M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1038 Press
~~Mis.~~

219. 220

Dated 10. 5. 1862

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
10th May 1862.

No. 219. Read the following Proceedings of the Madras Government in the Financial Department, dated 11th April 1862, No. 276 :—

Passing orders on certain paragraphs of Mr. E. Underwood's letter, claiming a refund of the amount standing at his credit as a Subscriber to the Civil Service Annuity Fund of 1825, at the time of his retirement, in excess of the then half value of his Annuity, and referring to Revenue Department certain paragraphs of the same letter regarding Mr. Underwood's claim to compensation for the withdrawal of the commission on the Arrack supplied to Government.

(Vide Financial Proceedings, 11th April 1862, Nos. 36, 37.)

No. 220. ORDER THEREON, 10th May 1862, No. 1,038.

1. The parts of Mr. Underwood's letter forwarded with the foregoing Proceedings on which orders are called for in this Department are paragraphs 9 to 19.

2. In 1844, the Government thought fit to exempt Arrack purchased by the Commissariat on the public account from all duty in excess of 8 per cent. Mr. Underwood in paragraphs 9 to 16 maintains that this order is illegal, and claims commission on the Arrack at the full contract rate of duty, and on all other public Stores imported free of duty. The question, after full consideration, was decided against Mr. Underwood in 1857; and the Government resolve to refer that gentleman to the order passed on the subject, dated 29th May of that year, No. 512.

3. In paragraphs 17 to 19, Mr. Underwood reiterates the claim which was advanced by him in 1860 to the difference between the sum at which the commission on the Customs Revenue was commuted in 1857 and the amount which he would have received under the former system. This claim was on two occasions submitted to the Secretary of State and negatived by him in Despatches, dated 15th June and 24th July 1860, Nos. 37 and 47, copies of which were duly furnished to Mr. Underwood. The Government cannot take further steps in the matter.

4. The Government have only to add that even if they had seen cause to make any further representation to Her Majesty's Secretary of State on the subject of Mr. Underwood's claim, the highly improper insinuation in paragraph 21 of Mr. Underwood's letter would have rendered it impossible for them to do so.

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

commuted the com-

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter W. ELPHINSTONE UNDERWOOD, Esq., late of the Madras Civil Service; to the Chief Secretary to Government, Fort Saint George, dated Coonoor, 20th February 1862.

In accepting the annuity, I intimated my intention of claiming the sum at my credit in excess of the half value of my annuity, being equitably and legally entitled thereto. I now prefer that claim* with others which I respectfully solicit Government will be pleased to refer to the Secretary of State for his decision. The delay has been caused by the necessity of obtaining legal opinions. The grounds on which I found my claim are distinct from those on which a decision has been given. I shall refrain from all arguments upon the facts adduced, and I respectfully urge this may not be taken to my detriment or met by arguments to disprove them.

*Proceedings of Government, No. 619, 11th November 1859.

2. I claim the refund, first, because I was as far as practicable a dissentient to the new Rules, and the proceedings of the Civil Fund, 4th July 1850, exhibit this. I was in the Chair when they were carried and did not vote but spoke against them, and it was in consequence of the strong manner in which I adverted to their injustice, that Mr. Elliot's letter was recorded. The legal opinion however is that all parties are as much bound, if bound at all, whether they voted for or against the Rules. I do not therefore press this fact.

3. I claim the refund on the ground that the Rule under which it was granted, and which the Privy Council have declared legal is not rescinded. True it was advisedly omitted in the new Rules, and so were others, but *they* are acted upon and in full force and form part of the new Rules, and as the Court rested satisfied with ordering† the refund to be stopped under the impression the law was on their side, they must abide the legal consequences as matters stand, the Rule is not repealed, and the refund was stopped by Order of the Court and Government before the Rule passed, thus the refund is refused by the Court, not by the Rules, they never, were applied or thought of till Mr. Robertson went to law.

†Despatch 16 of 1852, paragraphs 18, 19 and 30.

