Revenue Department

Minutes & Consultations

12th March 1858

Back nos 67 & 68

Order no 312 dt 10th March 1858

பாதுகாப்பு பிரதி-1

செப்பனிடுபவர் பெயர் : [illegible]

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் : [illegible]/2008

சரிபார்க்கும் முதல் முறியாள

சரிபார்க்கும் 2ம் முறியாள

சரிபார்க்கும் உரியாளர்

312/2

Fort Saint George, Revenue Consultation of 12th March 1858.

No. 67. Read the following Extract from the Proceedings of the Board of Revenue; dated 4th November 1857, No. 3776.

Read letter from the Collector of Trichinopoly dated 12th October 1857.*

**In Cons. 4th November 1857.*

(Here enter No. 127.

Resolved that the foregoing letter be submitted to Government with reference to Extract Minutes Consultation 3d September, R. D., No. 883.

Vide also from Civil Auditor 26th October in Cons. 4th November 1857, No. 4183.

2. From Mr. Bird's explanation the mode of disposing of applications for refund of stamp duty seems to be as follows.

3. The certificates on presentation are taken by the Deputy Revenue Jawabneviss who after ascertaining that the period allowed for claim of refund has not expired, brings them back to the Collector who enters the date of application on them.

4. The order for payment is then made out with full particulars of the claim passed and signed by the Collector and taken with the certificates to the Head Sheristadar for his counter-signature. It is then entered in the Diary and with its enclosures taken to the Treasury where the Cashkeeper after inspecting the papers, disburses the money and dockets the certificates with the date and amount of payment. At the end of the month the Cashkeeper makes them over to the stamp vendor, who enters the amount paid into his books and at the end of the quarter hands the whole over to the Account Department for periodical transmission to the Superintendent of stamps. The names of the officers through whose hands the certificates in question passed are given in the margin of para. 4 of the letter of the Collector who also mentions that all Cash orders are signed by the Head Sheristadar, including those issued in Departments under the Deputy Sheristadar.

5. The Board are of opinion that the Deputy Revenue Jawabneviss, who initiates all further proceedings in each case and whose examination of the certificate ought to be minute and careful, is primarily responsible for the successful prosecution of frauds of this nature, as however the certificates themselves with orders for payment containing full particulars pass to all the other Departments, the whole of these have the means of discovery afforded to them. The Board do not quite understand how the certificates reach the Account Department only quarterly, either these or the Cash orders must, they presume, be sent for entry in the Collector's books immediately after payment.

6. The deputy Jawabneviss who passed most of the certificates referred to, is dead as Government are aware, the two Jawabnevisses who acted for him during his illness passed only four or five.

From Sudr Udalut 28th October in Cons. 4th November 1857.

7. The original certificates and the Proceedings of the Sudr Udalut dated 28th April last are herewith submitted.

8. With regard to the conduct of business in this Department of the Collector's office, it appears to the Board that the responsibility is shared by too many officers and each in consequence is apt to trust to the scrutiny of others instead of using his own vigilance. In the instances under consideration the papers passed through the hands of five officials without detection. The Board are of opinion that all necessary examination into the validity of the claims should be made before the order for payment issues, and they think either the stamp vendor who gives security and is especially conversant with the subject, or the Deputy Sheristadar would be the proper persons to discharge this duty. The Cash Department should be answerable only for the genuineness of the order for payment, and the Account Department only for proper entries in the books. To saddle either of these Departments with responsibility for the validity of the claim or the correctness of the Certificate seems to the Board to amount simply to lessen the responsibility of the proper Departments, and to take up time which would be more profitably devoted to their own functions. Moreover it is impossible that either Cash-keeper or Accountant can really scrutinize every case coming before them either for payment or entry, and it is better to give up the pretence of their doing so. Of course it will be the duty of either officers

carefully

to bring to the Collector's notice any doubts or suspicions they may in any case entertain; but the responsibility for errors should rest on the Departments which passed the case for payment. With responsibility thus limited and the checks prescribed by the Sudr Udalut the Board trust that greater vigilance will be exercised and fraud of this kind rendered impracticable.

