Proceedings of the Madras Government, Revenue Department, 5th November 1873.

No. 16. Read the following Proceedings of the Government of India, in the Financial Department, (Separate Revenue—Stamps,) dated Simla, 23rd October 1873, Circular No. 3,767 :—

FRAUDS were lately committed in the Stamp Department of a certain district treasury under circumstances which render it expedient for the Governor-General in Council to publish the facts as a caution to all district and treasury officers.

In pursuance of a conspiracy between the Stamp Accountant, several office clerks, and the treasurer's subordinates, and owing to the lax supervision of the treasury officer and Collector, stamp papers,—sometimes endorsed with fictitious sale-entries and sometimes obtained from the Court records,—were presented by one of the treasury officials under fictitious names with petitions for refund, and refunds were granted by the treasury officer. The stamps were then withdrawn from the records, not transmitted to the Commissioner of Stamps, but used over and over again for the purpose of obtaining refunds. Remarks on the Accountant-General's objection statement were drafted by the head clerk to the effect "that the Stamp Commissioner's receipt had not yet reached the office," or "that it would follow," and perfunctorily signed by the treasury officer.

The Governor-General in Council would, therefore, take this opportunity to draw attention to Section 45, Act XVIII. of 1869, under the provisions of which the *Collector* of the district alone can grant refunds of the value of stamps. Officers in charge of treasuries must accordingly refer to him for separate orders in every such case.

His Excellency in Council also directs that, when the Collector of a district sanctions a refund or renewal, he shall then and there record his reasons for granting such refund or renewal, shall punch or mark the stamped paper in such a way that it can never be presented again, and shall then forward it for destruction to the Commissioner (or Superintendent) of Stamps.

COPY forwarded to the several departments and local Governments and Administrations and to the several officers of Account.

(Signed) J. W. GARDINER,
Offg. Under-Secy. to the Govt. of India.

No. 17. ORDER THEREON, 5th November 1873, No. 1,238.

Separate Revenue, No. 1.
Stamps.

COMMUNICATED to the Board of Revenue who will be good enough to issue the necessary instructions.

(True Extract.)

(Signed) J. STURROCK,
Acting Under-Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman

No. 3767.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.

Stamps.

CIRCULAR.

SIMLA, THE 23 OCTOBER 1873.

FRAUDS were lately committed in the Stamp Department of a certain district treasury, under circumstances which render it expedient for the Governor General in Council to publish the facts as a caution to all District and Treasury Officers.

In pursuance of a conspiracy between the Stamp Accountant, several office clerks and the Treasurer's subordinates, and owing to the lax supervision of the Treasury Officer and Collector, stamp papers, sometimes endorsed with fictitious sale entries, and sometimes obtained from the court records, were presented by one of the treasury officials under fictitious names with petitions for refund, and refunds were granted by the Treasury officer. The stamps were then withdrawn from the records, not transmitted to the Commissioner of Stamps, but used over and over again for the purpose of obtaining refunds. Remarks on the Accountant General's objection statement were drafted by the head clerk to the effect "that the Stamp Commissioner's receipt had not yet reached the office," or "that it would follow," and perfunctorily signed by the Treasury officer.

The Governor General in Council would, therefore, take this opportunity to draw attention to Section 45, Act XVIII of 1869, under the provisions of which the *Collector* of the district alone can grant refunds of the value of stamps. Officers in charge of treasuries must accordingly refer to him for separate orders in every such case.

His Excellency in Council also directs that when the Collector of a District sanctions a refund or renewal, he shall then and there record his reasons for granting such refund or renewal, shall punch or mark the stamped paper in such a way that it can never be presented again, and shall then forward it for destruction to the Commissioner (or Superintendent) of Stamps.

COPY forwarded to the several Departments, and Local Governments and Administrations, and to the several officers of Account.

J W Gardiner

Offg. Under Secy. to the Govt. of India.

No. 1238.

5 Nov/73.

No. of Rev. dr: 14 Nov 73

№ 3486

Circular.
From
Govt of India. Finl Dept
№ 3767

Dated 23d } Octr 1873
Recd 31st }

№ 2284 - 5 Encls

Communicating, as a caution to all District Treasury Officers, the facts in connection with the frauds lately committed in the Stamp Dept of a certain District Treasury, drawing attention to Sec: 45 Act 18 of 1869 under which the Coll of the Dist: alone can grant refunds of value of stamps, and directing that, when a refund or renewal is sanctioned, the Coll should record his reasons for doing so, mark the papers in such a way that it can never be presented again, and forward it for destruction to the Supt of Stamps.