4. At a special meeting of the Fund, 26th September 1850, the Service absolutely refused to repeal the Rule for a refund, but at a subsequent meeting the Service passed the new Rules under a threat—that if they did not, no more annuities should be given, and under a false statement that there were no assets at the credit of the Fund, and that the grant of refund in past years was illegal. The first is proved not to be true because it is shewn in Statement F, Trustees' letter to Government, 18th July 1851, that 19,90,230-12-4, or twenty lacs were at the credit of the Fund, and the Court in paragraph 26 Despatch 16 of 1852 admits that nineteen lacs are at the credit of subscribers, and in paragraph 6 that considerable loss was incurred by granting annuities of £600 and thus the Court took the assets of the Fund of 1825 to pay the demands of the Fund of 1818, which they agreed to pay from the principal of that Fund made over to them and then robbed us of the refund because they had absorbed the cash balances of twenty lacs at the credit of the Annuity Fund according to their own admission. The second point, the legality of the refund has been decided by the Privy Council.

Despatch 16 of 1852.

5. If then the new Rules debar a refund, which I contend they do not, I claim the refund in equity because the Rules were passed in consequence of incorrect statements and a threat based upon them and because it would be an unparalelled wrong to pay dissentients simply because they were such, and deny the refund to others simply because they took the statements of their masters in good faith.

Robertson and Elliot.

6. I claim the refund as one of those who had money at their credit at the time the Rule was passed under the legal opinion of the four learned gentlemen who gave a legal opinion to the Secretary of State in the following words: "*We think it very possible that the Court in "India and the Judicial Committee would consider the distinction between the case of Robertson "and Stonhouse, (the latter stands for all others) too fine to admit of their recognizing a practical "difference.*" The Secretary of State subsequently departed from this opinion on a reference to two of the parties to this opinion, and restricted the refund to the amount at credit of the par-

ties when the new Rules were passed. I submit he is not competent to do this, especially if the parties who gave the opinion *are*, as is probable, the Law advisers of the Secretary of State for India. I claim on the ground of the legal opinion of the four that there is *no practical difference between Robertson and Stonhouse*. Robertson obtained payment up to the date of the decree, that is subsequent to the grant of the annuity, and I claim up to the grant of the annuity to me. The two upon whose opinion Sir C. Wood acted are bound by the opinion they gave with the other two and are not at liberty to qualify it to my detriment.

7. The claim for a refund I admit is confined to those who had *completed their contract*, and had paid more than the half value of the annuity at the time the Rule was passed and this contract must be fulfilled.

8. I observe in fine that the only ground upon which the Court ordered the refund to be stopped was the want of funds and as it is admitted by that authority there were 19 lacs at the credit of subscribers ; this turns out to be no ground and I make my appeal to the justice and honor of the Secretary of State as the "ultimate beneficiary" in the words of the Privy Council: "The true result of this case, with reference to the point now under considera- "tion appears to their Lordships to be that the ultimate beneficiaries under the trust have "authorized the Trustees to hold out to the prior beneficiaries advantages which were not war- "ranted by the trust, and have thereby altered the position of the prior beneficiaries, and their "Lordships think that, under such circumstances, both the Trustees and the ultimate benefi- "ciaries must be liable to make good to the prior beneficiaries, the advantages which have been "so held out to them."

9. The next claim I advance is founded on my memorial to Government dated 2nd May 1857, and I respectfully solicit Government will send to the Secretary of State a Statement showing the sum to which I am entitled if my clam is granted.

10. This caim has formed the subject of much special pleading on the part of the Government and the Board of Revenue to which I shall not advert. I now quote the Orders of Government merely observing that it was of no avail *except* to deprive *me* of my allowances. Had the importers paid the duty the Commissariat would have paid them as they did the duty they did pay as in all cases the "purchaser" or in other words the consumer pays the duty. "The most Noble "the Governor in Council having had under "his consideration the foregoing letters* "resolves to direct in conformity with the "suggestions offered by the Commissary General that supplies of Arrack for the Government "should be obtained as usual through the Commissariat Department on precisely the same foot- "ing as before the promulgation of Act VI of 1844, under this Resolution all Arrack purchased "on account of Government by the Commissary General will be exempted from such portion of "duty now payable as will leave the amount to be paid per gallon equal to the general import "duty of 8 per cent. heretofore levied."

* From the Commissary General.

