

Educational (190 2) Department.

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ORIGINAL

[Despatch Abstract.]

Special List & Public Service Notifications

Approving subject to certain modifications
the proposals of the Board of Rev. affecting the
revenues, the Sea Customs, & the Salt; alkali & Customs
Duties, & asking the C. S. D. to submit a draft
of the necessary alterations in the —

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Government {1902} of Madras. EDUCATIONAL.

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Enclosures

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ORIGINAL

G.O., No. 80, 14th February 1902.

N. P.

FEBRUARY.

Special Test and Public Service Notifications.

Approving, subject to certain modifications, the proposals of the Board of Revenue regarding the revenue and the sea customs tests and the salt test G, and asking the Commissioner for Government Examinations to submit a draft of the necessary alterations in the —.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers:—

MEMORANDUM.

No. 314.

The Board's Standing Orders, as originally prescribed for the Revenue Special tests, contained chapters on Stamps, Customs and Abkari, while a portion of the book, viz., "Chapter III on Customs, including the rules under the Explosives, Arms and other Acts" was also prescribed for the Sea Customs test. The Standing Orders, however, have since been revised. The chapters on Separate Revenue matters have been omitted therefrom. Separate manuals have also been issued dealing with Salt, Excise and Customs subjects.

2. The Board of Revenue (Full Board) is requested to be good enough to consider and to report to the Government at a very early date whether portions of the Separate Revenue Manuals should not be prescribed for the Revenue Special tests and whether the notification relating to the Sea Customs test should not be revised.

9th August 1901.

N. E. MARJORIBANKS,
Under Secretary.

To the Board of Revenue (Land Revenue).

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 2797, dated 16th September 1901.

Resolution—Mis. No. 2797, dated 16th September 1901.

In reply to the official memorandum from Government, No. 314, dated 9th August 1901, the Board submits that, in its opinion, it is necessary that candidates for the Revenue test should study not only the Standing Orders of the Board in the Land Revenue and Settlement departments which are embodied in the 1900 edition of the Standing Orders, but also the Standing Orders which have been eliminated from the late Chentsal Rao's edition and incorporated in the Stamp, Customs and Excise Manuals and the Special Funds Code. The Board would accordingly substitute the following list of subjects for the one published on page 283 of Part I-B of the *Fort St. George Gazette* dated 23rd April 1901.

Revenue Test, Higher Grade.

- (1) Revenue Acts and Regulations applicable to the various branches of the Revenue except Stamps.
- (2) The Standing Orders of the Board of Revenue, Land Revenue, Settlement and Miscellaneous (1900 edition).
- (3) The Excise Manual (pages 191-253).
- (4) The Sea Customs Manual (pages 101-203).
- (5) The Income-tax Manual.
- (6) The Stamp Manual.
- (7) The Special Funds Code.
- (8) The Manuals of Village and Taluk Accounts.

Revenue Test, Lower Grade.

The subjects for the lower grade shall be the same as the subjects for the higher grade, omitting the Stamp and Sea Customs Manual; but the papers set shall be easier than those for the higher grade and shall refer only to those portions of the Regulations and Board's Standing Orders, a knowledge of which is requisite in the offices to which this test has been made applicable.

2. The Excise and Sea Customs Manuals already published are not intended for sale, and according to the above proposal only portions of them will have to be studied for the Revenue test. The Board considers that these portions might be separately printed at the Government Press in the form of a hand-book and issued by the Superintendent for sale to the public.

3. As regards the Sea Customs test the Board recommends that that test be abolished and that the test G under "Salt, Abkari and Customs tests" be divided into higher and lower grades, the papers being the same and the percentage of marks being 40 for the higher and 30 for the lower grade. Inspectors and all persons in Sea Customs offices who hold appointments on Rs. 50 and upwards should be required to pass in the higher grade. Assistant inspectors, clerks and accountants on Rs. 100 and over should be required to pass in the lower grade. All Customs officers now belong to the department of Salt, Abkari and Customs and a Special Sea Customs test seems therefore uncalled for, more especially as the Collector of Madras is the Chief Customs officer for the presidency and as Collectors in the mufassal have to deal with very few questions relating to Customs proper.

4. If the recommendation made in the foregoing paragraph should meet with the approval of Government, the Board would revise the list of subjects for Test G as shown below and would also permit the sale to the public of the Sea Customs Manual which is now marked "not for sale":—

SALT TEST G.

I.—Sea Customs Law.

- (1) Act VIII of 1878 (The Sea Customs Act).
- (2) " VIII of 1894 (The Indian Tariff Act).
- (3) " V of 1883 (The Indian Merchant Shipping Act).
- (4) " X of 1889 (The Indian Ports Act).
- (5) " IV of 1889 (The Indian Merchandise Marks Act).
- (6) " XI of 1878 (The Indian Arms Act).
- (7) " IV of 1884 (The Indian Explosives Act).
- (8) " VIII of 1899 (The Indian Petroleum Act).

(NOTE.—In respect of the last three Acts mentioned above a knowledge of those portions which relates to importation will alone be required).

II.—Rules under the Sea Customs Act.

- (1) The Sea Customs Manual.
 (2) Direction for the use of tables for ascertaining the strength of spirits by L. Casella.

(True Extract.)

A. R. CUMMING,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Secretary to the Commissioner for Government
 Examinations, with reference to his letter No. 164/2 D.,
 dated 25th July 1901 (with one enclosure returned).

ORDER—No. 80, Educational, dated 14th February 1902.

