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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	112	Press ~~Misr~~
Dated	1. 2.	1892. 1892.

Not to be folded or roughly handled

1ST FEBRUARY 1892, No. 112, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), dated 9th December 1891, No. 709 :—

THE HON. MR. J. GROSE,
MR. E. GIBSON.

Read—the following letter from R. SEWELL, Esq., Collector of Bellary, to the Secretary to the Commissioners of Land Revenue, dated 29th August 1891, Reference No. 3543 :—

Owing to scrupulous adherence to the rules in the Village Manual Account and Board's orders on the subject, every item of excess collections made from the ryots, however small, even if only one pie, is refunded on formal sanction of the Collector on applications supported by credit certificates submitted to him by the Divisional officers (form enclosed). Amounts of assessments paid but afterwards remitted on appeal, surplus amounts of sale-proceeds of land sold for arrears, sums collected from purchasers of lands in sales subsequently cancelled, &c, are also refunded to parties on Collector's sanction. In cases in which the credit in the accounts was more than two years old, the sanction of the Board is invariably obtained.

2. The Board will be pleased to see from the enclosed form that the date of credit is shown therein, and it is therefore easy to say at once whether the case falls within the Collector's powers of sanction or whether it should go to the Board.

3. At present a quarterly statement is submitted to the Board showing *each* item of refund sanctioned by the Collector. It is necessarily bulky, it entails, I submit, unnecessary labour on the taluk and huzur establishments and it causes waste of stationery.

4. I have the honour, in the above circumstances, to submit, for the consideration of the Board, whether the submission of the statement in question might not be discontinued.

ENCLOSURE No. 1.—Form of application for refund.

Resolution—dated 9th December 1891, No. 709.

At present quarterly statements are received from districts showing all items of refunds sanctioned by Collectors.

2. In the foregoing letter, the Collector of Bellary suggests that such statements might be discontinued. The reasons assigned are that no refund, however small, is permitted except on a formal sanction of the Collector on applications supported by credit certificates; that in cases where the erroneous credits are more than two years old, the sanction of the Board is invariably obtained; and that the quarterly statement is bulky, entails unnecessary labour on the taluk and huzur establishments and causes waste of stationery.

3. The history of refunds is as follows:—

In Government Order, dated 24th April 1861, No. 903, Government directed that sums erroneously received on behalf of Government and carried to account might be refunded under an order of the Board of Revenue, but the delegation of this power was restricted to sums carried to account within two years preceding. Government at the same time desired the Board to submit to it punctually at the end of each quarter a statement showing the refunds sanctioned by it. Subsequently, at the recommendation of the Board, Government, in Government Order, dated 24th October 1868, No. 2705, authorized Collectors to sanction refunds proposed by their Divisional officers under certain restrictions, but stated that, in cases where the refunds were ordered by Collectors themselves, the previous sanction of the Board was necessary.

4. The orders of 1861, thus modified, prescribed (1) that sanction of Government should be obtained for refund of erroneous collections of more than two years old, (2) that a quarterly statement of all refunds sanctioned by the Board should be submitted to it, and (3) that a similar return should be submitted to the Board in respect of refunds sanctioned by Collectors.

5. Subsequently, in Government Order, dated 1st April 1876, No. 461, Government empowered the Board to sanction all refunds irrespective of the then existing two years' limit, and desired the Board to furnish to it a quarterly return showing all refunds of money collected more than two years previously to such refund.

6. Lastly, in Government Order, dated 8th June 1887, No. 566, Government ordered the discontinuance of all quarterly statements submitted by the Board in respect of refunds.

7. Collectors, however, continue to send quarterly statements to the Board showing the refunds sanctioned by themselves. When the statement is received, the Board sees that there is no item in it which is not within the Collectors' powers of sanction and then records it. Some of the quarterly statements are submitted for the perusal of Government. They are bulky and entail unnecessary labour on the several establishments concerned as stated by Mr. Sewell, and may, the Board thinks, be discontinued. It is for the Treasury Deputy Collector and the Accountant-General, as audit officers, to see that the refunds are made under proper sanction.

