accounts irrecoverable arrears of excise revenue up to a limit of Rs. 500.
13		Do. ...	Power to sanction the writing off of irrecoverable arrears of income-tax up to a limit of Rs. 500.
14	Rule 10 (3) of the Notification of the Government of India, Finance Department (Separate Revenue—Stamps—Non-Judicial), No. 3632 Ex., dated 29th June 1906.	Stamps ...	Power to empower any principal assistant of "the proper officer" to affix or impress labels in the case of certain instruments.

APPENDIX B.

DELEGATION of the powers exercised by the Board of Revenue (Separate Revenue) to subordinate officers.

Item number.	Existing provision under which the Board exercises the power.	Subject.	Delegation sanctioned.
<i>To Collectors.</i>			
* 1	Notification of the Government of Madras, Revenue Department, No. 78, dated 19th February 1906.	Permits ...	Power to authorise managers and gumastahs of wholesale vendors of intoxicating drugs (hemp) to issue special permits for the transport of such drugs.
* 2	Board's Notification No. 9, dated 10th December 1906.	Sale of medicated wines.	Power to grant licenses for the sale of medicated wines to medical practitioners or persons other than chemists and druggists.
* 3	Board's Notification No. 6, dated 11th March 1901.	Methylated spirits.	Power to fix the value of methylated spirits for the purpose of assessing duty.
* 4	Do.	Varnish makers' license for caoutchoucined spirit.	Power to issue licenses and permits to varnish makers and others requiring caoutchoucined spirit for use in their business.
* 5	Do.	Chemists' license for spirit spoiled with wood naphtha.	Power to issue licenses and permits to chemists and others who for special reasons require spirit spoiled with wood naphtha.
* 6	Board's Notification No. 2, dated 25th February 1907.	Special licenses ...	Power to grant special licenses under the foreign liquor rules.
* 7	Do.	Rectified spirits ...	Power to authorise the holder of any license for the sale of pure rectified spirits to possess more than ten imperial gallons at a time.
* 8	Board's Notification No. 6, dated 22nd July 1907.	Tree-tapping license.	Power to prescribe the minimum number of trees to be entered in an original application for the grant of tree-tapping license.
* 9	Paragraph 68 (14) of the Excise Manual.	Excise revenue written off.	Power to sanction the inclusion, under demand, of excise revenue once written off the accounts.
10		Refund of income-tax.	Power to refund income-tax paid on salaries and allowances of Government servants.
11	Standing Order No. 23, Stamp Manual, and G.O., No. 490, Revenue, dated 25th June 1897.	Irrecoverable arrears of stamp duty.	Power to write off irrecoverable arrears of stamp duty and penalty up to Rs. 100.
12	Standing Order No. 99, Stamp Manual.		Power of granting refunds of the value of spoilt or useless impressed court-fee stamps when application is made after six months but within one year of their purchase or becoming spoiled, etc.

* The powers in these cases to be exercised by Collectors when references on the subjects are received through the officers of the Salt, Abkari and Customs Department.

Delegation of the powers exercised by the Board of Revenue (Separate Revenue) to subordinate officers—cont.

