

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 766

Press
Mis.

23-24

Dated

12-5-1860.

Not to be folded or roughly handled

1

*Proceedings of the Madras Government, Revenue Department,
for the month of May 1860.*

No. 23 . Read the following letter from W. E. UNDERWOOD, Esq., Collector of Sea Customs, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Madras, 30th April 1860.

I have received with deep regret the decision on my claim conveyed in the Order of Government, dated 23rd April 1860, No. 616.

I beg at the same time to express my gratitude to His Excellency in Council for affording me an opportunity of urging my claim on the Home Government, notwithstanding that he felt unable himself to accede to my application.

I have availed myself of the opening thus considerably granted, in
* *In Triplicate.* the accompanying Memorial* to Her Majesty's Secretary of State for India.

I have devoted my life to the service of Government; I have conscientiously discharged my duty to the best of my ability, and I have repeatedly earned the approval of my superiors. I trust His Excellency the Governor in Council, will, in consideration of these circumstances, feel himself justified in submitting my last Appeal to the favorable consideration of the Home Government.

No. 24 . ORDER THEREON, 12th May 1860 No. 766.

Ordered that the Memorial received with this letter be forwarded to the Home Government, and that intimation of its despatch be made to Mr. Underwood.

(Signed) J. D. BOURDILLON,
Secretary to Government.

To
The Right Honorable
The Secretary of State for India

The Humble Memorial
of William Ephraim Underwood
Collector of Customs.

Humblly Sheweth.

That your Memorialist finding
himself subjected to very serious loss by the order
of Government dated 4th July 1854 N^o 644
whereby his commission of 3 per Cent on the
Customs Revenue of this Port was commuted
on an average of his receipts for the two years
1855/56 and 1856/57 into a fixed monthly allowance
of Rspees 1,600 appealed through the Board
of Revenue to Government, praying that the
order above quoted might be annulled.

That the Board of Revenue, at
whose instance the commutation was made,
supported your Memorialist's appeal as will
be seen from their Proceedings dated 19th March
1855.

* See para 6
especially

1860 N^o 1396 copy of which is appended.

That Government have nevertheless declined to comply with your Memorialist's request but have submitted his case for the consideration of your Excellency in Council. That your Memorialist avails himself of the opportunity thus afforded briefly to set forth the grounds of his appeal, which are as follows.

1. The receipt of a Commission of 3% on the Customs Revenue of the Port of Madras, has been for 41 years a part of the official emolument of the Collector of Customs at Madras whose regular salary was in consequence fixed at the otherwise low sum of Rspees 1800 per annum which is little more than the salary of a Subcollector and Subjudge in the Provinces.

2. Your Memorialist drew this Commission as his predecessors had done before him, from the date of his appointment in 1841, until 1857, when the order of Government above quoted was passed.

3. Your Memorialist thus acquired what, in England, would have been deemed a vested interest in this Commission, entitling him to compensation had his office been abolished.

4. Your Memorialist had further an assurance

assurance from the late Honorable Joint Directors that this privilege should be enjoyed by him so long as he held his office. The Despatch here referred to is quoted in the margin.

5. The Commutation of the Commission was proposed by the Board of Revenue neither in consequence of any misconduct on his part, nor with any intention of reducing his emolument, as their Proceedings, dated 19th March 1860, N^o 1396 para. 5 will show.

6. The Commutation was ordered by Government as precisely similar from Rs. as testified by para. 3, of their Minutes dated 4th July 1857 N^o 677.

7. The Commutation was in no way sought or prompted by your Memorialist.

8. By this arrangement your Memorialist has suffered a loss of Rspees 32,074-1-11 up to

February

February 1860 as the enclosed statement A
verified by the first Auditor shows.

Recd of the Auditor
Jan 23 1860
1860 12 11 1/2 p.m.

9. Your Memorialist submits that he
has an equitable claim to the payment of
this sum and commission upto 30th April 1860.

10. If the arrangement be regarded
as in the nature of an average, your Memorialist
submits that experience has shown it to be
seriously unfavorable to him. The Revenue of
the Port has not fluctuated but largely increased
and he has largely suffered, instead of being
little affected one way or the other as would have
been the case under a proper average. Moreover
he respectfully submits that as the arrangement
was avowedly made without any intention of
causing loss to him or gain to the state it
should not be regarded in the light of an
average.

11. The sole object of government in
ordering the commutation viz. the placing your
Memorialist in a position of greater independence
has been attained and as he has now quitted
the service will not be lost by compliance with
his claim.

12. The operation of the order requiring
the retirement of civil servants after 35 years
service is a serious aggravation of his losses
inasmuch as he is thereby compelled to resign
his office, while still mentally and physically
as

as competent as he ever has been to perform
its duties.

Your Memorialist respectfully
trusts that the friends above stated will
induce your Excellency to view his claim with
favor and to authorize the Government to disburse
to him the sum of Paper 36,854-9-6.-
which he now claims.

