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# MADRAS RECORD OFFICE

## GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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| G.O. No. 1048 | Press |
| ~~B.P. No.~~ | ~~Mis.~~ |
| Dated 5 . 8 . 1876 | ~~196~~ . |

*Not to be folded or roughly handled*

1048/1

*Proceedings of the Madras Government, Revenue Department,*
*5th August* 1876.

No. 37. **Read the following Proceedings of the Board of Revenue, dated 15th July 1876, No. 1,815:—**

Read the following letter from W. S. WHITESIDE, Esq., Collector of North Arcot, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Chittoor, 13th March 1876, No. 117:—

In their Proceedings, dated 20th January 1875, No. 119, the Board of Revenue have reserved to themselves the authority of sanctioning the costs incurred in connection with law suits to which Government is a party.

2. But, in his Circular on "Advances for Law Suits," dated 21st September 1875, No. 11., the Accountant-General of Madras directs that such advances should be charged off finally against the department concerned, and bills in support thereof submitted to him. In reference to this Circular, the Deputy Collector in charge of Treasury reports that such costs are accordingly debited to "Law Charges," and any recoveries made on account of the costs awarded by Courts are credited to the head "Recoveries from Law Charges."

3. The Accountant-General's Circular seems to show that the Board's sanction for the adjustment of such costs is unnecessary. I have the honor to request that you will be so good as to obtain the orders of the Board of Revenue on the following point, *viz.*: when reporting the results of Civil Suits to the Board of Revenue, as directed in their Standing Circular No. 295, is it still necessary to obtain their sanction in future for the adjustment of the difference between the actual costs incurred in such suits and those awarded by Courts?

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The Board observe that the Accountant-General's Circular merely refers to the manner in which the costs are to be entered in the accounts and that it does not affect the Standing Orders by which the sanction of the controlling authorities is required for the final adjustment of the charge. They are of opinion, however, that in cases in which the defence is sanctioned by Collectors under Circular No. 27 of 1874, and the costs incurred exceed the amount awarded, Collectors may be authorized to adjust the difference without reference to the Board. A Standing Order will be issued accordingly.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

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No. 38. Order thereon, 5th August 1876, No. 1,048.

Miscellaneous. Recorded.

(True Extract.)

(Signed) D. F. CARMICHAEL,
*Secretary to Government.*

To the Board of Revenue.

Exd. W. J. Lewis.

1048/1

1042/2

No. 1,815.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 15th July 1876.

Read the following letter from W S. WHITESIDE, Esq., Collector of North Arcot, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Chittoor, 13th March 1876, No. 117 :—

IN their Proceedings, dated 20th January 1875, No. 119, the Board of Revenue have reserved to themselves the authority of sanctioning the costs incurred in connection with law suits to which Government is a party.

2. But, in his Circular on "Advances for Law Suits," dated 21st September 1875, No. II., the Accountant-General of Madras directs that such advances should be charged off finally against the department concerned, and bills in support thereof submitted to him. In reference to this Circular, the Deputy Collector in charge of Treasury reports that such costs are accordingly debited to "Law Charges," and any recoveries made on account of the costs awarded by Courts are credited to the head "Recoveries from Law Charges."

3. The Accountant-General's Circular seems to show that the Board's sanction for the adjustment of such costs is unnecessary. I have the honor to request that you will be so good as to obtain the orders of the Board of Revenue on the following point, *viz.*: when reporting the results of Civil Suits to the Board of Revenue, as directed in their Standing Circular No. 295, is it still necessary to obtain their sanction in future for the adjustment of the difference between the actual costs incurred in such suits and those awarded by Courts?

---

THE Board observe that the Accountant-General's Circular merely refers to the manner in which the costs are to be entered in the accounts and that it does not affect the Standing Orders by which the sanction of the controlling authorities is required for the final adjustment of the charge. They are of opinion, however, that in cases in which the defence is sanctioned by Collectors under Circular No. 27 of 1874, and the costs incurred exceed the amount awarded, Collectors may be authorized to adjust the difference without reference to the Board. A Standing Order will be issued accordingly.

(A true Copy and Extract.)

C. A. Galton

Acting Secretary.

To all Collectors.

Copy to the Accountant-General.

" to the Secretary to Government, Revenue Department.

Exd. W. J. Lewis.

G. O. 10 March /76 no 355

No 3152

No 686

Revenue 1876. Departt

# Board of Revenue,

## MADRAS.

PROCEEDINGS, 15TH JULY 1876, No. 1,815.

Disp 28 July 1876

Encl.

Hon'ble M R

Disputed

Received 4th August /76

JULY.

No. 1,815.

*Suits*—defence of which is sanctioned by Collectors.—Stating that in cases in which costs incurred in — exceed amount awarded, Collectors may be authorized to adjust difference without reference to Board.

No 1048

Recorded

5 August 1876

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