

500-12-8-99.

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DATED 20. 7. 99

INDEXED.

[Despatch Abstract.]

Sanctioning the refund to certain shroffs
in the Madras St. of the value of light
weight coins rejected by the Currency
Office, Madras.

BACK PAPERS.

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

FURTHER PAPERS.

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

Financial Revenue (1899) Department.

CURRENT No. 3400

Thro' the Accountant-
General,

B.P. 4460 of 19-99. (a)

Accd. file Res 640
6890 of 22-9-99. (a)

From

The Board of Revenue,
Land Revenue, Madras

Order No 1143 of 20.7.98

The refund is sanctioned
as a special case under article 278A
of the C A Code.

B. No. 460 Ref

Dated 1st September 1899

Received 25

Registered 26

Enclosures -

Spare copies -

Board of Rev (L.R.) - 1/2 of the price of 1/4 of the value
Accd. Genl (a of B.R. price of 1/4 of the value)

SUBJECT.

Recommending the refund to certain
shroffs in the Madura District of the
value of light weight coins rejected by
the Currency office, Madras.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.



Office of the Board of Revenue,
(Land Revenue Department)

Madras

Dated 1st September '99

The Hon. Mr. F. A. Nicholson

Read the following :-

1. Again Board's Proceedings No. 1962 Misc. 22nd June 1899
2. Also letter from L. E. Buckley Esquire, Acting

Collector of Madura, to the Secretary to the Commissioners of Land Revenue, Madras, R. C. No. 1259/Try. genl. of 1899 dated 21st August 1899.

Reference thereon B. No. 460, dated 1st September 1899

In June last the Collector of Madura reported that out of a remittance of seven lakhs of rupees sent to the Currency office, Madras, on the 14th March 1898 coins of the aggregate nominal value of Rs. 276 were cut and returned on account of lightness of weight, deficiency in tale, &c. and that the shroffs responsible were ordered to make their value. Of these coins 177 were full rupees which had been rejected as being deficient in weight. Mr. Partridge stated that the weight of coins had not been noted down before they were delivered to the shroffs but that he knew for a fact that the shroffs had obtained for the 177 pieces only Rs. 99-9-0 at 9 annas a piece and thus sustained a loss of Rs. 77-7-0 by the transaction. He accordingly recommended that they should be reimbursed this loss. The Board considered that in the circumstances credit should be given to the shroffs for the full nominal value of the coins in accordance with the principle laid down in the second sentence of para 2 of Government Order, No. 536, Financial, dated 21st April 1899, and informed

* resolution of the
L. & S. Fin. Com. deft.
(Acct. & Fin. - Misc.) 29
24 March 1899

+ copy enclosed

the Collector accordingly.
having

3. The Collector felt some doubt as to the appropriate head of account to which the refund of Rs. 77-7-0 sanctioned by the Board should be debited, made a reference to the Accountant-General on the 31st July last and was informed in reply that as the coins in question had been sold by the shroffs no refund was admissible.

4. With reference to the Accountant-General's ruling, the Board desires to point out that the shroffs were not afforded an opportunity of surrendering the coins to Government. It was thus only to be expected that after paying Government the full value of the rejected coins they should take an early opportunity of recouping themselves to some extent by disposing of the cut coins for what they would fetch as bullion. In these circumstances the Board is of opinion that it would be inequitable to withhold from the shroffs the benefit which they would have derived if they had kept the cut coins and tendered them to be dealt with in accordance with the latest ruling of the Government of India. Under that ruling, the full nominal value would have been subject to a deduction in proportion to the loss of weight in the case of all coins which had lost more than $6\frac{1}{4}\%$ of their weight. As it is not now possible to say how many coins had lost more than $6\frac{1}{4}\%$ when they were delivered to the shroffs or what the total loss in weight on all the coins was, the Board would suggest that the shroffs be given the benefit of the doubt and that the difference between the full nominal value of the coins and the value Rs. 99-9-0 actually realized by the sale of them, viz. Rs. 77-7-0 be now paid to the shroffs. In making this recommendation the Board is aware that Government is not in possession of the coins themselves and cannot, if it pleases, convert them into full weight rupees at the mint, but the circumstances are peculiar and as stated already it seems to follow the principle laid down in para 2 of Government Order, No. 536, Financial, dated 21st April 1899, that the entire loss should be borne by Government, rather than by the paid shroffs.

Swaminathan

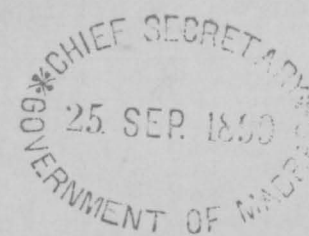
For Acting Secretary.

To
The Chief Secretary to Government, Financial Department, thro'
the Accountant-General.

Financial (1899) Department.

CURRENT No. 3400

Order



From

The Accountant General
to the Govt. of Madras

No. Res 640
6890

Dated 22nd September 1899

Received 25

Registered 26

Enclosures -

Spare copies -

SUBJECT.

Stating that if Govt. consider justifiable the refund to certain shroffs in the Madura Dist. of the value of light weight coins rejected by the Currency office, Madras, there is no account objection to its being made as a special case under Art. 278A. C.A. Code.

R.H. 1/24/99

BACK PAPERS.

G.O.	No.	Department.	Date.
30.	536	Finl	21.4.99.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Revenue Department.

It is requested that, in future communications on the subject, the No. and date of this letter, and the distinguishing letters above the number as given opposite, may be quoted.

CURRENT NO. 3400

FORT ST. GEORGE,

Accountant-General's Office,

22nd September 1899

No. Res 640
6890

From

J. Herbert Biggs Esq.,

ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

The Chief Secretary to Government,
Financial Department.

SIR,

I have the honour to forward the accompanying Proceedings of the Board of Revenue B No. 460 dated 1st September 1899, recommending the payment to certain shroffs in the Madura District of the sum of Rs 77-7-0 being the difference between the nominal value of 177 pieces of light weight coins and their sale proceeds realized by them.

2. The Board of Revenue in its Proceedings No. 1962 Mis. dated 22nd June 1899 referred the collector to para 2 of G. O. Finl. No. 536 dated 21st April 1899 and stated that the full nominal value of the coins rejected should be

G. O. Finl. No. 536
Dept. (Accts & Finl. - Misc)
resolution, No. 1406 A 7
24th March 1899

be allowed. I objected to the refund on the ground that, as the coins cut and returned to the Shroffs had been previously sold by them, the case did not come under the sanction conveyed in the order of Government quoted by the Board. I see no reason to alter my opinion.

3. At the same time if the Government considers that circumstances justify the refund there is no account objection to its being made as a special case under Article 278 A. Civil Account Code.

I have the honour to be,

Sir,
Your most obedient servant;

W. H. B. P.
Accountant General.

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

READ AGAIN G.O., No.
189 .

, DATED

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.

N.B.—

A = Copy in full.
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