His Excellency the Governor in Council considers it undesirable to exclude the revenue Acts relating to stamps from the first of the subjects prescribed for the revenue tests or the stamp manual from the subjects prescribed for the lower grade. The land customs manual and the appendices to the sea customs manual will be added to the subjects for salt test G-II, the heading of the latter being altered into "Rules under the Customs Acts." Act VI of 1844 (The Land Customs Act) will also be entered as one of the subjects for salt test G-I, the heading of which will then be changed into "Customs law." Subject to these modifications, the Board's proposals, including that in regard to the abolition of the existing sea customs test as a separate test, are approved. The Commissioner for Government Examinations will submit the draft of the necessary alterations in the special test and public service notifications.

2. Orders will issue in the Revenue department on the subject of printing and publishing portions of the excise and sea customs manuals.

(True Extract.)

C. J. WEIR,
Ag. Secretary to Government.

To the Commissioner for Government Examinations.
 „ Revenue Department, with copy of notes.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 80, EDUCATIONAL, DATED
 14TH FEBRUARY 1902.

[SUBJECT.—*Special test notification.*]

REVENUE DEPARTMENT.

To Under Secretary—

The Board's Standing Orders form one of the subjects prescribed for the Special (Revenue) test examinations. The Standing Orders as last revised omit the chapters relating to Special Fund and Separate Revenue matters (which formed nearly a third of the whole book before), and candidates until last year had to learn these chapters also.

The recent notifications are only repetitions of the old ones, and the Board's Standing Orders technically stand at present for the volumes relating to Land Revenue, Settlement and miscellaneous matters. It was thought that the Board of Revenue would raise the question whether candidates would be required to learn any portion of the Special Manuals regarding Abkari and Customs matters in lieu of the omitted chapters of the Board's Standing Orders. The Board, however, has not done it yet, and the matter is therefore brought to notice.

P. NARAYANA MENON.
 23-7-01.

Secretary—

If Educational agrees the Board may be asked to consider and report on this question.

N. E. MARJORIBANKS.
 6-8-01.

Yes.

G. S. FORBES.
 7-8-01.

Educational department u.o.

EDUCATIONAL DEPARTMENT.

Educational may express concurrence with the proposal of the Revenue department.

P. T. THARYAN.
 7-8-01.

Yes.

A. T. PRINGLE.
 8-8-01.
 C. J. WEIR.
 8-8-01.

Revenue department u.o.

REVENUE DEPARTMENT.

To Under Secretary—

A draft reference memorandum to the Board is submitted below.

P. NARAYANA MENON.
 9-8-01.

Issue: check first about the Sea Customs test.

N. E. MARJORIBANKS.
9-8-01.

Checked and found correct.

P. NARAYANA MENON.
9-8-01.

From the Board of Revenue (Land Revenue), Mis. No. 2797, dated 16th September 1901.

The Board's reply is herewith submitted.

2. The subjects as at present notified for the Revenue test higher grade are—

- (1) Revenue Regulations and Acts applicable to the various branches of the Revenue, except Stamps.
- (2) The Standing Orders of the Board of Revenue as last revised.
- (3) The Stamp Law and Rules. (The Stamp Manual published under the authority of the Board of Revenue.)
- (4) The Manuals of Village and Taluq Accounts.

For (2) above, the Board now proposes to substitute—

- (a) The Standing Orders of the Board of Revenue, Land Revenue, Settlement and miscellaneous (1900 edition).
- (b) The Excise Manual (pages 191-253).
- (c) The Sea Customs Manual (pages 101-203).
- (d) The Income-tax Manual.
- (e) The Special Funds Code.

Of these, all formed part of the Board's Standing Orders as it stood before 1900 excepting the Income-tax Manual and the description of excise systems in the Excise Manual. The Income-tax Manual, however, consists of the Act (II of 1886) and the rulings thereunder, while the systems of excise administration are ^{briefly} ^{vaguely} referred to in the Abkari Act. As a matter of fact these had therefore to be studied by candidates as part of (1) Revenue Regulations and Acts, and questions were generally being asked about them under that head.

3. It is submitted therefore that there does not appear to be any objection to accepting the Board's proposal except that to avoid duplication of questions, the subject Income tax may also be excepted (with Stamps already excepted) from item (1), viz., "Revenue Acts and Regulations applicable to the various branches of the Revenue, except Stamps".

There is no duplication whatever. The "Act" is quite a different thing from the "Manual" which (though it reprints the Act) has reference to the numerous orders and rules under the Act. All the manuals reprint the Acts relevant to them.

G. S. FORBES.

To Secretary—

The manual consists, it is submitted, more of annotations on the Act than anything else.

P. NARAYANA MENON.

Also the notification and rules under the Act.

G.S.F.

able", i.e., under the old rule though the lower grade candidates were not required to study Stamp Law and Rules or the Stamp Manual as a separate subject they were

* Chapter II.

4. At present the subjects for the Revenue test lower grade are "the same as the subjects for the higher grade, omitting "Stamp Law and Rules"; but it is provided that the papers set shall be easier than those for the higher grade, and shall refer only to those portions of the Regulations and Board's Standing Orders, a knowledge of which is requisite in the offices to which this test is made applicable", i.e., under the old rule though the lower grade candidates were not required to study Stamp Law and Rules or the Stamp Manual as a separate subject they were expected to read the chapter * regarding Stamps in the Board's Standing Orders,

in which most of the rules given in the Stamp Manual were reproduced. This, it is submitted, was necessary because Paragraphs 23, *et seq.*, of Board's Standing Orders, No. 44 (1891 edition). Tahsildars, Deputy Tahsildars and Taluq Head Accountants, as officers in charge of branch or sub-depots and *ex-officio* vendors had and have to know the rules regarding stamps. The Board now apparently overlooking this matter proposes to omit the Stamp and Sea Customs Manuals from the subjects for the lower grade—a proposal which if given effect to would leave these officers ignorant of the Stamp Law and Rules. It seems, it is submitted, to be therefore desirable that the Stamp Manual should form a subject for the lower grade. It will be subject to the general proviso that the questions asked should be easier than for the higher grade and should refer

G. S. FORBES.

Vide paragraph 2 of G.O., No. 763, dated 10th November 1899.

and there seems therefore to be no objection to omitting the Customs Manual from the subjects for the lower grade as the Board suggests.

