M.R.O. 1—77,000—8-6-37.

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(2) Date of repair 1-4-40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1760 Press / Mis.

RT-400.

Dated 11-7- 1912.

Not to be folded or roughly handled

No. 99. Read the following Proceedings of the Board of Revenue, dated 23rd June 1873, No. 1,082:—

Read the following letter from O. B. IRVINE, Esq., Acting President of the Local Fund Boards, Chingleput District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Sydapet, 23rd May 1873, No. 41:—

I HAVE the honour to request that the order of Government may be obtained on the following case:—

1. On the 5th instant, Mr. Crole, as Vice-President of the Chingleput Local Fund Board, reported, and copy of his letter is herewith forwarded, that on the morning of the 23rd April forty carts laden with Government treasure passed through the Madrantikam Toll-gate without paying toll, the bandymen refused payment, and the Police abetted them in their refusal. The Vice-President requested me to address the Collector of South Arcot, with a view to realizing the tolls, which amounted to Rupees 5.

2. In accordance with this request, and, without referring to the Local Funds Act (IV. of 1871, Madras), I addressed the Collector, and received a reply, copy of which is also appended, requesting me to refer the Vice-President to Section 65 of the Act, whereby "all Government stores and equipages, and all property in the custody of Military or Police officers are exempted from the payment of tolls."

3. I regret that I did not look up the Act before moving in the matter, because, upon referring to Section 64, I find that a seizure of the carts, or any of their contents sufficient to defray the toll, should have been made, and failing this, the Toll Collector's remedy, so far as this Act applies, was lost. A reference therefore to the Collector of South Arcot was useless. Of course, in case of a seizure having been attempted and resisted, other proceedings might have been taken, but about this no question has arisen.

4. The point, however, which I wish to bring before Government through the Board, is the construction placed by Mr. Sullivan upon Section 65 of the Local Funds Act. It does not appear to me that hired carts, carrying Government treasure, are exempted. The tolls are levied from the cart-owners, and not from the Government. I do not think that it was the intention of the Legislature that *stores* should include treasure, and certainly not treasure borne upon hired carts. Mr. Sullivan apparently lays stress upon the fact of there being a Police escort, and refers to the "property in their (that is, Police) custody." With regard to this it is sufficient to observe that the "property in their custody" was the treasure upon which no toll was leviable, not the carts, upon which, I submit, that tolls were lawfully demanded.

ENCLOSURE No. 1.

From C. S. CROLE, Esq., Vice-President, to O. B. IRVINE, Esq., Acting President of the Local Fund Boards, Chingleput District, dated Mamandur, 5th May 1873, No. 101.

THE Tahsildar of Madrantikam reports in his Arzi No. 120 of the 27th ultimo, that on the morning of the 23rd April forty carts carrying treasure from South Arcot passed through the Madrantikam Toll-gate, and that when the tolls due from the bandymen were demanded, they refused to pay them. It is also observed from the Tahsildar's arzi that the South Arc

Police guard that escorted the treasure assisted the bandymen in evading the payment of the tolls. I have therefore the honour to request that you will be good enough to address the Collector of South Arcot, in view to the realization of tolls (Rupees 5) from the parties concerned.

(True Copy.)

(Signed) O. B. IRVINE,
Acting President.

ENCLOSURE No. 2.

From H. E. SULLIVAN, Esq., President of the Local Fund Boards, South Arcot District, to O. B. IRVINE, Esq., Acting President of the Local Fund Boards, Chingleput District, dated Tindevanam, 12th May 1873, No. 148.

IN reply to your letter, dated 9th instant, No. 159, I have the honour to request that the attention of the Vice-President may be directed to Section 65 of the Local Fund Act, whereby all Government stores and equipages, and all property in the custody of Military or Police officers are exempted from the payment of tolls.

(True Copy.)

(Signed) O. B. IRVINE,
Acting President.

SUBMITTED for the orders of Government.

2. The question is whether tolls can be demanded under the Local Funds Act from the drivers of hired carts carrying Government treasure escorted by a Police guard.

3. The Board are of opinion that tolls must be paid in such a case.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 100. ORDER THEREON, 16th July 1873, No. 990.

The Governor in Council considers that the intention of Section 65 of the Madras Local Funds Act was to exempt Government from the payment of tolls; and as it is evident that, when hired carriage is used for Government purposes, the liability to pay tolls would eventually have to be borne by the Government, the exemption would seem to be properly claimable in such cases on the same principle as the exemption of hired transports from Port dues is claimed by the Admiralty.

(True Extract.)

Chief Secretary.

To the Board of Revenue.

Exd. T. O'Conner.

No. 1,082.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd June 1873.