9. The Board would also submit for consideration whether it would not be desirable in some degree to restrict the Head Sheristadar's personal responsibility. Thus for instance if this Department in Trichinopoly is placed under the Naib Sheristadar, the Board think he should be answerable for the admission of claims. At present a Head Sheristadar in conjunction with the Collector signs every cash order however trifling in amount and with so much devolving on him, it can scarcely be expected that the duty is performed otherwise than hurriedly and imperfectly. The Board think therefore that his supervision would be more efficient and successful, if the responsibility of subordinate departments were more clearly defined and enforced. It might also be a useful check to have the entries in Column 4 of the Certificate in English as well as vernacular figures.

(A true Extract.)

(Signed) J. D. SIM, *Acting Secretary.*

No. 68. ORDER THEREON, No. 312; dated 10th March 1858.

1. With the Proceedings above recorded, the Board of Revenue submit the papers and information required in Extract from the Minutes of Consultation, dated 3rd September 1857, No. 883, relative to the frauds committed in the Trichinopoly District in connection with the refund of stamp duty under Act XVII. of 1848, on account of suits dismissed on the application of the Plaintiff or appellant.

2. The Right Honorable the Governor in Council has carefully gone through the papers. The frauds have been committed in four ways; first, by the interpolation of figures; secondly, by altering the entry of the state at which the suit was dismissed, from "after" to "before" the close of pleadings; thirdly, by altering the date of the dismissal of the suit, and fourthly, by the issue of certificates on account of suits on which no refund was legally claimable. The interpolation of figures is, with a few exceptions, very glaring. In most cases the figures added to the amount originally entered in the certificate are written in a separate line, though there was sufficient space in the column to contain the whole number of figures, and this manner of notation carried through several certificates, and for some length of time, must have aroused the suspicion of any person entrusted with the duty of examining them, or of preparing orders for their payment, and so have led to enquiry. The alterations made in the stages at which suits were struck off, or in the dates, are also not difficult of detection, and are either written in different ink, or in a different hand, or are otherwise suspicious. Under these circumstances, the Government cannot remove from their minds a strong impression that it is impossible that these frauds should have been successful unless there was connivance on the part of some of the Collectors' servants; of this there is no proof, but there is ample to convict them of gross and culpable negligence in the discharge of the duties entrusted to them. The servants of the Cutcherry most to be blamed are those named in the margin, they prepared the orders for payment, and must of necessity have referred to the figures and dates entered in the certificates. Vencatachella Naik is reported to have died. Mr. Bird will however be requested to punish the other two, Appajee Row and Kistnasawmy Iyer, by collecting from them respectively the loss which may have occurred through their negligence, or by suspending them for a certain period from office as may in that officer's opinion appear proper.

Vencatachella Naik.
Appajee Row, and
Kistnasawmy Iyer.

3. The Government must next notice with great displeasure the loose manner in which Babojee Row, the late Head Sherishtadar, appears to have performed his duty. His signature to the orders on the Treasury appears to have been affixed as a mere matter of form, without any examination of the certificates either by himself or by some competent and trust-worthy Goomastah of his Department. In the Board's Circular Orders of the 22d February 1836 and 12th June 1851, the responsibility of the Head Sherishtadars was laid down in very distinct terms, and the Government cannot allow to pass unnoticed the great neglect shown by Babojee Row. It is therefore ordered that ten per cent. of the loss suffered by Government from the frauds now under notice be deducted from the late Head Sherishtadar's pension and that the fact be communicated to all Collectors for the information of their Head Sherishtadars.

4. In regard to the Cash-keeper Kunjamallay Moodelly's share in the neglect, the Government are unable to give an opinion in the absence of information to show with what object the certificates themselves were sent to him, with the orders for payment, when the latter contained all the requisite particulars. It was not necessary for the discharge of his duty that he should enter into any examination of the grounds of orders on the Treasury after they had been signed by the Collector, but if the records of the office shew that the original certificates were sent to the Cash-keeper for comparison with the Collector's orders on the Treasury, Mr. Bird should mark his displeasure at Kunjamallay Moodely's conduct in some appropriate manner. Under the circumstances stated in para. 7 of the Collector's letter, dated 12th October last, the Government exonerate the English Department from blame. The stamp vender appears only to have had the custody of the certificates for a short time, in order that he might enter the sums paid in a book. His conduct does not require particular notice.