5. The Board also proposes that the portions of the Excise and Sea Customs Manuals, which may be prescribed for the Revenue tests, may be separately printed and published. The proposal may, it is submitted, be approved.

Yes.

G.S.F.

Page 311 of the Gazette, dated 30th April 1901.

6. Under the notification now in force the following are the subjects for the Sea Customs test:—

(1) Sea Customs Law:—

- (1) Act VIII of 1878 (Sea Customs Act).
- (2) „ VIII of 1894 (Indian Tariff Act).
- (3) „ V of 1883 (Merchant Shipping Act).
- (4) „ X of 1889 (Indian Ports Act).
- (5) „ IV of „ (Merchandise Marks Act).
- (6) „ XI of 1878 (Indian Arms Act).
- (7) „ IV of 1884 (Indian Explosives Act).
- (8) „ XII of 1886 (Indian Petroleum Act).

(2) Rules under the Sea Customs Act:—

- (1) Rules and notifications issued under the Sea Customs Act as collected and published by the Board of Revenue.
- (2) Standing Orders of the Board of Revenue (chapter III on Customs), including the rules under the Explosives, Arms and other Acts.
- (3) Directions for the use of tables for ascertaining strength of spirits by L. Casella.

[NOTE:—In respect of the Arms, Explosives and Petroleum Acts, only those portions that relate to importation shall be required.]

As the establishments for Customs, Salt and Abkari have since been amalgamated and as under existing arrangements most of the questions connected with Customs have to be decided by the Madras Collector, the Board proposes to abolish this test as a separate test, it being, however, included under Salt test "G" (which latter now consists of (i) Sea Customs Law and (ii) Rules under the Sea Customs Act)

* Vide portion marked in page 312 of the Gazette, dated 30th April 1901.

subject to the substitution of the "Sea Customs Manual" for items 1 and 2 (the manual consists of these and the Act)

No: the division is logical and should be retained.

G.S.F.

Where does Land Customs come in?

J. T. [HOMSON].

under division (2) above. The Board also proposes to divide the test into a higher and a lower grade (the percentage of pass marks being fixed at 40 and 30 respectively) and to require inspectors and persons on Rs. 50 and above in Customs

offices to pass in the higher grade, and assistant inspectors, clerks and accountant on Rs. 100 and above in the lower grade. The proposals, if submitted, appear to be unobjectionable.

7. The next Special test examinations will commence on the 21st October, and it may perhaps be considered too late to give effect this year to the above proposals, if approved. The existing notification (although there is at present no chapter III in the Board's Standing Orders regarding Customs) is not likely to mislead candidates

Very much so.

J. T[^{HOMSON}].

for the Sea Customs test; but it will, it is submitted, so far as the Revenue test candidates are concerned, as the subject "Standing Orders of the Board of Revenue as last revised" is likely to be taken to mean the Board's Standing Orders (1900 edition) regarding Land Revenue, Settlement and miscellaneous matters. It is therefore a question whether in the case of these latter, i.e., such of them as pass the October 1901 examination, they should not be required to appear separately in October 1902 and pass in the—

- (1) Excise Manual (pages 191—253).
- (2) Sea Customs Manual (pages 101—203 not for Revenue test lower, only for higher).
- (3) Income-tax Manual.
- (4) Special Funds Code.
- (5) Stamp Manual (for Revenue test lower men only).

The concurrence of the Educational department, wherefrom the Public service and Special test notifications are issued, is, it is submitted, necessary for any decision that may be arrived at in the Revenue department on the subject of these examinations.

P. NARAYANA MENON.

19-9-01.

V. K. RAMANUJA CHARIYAR.

19-9-01.

Secretary—

Before decision the Educational department may be consulted.

The Board's proposal as regards the Sea Customs test may, it is submitted, be approved.

The recommendations as to the Revenue tests may also be approved but subject to two slight modifications—

- (1) In the higher grade in order to avoid questions under either stamps or income tax being set in the paper under Acts and Regulations the words "and income tax" may be added after the words "except stamps" in item 1, or if it is thought unnecessary to exclude such questions from that paper the words "except stamps" may be omitted.

The only alteration required in this respect is the omission of "except stamps" in (1). Item (1) is meant to include the text of all the relevant enactments, as distinguished from the rules and orders thereunder in the manuals, which now take the place of the Old Board's Standing Orders. The parts of the test cannot be taken separately and there is nothing to prevent questions on rules being set with questions on the Acts themselves.

G. S. FORBES.

Yes.

G.S.F.

- (2) In the lower grade it is submitted that some knowledge of the Stamp Manual is required. The wording may therefore be altered as follows:—

"The subjects for the lower grade shall be the same as the subjects for the higher grade omitting the Sea Customs Manual: but the papers shall be easier than those for the higher grade and shall refer only to those portions of the Regulations, Board's Standing Orders and Manuals a knowledge of which is requisite in the offices to which this test has been made applicable."

If the Board's proposals are adopted it is for orders what is to be done about the examinations to take place next month. If papers are to be set in only the

subjects already notified the candidates will have an easier examination to pass than in former or in future years. But on the other hand it is too late, it is submitted, to issue orders which can take effect this year as to the revised test especially as some of the manuals are not for sale. A precedent which, though not strictly analogous, is still to the point may be found in the orders as to the Civil Account Code in 1891. May a notification issue that candidates who pass the higher grade examination this year will be required to appear for a further examination in the extra subjects next year?

