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(1) Number of Pages.....18
(2) Date of repair.....29-6-66
(3) Initials of the Referencer.....*Ch*

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	339	Press
B.P. No.		Mis.
Dated	13. 3-1874	196 .

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department.
13th March 1874.

Read the following :—

No. 129. Proceedings of the Board of Revenue, dated 19th December 1873,
No. 2,607 :—

Read the following letters :—

From R. W. BARLOW, Esq., Acting Collector of the Chingleput District, to
J. GROSE, Esq., Secretary to the Board of Revenue, dated Sydapet,
28th November 1873, No. 560.

In reply to the Board's Miscellaneous No. 7,875, dated the 19th instant, I have the honour to forward copy of an explanation called for from the Treasury Deputy-Collector, from which it will appear that Messrs. Cammiade, Martin & Co. have been charged twelve per cent. interest on the unadjusted balances, and that the total amount owed by them is below the marketable value of the securities deposited by them. As, however, these securities are four per cent. paper, which, though at premium, is now declining in the market, I solicit instructions as to whether I should realize at once by selling a portion of this paper, or whether I may

* *Vide* paragraph 2 of the Treasury Deputy-Collector's letter. wait, as requested* by Messrs. Cammiade, Martin & Co., for orders on my letter, No. 410, dated the 13th September last, in which the firms claim for loss by water-correction, etc., is reported on.

2. I should add here that some time since, previous to the receipt of the Board's Proceedings under reply, my attention was drawn to the interest running on against Messrs. Cammiade, Martin & Co. when calling for a detailed statement of their liabilities on an application to endorse over certain securities, and I at once wrote peremptorily to the firm on the 5th and 21st instant, calling on them to adjust, stopping further delivery of salt, except for cash, meantime.

P.S.—Since writing the above I received the Proceedings of the Board, dated 17th instant, No. 2,342, with reference to my letter, No. 410, dated the 13th September, above quoted; but, as the final orders of Government have yet to be awaited, I still deem it necessary to make the reference.

ENCLOSURE No. 1.

From A. SMITH, Esq., Deputy-Collector, in charge of Treasury, to R. W. BARLOW, Esq., Acting Collector of the Chingleput District, dated Sydapet, 25th November 1873, No. 567-A.

With reference to your docket on the Proceedings of the Board of Revenue, dated the 19th instant, No. 7,875, I have the honour to state that Messrs. Cammiade, Martin & Co. having failed to adjust their accounts at the expiration of the term of credit, interest, at the rate of twelve per cent. per annum, has been charged by the Salt Deputy-Collector on the balance of their purchases, in pursuance of Rule II., and the firm have already been called upon to adjust their accounts without delay.

2. Messrs. Cammiade, Martin & Co. urge, however, that a large sum is due to them on account of wastage and loss by "water-correction," and that on the receipt of this amount they will adjust their liabilities with as little delay as possible. Their application for a refund on the above accounts is now, I believe, before the Board. But, in the event of their not sanctioning the refund, and Messrs. Cammiade, Martin & Co. not being then prepared to adjust their liabilities

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*Proceedings of the Madras Government, Revenue Department,
13th March 1874.*

SUBMITTED to Government with request that early orders may be passed on the first Proceedings quoted by the Collector.

2. Copy of the second Proceedings is also submitted to Government. It will be seen that Messrs. Cammiade Martin and Co. are depending for the adjustment of their account on the compensation proposed by the Board being sanctioned.

3. The Collector is requested to report the present state of the firm's account.

No. 131.

ORDER THEREON, 13th March 1874, No. 339.

Separate Revenue, No. 10.
Salt.

THE recommendation made by the Board of Revenue, in their Proceedings, dated 17th November 1873, No. 2,342, for the payment of compensation to

wholesale purchasers of salt in the Chingleput district is under the consideration of Government, and will be disposed of in due course; but it should not be allowed to interfere with the settlement of the accounts of Messrs. Cammiade, Martin & Co., agreeably to the rules.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

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

Exd. F.R. Bantleman

Compensation to wholesale Purchasers of Salt in Chingleput District on account of the cyclone of 1872.—States that Board's Proceedings, dated 17th November 1873, No. 2,342, will be duly disposed of, and observes that it should not interfere with the settlement of Messrs. Cammiade, Martin & Co.'s accounts.

