

# MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

|          |            |                          |
|----------|------------|--------------------------|
| G.O. No. | 1446       | Press<br><del>Mis.</del> |
|          | 176-177    |                          |
| Dated    | 11-8-1864. |                          |

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,  
11th August 1864.*

No. 176. Read the following Proceedings of the Board of Revenue, dated 23rd July 1864,  
No. 4,646.

Read the following letter from the Collector of Tanjore, dated Punthottam, 18th May 1864,  
No. 163:—

1. With reference to the Proceedings of the Board under date the 25th ultimo, No. 2,477, I have the honor to state that it was more the uncertainty and ambiguity of the Law than the possibility of errors on the part of the Customs Officers, that led to my apprehending the necessity for large refunds.

2. It was only in one\* of the two cases alluded to in my remarks on the Budget of Charges for 1864-65, that the refund, which it was  
\* Vide Board's Proceedings 25th November 1863, No. 7,459. eventually found necessary to make, was to some extent the result of an error made, in the late Head Assistant Collector's Office in issuing instructions on the introduction of Act XI of 1862. Care will be taken to guard against similar errors in future; but from the correspondence† which has passed regarding the other case, it will be seen that care alone is not sufficient to obviate the necessity for large refunds. In

that case, it is to be observed that the scope of the term "Machinery," as also the interpretation put upon it by the Right Honourable the Secretary of State for India, was, after much lengthened correspondence, finally defined by the Government of India, and the definition thus finally given to the term, reduced the amount of refund from Rupees 1,67,956, as claimed by the Railway Company, and Rupees 1,05,709, as admitted by the Board, to Rupees 8,237.

Ordered to be submitted to Government, with reference to paragraph 7 of their Order dated 24th December 1863, No. 2,378. The Collector states that it was only in one case that the necessity for refunding to Sea Customs Collectors arose owing to an error in the late Head Assistant Collector's Office, and that care will be taken against similar errors in future. The Board consider that the provision of Rupees 10,000, in the Budget of 1864-65, under the head of Sea Custom refunds, is ample for Tanjore.

No. 177. ORDER THEREON, 11th August 1864, No. 1,446.

|                           |
|---------------------------|
| Separate Revenue, No. 76. |
| Customs.                  |

Ordered to be recorded.

(True Extract.)

(Signed) C. G. MASTER,  
*Deputy Secretary to Government.*

To the Board of Revenue.

Exd. S. T. Augustin.

No. 4,646.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd July 1864.

Read the following letter from the Collector of Tanjore, dated Puthottam, 18th May 1864,

No. 163 :—

1. With reference to the Proceedings of the Board under date the 25th ultimo, No. 2,477, I have the honor to state that it was more the uncertainty and ambiguity of the Law than the possibility of errors on the part of the Customs Officers, that led to my apprehending the necessity for large refunds.

2. It was only in one\* of the two cases alluded to in my remarks on the Budget of Charges for 1864-65, that the refund, which it was eventually found necessary to make, was to some extent the result of an error made, in the late

Head Assistant Collector's Office in issuing instructions on the introduction of Act. XI of 1862.

Care will be taken to guard against similar errors in future; but from the correspondence† which

has passed regarding the other case, it will be

seen that care alone is not sufficient to obviate

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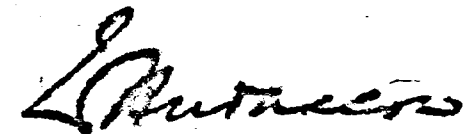
correspondence, finally defined by the Government of India, and the definition thus finally given

to the term, reduced the amount of refund from Rupees 1,67,956, as claimed by the Railway

Company, and Rupees 1,05,709, as admitted by the Board, to Rupees 8,287.

Ordered to be submitted to Government, with reference to paragraph 7 of their Order dated 24th December 1863, No. 2,378. The Collector states that it was only in one case that the necessity for refunding to Sea Customs Collectors arose owing to an error in the late Head Assistant Collector's Office, and that care will be taken against similar errors in future. The Board consider that the provision of Rupees 10,000, in the Budget of 1864-65, under the head of Sea Custom refunds, is ample for Tanjore.

(A true Copy and Extract.)

  
Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to W. M. Cadell, Esq., Collector of Tanjore.

Exd. J. Wright.

No. 24 July 1892 Re 332-333  
5. 3rd 1892-58 @ 60  
24. 3rd 1892-425-426

Recd = 1891 Department  
Secy of Govt or Secy of

No. 1947.  
PROCEEDINGS OF THE BOARD OF REVENUE,

Date 23rd July 1894.  
Recd 23rd July 1894.  
Recd 23rd July 1894.

No. 4,846.

Submitting with remarks letter from the Col-  
lector of Tanjore explaining the cause of the  
large refunds mentioned in his remarks in the  
Budget Charges for 1894-95. 28-11-94.

RECORDED.

11 Copies Letter P. of Rev. Secy of Govt.

23/7/94 1777.

11 Aug 1894  
1894