If so, the officers who are to set the papers may, it is submitted, be cautioned

See below.

G. S. FORBES.

not to set any questions on these subjects this year.

E. S. LLOYD.

20-9-01.

I. As to the Revenue test higher—

(a) The Board's proposal to substitute certain specified Board's Standing Orders and Manuals for No. (2) of the test is unobjectionable.

(b) From (1) the words "except stamps" should be omitted. The Stamp Acts have to be studied since they are in the manual and should not be excepted from (1).

II. As to Revenue test lower grade the Stamp Manual should be included. But the Sea Customs Acts and Rules should be excluded, as the Board proposes, from this test.

For the Revenue tests the Board may be authorized to print separately and publish the portions of the Excise Manual required for the tests. As to the Sea Customs Manual it contains besides rules, notifications and orders which have been made public a good many orders and instructions of the Government of India, etc., which have not been published. In reprinting portions of this manual for public sale the Board should therefore be careful to scrutinize the contents and exclude any such instructions not made public.

III. As to Sea Customs tests the separate test now prescribed for the Madras Customs Deputy Collector and customs subordinates may, as Board proposes, be cancelled as a separate test, now that the Separate Revenue departments have been amalgamated; and only the test under head G of the Salt test retained.

The division of this test into a higher and lower grade is also unobjectionable.

The enumeration of subjects of the test should stand as proposed by the Board except that under "(2) Rules, etc.," the appropriate portions of the "Manual" can be set only if and when reprinted and meantime (1) and (2) of the old notification under the separate test as at page 311 of Gazette of 30th April 1901 must continue.

IV. As to the ensuing examination, the questions must already have been settled, but if it should happen that questions have not been set in the extra subjects (vide paragraph 7 of office note) or, if set, candidates have objected on ground that they were misled by the new edition of the Board's Standing Orders, then they may be informed that they must pass next year and will be given an opportunity of doing so.

G. S. FORBES.

2-10-01.

Are orders to issue in this department or Educational department?

G. S. FORBES.

2-10-01.

To Under Secretary—

The orders, it is submitted, have to issue in the Educational department.

P. NARAYANA MENON.

2-10-01.

V. K. RAMANUJA CHARIYAR.

2-10-01.

Secretary.

E. S. LLOYD.

2-10-01.

Educational department u.o.

G. S. FORBES.
2-10-01.

EDUCATIONAL DEPARTMENT.

For the Secretary—

May the draft be prepared at once or after the file is circulated?

P. T. THARYAN.
3-10-01.

Draft and then circulate.

C. J. WEIR.
3-10-01.

A draft is placed below for approval. Before circulating it Revenue may be asked to accept it.

P. T. THARYAN.
5-10-01.C. J. WEIR.
5-10-01.

Revenue Department u.o.

REVENUE DEPARTMENT.

Secretary—

The portion of the second sentence of the draft which deals with the lower grade does not seem necessarily to follow from the opinion expressed in the first sentence as the omission of the words "except stamps" in the latter does not necessarily imply that the Stamp Manual should be held to be one of the subjects for the lower grade.

May an addition be made to the first sentence of the words—

A | Educational department may consider this: I think it will make it clearer though I am not sure that there can be any doubt. However, it is better to be on safe side.

G. S. FORBES.
10-10-01.

B | Yes: better drafting at any rate.

G.S.F.

C | Yes, I think so: I have never seen a u.o. reference so "read"!!

G.S.F.

G.S.F.

A | "Or the Stamp Manual from the subjects prescribed for the Lower grade."

B | Would not "undesirable" be a better word than "unnecessary" in the second line?

C | The paper read at the top should surely be the Board's Proceedings and not the u.o. reference.

Nothing is said in the draft about the examination to be held this month. Perhaps it is unnecessary. The examination begins on the 25th October.

E. S. LLOYD.
10-10-01.

Please see marginal remarks.

G. S. FORBES.
10-10-01.

Educational Department u.o.

EDUCATIONAL DEPARTMENT.

The suggestions of the Revenue department marked **A** and **B** may be accepted **A** does not seem to be absolutely necessary but will do no harm. As regards **C** I am sorry I did not notice that the u.o. number and date were entered at the top. U.o. references are not as a rule read or quoted in Educational and Legislative orders.

P. T. THARYAN.
11-10-01.

The suggestions may be adopted. Now circulate.

C. J. WEIR.
11-10-01.

I would have supposed that the "standing orders of the Board of Revenue as last revised" could not be taken as limited to the orders in Land Revenue and Settlement. But a mistake or carelessness has occurred—for which who is responsible?—and since it did strike the Revenue department that something should be done it might have taken action sooner than 7th August 1901 and the matter should have been urgently dealt with long before the present time.

2. Is the manual published by Separate Revenue "the Customs Manual" "or the Sea Customs Manual"? I don't remember if it contains the Land Customs regulations and orders or not. A pamphlet was published by Mr. Coombes, Deputy Collector, when

in South Arcot, and, I think, there was some intention of making a manual of it, or its substance may have been included in the Customs manual. Please see.

3. Why Salt Test G. is to be confined to Sea customs is not obvious. A special Sea Customs test is not called for: examination therein is properly for Salt, Abkari and Customs. The Deputy Collector, Sea Customs, is always likely now to be a Salt Assistant Commissioner.

4. I think the draft order is correct so far, but there is no hurry now. The requisite portions of the Excise and Customs manuals should be printed for sale.

5. On pages 2 and 5 of the notes the Secretary desires the present statement of subjects under Sea Customs. But, having regard to the Board's note to I, 1 and 2 of (2) of the present notification cannot stand as they are and the Board's statement of subjects seems correct. The manual contains rules and notifications and the standing orders on customs. Whether it contains "rules under the Explosives, Arms and other Acts" I don't know. And the manual may contain more than is wanted for examination purposes.