5. For the fourth description of frauds the District Moonsiff and his Establishment, and not the Collector's Establishment, are responsible. The Goomastahs in the Moonsiff's Court who deserved blame having been dismissed from the service, it remains for Government to consider how far the notice taken by the Court of Sudder Udalut of the Moonsiff's conduct, by imposing on him a fine of 50 Rupees, is sufficient. In their last order on the subject, the Government remarked that, if the interpolations and alterations should have attracted the attention of the Collector's Department, still more should they have attracted the attention of the Moonsiff who signed the papers, but from an actual inspection of the certificates which have since been submitted, they observe that almost all those alterations and interpolations which are most glaring, are such as could easily have been made, and were most likely to have been made, after they had been signed by the Moonsiff. The Collector, in his letter to the Civil Judge, dated 12th January 1857, states that, from the enquiry he has instituted, he is not in a position to attribute any fraudulent participation in these transactions to the Moonsiff, and that, on the contrary, he believes him to be quite free from blame, and to have been the dupe of a designing and cunning man officiating in the Court, and the Court of Sudder Udalut, in para. 6 of their Proceedings dated 4th February 1857, refer to the large number of papers to which the Moonsiffs' signature is daily required. Under these circumstances, and as the Sudr Court has already fined him, the Right Honorable the Governor in Council is not inclined further to mark his displeasure at the Moonsiffs' neglect, in not exercising a proper supervision over the conduct of his subordinate servants.

Dated 3rd September 1857, No. 883.

6. The Government have carefully gone through the rules prescribed by the Court of Sudder Udalut, and the observations made by the Board of Revenue, to guard against the perpetration of similar frauds for the future. The former authority direct, in para. 4 of their Proceedings dated 28th April 1857, that a monthly list shall be forwarded by each judicial officer, direct to the Collector, by the fifth of each month, shewing the particulars of the several certificates granted by him during the previous month, and in para. 6 it is laid down, that no refunds shall be made by Collectors until the certificates have been compared with the list and been found correct; such a system will entail much hardship on the certificate holders as well as on the Revenue establishments. The certificate holders will have to wait for several days, and very often for more than a month before the money due to them is paid; and the comparison and examination of the certificates issued by the several Courts, will be thrown on the Collector's office all at one time, and the work will, in several Districts, be so heavy, that the establishment will be obliged, either to hurry through it, or to leave the business in arrears, with a further delay of payment. The Government understand that, to obviate these inconveniences, the late Civil Judge of Cuddalore, Mr. Ward, arranged that the several Courts should send to the Collectors daily a list of the certificates issued during the day, and that the form prescribed was so simple that it entailed little or no additional labor on the establishments. The Government are of opinion that this plan of forwarding daily advices is more business-like and will ensure to the certificate holders early payment of their claims. The Court of Sudr Udalut will be good enough to issue orders accordingly, and will also direct that all the sums entered in the certificates shall be shewn in English figures as well as in writing.

7. The instructions issued by the Court of Sudder Udalut do not, in the opinion of Government, provide any check on the fourth description of frauds above alluded to, viz. the issue of

certificates in suits in which no refund is legally derivable, and in order to meet this part of the case, the Judges will be requested to order that, in every Court, a register shall be kept of all suits struck off the file on the application of Plaintiff or Appellant, and to order that it shall be considered the duty of each presiding officer carefully to compare with this register the advice list which it is above ordered shall be daily sent to the Collector. Each day's transaction will be fresh in the memory of the Judge, and no room will be afforded for the practice of such frauds as Sooba Naick was lately guilty of in the Court of the District Moonsiff of Torriore.

8. The responsibility of passing the certificates for payment in the Collectors' offices should, as the Board observe, be divided among as few persons as possible. They will therefore instruct the Collectors, first, that the presentation date should be marked on the certificates by the Collector immediately on presentation, and before they pass into the hands of any of the office servants; and secondly, that the certificates shall be compared by one of the chief Goomastahs of the Serishtadar's Department under the supervision of the Head or Naib Serishtadar, to whichever the Collector may assign the duty, with the advices received from the Courts. The certificates should bear the signatures of the examining Goomastahs and of either of the Serishtadars, in testimony of their having performed the duty assigned to each of them carefully and correctly.

9. The Right Honorable the Governor in Council cannot grant authority to write off to "profit and loss" the sums over-paid in Trichinopoly on account of the certificates which are the subject of the present order, till he is informed that all legal means to recover the sum from Sooba Naick, as pointed out in the Proceedings of the Sudder Udalut dated 4th February 1857, para. 5, have failed.

10. The Board of Revenue will call upon the Superintendent of Stamps to submit his report on similar frauds which appear to have been committed in other Districts.

