Archives I—10,006—16-8 77.

(1) Number of pages 24

(2) Date of repair 3.1.86

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / B.P. No. 466	Press. / Mis.
Dated 22.11.1880	197 .

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

22nd April 1880, No. 466.

READ THE FOLLOWING PAPERS :—

No. 221. From A. C. TUPP, Esq., Officiating Accountant-General, Madras, to J. H. GARSTIN, Esq., C.S.I., Acting Secretary to Government, Revenue Department, dated Ootacamund, 16th October 1879, No. 375-N.

I HAVE the honor to forward, for the information of His Grace in Council, copy of paragraph 3 of letter No. 897, dated 13th August 1879, received from the Comptroller-General with reference to the power of Collectors to grant "revenue refunds," and to solicit the orders of Government on the subject.

2. Mr. Probyn, in a letter to the Board, dated 25th January 1879, No. 351, recommended with reference to their Standing Order No. 203-1 that some limit of amount should be put on the Collector's powers of sanction, which, under the order above quoted, were practically unlimited, adding that under the rules in force this department would not be justified in challenging any sum charged as a refund, provided only that it was referred to a month not more than two years previous, in which there was a credit sufficiently large to cover it.

3. The Board, however, in paragraph 4 of their Proceedings, No. 1,187, dated 5th May 1879, held otherwise, and considered no pecuniary limit necessary, as Collectors possessed the best means of judging the validity of the claim and could be trusted to exercise a wise discretion.

4. I beg to add that I quite agree in the views taken by Mr. Probyn and the Comptroller-General, and am of opinion that some money limit is necessary to prevent Collectors from sanctioning refunds *ad libitum*; but I await the orders of His Grace in Council before issuing any instructions on the subject.

ENCLOSURE No. 1.

COPY.

PARAGRAPH 3 of letter, No. 897, dated the 13th August 1879, from the Comptroller-General to the Accountant-General, Madras.

* * * * * *

3. It is very desirable that some limit should be placed to the power of the Collectors to grant revenue refunds, and the question should be referred to the local Government.

(True Copy.)

(Signed) A. C. TUPP,
Officiating Accountant-General.

REFERRED to the Revenue Board for their remarks.

(By order.)

(Signed) J. H. GARSTIN,
Acting Secretary to Government.

15th November 1879.

No. 222. Proceedings of the Board of Revenue, dated 1st April 1880, Miscellaneous No. 3,549.

Read the following letter from the Accountant-General, dated 16th October 1879, No. 375-N, communicated with endorsement of Government, dated 15th November 1879.

THE Board are of opinion that no pecuniary limit need be imposed in the case of sanction by Collectors of revenue refunds.

2. The amount of these refunds has not been large as will be seen from the accompanying statement of refunds granted in 1879. No further arguments have been adduced by the Accountant-General to lead the Board to change the opinion expressed in paragraph 4 of their Proceedings, dated 5th May 1879, No. 1,187.

3. Collectors sanction refunds proposed by their Divisional Officers, while in the case of refunds proposed by themselves, they are required by the Board's Standing Order No. 203 to obtain the previous sanction of the Board.

(True Extract.)

(Signed) C. A. GALTON,
Secretary.

No. 223. ORDER THEREON, 22nd April 1880, No. 466.

Miscellaneous.

THE Government observe that revenue refunds are of money that should not have been collected and are a matter of right. *Primâ facie* there is no reason for limiting the Collectors' power, and none is shown for changing an old established rule.

(True Extract.)

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

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

Exd. W. H. French.

50 Copies.

Govt. of India 1880 Estimates.

REVENUE.

To

THE ACCOUNTANT-GENERAL,

&c., &c., &c.

Dated April 22nd.

Printed 29th.

Read.

Encl.

APRIL.

Nos. 231—233.

Revenue Refunds.—Observing that—are of opinion that should not have been collected and are a matter of right. *Printed fwrds* there is no reason for limiting the Collectors' power and none is shown for changing an old established rule.

No. 1,187.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th May 1879.

Read the following letter from L. C. PROBYN, Esq., Accountant-General, to J. STURROCK, Esq., Acting Secretary to the Board of Revenue, dated Fort-St. George, 25th January 1879, No. 351:—

I HAVE the honor to invite the attention of the Board of Revenue to the rules regarding refunds, and their admission by this office, as given in the Board's Standing Orders recently published which do not appear quite satisfactory and complete.

2. *Refunds of Stamps.*—Standing Orders 46, paragraphs 1 to 10 and paragraph 12 refer exclusively to Court Fee stamps. The certificates and vouchers should, I consider, be sent to this office to support the charge, and not to the Superintendent of Stamps who need have no concern with them.

