

- (1) பக்கங்களின் எண்ணிக்கை 8
 (2) புதுக்கித் திருப்பிய நாள் 22.12.1989
 (3) ஆதாரங்குறிப்பவர் கருக்கொப்பம் bya

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

உரோஷித் - துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	128	அச்சகம் பலவகை
நாள் :	18-1-1979	198.

198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

18th January 1879, No. 128.

Read the following paper :—

No. 323. Proceedings of the Board of Revenue, dated 4th December 1878, No. 3,235.

Read the following letter from W. E. WRIGHT, Esq., Superintendent of Stamps, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 9th April 1878, No. 383:—

REFERRING to the Proceedings of the Board of Revenue, dated 5th November 1877, No. 4,922, pointing out certain discrepancies between the statements forwarded from this office and those sent monthly by the Accountant-General, I have the honor, from the explanations afforded me by the several Treasury officers concerned and from the information I have been able to gather by deputing one of my Accountants to the Accountant-General's office, to submit the following explanation.

2. Of the difference of Rupees 57-8-0 shown against Bellary, it is observed that Rupees 57 appear exhibited in the accounts of the Accountant-General for September 1876 under the head of "other Items" and Annas 8 as "fees realized under Section 18 of the Court Fees Act" for January 1877, whereas both these sums were erroneously credited to "Stamp Revenue" instead of "Law and Justice" in the returns submitted to this office. The error was rectified in communication with the Treasury officer at Bellary, who, however, failed to cause a corresponding correction to be made in his returns to the Accountant-General.

3. The discrepancy in Salem is attributable to the like cause. The sum of Rupees 37-12-0, recoveries from pauper suits, was entered both in the returns forwarded to this office and to the Accountant-General as "Stamp Revenue" instead of "Law and Justice" and in like manner the error was rectified, while the Treasury officer at Salem also omitted to notify the corrections to the Accountant-General.

4. Of the discrepancy of Rs. 11-4-4 noticed in regard to Chingleput, Rs. 1-8-0 is explained by the Treasury officer to be the amount recovered on account of the value of stamps supplied for law suit, but the sum in question was omitted in the monthly and annual returns sent to this office for Fasli 1286. The remaining sum of Rupees 9-12-4 does not appertain to stamp revenue, being the cost of other charges recovered under Land Revenue.

5. Similarly the sum of Rupee one realized on account of penalties was omitted to be credited in the monthly and annual returns sent by the Commissioner of Nilgiri to this office.

6. The discrepancy noticed in regard to the Stamp Office is due to the sum of Rupees 20 having been over-credited in the accounts of the Bank of Madras in April 1877; the error was rectified in May following by debiting the amount under Presidency payments.

7. The sum of Rupees 597-13-0 shown against the Mysore Government represents the value of stamps sold at Bangalore for use in the Court of the

Value of Court Fees Adhesive	RS.	A.	P.
Stamps sold	595	13	0
Stamp duty received on two documents	2	0	0
Total...	597	13	0

Judicial Commissioner for Coorg and of stamp duty paid in Her Majesty's Treasury at Mysore on two documents impressed at this office which was not included in the accounts of this office as directed by the Board in their Proceedings, dated 14th January 1863, No. 209.

8. Referring to the discrepancies noticed under stamp refunds, I have to observe that the sum of Rupees 8-8-0 in question is owing to certain corrections which were directed to be made in the Collector's accounts by the Accountant-General as per his remark in the Result Statement, No. 8,289, dated 22nd November 1876, not having been effected in his own books.

9. The transactions of the Mysore Government not being included in the statements of this office under the orders above quoted, account for the omission of Rupees 124-12-0 noticed under stamp refunds against the Commissioner of Mysore.

10. The variations noticed under stamp charges will now be explained.

11. The difference of Rupees 59-3-3 under Presidency payment and Bank of Madras consists of the following four items, each of which requires to be separately explained, being over-payments in two instances and less payments in two others:—

	Figures as per Superintendent's Statement.			Figures as per Accountant-General's Statement.			Excess or deficit of the latter as compared with the former.			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Freight, boat-hire, Pier tolls, &c.	438	10	2	411	9	6	—	27	0	8
Stamp Vendor's establishment in Madras ...	4,444	14	4	4,411	10	9	—	33	3	7
Cost of repairing the counter-stamping dies, &c., by the Superintendent of the Public Works Workshop and Stores	177	5	5	189	6	5	+	11	1	0
Amount debited on account of over-credits on the 30th April 1877 in the Bank's account	...	...	...	20	0	0	+	20	0	0
Total ...	5,120	13	11	5,061	16	8	—	59	3	3