11. If this is a legal order within the purview of Act VI of 1844, I have no claim. If illegal, I cannot be mulcted to the extent of about forty thousand Rupees thereby.

12. It is illegal, first as directing the levy of 8 per cent. duty under Regulation 1 of 1813, repealed by Act VI of 1844.

13. It is illegal, because no part of Act VI of 1844 authorizes Government to exempt a "*purchaser*" from the levy of duty.

14. It is illegal because it is beyond the power of Goverment to give any orders for the remission of duty except in each particular case, not only is this the Law but is the interpretation of the Law by the Supreme* Government which declared the issue of any order such as I have quoted to be illegal and beyond the province of the Madras Government.

* Minutes of Consultation, Madras Government, 31st July 1855, No. 792, R. D.
Do. 7th October 1856, No. 1,066, R. D.

15. The legality of the Order of the Madras Government is upheld solely and entirely to prevent me drawing Commission and has no other effect whatever. The Revenue to Government if paid as Sea Custom duty and returned as Sea Custom Revenue would have entitled me to Commission, but it was carried to the credit of Government as Revenue by profits from the sale of Arrack to the Army by the Commissariat and in the Abkarree Revenue from the Arrack supplied to the Collector of Madras.

16. Legal opinions advise me that the Madras Government had not a shred of authority to pass this order, and I respectfully solicit the Secretary of State will submit the order for the opinion of Counsel by whose decision I am content to abide, assured it cannot be desired to deprive me of what the Law gives me or to uphold the decision of the Madras Government, and enable it to hold money lawfully due to me in its coffers solely upon its own interpretations of right and wrong, and its own dictum. This would be an injustice so palpable I cannot for a moment suppose the Secretary of State to whom the Law permits an appeal would sanction.

17. The next claim I refer to is that contained in my Memorial to the Secretary of State 9th March 1860. In reply to this that high functionary simply referred me to his previous decision which I respectfully submit was no answer to my Memorial. The Secretary of State concurred in opinion with the majority of the Madras Government. When I received that opinion I waited on Sir Charles Trevelyan, and on my representation His Excellency modified his opinion—stated he considered I was entitled to a portion of the money and that if he were in the position of the Secretary of State he would give me not less than ten thousand Rupees. His Excellency advised me to memoralize the Secretary of State, and said that he would support it. I did so and was informed by the Secretary to Government that my Memorial had been forwarded Home by the Bombay Mail accompanied *by a favorable recommendation by this Government* that a part at least of the amount in question should be given to me.

18. As the decision of the Secretary of State in the first instance was based upon the opinion of the majority of the Madras Government, it is I respectfully submit no reply to my Memorial to adhere to that opinion, when the Madras Government had become unanimous and admits that the opinion previously given had not been equitable and recommends that the decision at which it had arrived should be modified.

19. I would respectfully represent that the Commission having been given for 40 years* according to the principle which the Secretary of State applies at Home I should receive compensation for the withdrawal of the Commision, I rest my claim to reconsideration on the Despatch of Government and the following observations of the Board of Revenue:

* See Appendix A.

"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."

"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."

"As regards the other argument the Board observe that they never intended that the altera- "tion 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 emolu- "ments." Their wish was to place him in "the independant 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 con- "curred and the fees were commuted accordingly."

Paragraph 23, Board's Proceedings 7th April 1857, No. 1,936.

"This 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 November 1843, No. 22, and quoted in "the margin, which secured him during his "tenure of office."

Enclosure in from Government, dated 9th March 1844. R. D., No. 209, in Consultation 25th March 1844, No. 607.

"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 Audi- "tor may be instructed on his retirement to adjust his salary accordingly."

commuted the com-

"The arrangements 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."

20. The last case to which I shall advert is the Proceedings of the Madras Government No. 1,137, 25th October 1859. The President, His Excellency Sir C. Trevelyan, entered a Minute inviting his colleagues (on the ground that I had "preserved an unblemished reputa- "tion during a long course of service") to consider my request that my son should obtain a Cadetship. His Excellency Sir Patrick Grant, Mr. Walter Elliot and Mr. Morehead recorded individual Minutes testifying to the merited reputation which my long and efficient conduct as a public servant had so universally gained for me, and Mr. Morehead observed, "That in my "estimation there are few members of the Civil Service who have so deservedly earned a title to the "consideration from the Secretary of State for India which Mr. Underwood seeks to obtain." The Government forwarded these Minutes to the Secretary of State, who, in his Despatch, No. 174, dated 24th November 1860, stated this application has been recorded.

