

10/10/99 17.9.12

[Finl. 16]
500-12-6-99.

Financial (1899) Department.

ORDINARY MS.

G.O., No. 1095

DATED 5. X. 99.

INDEXED.

47

[Despatch Abstract.]

Recording, with remark, letter from the Govt. of India, regarding the adjustment in the accounts of the duty levied on rum supplied to troops by the Commissariat Dept.

T
9.10.99

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
36042							

[F.]
23
1,000-20-7-06.

Financial (189 9) Department.

CURRENT No. 3053

B.C.

Exam.

Cust.

2.422

Wrote to only for papers
5.9.99

Wrote again to only
11/9.

Papers Received.

Order 12/9/99.

This was a summary to a regt. for the
before the sum. 5.9.99
was carried.
25/9/99

From The Govt of India
Fin & Com Dept.

No. 3964 A

Dated 25 Aug 99

Received 13/ " "

Registered

Enclosures -

Spare copies. -

SUBJECT.

Replying to G.O No 883
Financial dated 5 Aug.
1899 regarding the debit of
the duty on sum issued to
troops in the military Dept.

BACK PAPERS.

G.O.	No.	Department.	Date.
Dis	882 883	Mail	5. 8. 89
—	603 604	—	15. 5. 89.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CURRENT NO. 3053

No. 3964-A.

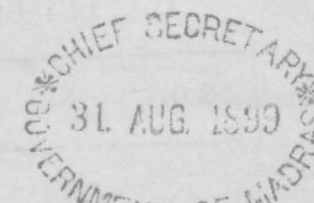
Government of India.

FINANCE and COMMERCE DEPARTMENT.

SIMLA, the 25th AUGUST 1899.

To

The Chief Secretary to the Government of Madras.



Sir,

In reply to your letter No. 883 dated the 5th August 1899, I am directed to say that it is a recognised principle of our account system that receipts should be brought to account in the accounts of the Department in which they are realised, and accordingly the duty on rum issued to troops which is collected in the Military Department is correctly brought to account in that Department, just as the income tax realised on the salaries of Military Officers is brought to account in it. In both cases the receipts are correctly classified under the heads V Excise and VIII Assessed Taxes respectively.

2. I am directed to enquire whether the annual statement which the Controller Military Accounts has been instructed to send to the Government of Madras is required by that Government.

I have the honour to be,

Sir,

Your most obedient servant,

N. F. Finlay

Secretary to the Government of India.

-----o:@:o-----

E. J. S.

[6.]
[134]

600-25-11-08

Financial

DEPARTMENT

Ex. No 1499 Rm- 1. 22. 4 89 (101)
- No 603/4 Jul 7 18. 8. 98 (P)

Read again Ex. No 882 Jul 7 5. 8. 91. (A) *Adopted*

C. No 3053 From the *Ex. No 3964 A* dated 25. 5. 1899. (A)

Ans for c.
5
9.10.99

Order no. 1095 of 5-X-98.
His
Recorded

2. Further order on para 2 of
the only letter from the Ex. 9
will be in the Rec. Dept.

Chas
2-X-98

W.H.

Rec. Dept. / Deep
17/10/99

X. Encls

CA took this to
issued for no. 1000.
Ex. 1000
1000
1000

Print (End of the Rec. Dept. R N 15098 24-10-99)

Read also the following papers

[F. 20]
200-4-8-90.

C. 4/10/99
R 7-10-99

FINANCIAL DEPARTMENT.

C. no 3053

NOTE FOR THE C. S.

Please see notes in
G.O. nos. 882 and 893. Final 8
5.8.99.

2. The object with which
India was addressed as re-
gards crediting in the Civil
Accounts receipts from
duty on rum issued to
troops, which is collected and
taken credit for in ^{the military} that de-
partment was to secure, as
it was thought, a more correct
classification in the accounts.

3. The principle on which
India relies is that in art
1006 of the Civil Account-
Code, various examples
may be easily given in
support of the principle.
India itself gives the instance

Wm.
Dykes so passed.
JH n.w. 99.

Sam.
M. J. W.

of Assessed Taxes. But the principle in art 1006. Civil Account Code has not invariably been observed.

4. The following are some instances in support of the above statement:-

(i) Customs duty on salt ~~and Excise duty on salt~~ ^{is} credited to salt and not to Customs ~~and Excise~~ respectively.

(ii) Excise duty on cotton manufactures is credited to Customs and not to Excise.

(iii) Fees realised in the Law, Engineering and Agricultural Colleges are credited to Education, but fees from ^(under the control of Education) medical College students go to medical.

(iv) Fees for Readership Examination go to Law and Justice - Courts of Law, but fees from Govt. examinations go to Scientific and Admin depts.

(v) Fees for stamping

Page 7. C.B.E.

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Page 11. C.B.E.

Page 19. C.B.E.

~~not to be credited to the~~
~~Port and the~~
Page 21. C.B.E.

Page 17 C.B.E.

This is not to the point. The Readership Exam. fees are controlled by the Pleadings Exam board.

Cust

Page 22. C.B.E.

Page 26 C.B.E.

Page 2 C.B.E.

Still there is the principle of § 1006 of the CA. Code on which India relies

Cust

weights and measures though realised by Collectors and their subordinate Revenue officers go to Miscellaneous.

(vi) It is learnt that the Postal department Collects, chiefly in Godavari, customs duty on parcels and credits it to Customs.

(vii) Sale proceeds of waste paper are credited to Stationery & Printing and not to the several depts. But it may be contended in regard to this item that in as much as the stationery office issues all paper, the sale proceeds of waste paper should properly be credited to Stationery & Printing.

5. It is a question for order whether the matter should be further contested with India, with a view to secure a change in the class.

classification. But it is submitted that India is likely to adhere to its decision and find extenuating circumstances to justify the classification in the instances referred to in para 4 above. ~~It~~

28/9/59 It is submitted that the subject may be dropped so far as the classification is concerned. As stated on para 7 of the note in G.O. No. 199 Rev. of 22nd April 1898, ~~the~~ Provincial is not really losing anything over this transaction. Further Orders on para 2 of India's present letter are, it is sub. for Province.

C/S Draft is sub. for
2/9/59 Approval

When given for copying _____
When copied _____ } 189
When examined _____
When signed _____

READ AGAIN G.O., No. _____, DATED
189 .

CURRENT No. _____

ENCLOSURES TO C. No. _____

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

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