Nos. 129—131.

MARCH.

G. O., 13th March 1874, No. 339.

Dated March 13th.
Recd.
Encl.

to
cc.
cc.
cc.

THE BOARD OF REVENUE.

REVENUE.

Bot. of 1874

No. 2,607.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 19th December 1873.

Read the following letters:—

From R. W. BARLOW, Esq., Acting Collector of the Chingleput District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Sydapet, 28th November 1873, No. 560.

In reply to the Board's Miscellaneous No. 7,875, dated the 19th instant, I have the honour to forward copy of an explanation called for from the Treasury Deputy Collector, from which it will appear that Messrs. Cammiade, Martin and Co. have been charged twelve per cent. interest on the unadjusted balances and that the total amount owed by them is below the marketable value of the Securities deposited by them. As, however, these Securities are four per cent. paper—which, though at premium, is now declining in the market—I solicit instructions as to whether I should realize at once by selling a portion of this paper, or whether I may wait, as requested* by Messrs. Cammiade, Martin and Co., for orders on my letter, No. 410, dated the 13th September last, in which the firm's claim for loss by water correction, etc., is reported on.

*Vide paragraph 2 of the Treasury Deputy Collector's letter.

2. I should add here that some time since, previous to the receipt of the Board's Proceedings under reply, my attention was drawn to the interest running on against Messrs. Cammiade, Martin and Co. when calling for a detailed statement of their liabilities on an application to endorse over certain Securities, and I at once wrote peremptorily to the firm on the 5th and 21st instant calling on them to adjust, stopping further delivery of salt, except for cash, meantime.

P. S.—Since writing the above I received the Proceedings of the Board, dated 17th instant, No. 2,342, with reference to my letter, No. 410, dated the 13th September above quoted; but, as the final orders of Government have yet to be awaited, I still deem it necessary to make the reference.

ENCLOSURE No. 1.

From A. SMITH, Esq., Deputy Collector, in charge of Treasury, to R. W. BARLOW, Esq., Acting Collector of the Chingleput District, dated Sydapet, 25th November 1873, No. 567-A.

With reference to your docket on the Proceedings of the Board of Revenue, dated the 19th instant, No. 7,875, I have the honour to state that Messrs. Cammiade, Martin and Co. having failed to adjust their accounts at the expiration of the term of credit interest at the rate of twelve per cent. per annum has been charged by the Salt Deputy Collector on the balance of their purchases in pursuance of Rule II., and the firm have already been called upon to adjust their accounts without delay.

2. Messrs. Cammiade, Martin and Co. urge, however, that a large sum is due to them on account of wastage and loss by "water correction" and that on the receipt of this amount they will adjust their liabilities with as little delay as possible. Their application for a refund on the above accounts is now, I believe, before the Board. But, in the event of their not sanctioning the refund, and Messrs. Cammiade, Martin and Co. not being then prepared to adjust their liabilities, there will be no alternative but to resort to the extreme measure of selling their Securities, as directed in Rule II.

3. The sum now due by that firm on account of principal and interest is *below* the amount that may be realized by the sale of their Securities in deposit according to their present marketable value.

(True Copy.)

(Signed) R. W. BARLOW,
Acting Collector.

From R. W. BARLOW, Esq., Acting Collector of the Chingleput District, to
J. GROSE, Esq., Secretary to the Board of Revenue, dated Sydapet,
3rd December 1873, No. 570.

In continuation of my No. 560, dated the 28th ultimo, I have the honour to forward copy of a letter since received from Messrs. Cammiade, Martin and Co., dated the 29th idem, and my reply thereto, dated the 1st instant, No. 393, and to state that I see no objection, should the Board see fit, to their recent payments, which I have treated as cash transactions, being carried to a new credit account, on the understanding, as proposed by them, that their balance of interest on their old account—calculated up to the date of payment—be adjusted from the amount of refund due to them, according to paragraph 15 of Board's Proceedings, dated the 17th ultimo, No. 2,312, if sanctioned by Government.