8. Again, in the course of the correspondence that preceded the reorganization of the Board on its present footing, Government, in Government Order, dated 5th September 1885, No. 1001, approved the Board's suggestion that the powers of Collectors should be extended in various ways; one of these was, that they should be allowed to grant refunds in all cases, whether on their own original orders or on those of their subordinates, up to a limit of two years in point of time. The promulgation of these increased powers was made in Board's Proceedings, dated 24th February 1887, No. 332, under the sanction conveyed in Government Order, dated 12th February 1887, No. 162, but by an oversight Standing Order No. 203 (old edition) was not modified as the Board then promised. This modification will now be made, that is to say the second sentence of the Standing Order,* and the words "by their Divisional officers" in the first sentence will be struck out.

* "They (Collectors) will obtain the previous sanction of the Board in cases of such refunds ordered by themselves."

9. There still remains the necessity for reference to the Board in regard to refund of moneys credited more than two years previously. The Board would now ask Government to do away with this restriction. There are a large number of petty refunds which, for one reason or another, are not asked for till two years and even more after the original payment was made. Their legitimacy is perfectly plain, and reference to the Board only leads to unnecessary labour and correspondence and further delay in repayment. The two years' rule appears to have originated in the Judicial Department (*vide* Government Order, dated 20th April 1861, No. 903), and was presumably due to the consideration that delay in applying for the refund would cancel the applicant's right to claim it. Legally this would, no doubt, be the case, but where, as in the overwhelming majority of revenue refund applications, the equity of the repayment

is perfectly clear, Government has never stood on its technical rights by way of limitation, nor should it, it is submitted, ever do so. The Collector is the chief fiscal as well as the chief executive authority in the district, and the Board would therefore give him full power to sanction the refund of all sums to which it is clear that Government was not, in the first instance, and has since ceased to be (as for instance by cancellation or reduction of an original assessment on appeal) entitled. All cases in which there is any doubt should, of course, be referred to the Board for sanction.

10. The chapter containing Standing Order No. 203 is about to issue in the revised edition, and should Government approve of the suggestion made above, the alterations therein required will then be made.

(A true Copy and Extract.)

(Signed) W. S. MEYER,
for Acting Secretary.

To the Secretary to Government, Revenue Department,
with specimen forms of quarterly refund statements; in
original, to be returned (Board's Proceedings, Routine
No. 1070, dated 15th April 1891, No. 1125, dated 17th
April 1891, No. 1224, dated 2nd May 1891,
and No. 1688, dated 3rd June 1891).

„ all Collectors.

Copy to the Accountant-General.

ORDER—dated 1st February 1892, No. 112, Revenue.

Miscellaneous.

The Board's recommendation in
paragraph 9 of the Proceedings is sanc-
tioned.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Board of Revenue (Land Revenue).

„ the do. (Separate Revenue).

„ the do. (Revenue Settlement, Land Records and Agriculture).

„ the Accountant-General.

Exd. A. Aubert.

80 Copies.

Original
Govt. of {1892} Madras.
REVENUE.

15-11-86 ✓
11-8-08 ✓
12/4/10 ✓
28-11-16 ✓
22-8-18 ✓
3-12-20 ✓

Issued

Recd.

Encl.

G.O., 1st February 1892, No. 112.

FEBRUARY.

Refunds.

Board's recommendation for delegating to Collectors the power to sanction — in cases of excess collection of revenue, &c., approved.

BOARD OF REVENUE (LAND REVENUE), 9TH DECEMBER 1891, No. 709.

PROCEEDINGS OF THE BOARD OF REVENUE (LAND REVENUE).

THE HON. MR. J. GROSE.
MR. E. GIBSON.

READ—the following letter from R. SEWELL, Esq., Collector of Bellary, to the Secretary to the Commissioners of Land Revenue, dated 29th August 1891, Reference No. 3543 :—

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2. The Board will be pleased to see from the enclosed form that the date of credit is shown therein, and it is therefore easy to say at once whether the case falls within the Collector's powers of sanction or whether it should go to the Board.

3. At present a quarterly statement is submitted to the Board showing each item of refund sanctioned by the Collector. It is necessarily bulky, it entails, I submit, unnecessary labour on the taluk and huzur establishments and it causes waste of stationery.