Your Memorialist has served the
Government for 36 years and has repeatedly
earned the approbation of his superiors and
he therefore trusts that this his last appeal
to the consideration of those whom he has
so long served to the best of his ability
will not be disregarded the more especially
as it is forwarded by Government as an
occasion calling for the exercise of liberality
and is accordingly submitted to your Excellency
Her Majesty's Principal Secretary of State
for orders.

And your Memorialist as in
duty bound

Wth Ever Obedt

Wm W. Whitmore Underwood

Collector Sea Customs

No 677-

Extract from the Minutes of Consultation
under date the 4th July 1857-

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

Referring to the Board's
report, a letter from the Collector
of the Customs and Excise for the
proposed for consolidating
the duties; and requesting that
the proposed 1,600 per annum
be granted to Mr Underwood
in lieu of all his commission
and the request contained in
para 4 of his letter to the
Honorable consideration of
Government.

Were enter 19th June 1857.

No 2100-

agreeably to the recommendation
of the Board of Revenue, the Right Honorable
the Governor in Council sanctions the payment
to Mr Underwood, Collector of Sea Customs of
Rupees (1,600) one thousand, six hundred
per annum (average of commission received
by him during 1855/56 and 1856-57) in lieu
of all commission, and in addition to the
salary attached to the office, viz Rupees
1800. This order will take effect from
1st July 1857-

2- On the occurrence of a
vacancy, however, the orders contained
in the Honorable Courts
dated 9th March 1854. No Revenue Despatch dated
20th June 5 29th November 1843 - No 23
para 18, will be enforced by assigning
to

The Honble. Revenue
of Mr William Underwood
£59⁰⁰ Coll^{rs} of Sea
Customs &c

To: The Right Honble
the Secy of State
for India

Remission on
the subject of the
10% reduction by
him in commission
of his commission
on 3rd Jan 1857 on the
Customs Revenue has
been remitted in to a
fixed amount by a Revenue

To Mr Underwoods successor a con-
solidated salary not exceeding
Rupees 30,000 per annum, or Rupees
2500 per mensem -

3. The Government have great
pleasure in fully admitting Mr
Underwoods claim to an expression
on their part that nothing whatever
in the conduct of his public duties has
led to the change now ordered -

a True Extract

Signed / H Forbes

Acting Secy to Government

Communicated to the Collector with
copy of the Boards Proceedings

a true Extract Copy

To Mr E. Underwood Esq

Collector of

Sea Customs -

Signed / I D Stein

Actg Secretary

True Copy

H. Underwood

Collector Sea Customs

W. G.

Proceedings of the Board of Revenue dated
19th March 1860.

Read letter from the Collector of Sea Customs
Madras, dated 9th March 1860 No 159.

(In Con. 13th March 1860 No 1161.)

In their Proceedings quoted in the
Margin, the Board of Revenue brought under the consi-
deration of Government the objectionable manner
in which Mr Underwood was remunerated for
his duties as Collector of Sea Customs, viz^t partly
by a fixed salary and partly by a Commission of
3 per cent. on the net Collections of Customs Duties at
Madras.

2. The Government concurred with the
Board, and ultimately it was arranged that Mr Underwood
should receive Rupees 1600 Monthly in commutation of
the latter item of his Emolument. The average Com-
mission of the two years preceding the Change was
Rs 1603 Monthly and the commutation was fixed
at Rupees 1600.

3. Mr Underwood now points out that he
will be a loser to a considerable extent by this
arrangement, the net revenue from Sea Customs
having steadily increased ever since, and that his
hardship is enhanced by his compulsory retirement
in consequence of his having completed 35 Years service

Dated 7th April 1857
No 1036
Dated 17 June 1857
No 2100

29 May 1857 No 517
in Con. 30 May
1857 No 1037
16 July 1857 No 826
in Con. 15 July 1857
No 1157

4. As regards the latter argument, the Board admit that it was not taken into consideration by them when proposing the alteration in Mr Underwood's remuneration. It in reality did not affect the question then; and moreover, at that time it was doubtful whether the rule would be enforced against officers for whom Annuities were not available. This was Mr Underwood's position at the time, though the recent grant of Extra Annuities has since afforded one for his acceptance.

5. As regards the other argument the Board observe that they never intended that the alteration should involve loss to Mr Underwood. In paragraph 3 of their Proceedings, dated 19th June 1857, they stated that their object "was not to deprive him of any portion of his emoluments." Their wish was to place him in "the independent and impartial position which he should (occupy) between Government and the Mercantile Community" and to prevent his proceedings, however correct and just they might be, from being imputed to a personal interest in their issue. In these views Government concurred and the fees were commuted accordingly.