6. Is there not a Volume of Appendices? If so should not Salt test G. II, 1, run "the Sea Customs Manual and Appendices"?

7. The portions of the two manuals which the Board proposes to reprint should be carefully examined with reference to the Secretary's note on page 5 of the notes. As to what he notes on page 5 there seems to be some confusion. The Board's proposal to make the Sea Customs test not a separate test but part of the Salt test will necessitate full acquaintance with the manual on the part of those that appear for it. I do not remember that portions of the manual are not for the reading public, but the whole had better be carefully examined without delay. It is hardly worth while issuing the Gazette notification till the whole is duly settled.

8. If the current examination has been muddled, the sooner that is found out and warning given for further examination the better for all concerned.

J. T. [HOMSON].
13-10-01.

Revenue Department u.o.

C. J. WEIR.
14-10-01.

REVENUE DEPARTMENT.

To Under Secretary—

With reference to paragraph 1 of the Honourable Member's note above, it is submitted that the Board of Revenue who always submit proposals regarding the special examination qualifications of Revenue, Salt, etc., officers and the Director of Public Instruction who issues the special test notifications (as Commissioner for Government Examinations) appear to be responsible for the mistake. Questions connected with these examinations when received are dealt with in the respective sections in the Secretariat. The mistake was accidentally discovered in the office in July last (by the head clerk) in going through the Gazette and was immediately taken to the notice of the Under Secretary who asked the office (head clerk as a special case) to put up a note on the subject. It will be seen that in the same month the Director of

Public Instruction also made a reference to the Board about it.

P. NARAYANA MENON.
14-10-01.

2. *Paragraph 2 of Honourable Member's note.*—The Manual relating to Customs Under "Laws and regulations" the candidate will have to learn Land Customs Acts.

G. S. FORBES.

D! What as to officers who go up for the "Sea Customs test" or "Salt test" or "Salt, Abkari and Customs tests" only? Surely they don't require to read Revenue Laws and Regulations, and they must know Land Customs.

J. T. [HOMSON].

published by the Board is styled the "Madras Sea Customs Manual" and the appendices are styled "Appendices to the Sea Customs Manual". It does not contain the Land Customs Act (VI of 1844) or any orders under it.

Page 119 of Madras Code.

A copy of Mr. Coombes' pamphlet on Land Customs, which has been obtained from the Board, is submitted. It has not been embodied in the Sea Customs Manual. It is understood that a revised Land Customs Manual is under preparation by Krishnasami Aiyangar.

The proposal was to abolish the Sea Customs test as a separate test—*vide* III on page 5 of my note. It will now be only a portion of the General Separate Revenue test; but it will be possible to take a pass in it separately.

G.S.F.

4. *Paragraph 5 of Honourable Member's note.*—It is submitted that the Madras Sea Customs Manual and its appendices contain the rules under the Petroleum, Arms, Explosives and Merchandise Marks Acts.

3. *Paragraph 3 of Honourable Member's note.*—Salt test G is intended to take the place of the old Sea Customs test, in which the Land Customs Act was not included.

5. *Paragraph 6 of Honourable Member's note.*—The Board intends that candidates for Salt Test G should study the appendices to the Sea Customs Manual. The words "and its appendices" may be added after the words "The Sea Customs Manual" under II-1 in paragraph 5 of the Board's proceedings.

G. A. VAIDYARAMA AIYAR.

2-11-01.

V. K. RAMANUJA CHARITYAR.

2-11-01.

Honourable Member.

G. S. FORBES.

4-11-01.

E | The points under discussion had better be settled in consultation with the Board and with Educational.

Ask this demi-officially at once.

G.S.F.

7-11-01.

I wanted information on paragraph 8 of my note. Please get it.

J. T. [HOMSON].

6-11-01.

Under Secretary—

A draft demi-official is submitted.

P. NARAYANA MENON.

7-11-01.

V. K. RAMANUJA CHARITYAR.

7-11-01.

Secretary—

Demi-official for approval.

E. S. LLOYD.

7-11-01.

Issue.

G. S. FORBES.

7-11-01.

Demi-official from the Hon'ble Mr. G. S. Forbes, Secretary to Government, Revenue department, to the Commissioner for Government examinations, dated 8th November 1901, No. 172.

I am to ask you to let me know, as soon as possible, for the information of the Government, whether at the Revenue tests examinations held last month any questions were asked about "Abkari and Customs" in the papers (Higher and Lower grades) on the "Board's Standing Orders"; and also what exactly was done in the case of the "Sea Customs test" for which one of the subjects prescribed (according to the last Special test notification for the paper on "Rules under the Sea Customs Act" was "Standing Orders of the Board of Revenue (chapter III on Customs) including the rules under the Explosives, Arms and other Acts".

The edition of the Board's Standing Orders as last revised omits this chapter, the contents of which are now included in a separate manual. Will you kindly forward copies of the papers set?

Demi-official from the Hon'ble Mr. G. H. STUART, Barrister-at-Law, Commissioner for Government examinations, to the Secretary to Government, Revenue department, dated 12th November 1901.

I send you the special test papers you asked for. I shall get the information you want from the examiners, though I imagine the papers will tell you all you want to know.

To Under Secretary—

With the above, Mr. Stuart forwards copies of the question papers. They do not show what was done in the case of the Sea Customs test. The further information promised in the demi-official may be awaited.

V. K. RAMANUJA CHARITYAR.

15-11-01.

What it is wanted to know is whether the paper on the Sea Customs test contained questions on chapter III, Board's Standing Orders, *old* edition. Verify and put up the book please.

E. S. LLOYD.

16-11-01.