(Signed) H. FORBES,
Acting Secretary to Government.

3/2

Revenue Department -

№ 3776

Extract from the Proceedings of the Board of Revenue, dated 5th November 1857. 537

Read letter from the Collector of Trichinopoly dated 19th October 1857.

In Con. 4th Nov. 57.

(Here Enter № 174)

Resolved that the foregoing letter be submitted to Government with reference to Extract Minutes of Consultation 3rd Instant

Vide also Fort Civil Gudalut 26th Oct. & 4th Nov. 57 № 4183.

R. O. № 883.

From Mr Bird's explanation

2

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The Certificates on presentation

3

are taken by the Deputy Revenue Jawabnovis who after ascertaining that the period allowed for claim of refund has not expired, brings them back to the Collector who enters the date of application on them.

The order for payment is

4

then made out with full particulars of the claim passed and signed by the Collector and taken with the Certificates to the Head Shenistadar for his countersignature.

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carefully

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of the Departments the whole of these have
the means of discovery afforded to them -
The Board do not quite understand how the
Certificates reach the Account Department
monthly quarterly - either these or the Cash
orders must, they presume, be sent for entry
in the Collectors Books immediately
after payment

6. The Deputy Java Inwards who pass-
ed most of the Certificates referred to is
dead as Government are aware - the two Java
Inwards who acted for him during his ill
ness passed only four or five

7. The original Certificates and the
From Surveyor Gen'l Proceedings of the Surveyor Gen'l dated
28th October inclos 4th November 1847. 28th April last are herewith submitted.

8. With regard to the conduct of Busi-
ness in this Department of the Collectors Office
it appears to the Board that the responsibility
is shared by too many Officers and each in
consequence is apt to trust to the scrutiny of others
instead of using his own vigilance - In the in-
stances under consideration the papers passed
through

carefully

It is then entered in the Diary and with its
Enclosures taken to the Treasury where the
Cashkeeper after inspecting the papers,
disburses the money and dockets the Certifi-
cates with the date and amount of payment.
At the end of the month the Cashkeeper
makes them over to the Stamp Vendor, who
enters the amount paid into his books and
at the end of the Quarter hands the whole
over to the Account Department for periodical
transmission to the Superintendent of
Stamps. The names of the officers through
whose hands the Certificates in question
passed are given in the margin opposite
of the letter of the Collector who also
mentions that all Cash orders are signed
by the Head Sheristadar, including those
issued in Departments under the Deputy
Sheristadar.

5 The Board are of opinion
that the Deputy Revenue Jawabnevees - who
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responsible for the successful prosecution
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Certificates themselves with orders for payment

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proper entries in the Books. To call on either of these
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the claim or the correctness of the Certificate seems
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which would be more profitably devoted to their own
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It might also be a useful check to have
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carefully

the entries in Column 6 of the Certificate
in English as well as vernacular figures.

(A true Extract)

I D Lunn
ag Secretary

To

H. Forbes Esq.
ag Secretary to Government
Revenue Department.

Exhibit

3124/7

Dept. Dated

Extract from the Proceedings
of the Board of Customs
Dated 12 March 1838
Rec'd 6 April

No. 3176

Note Circulated 72.

Rajapore 7th
No. 811 to 7th March 1838.

Submitting with the
Bonds mentioned and copies
of a letter from the Collector
of Salsette, forwarded to
the Superintendent of
Government Canal & Land
Communication of the 5th Ultimo
in regard to Certificates for
the release of Stamp Duty

c12 Daly 218

No 854

3124/7

carefully

312/8

Extract from the Proceedings of the Sudder Udalut, under date the 28th April 1857.

1. Certain frauds having recently been brought to light in the Trichinopoly District in connection with Certificates granted under Section III, Act No XVII of 1848, the Court of Sudder Udalut deem it expedient to issue for the guidance of all Judicial Officers and Collectors, such instructions on the subject as may serve to protect the Government from similar frauds for the future.

2. In lieu of the Column of Remarks in the present form of Certificate, the Court of Sudder Udalut desire to substitute a Column showing the actual Amount to be Refunded in the Certificate thereafter, printed after the date, Column 10 to be headed "Amount to be Refunded". In those not on hand the necessary Correction in that Column can be made in writing.

3. The Court direct that no figures be used in the Certificate, and that when dates or sums of Money have to be specified, they shall invariably be done by the use of letters instead of numerals.