6. The loss to Mr Underwood was neither contemplated nor intended and in fact any arrangement involving loss was wholly precluded by the Honorable Court's Despatch, dated 29th Novr 1843, No 22, and quoted in the Margin, which secured him during his tenure of office:—

7. Under these circumstances, and especially with reference to the above Despatch, the Board recommend that Mr Underwood's application may be complied with, and that the Civil Auditor may be instructed to

on his retirement to adjust his salary accordingly.
8. The arrangement thus disturbed has so far answered its purpose, that Mr Underwood has occupied the position desired for him during the interval, and this will cease to be the case only when Mr Underwood vacates the appointment. His successor, as already ordered, will receive a consolidated salary only.
9. Mr Underwood has not given the probable amounts of the Refund, and the Board have not thought it necessary to call for a Statement until they are in possession of the views of Government.

/ A true Extract /

/ Signed / J D Shim
Secretary

To J D Bourdillon Esq^r
Secretary to Govt. R. O.

Copy to Mr. E. Underwood Esq^r
Collector of Sea Customs.
Madras

True Copy -

M Underwood

Collector Sea Customs

Para 22 Novr 1843
No 22
25 March 1844

Enclosure in
from Govt. dated
9th March 1844
No 22 Novr 1843
25 March 1844
No 22

Commission at 3 percent on the Net Collection Fixed Commission Monthly Increase Monthly Decrease Left to the Collector by the Commission being fixed for the month

1857								
July	1273 14 3	1600	"	"	"	326 19		
August	1483 12 2	1600	"	"	"	116 3 10		
Sept	1945 10 11	1600	"	345 10 11	"	"		
October	1190 5 1	1600	"	"	"	409 10 11		
Nov	1152 6 2	1600	"	"	"	447 9 10		
Dec	1163 12 6	1600	"	"	"	436 3 6		
Jan 1858	2762 13 5	1600	"	1162 13 5	"	"		
February	2133 8 3	1600	"	533 8 3	"	"		
March	1824 5 10	1600	"	224 5 10	"	"		
April	1399 7 5	1600	"	"	"	200 87		
Total	16330 " "	16000	"	2266 6 5	1936 6 5	330 " "		
	16000			1936 6 5				
	330			330 " "				
1858								
May	991 12 "	1600	"	"	"	608 4 "		
June	2418 2 "	1600	"	818 2 "	"	"		
July	2907 5 9	1600	"	1307 5 9	"	"		
Aug	1965 14 6	1600	"	365 14 6	"	"		
Sept	2464 9 8	1600	"	864 9 8	"	"		
Oct	2120 12 6	1600	"	520 12 6	"	"		
Nov	1386 4 5	1600	"	"	"	213 117		
Dec	1593 9 6	1600	"	"	"	6 6 6		
Jan 1859	2976 9 4	1600	"	1376 9 4	"	"		
Feb	2195 3 2	1600	"	595 3 2	"	"		
March	3532 10 "	1600	"	1932 10 "	"	"		
April	2278 8 10	1600	"	678 8 10	"	"		
Total	26831 5 8	19200	"	8459 11 9	828 6 1	7631 5 8		
	19200 " "			828 6 1				
	7631 5 8			7631 5 8				
May 1859	3112 14 8	1600	"	1512 14 8	"	"		
June	2805 13 9	1600	"	1205 13 9	"	"		
July	4139 2 "	1600	"	2539 2 "	"	"		
Aug	5259 7 8	1600	"	3659 7 8	"	"		
Sept	6521 6 "	1600	"	4921 6 "	"	"		
	21838 12 1	8000	"	13838 12 1				
						7961 5 8		

with and that the said Auditor may be sworn in on

	Commission at 3 1/2 Percent on the Net Collection	Fixed Monthly Monthly		Left to the Collector by the Commission being fixed for annum -
		Commission increase	Decrease	
1859	21838 12 1	8000 -	- 13838 12 1	7961 5 8
Octr	4100 15 6	1600	2500 15 6	
Novr	2852 11 1	1600	1252 11 1	
Decr	2980 5 -	1600	1380 5 -	
Jan'y/60	5562 2 -	1600	3962 2 -	
Feb'y	2777 14 7	1600	1177 14 7	
Total	40112 12 3	16000	24112 12 3	
Deduct	16000 - -			
	24112 12 3			
				24112 12 3
				Profess 32074 1 11

Signed M. E. Underwood
Collector of Customs

True Copy
M. Underwood
Collector of Customs.

903/80.

Dec. 20th 1860
" 1st July 1861 " 17th 18

Copy in a letter to Longwood
of 12th May 1860 No. 41.

From W. R. Underwood Esq.
re: Civil Account of Aug
/ 60 of 1518 in Dec.
14 Aug 1860 No. 41.

No. 23 + 24.

28 May 1860 No. 11

Dec. 1860
No. of Dec. 1860 No. 11

of the letter to Longwood
of 12th May 1860 No. 41.

of the letter to Longwood
of 12th May 1860 No. 41.

of the letter to Longwood
of 12th May 1860 No. 41.

of the letter to Longwood
of 12th May 1860 No. 41.

No. 766

Ordered that the
Memorial be read with the
letter be forwarded to the
same forth, and that intimation
of it be made to be made to
Mr. Underwood.

Oct 1860
12 May 1860

of the letter to Longwood
of 12th May 1860 No. 41.