21. On the occurrence of a vacancy for a Cadet by the resignation of Mr. Rundall, I applied to Sir Charles Wood on public grounds, and the recommendation of the Madras Government to give my son this appointment and received the following reply:

India Office, 13th February 1861.

In reply to your letter of the 8th January, I am directed by Sir C. Wood, to inform you that the vacancy caused by the resignation of Mr. Charles Rundall will *not* as you suppose *be filled up* by the *nomination* of *a Cadet* to the Indian Army, *such appointments have been entirely discontinued* and it is therefore not in Sir Charles Wood's power to comply with your request.

(Signed) J. W. GRENFELL.

The same Mail which brought this letter conveyed a Despatch from Sir Charles Wood *nominating* Mr. Clerk a Cadet to this very appointment who arrived and was promoted to the rank of Ensign.

22. I would further observe that my application to continue another year in the service was refused by the Secretary of State and as to the consideration due to me as a public servant, I appeal to the Proceedings of Government, No. 1,137, 25th August 1859, while permission to remain another year was granted to an Officer in the Civil Service whose claims on the consideration of the Secretary of State were not greater than mine.

23. Upon the grounds above stated I respectfully solicit that the Madras Government will forward copy of this letter to the Secretary of State accompanied by its recommendation, that the claims preferred may receive consideration and that some portion at least of the large sums really due to me amounting to above a lac of Rupees may be awarded to me, especially as I was prevented drawing the fixed salary by compulsory removal from the service.

APPENDIX A.

Extract from a letter from the Secretary to Government, Fort Saint George, to the President and Members of the Board of Trade, dated 29th November 1819, No. 643, sanctioning the Commission and Pay of Collector of Sea Customs, viz., Pay Collector Rupees 1,800, Deputy 1,000, Assistant 525 per mensem.

Commission.

Collector..... 3 per cent.
Deputy..... 1½ do.
Assistant..... ½ do.

1. The Governor in Council approves the principle of making these allowances in a great measure dependent on the public revenue collected by them.

Extract from a letter from the Secretary to the Board of Revenue, to the Chief Secretary to Government, dated 28th July 1821.

2. It would accordingly appear to have been the intention of the Board of Trade that Commission should be drawn on such sums only as were actually paid into the Treasury.

From D. HILL, Esq., Secretary to Government; to the President and Members of the Board of Revenue, Fort Saint George, dated 26th July 1821, No. 794.

3. I am directed to acknowledge the receipt of your Secretary's letter of the 13th ultimo, (24), and to state that, by a reference to the arrangement, agreeably to which the allowances of the Collector of Sea Customs at Madras, his Deputy and Assistant are regulated, it appears to have been intended that they should *fluctuate with the collections*, and that the Governor in Council sees no ground for complying with the request which Mr. Harrington has submitted.

Application for compensation for the Pay and Commission falling 25 per cent. below the sum calculated.

ORDER THEREON, 11th April 1862, No. 276.

The first 8 paragraphs of the foregoing letter relate to Mr. Underwood's claim to a refund of the amount standing at his credit, as a subscriber to the Civil Service Annuity Fund of 1825, *at the time of his retirement*, in excess of the then half value of his Annuity. This claim with others, formed the subject of the correspondence with the Home Government, noted in the margin; and it was finally determined, under the opinion given by Counsel on the case submitted to them by the Right Honorable the Secretary of State for India, that the amount of excess subscriptions which stood at the credit of Mr. Underwood on the 17th* June 1853 (the date of the passing of the new Rules) with simple interest thereon from that date to the date of refund, should be disbursed to him. This was accordingly done, and the amount actually refunded was reported to be Rupees 5,724-2-6.