Item number.	Existing provision under which the Board exercises the power.	Subject.	Delegation sanctioned.
<i>To the Collector of Customs, Madras.</i>			
13	Standing Order No. 26 (3) of the Sea Customs Manual.	Customs rewards.	Power to grant rewards up to a limit of Rs. 500, copies of the Collector's orders being submitted to the Board in cases in which the reward is granted to an officer of or above the rank of Assistant Inspector or when the amount exceeds Rs. 100.
<i>To Deputy Commissioners of the Salt, Abkari and Customs Department.</i>			
14	Paragraph 42 (3) of the Salt Manual, Vol. I.	Transfer of salt pans.	Power to sanction applications for transfers of interest in salt pans, the manufacturers of which have been assigned pans on lease.
15	Rule 6 (B) of Notification No. 561, dated 18th December 1899.	Storage of salt ...	Power to permit the storage of salt in heaps other than ten, twenty or thirty garce heaps.
16	Paragraph 88 of the Salt Manual, Vol. I.	Removal of salt ...	Power to extend the period of seven days allowed for the removal of salt.
17	Paragraph 102 (ii) of the Salt Manual, Vol. I.	Transport of salt.	Power to permit the transport of salt from the Pandraka Salt factory to Bezwada by road.
18	Paragraph 114 (4) of the Salt Manual, Vol. I.	Salt credits ...	Power to renew credit to salt traders who fail to pay their dues within the time allowed.
19	Paragraph 170 (v) of the Salt Manual, Vol. I.	Thatched pandals.	Power to sanction the construction of thatched pandals round officers' quarters.
20	Paragraph 766 (3) of the Salt Manual.	Twenty-five years' rule.	Power to exempt men from the age-bar rules.
21	Paragraph 709 of the Salt Manual and article 841 (c) of the Civil Service Regulations.	Leave ...	Power to grant leave up to one month to Inspectors and Assistant Inspectors when the necessary arrangements for carrying on the absentees' duties during the leave can be made without reference to the Board.
<i>To Assistant Commissioners of the Salt, Abkari and Customs Department.</i>			
22	G.O., No. 1279, dated 18th November 1904.	Salt refunds ...	Power to sanction all salt refunds not exceeding Rs. 100 provided that the power is exercised only in the case of sums to which it is clear that Government were not in the first instance, or have since ceased to be, entitled.

APPENDIX B.

DELEGATION of the powers exercised by the Board of Revenue (Separate Revenue) to subordinate officers.

Item number.	Existing provision under which the Board exercises the power.	Subject.	Delegation sanctioned.
<i>To Collectors.</i>			
* 1	Notification of the Government of Madras, Revenue Department, No. 78, dated 19th February 1906.	Permits ...	Power to authorise managers and gumastahs of wholesale vendors of intoxicating drugs (hemp) to issue special permits for the transport of such drugs.
* 2	Board's Notification No. 9, dated 10th December 1906.	Sale of medicated wines..	Power to grant licenses for the sale of medicated wines to medical practitioners or persons other than chemists and druggists.
* 3	Board's Notification No. 6, dated 11th March 1901.	Methylated spirits.	Power to fix the value of methylated spirits for the purpose of assessing duty.
* 4	Do.	Varnish makers' license for caoutchoucined spirit.	Power to issue licenses and permits to varnish makers and others requiring caoutchoucined spirit for use in their business.
* 5	Do.	Chemists' license for spirit spoiled with wood naphtha.	Power to issue licenses and permits to chemists and others who for special reasons require spirit spoiled with wood naphtha.
* 6	Board's Notification No. 2, dated 25th February 1907.	Special licenses...	Power to grant special licenses under the foreign liquor rules.
* 7	Do.	Rectified spirits...	Power to authorise the holder of any license for the sale of pure rectified spirits to possess more than ten imperial gallons at a time.
* 8	Board's Notification No. 6, dated 22nd July 1907.	Tree-tapping license.	Power to prescribe the minimum number of trees to be entered in an original application for the grant of tree-tapping license.
* 9	Paragraph 68 (14) of the Excise Manual.	Excise revenue written off.	Power to sanction the inclusion, under demand, of excise revenue once written off the accounts.
10		Refund of income-tax.	Power to refund income-tax paid on salaries and allowances of Government servants.
11	Standing Order No. 23, Stamp Manual, and G.O., No. 490, Revenue, dated 25th June 1897.	Irrecoverable arrears of stamp duty.	Power to write off irrecoverable arrears of stamp duty and penalty up to Rs. 100.
12	Standing Order No. 99, Stamp Manual.		Power of granting refunds of the value of spoilt or useless impressed court-fee stamps when application is made after six months but within one year of their purchase or becoming spoiled, etc.

* The powers in these cases to be exercised by Collectors when references on the subjects are received through the officers of the Salt, Abkari and Customs Department.

Delegation of the powers exercised by the Board of Revenue (Separate Revenue) to subordinate officers—cont.