ENCLOSURE No. 1.

From Messrs. CAMMIADE, MARTIN AND Co., to R. W. BARLOW, Esq., Acting Collector of
the Chingleput District, dated Madras, 29th November 1873.

With reference to your letter, No. 362, of the 5th instant, and No. 385, of the 21st idem, we have the honour to call your attention to our letter of the 28th ultimo, in which we have fully stated how we propose to reimburse Government for sums due by us.

2. From the terms of your letter, No. 354, of the 29th ultimo, we were led to believe that you had been so good as to take a favourable view of our request.

3. Should you, however, desire an earlier settlement we solicit that you be pleased to allow us one month's delay to settle our accounts.

4. We take this opportunity to state that since the 28th ultimo we have paid Rupees 1,00,320, and we hear that this sum has not been credited to account of our purchases on credit but these payments have been considered as cash transactions. We beg to submit that this proceeding is very injurious to our interests without in any way serving Government, and that it is very discouraging. We beg also to observe, with due deference, that it is not in accordance with the rules for the purchase of salt wholesale on the deposit of Securities. In those rules paragraph 11 bears on the point and provides for the levying of interest and the realization of the Securities to close our account, but nowhere is it said that sums paid by us under existing circumstances ought to be carried to a distinct account and be treated as cash transactions. We beg further to remark that, as our claim for compensation, amounting to nearly 1 lakh of Rupees, is now pending before Government, it will be hard for us to pay a further sum, for after all the sum due by us is amply covered by what is due to us added to the Security deposited by us.

5. We also beg to observe that for the last eighteen years we have been the largest purchasers of salt in the Madras Presidency, and that through us Government has been able to collect more than one crore of Rupees of revenue. Government having largely benefitted by our services in better times will certainly not be hard on us in times of trouble. On this point we further refer you to paragraphs 3 and 4 of our letter of the 19th May 1873.

6. For these reasons we earnestly solicit you to take all matters into consideration and to grant—

(1.) That to pay up arrears we may be allowed time until the compensation question is settled.

(2.) That the payments already made by us as well as those we may further make be carried to credit of our account of salt purchased on credit.

7. By so doing the interests of Government will suffer in no way whatever and we shall find in it some relief.

8. Trusting that you will be pleased to decide favourably in this matter.

(True Copy.)

(Signed) R. W. BARLOW,
Acting Collector.

ENCLOSURE No. 2.

From R. W. BARLOW, Esq., Acting Collector of the Chingleput District, to Messrs.
CAMMIADE, MARTIN AND Co., dated Sydapet, 1st December 1873, No. 393.

I HAVE the honour to acknowledge your letter of the 29th ultimo, received yesterday, and to inform you that your request, that settlement of your balance may lie over till your own claims on Government have been disposed of, has been duly communicated to the Board of Revenue. More than this, as Collector, I cannot do.

2. As regards your remarks that my action in treating your payments as cash instead of carrying them to your credit account is contrary to the rules, I have the honour to observe that the rules simply regulate the sale of salt *on credit*, but there is no rule to prevent a Collector refusing credit if balances are unadjusted, or to prevent his selling salt for cash; in fact, this is done every day. My Salt Deputy duly informed you, with reference to my No. 1,406, dated 29th October last, to him, that your payments would be in future considered cash transactions.

3. Should you feel dissatisfied with this letter I would suggest your addressing the Board of Revenue.

(True Copy.)

(Signed) R. W. BARLOW,
Acting Collector.

THE Board are of opinion that the sale of the Securities deposited by Messrs. Cammiade, Martin and Co. may be deferred till the orders of Government are received on the Board's Proceedings, dated 17th November 1873, No. 2,342. The Collector will report when the value of the Securities deposited falls below the liabilities of Messrs. Cammiade and Co.

2. The Board see no objection to Messrs. Cammiade, Martin and Co.'s recent payments, amounting to Rupees 1,00,320, being taken in adjustment of old balances due by them, the recent purchases being debited to their account.

3. A copy of these Proceedings will be forwarded to the Account General with reference to his letter, dated 10th November 1873, No. 6,792.

(True Copies and Extract.)