Paragraph 13 appears superfluous.

Paragraph 11 refers to general stamps. It is not clearly stated, as it should be, that the vouchers should be sent to this office after being attested by the Superintendent of Stamps in proof of distinction.

Paragraph 14. The vouchers should be sent to this office.

Paragraph 15. Rules are not laid down as to the authority on which these refunds are to be admitted. This omission should, I think, be supplied.

3. *Customs*—Standing Order 66. It is not prescribed on what authority these refunds should be admitted. I presume they should be admitted on that of the Board. It might be well, too, to explain in what manner this authority should be obtained.

4. Standing Order 200, paragraph 17. It is presumed that the instructions regarding admission of refunds on Deputy Collector's orders merely indicate the process by which the money is to be drawn from the Bank, and not the authority, but they are perhaps liable to misconstruction. In regard to judicial refunds the rule appears incorrect, the authority being, I believe, the order of the Superior Court upsetting the sentence; anyhow there is an apparent discrepancy between this and Standing Order 203-3 which should be rectified.

5. Standing Order 203-1. I beg to submit respectfully that the rules regarding revenue refunds, if correctly described in this section, appear to need revision. Some limit of amount should certainly be put on the Collector's powers of sanction which under these rules are practically unlimited. Under the rules as now laid down this department would not be justified in challenging any sum charged as a refund, no matter how large, provided only that it was referred to a month not more remote than two years in which there was a credit sufficiently large to cover it.

6. Standing Order 205-14. One rule should follow all refunds whether made under sanction of Board or Government or otherwise. They should not be included in the ordinary contingent bill, but all refunds should be put into a separate bill supported by *all* the vouchers (the 10 rupees limit does not, I may add, apply).

7. In the case of revenue refunds (other of course than stamp duty) it is necessary for purposes of audit that the vouchers should specify the items of original credit in order that the payment may be noted against it, and I beg that instructions to this effect may be issued to Collectors in any Standing Orders on the subject which the Board may determine to issue; without this this office has no check against second refunds of the same collection, or against the Collector's passing an order beyond his powers. I have also been instructed by the Comptroller-General to suggest that all sanctions of refunds which may be accorded by the Board may be made upon certificates from this office that the amount is credited as alleged, and has not already been refunded. This, I am informed by the Comptroller-General, is the usual practice elsewhere, and he considers it a necessary safeguard.

8. Similar remarks apply to refunds of fines and Court fees. Judicial officers should not bill for refunds in their office contingent bills, but they should, as above set forth, be drawn for separately supported by *all* vouchers including those of Rs. 10 and under.

9. I trust the Board will be able to give the matter early attention as it is an important one; and I regret to add that my office has hitherto been somewhat remiss in the matter of checking these refunds, although the orders on the subject have not been so clearly laid down as to make its duty apparent.

Paragraph 2, Accountant-General's letter.

THE object of the Board's Standing Order No. 46 appears to have been to make the Superintendent of Stamps responsible for all refunds of stamp revenue, the Accountant-General only admitting such refunds as are passed by him. Accordingly the Board understand that the Superintendent of Stamps sends to the Accountant-General monthly a statement showing the refunds made in each district, and those passed by him. The Board, however, agree with the Accountant-General in thinking that the Superintendent has no concern with the refunds of Court's fees, and of stamp duty and penalties granted under the orders of the Board, and that the certificates and vouchers in connection therewith may be sent by Collectors to the Accountant-General direct. The Superintendent of Stamps is requested to state if he has any objection to this course. Paragraph 13 of the Standing Order No. 46 is, as observed by the Accountant-General, superfluous, and will be omitted when the Standing Order is revised, and a clause added to paragraph 11 that the list of stamps destroyed should be sent to the Accountant-General by the Superintendent of Stamps duly attested by him. The Collector is competent to make the refunds under paragraph 15, and this will also be inserted in the Revised Standing Order.

Paragraph 3.

2. The Board observe that no refunds are to be made under Board's Standing Order No. 66, and the meaning of the Accountant-General is not clear.

Paragraph 4.

3. Paragraph 17 of Standing Order No. 200 merely points out the authority under whose direction the Bank may make payments. Of course in the case of judicial refunds the order of the appellate authority is an essential voucher for purposes of audit, and it must be forwarded to the Bank by the officer ordering payment along with the order of payment. The Bank however has nothing to do with the examination of the voucher, and it will merely pass it on to the Treasury Deputy Collector with the statement of expenditure sent to him every evening, who after examination will send it to the Accountant-General with the account current. This matter will be clearly explained when the Standing Order is revised.

Paragraph 5.