Item number.	Existing provision under which the Board exercises the power.	Subject.	Delegation sanctioned.
<i>To the Collector of Customs, Madras.</i>			
13	Standing Order No. 26 (3) of the Sea Customs Manual.	Customs rewards.	Power to grant rewards up to a limit of Rs. 500, copies of the Collector's orders being submitted to the Board in cases in which the reward is granted to an officer of or above the rank of Assistant Inspector or when the amount exceeds Rs. 100.
<i>To Deputy Commissioners of the Salt, Abkari and Customs Department.</i>			
14	Paragraph 42 (3) of the Salt Manual, Vol. I.	Transfer of salt pans.	Power to sanction applications for transfers of interest in salt pans, the manufacturers of which have been assigned pans on lease.
15	Rule 6 (B) of Notification No. 561, dated 18th December 1899.	Storage of salt ...	Power to permit the storage of salt in heaps other than ten, twenty or thirty garce heaps.
16	Paragraph 88 of the Salt Manual, Vol. I.	Removal of salt...	Power to extend the period of seven days allowed for the removal of salt.
17	Paragraph 102 (ii) of the Salt Manual, Vol. I.	Transport of salt.	Power to permit the transport of salt from the Pandraka Salt factory to Bezwada by road.
18	Paragraph 114 (4) of the Salt Manual, Vol. I.	Salt credits ...	Power to renew credit to salt traders who fail to pay their dues within the time allowed.
19	Paragraph 170 (v) of the Salt Manual, Vol. I.	Thatched pandals.	Power to sanction the construction of thatched pandals round officers' quarters.
20	Paragraph 766 (3) of the Salt Manual.	Twenty-five years' rule.	Power to exempt men from the age-bar rules.
21	Paragraph 709 of the Salt Manual and article 841 (c) of the Civil Service Regulations.	Leave ...	Power to grant leave up to one month to Inspectors and Assistant Inspectors when the necessary arrangements for carrying on the absentees' duties during the leave can be made without reference to the Board.
<i>To Assistant Commissioners of the Salt, Abkari and Customs Department.</i>			
22	G.O., No. 1279, dated 18th November 1904.	Salt refunds ...	Power to sanction all salt refunds not exceeding Rs. 100 provided that the power is exercised only in the case of sums to which it is clear that Government were not in the first instance, or have since ceased to be, entitled.

APPENDIX C.

POWERS which are proposed to be delegated with the sanction of the Government of India.

Item.	Existing provision under which the Local Government or the Board now exercise the power.	Delegation.
<i>To the Board of Revenue.</i>		
1	Rule XV of the Notification of the Government of Madras, Revenue Department, No. 124, dated 21st March 1903.	Power to direct at what railway stations opium consignments shall be detained and examined.
2	Rule XVII of above Notification	Power to prescribe the rates at which opium and poppy heads shall be supplied from storehouses and taluk kacheries.
3	Rule XXI of above Notification	Power to fix the price or fix the maximum and minimum prices at which opium, intoxicating drugs or poppy heads may be retailed.
4	Notification of the Government of India, Finance Department, No. 3883-Ex., dated 6th July 1905.	Power to sanction the bringing or taking of intoxicating drugs prepared from the hemp plant from any foreign territory or Native State for the purpose of supply to any tract appertaining thereto which is surrounded by British territory.
5	Notification of the Government of India Department of Commerce and Industry (Customs), No. 9227-75, dated 29th November 1906.	Power to permit persons or their authorised agents to import cocaine otherwise than by post.
<i>To Collectors.</i>		
6	Notification of the Government of Madras, Revenue Department, No. 124, dated 21st March 1903.	Power to authorise any licensed druggist to possess any quantity of opium, intoxicating drugs or poppy heads in excess of the limit prescribed in Rule V of the Opium Rules.
7	Standing Order No. 75 (Stamp Manual) and Rule 8 of the Rules published under the Notification of the Government of Madras, Revenue Department, No. 84, dated 11th February 1888.	Power of appoint <i>ex-officio</i> vendors of stamps.
8	Standing Order No. 75 (Stamp Manual) and Rule 9 of the Rules above.	Power to fix the denomination and description of stamps to be sold by <i>ex-officio</i> vendors.