Read the following letter from O. B. IRVINE, Esq., Acting President of the Local Fund Boards, Chingleput District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Sydapet, 23rd May 1873, No. 41 :—

I HAVE the honour to request that the order of Government may be obtained on the following case :—

1. On the 5th instant, Mr. Crole, as Vice-President of the Chingleput Local Fund Board, reported, and copy of his letter is herewith, forwarded, that on the morning of the 23rd April, forty carts laden with Government Treasure, passed through the Madrantikam Toll-gate without paying toll, the bandymen refused payment, and the Police abetted them in their refusal. The Vice-President requested me to address the Collector of South Arcot, with a view to realizing the tolls, which amounted to Rupees 5.

2. In accordance with this request, and, without referring to the Local Fund's Act (IV. of 1871, Madras), I addressed the Collector, and received a reply, copy of which is also appended, requesting me to refer the Vice-President to Section 65 of the Act, whereby "all Government stores and equipages and all property in the custody of Military or Police officers are exempted from the payment of tolls."

3. I regret that I did not look up the Act before moving in the matter, because upon referring to Section 64, I find that a seizure of the carts, or any of their [illegible] been [illegible], and failing this, the Toll Collector's remedy, so far as this Act applies, was lost. A reference therefore to the Collector of South Arcot was useless. Of course, in case of a seizure having been attempted and resisted, other proceedings might have been taken, but about this no question has arisen.

4. The point, however, which I wish to bring before Government through the Board, is the construction placed by Mr. Sullivan upon Section 65 of the Local Fund's Act. It does not appear to me that hired carts carrying Government Treasure, are exempted. The tolls are levied from the cart owners and not from the Government. I do not think that it was the intention of the Legislature that *stores* should include treasure, and certainly not treasure borne upon hired carts. Mr. Sullivan apparently lays stress upon the fact of there being a Police escort, and refers to the "property in their (that is, Police) custody." With regard to this it is sufficient to observe that the "property in their custody" was the treasure upon which no toll was leviable, not the carts, upon which I submit that tolls were lawfully demanded.

ENCLOSURE No. 1.

From C. S. CROLE, Esq., Vice-President, to O. B. IRVINE, Esq., Acting President of the Local Fund Boards, Chingleput District, dated Mamandur, 5th May 1873, No. 101.

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they refused to pay them. It is also observed from the Tahsildar's arzi, that the South Arcot police guard that escorted the Treasure, assisted the bandymen in evading the payment of the tolls. I have, therefore, the honour to request that you will be good enough to address the Collector of South Arcot, in view to the realization of tolls (Rupees 5) from the parties concerned.

(True Copy.)

(Signed) O. B. IRVINE,
Acting President.

ENCLOSURE No. 2.

From H. E. SULLIVAN, Esq., President of the Local Fund Boards, South Arcot District, to O. B. IRVINE, Esq., Acting President of the Local Funds Boards, Chingleput District, dated Tindivanam, 12th May 1873, No. 148.

IN reply to your letter, dated 9th instant, No. 139, I have the honour to request, that the attention of the Vice-President may be directed to Section 65 of the Local Fund Act, whereby all Government stores and equipages, and all property in the custody of Military or Police officers are exempted from the payment of tolls.

(True Copy.)

(Signed) O. B. IRVINE,
Acting President.

SUBMITTED for the orders of Government.

2. The question is whether tolls can be demanded under the Local Funds Act from the drivers of hired carts carrying Government treasure escorted by a police guard.

3. The Board are of opinion that tolls must be paid in such a case.

(True Copies and Extract.)

Secretary.

To the Chief Secretary to Government, Financial Department.
" the Acting President, Local Fund Boards, Chingleput.

Exd. G. A. Turton.

1873.
BOARD OF REVENUE,
MADRAS.

PROCEEDINGS, 23RD JUNE 1873, No. 1,082.

Received
The Chief Secretary to Government.

JUNE.
No. 1,082.

Tolls under Local Funds Act.—Question raised by President of Local Fund Boards, Chingleput, as to whether tolls should be demanded from drivers of hired carts conveying Government treasure escorted by a police guard. Opinion submitted for orders of Government, and opinion expressed that tolls must be paid in such cases.

Govt. of {1873} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE.

Dated July, 16th.

Recd. *Rect.*

G. O., 16th July 1873, No. 990.

JULY.
Nos. 99-100.

Chingleput Circle.—The Board of Revenue informed that carts hired for the conveyance of Government treasure should be exempted from the payment of tolls.

Govt. of India, Finance.

Financial

To

The Board of Revenue.

Dated Feb. 16

Rec'd. Feb.

G. O. 16 Feb. 1873, No. 300.

Nos. 99-103.

Circular to Circle. The Board of Revenue informed that Cards issued for the Conveyance of Lot Treasure should be stamped from the Government of India.