12. In the first of the items, boat-hire, pier tolls, &c., there is a difference of Rupees 27-0-8 between the accounts of the Accountant-General and of this office, arising in consequence of this department having included the sum of Rupees 153-4-8, the freight on several consignments of stamped papers, &c., received from England during the fasli, but which amount was omitted by the Accountant-General, the same not having been adjusted by him in his books within the above period. The Accountant-General, however, entered in his accounts the sum of Rupees 66-4-0, being charges incurred on account of freight of postage and telegraph stamps, but the charges in question having no connection whatever with the stamp revenue they were excluded in the accounts of this office. The difference of Rupees 2-3-7 in the next item arises from an error in the return for April 1877 of the Collector of Madras which exhibited Rupees 78 instead of Rupees 74-12-5 as the cost of his establishment for that month. The third item of Rupees 11-1-0 is the cost of repairing a platform scale of the Stationery Office which was erroneously debited by the Accountant-General to this office. The last item, Rupees 20, is only a nominal debit in the accounts of the Madras Bank in rectification of a wrong entry as noticed in paragraph 6.

13. The difference of Annas 10 noticed in North Arcot is due, as explained by the Treasury officer, to a clerical error in his accounts for February 1877 by the entry of Rupees 7-3-4 under the head of Contingencies instead of Rupees 7-13-4.

14. The difference of Rupee one in Madura is admitted by the Treasury officer to be owing to the omission of that amount in his annual return, being the value of a stamp which had been presented to and lost in the Madura Taluk Cutcherry, the refund of which was sanctioned by G.O., No. 1,389, dated 15th June 1876.

15. The delay in submitting this report is owing to the numerous references which had to be made.

SUBMITTED to Government with reference to paragraph 2 of the G.O., dated 6th December 1877, No. 3,361.

2. The discrepancies indicated in the Board's Proceedings, dated 5th November 1877, No. 4,922, embodied in the above Government Order were caused as pointed out by the Superintendent of Stamps by erroneous entries in the accounts of the various Treasuries and of the Stamp Office which have now been corrected. A statement revised with reference to the adjustments will be forwarded to Government with a request that it may be substituted for that submitted with the Board's Proceedings of the 5th November 1877.

(A true Copy and Extract.)

(Signed) D. BUICK,
Acting Sub-Secretary.

No. 324.

ORDER THEREON, 18th January 1879, No. 123.

Separate Revenue, No. 17.

Stamps.

ORDERED to be forwarded, with the enclosure, to the Government of India, with reference to the letter to that Government, dated 6th December 1877, No. 3,362.

(True Extract.)

(Signed) H. S. THOMAS,
Acting Secretary to Government.

To the Board of Revenue.

Exd. A. F. Goodall.

No. 3,235.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th December 1878.

Read the following letter from W. E. WRIGHT, Esq., Superintendent of Stamps, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 9th April 1879, No. 383:—

REFERRING to the Proceedings of the Board of Revenue, dated 5th November 1877, No. 4,922, pointing out certain discrepancies between the statements forwarded from this office and those sent monthly by the Accountant-General, I have the honor, from the explanations afforded me by the several Treasury officers concerned and from the information I have been able to gather by deputing one of my Accountants to the Accountant-General's office, to submit the following explanation.

2. Of the difference of Rupees 57-8-0 shown against Bellary, it is observed that Rupees 57 appear exhibited in the accounts of the Accountant-General for September 1876 under the head of "other Items" and Annas 8 as "fees realized under Section 18 of the Court Fees Act" for January 1877, whereas both these sums were erroneously credited to "Stamp Revenue" instead of "Law and Justice" in the returns submitted to this office. The error was rectified in communication with the Treasury officer at Bellary, who, however, failed to cause a corresponding correction to be made in his returns to the Accountant-General.

3. The discrepancy in Salem is attributable to the like cause. The sum of Rupees 37-12-0, recoveries from pauper suits, was entered both in the returns forwarded to this office and to the Accountant-General as "Stamp Revenue" instead of "Law and Justice" and in like manner the error was rectified, while the Treasury officer at Salem also omitted to notify the corrections to the Accountant-General.

4. Of the discrepancy of Rs. 11-4-4 noticed in regard to Chingleput, Rs. 1-8-0 is explained by the Treasury officer to be the amount recovered on account of the value of stamps supplied for law suit, but the sum in question was omitted in the monthly and annual returns sent to this office for Fasli 1286. The remaining sum of Rupees 9-12-4 does not appertain to stamp revenue, being the cost of other charges recovered under Land Revenue.

5. Similarly the sum of Rupees one realized on account of penalties was omitted to be credited in the monthly and annual returns sent by the Commissioner of Nilgiri to this office.

6. The discrepancy noticed in regard to the Stamp Office is due to the sum of Rupees 20 having been over-credited in the accounts of the Bank of Madras in April 1877; the error was rectified in May following by debiting the amount under Presidency payments.

7. The sum of Rupees 597-13-0 shown against the Mysore Government represents the value of stamps sold at Bangalore for use in the Court of the Judicial Commissioner for Coorg and of stamp duty paid in Her Majesty's Treasury at Mysore on two documents impressed at this office which was not included in the accounts of this office as directed by the Board in their Proceedings, dated 14th January 1863, No. 209.