(Signed) H. E. STOKES,
Acting Sub-Secretary

To the Acting Collector of the Chingleput District,
,, the Accountant-General.

Exd. A. S. Rodgers.

Government Bonds—deposited by Messrs. Cammiade, Martin and Co. as security on account of sale purchased by them.—Opinion expressed to Collector of Chingleput that sale of—may be deferred for present. Collector to report when value of bonds falls below liabilities of the firm. Their recent payments to be taken in adjustment of old balances.

DECEMBER.
No. 2,607.

Received

Rev. B. M. H.

Encl.

PROCEEDINGS, 19TH DECEMBER 1873, No. 2,607.

BOARD of REVENUE,
MADRAS.

MISCELLANEOUS No.

REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 21st February 1874. No. 396

At 44.

Read the following

From R. W. Barlow Esquire,
Collector of the
Chingleput District.

To J. Grose Esquire,
Secretary to the
Board of Revenue
Madras.
Sir,

Adverting to the Proceedings
of the Board Nos. 2342 and 2607 dated
17th November and 19th December last,
I have the honor to request, that early
orders may be obtained on the former,
in view to adjusting Messrs. Cammiade
Martin & Co's outstanding balances of
interest.

Chingleput District } I have &c.
Collector's Office } (signed) R. W. Barlow
Camp, Paknam } Collector.
18th February 1874.

Submitted

Submitted to Government,
with request that early orders may
be passed on the first Proceedings noted
by the Collector.

2. Copy of the second Proceedings
is also submitted to Government.

It will be seen that Messrs Cam-
miade Martin & Co are depending
for the adjustment of their account
on the compensation proposed by the Board
being sanctioned.

3. The Collector is requested
to report the present state of the firm's
account. (True copy and extract)

H. H. Stokes

Acting sub. Secretary.

To,

The Secretary to Government
Revenue Department

with Board's Proceedings dated
19th December 1873 No. 2607.

Whidley
V. B. B. B. B.
H. H. M.

Revenue Department.

No. 339

PROCEEDINGS of the MADRAS GOVERNMENT.
Under date the 13th ~~January~~ ^{March} 1874.

READ the following *Proceedings of the*
Board of Revenue

Submitting to govt. letter from Ch. of
Chingleput requesting that early order for duty
be obtained on 18th Dec: 17: Nov: 73 N: 2342,
regarding compensation to certain merchants for loss in
purchase of salt by wholesale, occasioned by cyclone
of 1872 &c

H. E. 21. Feb: 1874

The recommendation
made by the Board of Revenue, in
their Proceedings dated 17: Nov: 1873
N. 2342, for the payment of com-
pensation to wholesale purchasers
of salt in the Chingleput District,
is under the consideration of Govt.
and will be disposed of in due
course; but it should not be
allowed to interfere with the
settlement of the accounts of
Imp: Commr: Martin, Esq.
operably

PROCEEDINGS OF THE BOARD
OF REVENUE.

Revenue 1874 Rights
Sp 611

Dated 21st
Decd. 21. } *February 1874.*
Recd. 23

S.O. N: 339-13 ^{SUBJECT.} *March 14*

Submitting to Government

Letter from Collector of
Chingleput requesting
that early order of
Government may be
obtained on 18th Dec: 17: Nov: 73
regarding compensation to
certain merchants for loss
in purchase of salt by
wholesale, occasioned by
cyclone of 1872. &c. - Regarding
Collector's order for payment
of salt by wholesale.
of salt by wholesale.

23rd Feb: 74. 12th March. 1874
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apudably to the rules.



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13 February

Secretary of the

Board of Governors

14/2/74

13 to H. of Revenue }
5 to Act. General } dt: 14. 3. 74

21. Feb. 1874

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made by the Board of Governors in
their meeting held on 14th Feb. 1874
1874 for the purpose of con-
sideration to what extent the
of the in the Commission of the
is under the consideration of the
and the Board of Governors of the
Board. It is thought that it is
a good idea to enter into the
the Board of Governors of the
Board of Governors of the

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4-0
Compensation to the purchase
of salt, macerated of cyclone of 1872

C
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