Demi-official from the Hon'ble Mr. G. H. STUART, Barrister-at-Law, Commissioner for Government examinations, to the Secretary to Government, Revenue department, dated 19th November 1901.

I am now able to give you the information asked for in your demi-official of the 8th instant.

The examiner who set the papers on the Board's Standing Orders states that he asked no questions about Abkari, but that he did put one question on Customs in the paper for the higher grade test.

In the Sea Customs test, one question was asked on chapter III of the Board's Standing Orders—*Customs*, but there was no question asked about *Explosives*. Question IV of the paper on "Rules under the Sea Customs Acts" refers to Arms, but this question, the examiner says, is based on Board's Standing Order No. 80, which is a Miscellaneous Order under the Tariff Act.

To Under Secretary—

Demi-official dated 19th November 1901.

The further information promised in Mr. Stuart's demi-official of the 12th instant has since been received.

2. In the paper on the Board's Standing Order for the higher grade, one question was put on Customs, and in the Sea Customs test, one question was put on chapter III of the old edition. Hence it appears that no mistake was made and that no

re-examination is necessary. As to the absence of any question on Abkari, it is submitted that the examiner is not bound to set a question on every chapter of the Board's Standing Orders.

3. The file may be submitted for the information of the Honourable Member.

V. K. RAMANUJA CHARIYAR.

26-11-01.

Secretary—

Please see Mr. Stuart's demi-officials and the examination papers at pages 8 to 12 current file. It is not quite clear what Mr. Stuart means by saying that in the paper on the Sea Customs test only one question was asked on Board's Standing Orders, chapter III, old edition. The majority of the questions could, it seems, have been answered at least in part from that chapter. However, the papers show that in both the Sea Customs test and the Higher Grade test questions were set requiring a knowledge of the Board's Standing Orders, old edition, or of the separate manuals.

F. | The examination may therefore be regarded as having been sufficient.

E. S. LLOYD.

26-11-01.

Yes.

G. S. FORBES.

27-11-01.

J. T. [HOMSON].

28-11-01.

Under Secretary—

The draft order in the Educational department requires revision with reference to the Honourable Member's remarks at D, E and F. The file may be returned to that department for the necessary action.

V. K. RAMANUJA CHARIYAR.

7-12-01.

Educational department u.o.

E. S. LLOYD.

7-12-01.

EDUCATIONAL DEPARTMENT.

The Educational draft has been revised and may now be sent to Revenue for acceptance. Revenue has not stated what exactly should be done with reference to Honourable Member's remarks at D and E, but the revised draft will, it is hoped, meet his wishes.

P. T. THARYAN.

8-1-02.

Secretary—

Will Revenue accept.

A. T. PRINGLE.

8-1-02.

C. J. WEIR.

8-1-02.

Revenue department u.o.

REVENUE DEPARTMENT.

To Secretary—

The Educational draft below requires amendment as shown below:—

Paragraph 1 of draft.

(i) There are no "regulations" relating to stamps. The words "and regulations" in the first sentence should therefore be omitted.

(ii) The words "however" and "for the Revenue test, higher grade, and" occurring in the second sentence should also be omitted. The Land Customs Manual and the appendices to the Sea Customs Manual are to be added only to the salt test G.

Paragraph 2 of draft.

(iii) In the first sentence, after the words "printing and publishing", the words "the Land Customs Manual and" may be inserted. No orders have yet been issued by Government as to the preparation of a Land Customs Manual.

(iv) In the second sentence, the word "examination" should be "examinations", the reference being to the Sea Customs test and the Salt test G. as notified at pages 311 and 312 of Part I-B. of the *Fort St. George Gazette*, dated 30th April 1911.

(v) Portions of the Excise and Customs Manuals have to be separately printed for the use of Revenue test candidates also. The portions are the standing orders relating to abkari and customs and there can't be much delay in getting them out. No provision need therefore be made to meet the contingency of the books not being ready in time for the use of the candidates.

G. A. VAIDYARAMA AIYAR.

23-1-02.

V. K. RAMANUJA CHARIYAR.

23-1-02.

I think the second paragraph of the proposed order may be omitted except the first sentence as it will take a very little time to print the Excise and Customs Manual extracts and there is no need to continue the existing examinations.

2. A paragraph should also be introduced abolishing the existing Sea Customs test. This test is, I understand, to be abolished in the future.

M. HAMMICK.

27-1-02.

Educational u.o.

EDUCATIONAL DEPARTMENT.

The Secretary, Revenue department, has not passed any orders on the last office-note of that department. It is presumed therefore that the suggestions of the office have not been approved by him.

2. With reference to paragraph 1 of his note it is submitted that the first half of the second sentence of the draft (up to the word "abeyance") should stand as otherwise the Salt test G. which will now be brought into existence will have to be held although some of the books to be studied will not be ready. The remaining portion of the sentence may be omitted.

3. As regards paragraph 2 of his note it is submitted that in the first paragraph of the draft the Board's proposals are approved (subject to certain modifications) and one of these proposals is that the existing Sea Customs test should be abolished—please see paragraph 3 of the Board's Proceedings. Should any new paragraph be therefore added as suggested?

P. T. THARYAN.

28-1-02.

As to the point at G—no. The Revenue Secretary's note confirms that before it in regard to the short time which the printing of the books will take, and I think it is undesirable that this almost endless noting should go on; if the difficulty contemplated at G does arise, the Revenue department must be held responsible.

As to **H** Mr. Hammick seems to have overlooked the fact that approval was given to the Board's proposal to do away with the existing Sea Customs test. But it is usual, and saves controversy, to meet other departments half-way, if it is possible to do so without difficulty; here it is quite easy to meet Mr. Hammick's wishes by inserting the words

"including that in regard to the abolition of the existing Sea Customs test as a separate test" after the words "Board's proposals" in line 9 of the printed draft.