4. A Monthly list is to be forwarded by each Judicial Officer direct to the Collector by

[illegible] carefully

by the 5th of each Month, showing the particulars of the several Certificates granted by him during the previous Month.

5. Such lists to contain headings similar to those of the Certificates, excluding only the third and Seventh Columns; and to be copied from the Office Register, which is to be kept precisely in the same form as the Certificate.

6. These lists are to be viewed as letters of advice, and no Refunds are to be made by Collectors until the Certificates have been compared with the lists and been found correct.

7. The lists are to be prepared entirely free from erasures or corrections of every kind, and if any errors should have been rectified in the original certificate, the number of such errors is to be specified not only on the certificate, but also in the corresponding entry in the list, in order that the Collector may know whether any further alterations have been made.

8. Plaintiffs obtaining certificates for Refund of Stamp duties are to be allowed to receive the Money either in person or by an authorized Agent. In the latter case the Certificate should be endorsed by the Plaintiff in the presence of the Judicial Officer who granted it, or in the presence of one of the Village Officers, and the endorsement should be attested by such Judicial or Village Officer.

9. The Certificates and lists are to be signed by the principal Ministerial Officers of each Court as well as by the Officer presiding over such Court, and such Ministerial Officer will be held responsible for any Amount of which the Government may be defrauded by means of any inaccuracy which may be permitted by him in the preparation of any such Certificate or list.

10. Collectors should appoint responsible Officers to examine and compare the lists and certificates, and should require them to bring to their Notice any discrepancies or erasures apparent therein, with a view to their being returned to the Judicial Officers by whom they were issued; failing in this such Officers should be declared liable to make good any loss which may be entailed upon the Government in consequence of their Negligence.

Ordered, that Copies of these proceedings be forwarded to the several Civil and Sub-ordinate Judges for their guidance and for Communication to the Principal Sudder Ameens, Sudder Ameens and District Moonsiffs.

Ordered

carefully

815/18

Ordered also that Copies be for-
warded to the several Collectors and Govern-
ment Agents for their information and
guidance.

(True Extract)
(Signed) C. F. Chamier Esq
Deputy Register.

A True Copy

Acting Secretary

815/18

Extract from the Proceedings of the Board of Customs at Calcutta dated the 27th December 1837 No. 3776

Copy

Letter from the Customs Calcutta dated 28th April 1837 regarding certain Goods imported into Chittagong and the Duties thereon

P 1333/57

1837 Dec 27th

Rec'd Governor in Council thro' Secretary

Pd

313/4 R&D

A 312

Extract from the Minutes of Consultation
Under date the 10 ~~February~~ March 1858.

Read the following
Extract from the Proceedings of
the Board of Revenue.

/ Here enter 4th November 1857 N 3776 /

With the Proceedings
above recorded the Board of
Revenue submit the papers and
information required on Extract
from the Minutes of Consultation
dated 3rd September 1857 N 3833 re-
lative to the funds commit-
ted in the Trichinopoly District in
connection with the refund of
Stamp duty under Act ~~IV~~ XVIII of 1848
on account of suits dismissed
on the application of the Plaintiff
or Appellant.

2 The Right Honorable
the Governor in Council has
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carefully gone thro' the papers.
The frauds have been committed
in four ways, first by the inter-
polation of figures; secondly by
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Extract from the Minutes
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and

E1/518

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312/14

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3. For the fourth description of fraud on the District Moonsiff and his establishment, and not

3/2/65

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93 Sept. Selections 1857 Page 883.

315/8

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to be quite free from
blame, and to have been
the dupe of a designing
and cunning man appearing in the Court,
and the Court of Sudder
Adalut, in para 6 of their
Proceedings dated 5th Febru-
ary 1857, refer to the
large number of papers
to which the Moonsiff's
signature is daily
required. Under these
circumstances, and as
the Sudr Court has
already fined
him the Right Honble
the

the Governor in Council
is not inclined further
to mark his displeasure
at the Moonshiffs neglect
in not exercising a proper
supervision over the
conduct of his subordi-
nate Servants.