To Secretary of State,	11th November	No. 28 of	1859.
To	do.	25th ,,	,, 30 of ,,
From	do.	29th March	,, 21 of 1860.
To	do.	28th ,,	,, 6 of ,,
To	do.	25th April	,, 7 of ,,
To	do.	8th June	,, 12 of ,,
To	do.	10th August	,, 20 of ,,
From	do.	31st ,,	,, 64 of ,,
From	do.	24th November	,, 76 of ,,

* Beyond the half value of his Annuity exclusive of benefits of quarterly payments and payments to date of decease.

Surplus at credit beyond half value of Annuity, on 17th June 1853..	Rs.	4,144	4 4
Simple interest at 5 per cent. per annum from 17th June 1853 to 31st January 1861, the date of refund..	,,	1,579	14 2
Total Rupees..		5,724	2 6

2. The Government are not therefore at liberty to re-open the question, especially as the same principle was adopted in finally adjusting the amount of refund to the other members of the Service, Sir V. Stonhouse, Mr. G. S. Hooper, Mr. J. A. Hudleston and Mr. J. Goldingham.

3. The claims adverted to in the remaining paragraphs of Mr. Underwood's letter were considered and disposed of in the Revenue Department, and they will accordingly be referred to that Department for final orders.

Paragraph 9 et sequitur.

(True Extract)

Chief Secretary.

To the Revenue Department,
with Mr. Underwood's letter.

Exd. F. Cartledge.

In 1857 the [illegible] commenced the com-

R. 29 May 57 Nos. 15 to 18
4 July — 17-18
23 April 100 — 19 to 25
12 May — 23-24
7 Augt. — 70-77
28 — — 340-341.

Revenue 1862 Oct. 31st
Pros. of Govt for May
No. 1086.

Proceedings of the Madras
Govt. in the Financial Dept.

Dated 11th Augt 1862.
Received 14th Augt 1862.

No. 276.

S. C. R. 1038. 16 Aug

Passing orders on certain Paras of Mr. E. Underwood's letter claiming a refund of the amount standing at his credit as a subscriber to the Civil Annuity Fund of 1825, at the time of his retirement, in excess of the then half value of his annuity and referring to Mr. Ds certain paras of the same letter regarding Mr. Ks claim to compensation for the withdrawal of the commission on the Arrack supplied to Govt.

For orders

No. 219.

Cab. Aprs. No. 29.

I do not think that Mr. Underwood has the least claim either on the ground of the consideration received by him as commutation for his per centage — or on the ground of the reduction of the duties on Arrack amounting to Mr. Underwood's income it would not be competent to the Govt. to reduce any duties which might affect his interests — but forwarding a letter containing such circumstances as these in Paragraph 21 — I should entirely decline to do so

M

Para

The paras of Mr. Underwood's letter referred to the Revenue Dept. are paras 9 & 19.

In paras 17 to 19 Mr. Underwood re-iterates the claim brought forward in his memorial to the Secy of State 9th March 1860. The claim is this. The Collectors of Sea Customs used to get Rs 1800 monthly pay & a commission of 3 per cent on the net collections of Revenue. In 1857 the Govt commuted the com-

dear the loss, as he would have pocketed the sum - & that the sum he received was very liberal pays for his work. They resolved however to send the matter to the Home Sec. as they might think it a case for the exercise of liberality -

The Home Sec. were "unable to recognise the justice of Mr Underwood's claim," and "considering the large amount of that gentleman's actual emolument"

4 did not consider that there was "any ground for exceptional indulgence towards him."

Before the receipt of this despatch Mr Underwood submitted a memorial which on the 12 May 1860 was sent home - The Sec. on this occasion hinted more strongly that "a sum of money which would cover some of the loss he has incurred" might be given as a donation on the ground that his "emoluments would have been much larger if a commutation of

a portion of them had not been forced upon him for the public interest."

Lie C. Wood merely desired that at his address decision / B / should be communicated to Mr Underwood.

I do not see that the Pst. can move further in this matter - which has already been twice before the Home Pst. The point raised in Mr C's case is that he did not object to the arrangement when made - nor till 3 years after - he might have demurred at the outset; and it has not strengthened his case by waiting till all risk of possible loss was over.

The other matter for order is mentioned in paras 9 & 10.

I have marked the main points on this claim A. B. C. D. E.

