

1
769

Revenue Department
Minutes of Consultation

8th June 1858

Back nos 59 + 60

Order no 769 of 7th June 1858

4 - Sheets

பாணகாப்பு பிரதி - 1

செப்பனியைப் பெயர்: வி. கெனடாசா

செப்பனியைத் தக்க எடுத்துக் - 7/08
கொள்வப்பட்ட நாள்

25/1/08
சர்பார்க்கும்
முதல் முதியாள்
கையொப்பம்

சர்பார்க்கும்
2ம் முதியாள்
கையொப்பம்

சர்பார்க்கும்
உதவியாளர்
கையொப்பம்

2
769
Fort Saint George, Revenue Consultation of 8th June 1858.

to. 59. Read the following letter from G. S. FORBES, Esq., Secretary to the Board of Revenue; to W. H. BAYLEY, Esq., Acting Secretary to Government, R. D. dated Fort St. George, 17th May 1858, No. 1755.

SIR,

I am directed by the Board of Revenue to submit for the orders of Government a letter from the Collector of Sea Customs; dated 29th April 1858, requesting instructions on an application addressed to him by Messrs. Arbuthnot and Co. for permission to amend the valuation of a case of Corals erroneously set down by their Clerk at Rupees 2,700, instead of Rupees 7,200.

2. Mr. Underwood states that the application to pass (in which the erroneous valuation occurs) was presented on Saturday 24th Ultimo, and the invoice which showed the mistake on Monday 26th (the Appraiser having as is usual, called for a voucher of the alleged value) Messrs. Arbuthnot and Co. on the same day applied to the Collector explaining how the undervaluation had occurred and praying to be allowed to amend it.

3. The Collector of Sea Customs and Messrs. Arbuthnot and Co. both say, that the invoice which contains entries showing the real value of the Corals, was placed in the hands of the Clerk before he presented the application to pass, and had he understood this document the value would have been correctly given. It appears however that different valuations are given in the bill of lading and in the invoice, and that the sum total is not given in the latter, and can only be ascertained from it by a calculation of the value which each item of the consignment would bear at the weight and prices which are assigned to it.

4. As the invoice did not shew the value of the Coral at first sight, it appears that the Clerk turned from it to the bill of lading, not being aware that the amount there entered would not necessarily indicate the market value. The gross undervaluation which he consequently made argues, therefore, no intention of fraud on his part, while his employers' good faith is evident from the circumstance that the means to a correct valuation were placed in the hands of this Clerk at the outset.

Enclosure No. 4.

5. A case of somewhat similar nature occurred in 1851 and Mr. Underwood has enclosed copies of the decision which the Government then passed, and which was subsequently approved by the Court of Directors.

5. On that occasion permission to amend an erroneous valuation on a consignment of Stick-lac, was refused to Messrs. Arbuthnot and Co. The Court then observed that the error had not been brought to notice by Messrs. Arbuthnot and Co. but by the Officers of Government.

6. The present instance differs, the Board think, in the fact that the Firm themselves supplied the means for a correct estimate of value, in giving their Clerk the invoice to be exhibited to the Appraiser as a voucher.

7. The rate given in the bill of lading only concerns the Peninsula and Oriental Company, and its amount need not necessarily indicate the value of the article, but simply the amount for which the Shipper would insure it.

8. The Board are of opinion that, under these circumstances, permission should be given to amend the valuation.

No. 60.

ORDER THEREON, No. 769; dated 7th June 1858.

Under the explanation afforded by the Board of Revenue, the Right Honorable the Governor in Council grants permission to Messrs. Arbuthnot and Co., to amend the valuation of the consignment of Corals erroneously set down by their Clerk at Rupees 2,700 instead of at Rupees 7,200. They observe that the firm themselves supplied the means for obtaining a correct estimate of value, the first entry being evidently an oversight.

(Signed) W. H. BAYLEY,
Acting Secretary to Government.

3.
769

From

No. 1755.

G. S. FORBES, Esq.,

Secretary to the Board of Revenue,

To

W. H. BAYLEY, Esq.,

Acting Secretary to Government, R. D.

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REVENUE BOARD OFFICE,
Fort Saint George,
17th May 1858.

I have the honor to be,
Sir,
Your most obedient servant,

G. S. Forbes
Secretary.

Copy to Sea Customs for information.

August 1882
1882

From
The Secretary of the
Board of Education
To the Board of Education
In answer to a
Resolution of the
Board of Education

July 1882
1882

Subcommittee on
the subject of the
Board of Education
has the honor to
acknowledge the
receipt of the
report of the
Board of Education
dated July 1882
and to express
its appreciation
of the same.

1882

Under the right of
appeal to the Board of Education
the Board of Education
has the honor to
acknowledge the
receipt of the
report of the
Board of Education
dated July 1882
and to express
its appreciation
of the same.

1882
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