4. The Board do not think that any pecuniary limit is necessary in the matter of sanction by Collectors of refunds of erroneous collections recommended by Divisional Officers. Collectors have the best means of judging as to the validity of the claim and may be trusted to exercise a wise discretion.

Paragraph 6.

5. The Board agree with the Accountant-General.

Paragraph 7.

6. The Board do not see how the items of original credit can be specified in the case of revenue refunds, or how the Accountant-General can give the certificate in the case of refunds requiring the Board's sanction that the amount has been duly credited in the accounts. No individual accounts of collections are kept either in the office of the Collector or of the Accountant-General, and in their absence any mere mention of the month or year in which the collection of the sum to be refunded was made can be of little use in preventing second payments. Refunds are never made without proper inquiry, and Collectors may be relied upon to see that refunds of payments are not granted twice over. The Board however consider that in the case

of all refunds Collectors may be required to furnish a certificate that the amounts refunded have been duly credited in the accounts and have not been already refunded.

Paragraph 8.

7. The Board are not aware whether in the case of judicial fines Collectors keep individual accounts, but a certificate similar to that mentioned in the preceding paragraph may be given in regard to these refunds also. The Board agree that refunds should not be shown in office contingent bills.

8. The several Standing Orders above noticed will be revised on the receipt of the observations of the Accountant-General and the Superintendent of Stamps on this Proceedings.

(A true Copy and Extract.)

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

To the Accountant-General.
" Superintendent of Stamps.

Exd. C. Howarth.

Board of Revenue, 1879.

MADRAS.

To

THE ACCOUNTANT-GENERAL,

&c., &c., &c.

Dated May 5th.

Printed 20th.

Received

PROCEEDINGS, 5TH MAY 1879, No. 1,187.

MAY.

No. 1,187.

Refunds.—Passing orders on letter from Accountant-General suggesting certain alterations in rules regarding — given in the new edition of the Board's Standing Orders.

No. 1,187.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th May 1879.

Read the following letter from L. C. PROBYN, Esq., Accountant-General, to J. STURROCK, Esq., Acting Secretary to the Board of Revenue, dated Fort St. George, 25th January 1879, No. 351:—

I HAVE the honor to invite the attention of the Board of Revenue to the rules regarding refunds, and their admission by this office, as given in the Board's Standing Orders recently published which do not appear quite satisfactory and complete.

2. *Refunds of Stamps.*—Standing Orders 16, paragraphs 1 to 10 and paragraph 12 refer exclusively to Court Fee stamps. The certificates and vouchers should, I consider, be sent to this office to support the charge, and not to the Superintendent of Stamps who need have no concern with them.

Paragraph 13 appears superfluous.

Paragraph 11 refers to general stamps. It is not clearly stated, as it should be, that the vouchers should be sent to this office after being attested by the Superintendent of Stamps in proof of distinction.

Paragraph 14. The vouchers should be sent to this office.

Paragraph 15. Rules are not laid down as to the authority on which these refunds are to be admitted. This omission should, I think, be supplied.

3. *Customs*—Standing Order 66. It is not prescribed on what authority these refunds should be admitted. I presume they should be admitted on that of the Board. It might be well, too, to explain in what manner this authority should be obtained.

4. Standing Order 200, paragraph 17. It is presumed that the instructions regarding admission of refunds on Deputy Collector's orders merely indicate the process by which the money is to be drawn from the Bank, and not the authority, but they are perhaps liable to misconstruction. In regard to judicial refunds the rule appears incorrect, the authority being, I believe, the order of the Superior Court upsetting the sentence; anyhow there is an apparent discrepancy between this and Standing Order 203-3 which should be rectified.

5. Standing Order 203-1. I beg to submit respectfully that the rules regarding revenue refunds, if correctly described in this section, appear to need revision. Some limit of amount should certainly be put on the Collector's powers of sanction which under these rules are practically unlimited. Under the rules as now laid down this department would not be justified in challenging any sum charged as a refund, no matter how large, provided only that it was referred to a month not more remote than two years in which there was a credit sufficiently large to cover it.

6. Standing Order 205-14. One rule should follow all refunds whether made under sanction of Board or Government or otherwise. They should not be included in the ordinary contingent bill, but all refunds should be put into a separate bill supported by *all* the vouchers (the 10 rupees limit does NOT, I may add, apply).