4. I have the honour, in the above circumstances, to submit, for the consideration of the Board, whether the submission of the statement in question might not be discontinued.

ENCLOSURE No. 1—Form of application for refund.

RESOLUTION—dated 9th December 1891, No. 709:

At present quarterly statements are received from districts showing all items of refunds sanctioned by Collectors.

2. In the foregoing letter, the Collector of Bellary suggests that such statements might be discontinued. The reasons assigned are that no refund, however small, is permitted except on a formal sanction of the Collector on applications supported by credit certificates; that in cases where the erroneous credits are more than two years old, the sanction of the Board is invariably obtained; and that the quarterly statement is bulky, entails unnecessary labour on the taluk and huzur establishments and causes waste of stationery.

3. The history of refunds is as follows :—

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this power was restricted to sums carried to account within two years preceding Government at the same time desired the Board to submit to it punctually at the end of each quarter a statement showing the refunds sanctioned by it. Subsequently, at the recommendation of the Board, Government, in Government Order, dated 24th October 1868, No. 2705, authorized Collectors to sanction refunds proposed by their Divisional officers under certain restrictions, but stated that, in cases where the refunds were ordered by Collectors themselves, the previous sanction of the Board was necessary.

4. The orders of 1861, thus modified, prescribed (1) that sanction of Government should be obtained for refund of erroneous collections of more than two years old, (2) that a quarterly statement of all refunds sanctioned by the Board should be submitted to it, and (3) that a similar return should be submitted to the Board in respect of refunds sanctioned by Collectors.

5. Subsequently, in Government Order, dated 1st April 1876, No. 461, Government empowered the Board to sanction all refunds irrespective of the then existing two years' limit, and desired the Board to furnish to it a quarterly return showing all refunds of money collected more than two years previously to such refund.

6. Lastly, in Government Order, dated 8th June 1887, No. 566, Government ordered the discontinuance of all quarterly statements submitted by the Board in respect of refunds.

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as the Board then promised. This modification will now be made, that is to say the second sentence of the Standing Order,* and the words "by their Divisional officers" in the first sentence will be struck out.

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that Government was not, in the first instance, or has since ceased to be (as for instance by cancellation or reduction of an original assessment on appeal) entitled. All cases in which there is any doubt should, of course, be referred to the Board for sanction.

10. The chapter containing Standing Order No. 203 is about to issue in the revised edition, and should Government approve of the suggestion made above, the alterations therein required will then be made.

(A true Copy and Extract.)

W. J. Pereira
for Acting Secretary.

To the Secretary to Government, Revenue Department,

,, all Collectors.

Copy to the Accountant-General.

with specimen forms of quarterly refund statements. *to be sent*
(M. P. Pereira) 1070 1125 1226 1608
154.91 174.91 25.91 3.6.91

Exd. S. J. Pereira.

1892
REVENUE DEPARTMENT.

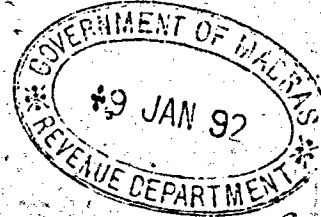
1891.
Board of Revenue
(Land Revenue),
MADRAS.

Current Number 248

G. Co. 1 Feb. 1892, no. 112

Printed December 11.

Read 9 Jan



Encl

Proceedings, 9th December 1891, No. 709.

*Print
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1/2*

*1/2
1st
27/1/92*

The Board's recommendation
para 9 of the Prop. is
sanctioned.

*R. S.
2/1*

*I think L. Hon. Mr. P. S. Var
H. in the order before it
is limited by the Board. I think
there is no objection with proposal*

Submitting to Government, with Board's concurrence, suggestion of Collector of Bellary that quarterly statement showing all items of refunds sanctioned by Collectors be discontinued; and suggesting that the necessity for reference to the Board in regard to refund of moneys credited more than two years previously be done away with.

*The Board of Revenue L. R. with 4 votes
S. R.
R. S. L. 1/2
acett. General*

P.T.O.

C. 27/1, 2/1