The other matter for order is mentioned in paras 9 & 16 of Mr C's letter.

In 1844 the Pst. thought fit to except Arrack purchased by the Commissariat on the public account from all duty in

Dated 10th July/60

A Dated 22nd April 1860
B do 10th July 1860
C do 12th May 1860
D do do
E do 25th August 1860

exceed of 8 per cent. Mr. Underwood maintains that this order is illegal & claims commission on the arrack at the full contract rate of duty & on all other articles imported free of duty.

The question was fully argued by the Bd of Revd & decided against Mr. Underwood in G.O. 29 May 1857 No 512. marked F. It has not been submitted to the Govt. Specially, as Mr. U. never sent in any memorial. It rests with the Govt

3

& decide whether they will do so now or merely refer Mr. U: to the former order.

It seems to me that if Govt pay any officer by a commission it is quite competent for them & declare from time to time that he shall not draw commission on such & such articles. Whether the course adopted in regard to the arrack purchased in Madras from private importers for public use was legal or not, may be

a prediction. / Thus I do not pretend to see how the Govt can be denied the power of remitting their own sentence / - But this will not push the Commission into Mr Underwoods locked -

The case however is fully put in the papers marked F. & I beg the order of Govt.

Paras 20 to 22 have not been noticed in the order in the Public Depe The Home Govt may view para 21 in a serious light -

× Dated 4th June 1867 -

- I consider the subject settled & that Mr K. has no claim - I see no cause for addressing the Secty of State again.

EHe

WM

Since the above was written I have procured Mr Underwoods letter regarding the commutation of his commission I have marked it G. The last 3 paras of it seem to me to damage his claim fatally.

J. P.S

25/4

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№ 1038-

Proceedings of the Madras Government
Under date the 10th May 1862.

Read the following Pro. of the
Madras Govt in the Fenal Dept.

Passing orders on certain Paras of Mr. T. Underwood's Letter claiming a refund of the amount standing at his credit, as a subscriber to the C. S. Annuity Fund of 1825, at the time of his retirement, in excess of the then half value of his annuity, and referring to Revenue Department certain paras of the same letter regarding Mr Underwood's claim to compensation for the withdrawal of the commission on the arrack supplied to Govt.

(Here enter 11th April 1862 № 276)

Para 1. The parts of Mr Underwood's letter forwarded with the foregoing Proceedings on which orders are called for in this Department are paras 9 to 19.

2. In 1844, the Govt thought fit to exempt Arrack purchased by the Commissariat on the public account from all duty in excess of 8 per cent. Mr Underwood in

para

paras 9 to 16 maintains that this Order is illegal, and claims Commission on the Barrack at the full contract rate of duty and on all other public Stores imported free of duty. The question, after full consideration, was decided against Mr Underwood in 1857, and the Govt resolve to refer that Gentleman to the Order passed on the subject dated 29th May of that year No 572.—

3. In paras 17 to 19, Mr Underwood reiterates the claim which was advanced by him in 1860 to the difference between the sum at which the Commission on the Customs Revenue was commuted in 1857 and the amount which he would have received under the former system. This claim was on two occasions submitted to the Secretary of State and negatived by him in Despatches dated 15th June and 24th July 1860

for Nov 37 and 47, copies of which were duly furnished to Mr Underwood. The Government cannot take further steps in the matter.—

The first line only would that even if they had been cause to ~~disturb~~ make any further representation to Her Majesty's Secretary of State on the subject of Mr Underwood's claim, they would highly improper insinuation in para 21 of this letter Underwood's would have rendered it impossible for them to do so.

J. D. S.

Copy to Mr Underwood. 24/2/12
14 Copies to the Secretary. with Desp. No. 276.
by Post Office

Certain claims preferred by Mr. Underwood late of the Madras Civil Service

Revenue 1862 Deptt.
Pro: of Govt. for May.

No. 1038.

Pro: of the Madras Govt.
Dd 10th May 1862.

Passing orders on Pro: Fint. Deptt. referring certain paras of a letter from Mr. C. Underwood regarding his claim to compensation for the withdrawal of the Commission on the arrack supplied to Government.

No. 219 + 220.

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