The Government
have carefully gone
through the rules pre-
scribed by the Court of
Sudder Adalut, and the
observations made by
the Board of Revenue,
to guard against the
perpetration of similar
frauds for the future.
The former authority
direct, in paras of
their

their Proceedings dated
28th April 1857, that a
monthly list shall be
forwarded by each
Judicial Officer, direct
to the Collector, by the
fifth of each month,
shewing the particu-
lars of the several
certificates granted by
him during the
month, and in para 6
it is laid down, that no
no refunds shall be made
by the Collectors until the
certificates have been
compared with the
list and been found
correct. Such a system
will entail much
hardship on the certificate
holders

holders as well as on the
Revenue Establishments.
The Certificate holders
will have to wait for
several days, and very
often for more than a
month, before the money
due to them
is found, and the
Comparison and ex-
amination of the certifi-
cates issued by the several
Courts, will be thrown
on the Collectors Office all at
one time,
and the work will, in several
Districts be so heavy, that the
Establishment will be oblig-
ed, either to hurry through
it, or to leave the re-
business in arrear,
with a further delay of
payment. The Govern-
ment understand
that

that, to obviate these
inconveniences, the
late Civil Judge of
Cuddalore Mr Ward,
arranged that the
several Courts should
send to the Collectors
daily a list of the
Certificates issued during
the day, and that the
form prescribed was
so simple that it con-
tained little more
calculation than
the Establishment.
The Government
are of opinion that
this plan of forwarding
daily advices is sound
business like and will
ensure to the Certificate
holders

holders early payment of their claims

The Court of Sudder Adalut will be good enough to issue orders accordingly, and will also direct that all the sums entered in the Certificates to be shall be drawn in English figures as well as in writing.

5th. The instructions issued by the Court of Sudder Adalut do not in the opinion of Government provide any check on the fourth description of frauds above alluded to viz the issue of Certificates in suits in which no refund is legally demandable, and in order to

to meet this part of the case, the Judges will be requested to order that, in every court, a register shall be kept of all suits struck off the file on the application of Plaintiff or appellant, and to order that it shall be considered the duty of each presiding officer carefully to compare with this register the advices list which it is above ordered shall be daily sent to the Collector. Each days transaction will be fresh in the memory of the Judge, and no room will be afforded for the practice of such frauds as Sooba Naick was lately guilty of in the Court of the District Moonsiff

of

of Torrione -

6 The responsibility of passing the certificates for payment in the Collectors Offices should, as the Board observe, be divided among as few persons as possible. They will therefore instruct the Collectors first that the presentation date should be marked on the certificates by the Collector immediately on presentation, and before they pass into the hands of any of the Office Servants, and secondly that the certificates shall be compared by one of the chief Goomastahs of the Serishtadars Department under the supervision of the Head or Naib Serishtadar, to whichever the Collector may assign the duty, with the advices received from the Courts. The certificates should bear the signatures of the examining Goomastahs and of either of the Serishtadars in testimony of their having performed the duty assigned to each of them carefully and correctly.

7 The Right Honorable the Governor in Council cannot grant authority to write off to "Profit and Loss" the sums over paid in Excise-policy on account of the certificates which are the subject of the present order, but he is informed that all legal means to recover the sum from Soobha Nuick of

as pointed out in the Proceedings of the Sudder Adalut dated 4th February 1857 para 5, have failed.

8 The Board of Revenue will call upon the Superintendent of Stamps to submit his report on similar frauds which appear to have been committed in other Districts.

86 Copies & Sds sent for with 7 Encls
Disp: 11th
26 — to the Sudr Adalut
3 — Judl Dept

as may in that

official opinion of

from proper.

The

Government must

not notice

with great displeasure

the loose manner in

which Baboojee Rama

the late Head Serishtadar

officers to have per-

formed his duty

His Signature to

the

the order on the

Treasury appears to

have been affixed as

a mere matter of form

without any examina

tion of the certificate either

by himself or by

some competent and

trustworthy person

of this Department. In

regard to the Cash keeper

Hunjamalloy Mowdelly's

share in the neglect

the Government

are

Decr 8th September 1857
No 7 & 8.

312/22

Revenue 1858 Deposits
Dpts to Cons 12th March

No 312

Extract Minr of Cons
Dated 10th March

Ex: Pro. Bay Rect 15th June 1858
Dup 768 in Cir 22d June

~~Extract from the Pro. of the Bd~~
of Revd 4th Oct 58 Cs 1586 in 1119
Jany 59

Relative to frauds com
mitted in Trichinopoly in con
nection with the perfume of Champ
Duty under Act XVII of 1848, on
account of Suits dismissed on the
application of the Plaintiff or
appellant.

No 67 & 68

C 12 Feby 618