7. In the case of revenue refunds (other of course than stamp duty) it is necessary for purposes of audit that the vouchers should specify the items of original credit in order that the payment may be noted against it, and I beg that instructions to this effect may be issued to Collectors in any Standing Orders on the subject which the Board may determine to issue; without this this office has no check against second refunds of the same collection, or against the Collector's passing an order beyond his powers. I have also been instructed by the Comptroller-General to suggest that all sanctions of refunds which may be accorded by the Board may be made upon certificates from this office that the amount is credited as alleged, and has not already been refunded. This, I am informed by the Comptroller-General, is the usual practice elsewhere, and he considers it a necessary safeguard.

8. Similar remarks apply to refunds of fines and Court fees. Judicial officers should not bill for refunds in their office contingent bills, but they should, as above set forth, be drawn for separately supported by *all* vouchers including those of Rs. 10 and under.

9. I trust the Board will be able to give the matter early attention as it is an important one; and I regret to add that my office has hitherto been somewhat remiss in the matter of checking these refunds, although the orders on the subject have not been so clearly laid down as to make its duty apparent.

Paragraph 2, Accountant-General's letter.

THE object of the Board's Standing Order No. 46 appears to have been to make the Superintendent of Stamps responsible for all refunds of stamp revenue, the Accountant-General only admitting such refunds as are passed by him. Accordingly the Board understand that the Superintendent of Stamps sends to the Accountant-General monthly a statement showing the refunds made in each district, and those passed by him. The Board, however, agree with the Accountant-General in thinking that the Superintendent has no concern with the refunds of Court's fees, and of stamp duty and penalties granted under the orders of the Board, and that the certificates and vouchers in connection therewith may be sent by Collectors to the Accountant-General direct. The Superintendent of Stamps is requested to state if he has any objection to this course. Paragraph 13 of the Standing Order No. 46 is, as observed by the Accountant-General, superfluous, and will be omitted when the Standing Order is revised, and a clause added to paragraph 11 that the list of stamps destroyed should be sent to the Accountant-General by the Superintendent of Stamps duly attested by him. The Collector is competent to make the refunds under paragraph 15, and this will also be inserted in the Revised Standing Order.

Paragraph 3.

2. The Board observe that no refunds are to be made under Board's Standing Order No. 66, and the meaning of the Accountant-General is not clear.

Paragraph 4.

3. Paragraph 17 of Standing Order No. 200 merely points out the authority under whose direction the Bank may make payments. Of course in the case of judicial refunds the order of the appellate authority is an essential voucher for purposes of audit, and it must be forwarded to the Bank by the officer ordering payment along with the order of payment. The Bank however has nothing to do with the examination of the voucher, and it will merely pass it on to the Treasury Deputy Collector with the statement of expenditure sent to him every evening, who after examination will send it to the Accountant-General with the account current. This matter will be clearly explained when the Standing Order is revised.

Paragraph 5.

4. The Board do not think that any pecuniary limit is necessary in the matter of sanction by Collectors of refunds of erroneous collections recommended by Divisional Officers. Collectors have the best means of judging as to the validity of the claim and may be trusted to exercise a wise discretion.

Paragraph 6.

5. The Board agree with the Accountant-General.

Paragraph 7.

6. The Board do not see how the items of original credit can be specified in the case of revenue refunds, or how the Accountant-General can give the certificate in the case of refunds requiring the Board's sanction that the amount has been duly credited in the accounts. No individual accounts of collections are kept either in the office of the Collector or of the Accountant-General, and in their absence any mere mention of the month or year in which the collection of the sum to be refunded was made can be of little use in preventing second payments. Refunds are never made without proper inquiry, and Collectors may be relied upon to see that refunds of payments are not granted twice over. The Board however consider that in the case

of all refunds Collectors may be required to furnish a certificate that the amounts refunded have been duly credited in the accounts and have not been already refunded.

Paragraph 8.

7. The Board are not aware whether in the case of judicial fines Collectors keep individual accounts, but a certificate similar to that mentioned in the preceding paragraph may be given in regard to these refunds also. The Board agree that refunds should not be shown in office contingent bills.

8. The several Standing Orders above noticed will be revised on the receipt of the observations of the Accountant-General and the Superintendent of Stamps on this Proceedings.

(A true Copy and Extract.)

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

To the Accountant-General.
" Superintendent of Stamps.

Ex. C. Howarth.

1879.

Board of Revenue,

MADRAS.

To

THE ACCOUNTANT-GENERAL,

&c., &c., &c.

Dated May 5th.

Printed 20th.

Received

PROCEEDINGS, 5TH MAY 1879, No. 1,187.

MAY.

No. 1,187.

Refunds.—Passing orders on letter from Accountant-General suggesting certain alterations in rules regarding — given in the new edition of the Board's Standing Orders.

Rev 2000/80

Sub Co:
In Pub. of the Rd.
of Rev
Dt 1st April '80
No: No 3549
To
The Secretary to Govt.
Rd.