K 2. Reprint the order as now indicated please, showing proof, and printing up the notes to date.

A. T. PRINGLE.
29-1-02.

Done as at **K**.

P. T. THARYAN.
5-2-02.

Secretary—

The order as in proof may now issue.

A. T. PRINGLE.
5-2-02.

Let me see original draft please. It is difficult to understand notes without it.

C. J. WEIR.
7-2-02.

Please see at flag X in the file.

P. T. THRYAN.
7-2-02.

Revenue Department should see again.

C. J. WEIR.
8-2-02.

Revenue Department u.o.

REVENUE DEPARTMENT.

To Secretary—

It was understood that the Secretary accepted the first two suggestions in the office-note at the top of page 11. The words enclosed in red-ink brackets in the draft order should therefore go out. With this amendment the draft may be accepted.

V. K. RAMANUJA CHARIYAR.
11-2-02.

Yes.

M. HAMMICK.
11-2-02.

The order may now issue as amended.

A. T. PRINGLE.
14-2-02.

Revenue (190¹) Department.

CURRENT No. 5452

From

The Board of Revenue,

Land Revenue.

No. 2797
2394 Misc.

Dated 16th September 1901

Enclosures

Received 18-9-1901

Registered 18-9-1901

SUBJECT-

Submitting, for the approval of Government, a revised list of subjects to be studied for the Revenue Test and recommending the abolition of the Sea Customs Test and the substitution for it of Salt Test G with certain modifications.

BACK PAPERS.

FURTHER PAPERS.



Proceedings of the Board of Revenue

(Land Revenue).

²⁷⁹⁷
No. 2694 Misc., dated 16th September 1901

Full Board

Resolution

In reply to the official memo from Government No. 314, dated 9th August 1901, the Board submits that, in its opinion, it is necessary that candidates for the Revenue test should study not only the Standing Orders of the Board in the Land Revenue and Settlement Departments which are embodied in the 1900 Edition of the Standing Orders, but also the Standing Orders which have been eliminated from the late Chentsal Rao's Edition and incorporated in the Stamp, Customs and Excise Manuals and the Special Funds Code. The Board would accordingly substitute the following list of subjects for the one published on page 283 of Part I-B of the Fort Saint George Gazette dated 23rd April 1901.

"Revenue Test, Higher Grade."

- (1) Revenue Acts and Regulations applicable to the various branches of the Revenue except stamps.
- (2) The Standing Orders of the Board of Revenue, Land Revenue, Settlement and Miscellaneous (1900 Edition).
- (3) The Excise Manual (pages 191-253).
- (4) The Sea Customs Manual (pages 101-203).
- (5) The Income Tax Manual.
- (6) The Stamp Manual.
- (7) The Special Funds Code
- (8) The Manuals of village and Taluk Accounts

Rev.

8,000-18-4-01.

Revenue (1901) Department.

D.O. CURRENT No. 265

From

[Name] The Hon. Mr. G. H. Phatak M.A., Barr-at-law,

[Designation] Director of Public Instruction,

[Station] Madras

No. _____

Dated 12 — 11 — 1901.

Enclosures 3

Received 14 — 11 — 1901.

Registered 14 — 11 — 1901

SUBJECT.

Forwarding three Special Test papers on Board's Standing Orders & the Sea Customs Act.

BACK PAPERS.

FURTHER PAPERS.

407
D. O.

Office of the Director of Public Instruction.

Madras, 12 Nov 1901.

128
My dear Mr. Forbes,
I send you
the Special Test
papers you asked
for. I shall
get the information
you want from
the Examiners, tho'
I imagine the papers
will tell you all
you want to know
Yrs sincerely
G. H. Stuart

8,000-18-4-01.

Revenue (1901) Department.

D.O. CURRENT No. 272

From

[Name] The Hon. Mr. G. H. Stuart, B.A., Barrister-at-Law

[Designation] Commissioner for Govt. Examinations,

[Station] Madras

No.

Dated 19-11-1901.

Enclosures

Received 22-11-1901.

Registered 22-11-1901.

SUBJECT

Furnishing the information asked for
in the D. O. of the 8th instant re: the papers set
at the recent Rev. Tests (Higher & Lower) on Board's
standing order.

BACK PAPERS.

FURTHER PAPERS.

12 138
D.O.

Office of the Commissioner for
Government Examinations,
Madras, 19th Nov. 1901.
REVENUE DEPARTMENT

My dear Sir,

I am now able
to give you the information
asked for in your D.O.
of the 8th instant.

The Examiner who
set the papers on the Boards'
Standing Orders, states
that he asked no questions
about Abkari, but that
he did put one question
on Customs in the paper
for the Higher grade Test.

In the Sea Customs
Test, one question was asked
on Chapter III of the Board's
Standing Orders, - Customs, -
but there was no question
asked about Explosives.
Question 10 of the paper
on 'Rules under the Sea Customs
Acts' refers to Arms, but
this question, the Examiner
says, is based on Board's
Standing Orders, & so, which
is a miscellaneous Order
under the Tariff Act.

Yours Sincerely
G. H. Stiel

80 Bill 7
14 202 8

13

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1901.

RULES UNDER THE SEA CUSTOMS ACT.

Time—Two Hours.