APPENDIX D.

POWER exercised by the Local Government and proposed to be delegated to the Board of Revenue.

Subject of reference.	Authority under which the reference is made.
Vindication by Government servants of their public acts or character from defamatory attacks by seeking the aid of Courts or of the Press.	Rule 21 of the Government Servants' Conduct Rules, 1904.

APPENDIX E.

POWERS exercised by the Local Government and proposed to be delegated to the Board of Revenue, etc.

Subject of reference.	Authority under which the reference is made.
<i>To the Board of Revenue.</i>	
1. Applications to permit officers to proceed on duty to any part of British India whether within or beyond the jurisdiction of the Local Government or to any Foreign State.	Article 57 of the Civil Service Regulations.
2. Applications for payment of allowances to Customs Superintendents for doing duty as Landing and Shipping Fees Clerks in addition to their own duties.	Article 71 of the Civil Service Regulations and Madras Supplement.
3. Applications for payment of honorarium to officers when the amount does not exceed Rs. 500.	Article 72 (b) of the Civil Service Regulations.
4. Applications for grant of remuneration from a private or public body for work done by Government officers when the amount does not exceed Rs. 500.	Article 74 (c) of the Civil Service Regulations.
5. Applications for grant of deputation allowance to officers deputed to do duty of a special nature involving change of station, decided increase of work or responsibility.	Article 81 of the Civil Service Regulations.
6. Application for grant of lien to officers transferred to other departments including the Police for a period exceeding six months.	Article 89 of the Civil Service Regulations and Madras Supplement.
7. Application for grant of joining time in excess of that admissible under the rules.	Article 180 of the Civil Service Regulations.
8. Application for grant of extension in service to non-gazetted officers beyond 60 years.	Article 462, Civil Service Regulations.
9. Report of sanctions under article 1000 of the Civil Service Regulations.	G.O., No. 791, Financial, dated 14th July 1899.
10. Application for exempting men from the limit of ten days' halt while on tour.	Article 1056 of the Civil Service Regulations.
11. Application for local purchase of newspaper.	Article 98 (e) of the Civil Account Code.
12. Application for local purchase of articles of stationery.	Article 98 (f) of the Civil Account Code.
13. Application for local purchase of liveries and clothing of servants.	Article 98 (i) of the Civil Account Code and Appendix F, Madras Treasury Manual, item No. 67.
14. Application for permission to incur recurring charges such as sanction for the purchase of season tickets.	Article 98 (m) of the Civil Account Code.
15. Application for purchase of articles of European and country manufacture not supplied by the Superintendent of Stationery without limit of cost.	Article 98 (k) of the Civil Account Code and item No. 51 of Appendix F, Madras Treasury Manual.
16. Claims of officers whether gazetted or not to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding two years.	Article 5 (c) of the Civil Account Code.
17. Application for writing off erroneous payments not challenged within six months from the date of payment.	Article 279 (a) of the Civil Account Code.

POWER exercised by the Local Government and proposed to be delegated to Board of Revenue, etc.

Subject of reference.	Authority under which the reference is made.
<i>To Heads of Departments.</i>	
18. Decision whether an officer who is partly of European extraction is entitled to a punkah throughout the year.	G.O., No. 689, Financial, dated 6th September 1902, quoted in the note against item No. 55 in Appendix F to the Madras Treasury Manual.

POWER exercised by the Accountant-General and proposed to be delegated to Collectors.

Subject of reference.	Authority under which the reference is made.
19. To relieve Collectors from the necessity of rendering an explanation to the Accountant-General when sanctioning renewal of a table cloth within five years.	G.O., No. 1121, Financial, dated 20th December 1902, quoted against item No. 51 in Appendix F to the Madras Treasury Manual.

POWERS exercised by the Board of Revenue (Separate Revenue) and proposed to be delegated to Deputy Commissioners of the Salt, Abkari and Customs Department.