Sn No 1

Copy

S. Price

Paragraph 3 of letter No 897 dated the 13th August 1879 from the Comptroller General to the Accountant General, Madras.

3 It is very desirable that some limit should be placed to the power of the Collectors to grant revenue refunds, and the question should be referred to the Local Government.-

(True Copy)

A. F. Tripp
Offg Acct General

Comptroller

two

PRINT

Rev: 7 33 7/79

In K No 2728/79

Treasury Accounts Department.

No. 375 N.

Ootacamund
~~Fort Saint George~~,
Accountant General's Office,
16th October 1879.

From The ACCOUNTANT GENERAL
to the GOVERNMENT of MADRAS,

To The Secretary to Government
Revenue Department
Ootacamund.

Sir,

I have the honor to forward for the information of His Grace in Council, copy of paragraph 3 of letter No. 897 dated 13th August 1879 received from the Comptroller General with reference to the power of Collectors to grant "Revenue Refunds", and to solicit the orders of Government on the subject.—

2. Mr. Probyn, in a letter to the Board dated 25th January 1879 No. 351, recommended with reference to their Standing Order No. 203-1 that some limit of amount should be put on the Collector's powers of sanction, which under the order above quoted, were practically unlimited, adding that under the rules in force, this department would not be justified in challenging any sum charged as a refund, provided only that it was referred to a month not more than

two

two years previous, in which there was a credit sufficiently large to cover it.-

3. The Board however in paragraph 4 of their Proceedings No. 1187 dated 5th May 1879 held otherwise, and considered no pecuniary limit necessary as Collectors possessed the best means of judging the validity of the claim, and could be trusted to exercise a wise discretion.-

4 I beg to add that I quite agree in the views taken by Mr Probyn and the Comptroller General, and am of opinion that some money limit is necessary to prevent Collectors from sanctioning Refunds ad libitum; but I await the orders of His Grace in Council, before issuing any instructions on the subject.-

I have the honor to be,
Sir,
Your Most Obedient Servant

H. Bo Pherell Capp

Offg Accountant General

Rec'd back from the Board of Revenue

Rec'd 2720 of 1879.

Received 17th November 1879

Entered & Returned 19 —

Ag. Secretary

Back No. 221

Revenue (1879) Department.

ACCTT. GENL.'S OFFICE, MADRAS.

PRINT

No. 375 A.

From

No. 7337.

The Accountant General, Madras,

To

The Secretary
to Government
Revenue Deptt
Ootacamund

Dated 16 Oct.

Recd. 17 Nov. Statistics.

Ansd.

Rec 20 Subject.

Encl 1.

Requests that certain limit may be placed as to the amount of stamp refunds that may be sanctioned by Collectors

Rec'd 17/11/79

Rec'd 17/11/79

Rec'd 17/11/79

Revenue Department.

No. 0/2720 of 1879

From The Acct. Genl.

Dated 16/10 1879.

FOR ORDERS.

It might be a wise to refer the Acct. Genl's letter to the B.d for his remarks & for report what is the largest sum [illegible] Collr. [illegible] refunded during the last 5 years.

[illegible]

Ref. C No. 7337/79.

Revenue 1880. Dept.

No. 2000

Pres. of the Bd. of Rev:

Dy. 1st April 1880.

Rec. 2 do

2/4

mis No. 3549.

PRINT

26. 4. 80

Print

22. 4. 80

No. 466 - 22nd April 1880

Stating, with reference to Govt: Endorsement dated 15th Novr. 1879, that Board are of opinion that no pecuniary limit need be imposed in case of sanction by Collectors of Revenue Refunds

With order

G. O. on C. Nos. 7337 of 1879 & 2000 of 1880.

No. 466

The Govt observe that Revenue refunds are of money that shd not have been collected and are a matter of right. Prima facie there is no reason for limiting the Collrs' power, and none is shown for changing an old established rule.

[illegible]

22nd April 1880

List from orders

1. To the Accountant General
2. The Board of Revs.

0/2728 of 1879.

FOR ORDERS.

[illegible]

C3·11.
12·11

REVENUE DEPARTMENT.

No. 2000 of 1880.

A 66/16

From The Board of Rev.

Dated 1st April 1880. Misc No 3549

FOR ORDERS.

With reference to Hon Members notes on C No 0/2728 of 1879.

The refund [illegible] of money that shd. not have been collected is a matter of right

Prima facie there is no reason for limiting the Colr's power. & in practice there seems to be no ground for

Changing an old
Established rule

[illegible]

466
17

C No 2000 of 1880

FOR ORDERS.

[illegible]

C-3/4/80 R. 19/4/82