- Sec 26 of
Sea Customs Act
- 80 79(2)
1. Who issues and who receives and checks boat notes? Are such notes required when goods are waterborne to be shipped?
2. Are transshipment goods liable to examination? Give reasons for your answer.
3. A merchant files a shipping bill for 5,000 bags of rice to be exported to Rangoon when the rate of duty is 3 annas per bag. He proceeds to ship the rice at the rate of 500 bags per day. After five days the rate of duty is raised to 4 annas per bag. How would you adjust the merchant's account?
4. What is required to be shown before the undermentioned articles can be imported free of duty under the "Indian Tariff Act"?
- (a) Ornamental arms possessing antiquarian value.
 - (b) Swords.
 - (c) Arms which have paid import duty at Aden.
 - (d) Morris tubes.
5. Explain the uses of the documents required for shipping dutiable goods to a vessel sailing under a general pass.
6. How is the depth of dryage of a cask found; and having ascertained this, how would you proceed to find the contents of the cask?
7. State the various classes of Customs officers under Act VIII of 1878 and the powers of each class.
8. How is wine in wood assessed for duty at the time of import, and when placed in bond what extent of ullage is allowed?
9. Define the following terms as used in the rules framed for coasting steamers under section 15 of the Sea Customs Act VIII of 1878:—
- (a) Agent, (b) Customs port, (c) Foreign port, (d) Dutiable cargo, (e) Dutiable goods, (f) Free cargo, (g) Free goods.
- B.S.O.
80
- B.S.O.
87 (6-13)
B.S.O. 68
- B.S.O. 56
- B.S.O. 66
- B.S.O.
87(1)

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1901.

STANDING ORDERS OF THE BOARD OF REVENUE (HIGHER GRADE).

Time—Three Hours.

(Answers to be written on one side of the page only.)

- I. What is the object of the annual settlement known as Jamabandi?
State briefly the main duties of a Jamabandi Officer.
- II. Give an abstract of the latest rules in regard to remissions.
How is 'mamul' waste defined for purposes of remission rules?
- III. State briefly the procedure to be followed in dealing with cases of unauthorized occupation of—
 - (a) Assessed waste land; and
 - (b) Unassessed or reserved land.
- IV. State the latest rules regarding the assignment of house-sites in villages and towns.
- V. In what cases can lands in the occupation of local bodies be exempted from payment of land revenue?
State the Local Government's powers in respect of alienations of land revenue.
- VI. If you are directed to examine the state of Loans records in a taluk, what chief points will you attend to?
- VII. In respect of Treasury administration, what are the responsibilities of the Collector and of the Treasury Deputy Collector?
- VIII. What are the chief orders and rules regarding the custody, arrangement, and destruction of records?
- IX. State briefly the rules relating to the transshipment of goods.
- X. State the main provisions of the rules framed under the Court of Wards Regulation, as amended by Madras Act IV of 1899 for regulating the procedure to be followed by the Collectors in the execution of Civil Courts' decrees.

Customs X
B.S. 79.

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1901.

STANDING ORDERS OF THE BOARD OF REVENUE (LOWER GRADE).

Time—Three Hours.

(Answers to be written on one side of the page only.)

- I. State the main principles of settlement of Ryotwari lands.
Why is it that lands of similar soils are not always assessed at the same money rates?
- II. What are the rules in regard to subdivision of survey fields?
In what cases is demarcation necessary?
Are there cases in which the cost of demarcation will be borne by Government?
- III. What classes of lands should not ordinarily be granted for cultivation?
In assigning lands applied for under the Darkhast rules, what is the order of preference to be followed?
- IV. What are the rules now in force in regard to the charge of water-rate on dry lands?
- V. How is Inam excess payable in respect of a title-deed to be determined when the title-deed covers a number of fields and survey shows excess in some fields and deficiency in others?
- Special Funds* VI. What are Special Funds, and why are they so called?
State the main items of receipts and expenditure under the Village Service Fund.
- Stamp* VII. State the rules for the refund and renewal of non-judicial stamps.
- VIII. State the procedure to be observed in the distraint and sale of a revenue defaulter's movable property.
- IX. What are the rules regulating the following matters in the case of Taluk Treasuries?—
 - (a) Quantity of stock to be retained;
 - (b) Verification of daily balance;
 - (c) Inspection by Divisional Officer.
- X. State briefly the principles of the Disposal Number System.

II.—Rules under the Sea Customs Act.

- (1) The Sea Customs Manual.
- (2) Direction for the use of tables for ascertaining the strength of spirits by L. Casella.

(True Extract.)

A. R. CUMMING,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Secretary to the Commissioner for Government
Examinations with reference to his letter No. 164/2 D.,
dated 25th July 1901 (with one enclosure returned).

ORDER—No. 80 , Educational, dated 14th January 1902.

His Excellency the Governor in Council considers it undesirable to exclude the revenue Acts ~~and Regulations~~ relating to stamps from the first of the subjects prescribed for the revenue tests or the stamp manual from the subjects prescribed for the lower grade. The land customs manual and the appendices to the sea customs manual will ~~however~~ be added to the subjects ~~for the revenue test, higher grade, and for salt test G-II~~, the heading of the latter being altered into "Rules under the Customs Acts." Act VI of 1844 (The Land Customs Act) will also be ~~added~~ as one of the subjects for salt test G-I, the heading of which will then be changed into "Customs law." Subject to these modifications the Board's proposals including that in regard to the abolition of the existing sea customs test as a separate test, are approved. The Commissioner for Government Examinations will submit the draft of the necessary alterations in the special test and public service notifications.

2. Orders will issue in the Revenue department on the subject of printing and publishing portions of the excise and sea customs manuals.

(True Extract.)

To the Commissioner for Government Examinations,
" Revenue Department with copy of notes.

1901
3
265

sent to Press.

for signature.

ched in print.

G.O., No.
100

DATED

SECRET No.

ENCLOSURES TO G.O.

ORDER OF GOVERNMENT.

LETTER OF GOVERNMENT.

STATEMENT WITH

PAPER NOT FILLED UP, BEING MEANT FOR DISPATCH
IN ORIGINAL.

A.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

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show part
7/11
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4