Subject of reference.	Authority under which the reference is made.
20. Temporary transfers of officers to other duty than that for which they were sanctioned.	Madras Treasury Manual, Appendix C, page 23.
21. Purchase of articles of European manufacture when the value does not exceed Rs. 50 and those of country manufacture when the value does not exceed Rs. 100.	Madras Treasury Manual, Appendix F, item 51.
22. Entertainment of sweepers whose whole time is not devoted to the public service and to charge their wages to contingencies.	Madras Treasury Manual, Appendix C, page 28.
23. Supply of drinking water to officers in the department.	Madras Treasury Manual, Appendix F, page 103.
24. Grant of lien for six months to men transferred to departments other than the Police and up to one year to men transferred to the Police Department.	Article 89 of the Civil Service Regulations and Madras Supplement.
25. Reimbursing the cost of conveyance by rail of the horses and tents of Inspectors and Assistant Inspectors.	Article 1000, Civil Service Regulations, and Madras Supplement.
26. Supply of cyclostyle machines ...	Madras Treasury Manual, Appendix F.

APPENDIX F.

POWERS exercised by the Local Government and proposed to be delegated to the Board of Revenue.

Subject of reference.	Authority under which the reference is made.
1. Condonations of all interruptions in service if the proposed pension does not exceed Rs. 50 a month and if the pension is a Provincial charge.	Article 422 (ii) of the Civil Service Regulations.
2. Condonation of a deficiency of three months in qualifying service if the pension is a Provincial charge.	Article 423 (i) of the Civil Service Regulations.
3. Condonation of deficiencies in service, under article 423 (2) of the Civil Service Regulations.	Article 423 (2a) of the Civil Service Regulations.
4. Power to grant pensions to men on Revenue establishments subordinate to the Board drawing Rs. 100 a month and less in cases where such claims are certified by the Audit officer to be admissible under the rules of the regulations.	Article 919 of the Civil Service Regulations.

APPENDIX G.

POWERS exercised by the Local Government and proposed to be delegated to the Board of Revenue.

Subject of reference.	Authority under which the reference is made.
1. Permitting deposit of arms, ammunition, or Military stores in a private warehouse.	Section 7 of the Arms Act.
2. Approving leases granted to manufacturers of salt in blocks of land in Government factories when the estimated value of the land exceeds Rs. 250.	G.O., No. 2253, Revenue, dated 5th June 1895.

APPENDIX H.

POWERS exercised by the Local Government and proposed to be delegated to the Board of Revenue.

Subject of reference.	Authority under which the reference is made.
1. Exempting officers permanently from the Examination Rules.	Public Service Notification, paragraph 4 (2).
2. Exempting officers from passing departmental tests without limit of time.	Public Service Notification, paragraph 5 (3).

POWER exercised by the Board of Revenue (Separate Revenue) and proposed to be delegated to Deputy Commissioners of the Salt, Abkari and Customs Department.

Subject of reference.	Authority under which the reference is made.
Exempting temporarily unpassed men from the Examination rules and others from departmental tests up to one year.	Public Service Notification.

C. No. 30, from the revenue Department, No. 3798, d/16--11-1907

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In modification of clauses (5) and (7) of Article 4 of the Public Service Notification, the Government are pleased to empower Deputy Commissioners of Salt, Abkari and Customs Department to sanction the employment of unpassed candidates in acting and sub. pro tem vacancies and in temporary posts, when the vacancy does not exceed twelve months in duration and when the acting allowance, exclusive of any local allowance, is not more than Rs. 20 per mensem, provided that bona fide efforts have been made without success to obtain passed candidates.

2. The Government are not prepared to sanction the delegation to the Board of Revenue of the power to exempt officers in the Salt, Abkari and Customs Department from the examination rules permanently and from passing the departmental tests without limit of time, or to empower Deputy Commissioners of the Salt, Abkari and Customs Department to sanction the temporary exemption of persons in

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that department from the departmental tests for a period of one year.

3. Clause (3) of Article 5 of the Public Service Notification will be modified by the substitution of the words "until the results of the next examination are known, provided that the total period of such exemption shall not exceed a year" ~~for the~~ ~~words~~ "for the last 26 words".

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To the Board of Revenue, Separate Revenue. ✓

" Revenue Department. ✓

" Commissioner for Govt. Exams. ✓