M.R. O. 1—32,000—16-10-28.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2705 Press ~~Mis.~~

386-88
Dated 24-10- 1928.

Not to be folded or roughly handled

Read the following:—

No. 386. Proceedings of the Board of Revenue, dated 22nd July 1868, No. 5,347.

Read the following letter from the Acting Collector of North Arcot, to the Acting Secretary to the Board of Revenue, dated Chittoor, 27th June 1868, No. 212.

A sum of one Rupee, being batta due to Nummiah Chetty, Acting Head Clerk of the Zemindary Deputy Collector's Office, was drawn by Mr. Hewetson, and remitted back to the Chendragherry Talook Treasury, Nummiah Chetty having meanwhile been transferred to the Collector's Office. The Tahsildar having erroneously credited that amount to refunds in the accounts of last month, I have the honor to request the Board's sanction for its refund.

The refund of one Rupee is sanctioned

No. 387. Proceedings of the Board of Revenue, dated 5th October 1868, No. 7,007.

Read again Proceedings of the Board, dated 22nd July 1868, No. 5,347.

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1. The Board resolve to bring to the notice of Government the inconvenience occasioned by the numerous references made to them by Collectors for sanction of refunds of collections, either on the ground of error or of remission of assessment on appeal.

2. In their Order, under date 8th March 1861, No. 309, the Government disposed of this subject as regarded the Judicial Department, laying down the principle that an Officer, who has power to remit, should have power to order the refund; and this was extended to the rectification of an error in improperly carrying a sum to the public credit and restricted to sums carried to account within two years preceding. In their Order, dated the 20th April 1861, No. 903, Government extended the above-mentioned authority to the Revenue Department, with the modification that the order of refund should be that of the Board of Revenue, as it would be improper that the same Officer should both sanction the refund and disburse the money.

3. The Board would, however, submit that this rule might be advantageously modified by providing that Collectors should sanction refunds proposed by their Divisional Officers, sending periodical Returns to the Board, but obtaining their previous sanction only in cases of their personal refunds.

4. The Board would further submit, for the consideration of Government, whether the reference to them in all cases of more than two years' standing should be insisted on.

No. 388. ORDER THEREON, 24th October 1868, No. 2,705.

Miscellaneous.

1. The proposal made in paragraph 3 of the Board's Proceedings, namely, that Collectors should be permitted to sanction refunds proposed by their Divisional Officers, sending periodical

returns to the Board, but obtaining the Board's previous sanction in cases of refunds ordered by themselves, is approved.

2. The Government cannot make any modification in the rule requiring that references should be made to them in all cases of more than two years' standing.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.
,, the Accountant General.

Exd. F. R. Bantleman.

Govt. of {1868} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated October, 24th.

Read.

Encl.

G. O., 24th October 1868, No. 2,705.

OCTOBER.

Nos. 386-388.

Refunds.—Proposal of the Board of Revenue to permit Collectors to sanction those proposed by their Divisional Officers, approved.

Revenue Department

Pt-2705

Proceedings of the Madras Government

Under date the 24th October 1868.

Read the following

Proceedings of the Board of Revenue.—

Refunds proposed by Divisional Officers.—Collectors recommended to be empowered by Government to sanction, on Board's previous sanction to be obtained in refunds granted by former Orders requested on necessity of submitting to Government cases of more than two year's standing).—

(Here enter 5th Oct. 68 No. 7007)

Vol

N. Agt.

The proposal made in para 3 of the Board's Proceedings viz, that Collectors should sanction refunds proposed by their Divisional Officers, sending periodical returns to the Board—but obtaining the Board's previous sanction in cases of refunds

ordered

ordered by themselves
is approved. —

2. The Government
cannot make any modifi-
cation in the rule re-
quiring that references
should be made to them
in all cases of more
than two years standing.

14 Copies to the Privy Council Dec 26
6 " " Accts Genl

12/4/00

Revenue 1868 Despt
Proof Govt. of on Octr

N° 2705

Pro of the Madras Govt
d/ 24 Octr/68.

23/3/68

22/2/810

15-4-87

11-8-08

29-4-16

Rc° 386 @ 388