Value of Court Fees Adhesive	Rs.	A.	P.
Stamps sold	595	13	0
Stamp duty received on two documents	2	0	0
Total	597	13	0

8. Referring to the discrepancies noticed under stamp refunds, I have to observe that the sum of Rupees 8-8-0 in Ganjam is owing to certain corrections which were directed to be made in the Collector's accounts by the Accountant-General as per his remark in the Result Statement, No. 8,289, dated 22nd November 1876, not having been effected in his own books.

9. The transactions of the Mysore Government not being included in the statements of this office under the orders above quoted, account for the omission of Rupees 124-12-0 noticed under stamp refunds against the Commissioner of Mysore.

10. The variations noticed under stamp charges will now be explained.

11. The difference of Rupees 59-3-3 under Presidency payment and Bank of Madras consists of the following four items, each of which requires to be separately explained, being over-payments in two instances and less payments in two others:—

	Figures as per Superintendent's Statement.			Figures as per Accountant-General's Statement.			Excess or deficit of the latter as compared with the former.			
Freight, boat-hire, Pier tolls, &c.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Stamp Vendor's establishment in Madras ...	498	10	2	411	9	6	—	87	0	8
Cost of repairing the counter-stamping dies, &c., by the Superintendent of the Public Works Workshop and Stores	4,444	14	4	4,441	10	9	—	3	3	7
Amount debited on account of over-credits on the 30th April 1877. in the Bank's account	177	5	5	183	6	5	+	11	1	0
	...			20	0	0	+	20	0	0
Total ...	5,120	13	11	5,061	10	8	—	59	3	3

12. In the first of the items, boat-hire, pier tolls, &c., there is a difference of Rupees 87-0-8 between the accounts of the Accountant-General and of this office, arising in consequence of this department having included the sum of Rupees 153-4-8, the freight on several consignments of stamped papers, &c., received from England during the fasli, but which amount was omitted by the Accountant-General, the same not having been adjusted by him in his books within the above period. The Accountant-General, however, entered in his accounts the sum of Rupees 66-4-0, being charges incurred on account of freight on postage and telegraph stamps, but the charges in question having no connection whatever with the stamp revenue they were excluded in the accounts of this office. The difference of Rupees 3-3-7 in the next item arises from an error in the return for April 1877 of the Collector of Madras which exhibited Rupees 78 instead of Rupees 74-12-5 as the cost of his establishment for that month. The third item of Rupees 11-1-0 is the cost of repairing a platform scale of the Stationery Office which was erroneously debited by the Accountant-General to this office. The last item, Rupees 20, is only a nominal debit in the accounts of the Madras Bank in rectification of a wrong entry as noticed in paragraph 6.

13. The difference of Annas 10 noticed in North Arcot is due, as explained by the Treasury officer, to a clerical error in his accounts for February 1877 by the entry of Rupees 7-3-4 under the head of Contingencies instead of Rupees 7-13-4.

14. The difference of Rupee one in Madura is admitted by the Treasury officer to be owing to the omission of that amount in his annual return, being the value of a stamp which had been presented to and lost in the Madura Taluk Cutcherry, the refund of which was sanctioned by G.O., No. 1,387, dated 15th June 1876.

15. The delay in submitting this report is owing to the numerous references which had to be made.

Submitted to Government with reference to paragraph 2 of the G.O. dated 6th December 1877, No. 3,301.

2. The discrepancies indicated in the Board's Proceedings, dated 5th November 1877, No. 4,922, embodied in the above Government Order were caused as pointed out by the Superintendent of Stamps by erroneous entries in the accounts of the various Treasuries and of the Stamp Office which have now been corrected. A statement revised with reference to the adjustments will be forwarded to Government with a request that it may be substituted for that submitted with the Board's Proceedings of the 5th November 1877.

(A true Copy and Extract.)

Acting Sub-Secretary.

To the Secretary to Government, Revenue Department, with a statement.

Copy to the Superintendent of Stamps, with do.

Exd. W. J. Lewis.

13. Dec 323 + 324

No 128

Order it to be forwarded,
with the enclosure, to the Govt of India
with reference to the letter to that Govt.
dated 6 Decr 1877 No 3362.

14 To the Board of Revenue dated
Jan 1879

18 January 1879

107
D. 128. 18 January 1879
With encs

6 Dec 1877

No 3362

From 15th Jan 1879
No 1878

Board of Revenue,

MADRAS.

To

THE SECRETARY TO GOVT,
REVENUE DEPARTMENT.

Dated December 4th.

Printed 11th.

Received 23rd Decr 1878

PROCEEDINGS, 4TH DECEMBER 1878, No. 3,285.

Copy 21/12/78

DECEMBER.

No. 3,285.

Stamp.—Submitting to Government letter
from Superintendent of Stamps explaining the
discrepancies noticed by Board in statements of
receipts and disbursements on account of — for
Fadh 1886, and forwarding a statement revised
with reference to the adjustments.