

Paper taken out of the Records from the charge of the Record-keeper.

Regular
Miscellaneous No. 1715-6 of 1897.

FOR WHAT CURRENT.		To whom given.	When taken out.
No.	Year.		
1134-	1897	Mr. ...	17/5/97
to	97	Mr. ...	...
204/50			...

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1781

DATED 2nd April '97

[Despatch Abstract.]

Recording B.P. proceedings on the case of the undervaluation of the estate of the late V. Krishnamachari of Madurantakam & calling upon the Administration with remarks to pay the deficient stamp duty of Rs 796-12-0 still due on the estate.

BACK PAPERS.

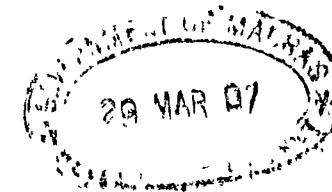
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1897) Department.

CURRENT No.



From the Secretary to the Commissioner
 Order no. 1781 nd 2 April 1897. - Salt, alkali and Separate Revenue
 Madras.

Recorded

Ins No. 1061

Dated 17th March 1897Received 29thRegistered 29th

Enclosures

Spare copies

SUBJECT

Passing orders on the Case of the undervaluation of the Estate of the late W. Krishnamochari of Ins dur an lakam and calling upon the Administrator with remarks to pay the deficient Stamp duty of Rs 796-12-0, still due on the Estate and informing the Administrator General, that for Calculating stamp duty on Probate or Letters of Administration the value of the Estate at the time of the death of the deceased should be taken into account.

Libb
 C.A.
 Tappin

replied
 30/3/97

BACK PAPERS.

G.O. No.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Proceedings of the Board of Revenue
(Separate Revenue)

Miss Lu 1061

Dated 17th March 1897

dated 15th October 1564

* as witnessed by sec-1
xnd. Read again Board's Proceeding No 7340(SR)
calling upon the Administration of the Estate of the Estate
of the Late H. Kishinuma & Co. to show Cause why
penalty and Stamp duty should not be levied
under Section 19E of the Court fee Act on the difference
between the amount of assets shown in the inventory
furnished to the District Judge, Ching Lepat under
Section 96(1) of Act II of 1881 and that shown in
their petition dated 17th September 1894 to the Board.

Read again also Board's Proceeding Routine No 23
(H:R) dated 17th December 1894, Calling upon the
same administrative to explain certain dis-
crepancies noticed between the list filed before
the Board and the Copy of the inventory filed before
the District Judge Chingleput and to furnish
certain information in connection with them.

Read again also Board's Proceedings Roulinchot 475 (S.R.)
dated 22nd February 1895, Calling upon the same
administration to furnish the information
called for, before the 4th March 1895

Repd again also Board's Proceedings No 1237 (S.R.)
dated 21st March 1895, informing the Collector of
Chingleput that the further report promise claim
the case of the undervaluation of the Estate
by the Administrator is alone referred to will
be awaited.

Read again also Board's Proceedings Nov 15th 1894
dated 16th April 1895, forwarding to the Collector
of Chingleput for perusal, papers containing
the ^{very} explanation submitted by the Administration.

Read again also Board's Proceedings Mis no 3225 (S.R) dated 1st August 1895, recording with remarks, letter from the Collector of Chingleput, replying upon the explanation of the Administrator referred to him above.

Read again also Board's Proceedings Mis no 310 (S.R) dated 27th January 1896, requesting the Collector of Chingleput to submit a correct valuation of the property left by R. Krishnamma Chariar at the time of his death and to report whether the value of the estate in which probate duty was paid includes the Shares taken by Dasikachari and other legatees under his will and requesting the Administrator General to inform the Board whether in making application under Section 19E of the Court fee Act, in the case of Estates under his administration, the value of the Estate at the time of the owner's death or the value with accretions on account of interest etc up to the date of application for probate is taken into consideration.

Read again also Board's Proceedings Mis no 657 (S.R) dated 18th February 1896, Communicating to the Collector of Chingleput, letter from the Administrator General, replying to the Proceedings referred to him above.

Read again also Board's Proceedings Mis no 3135 (S.R) dated 28th July 1896, requesting the Secretary and Treasurer, Bank of Madras to state for the Board's information the amount of interest that accrued from 6-7-92 to 22-11-93 on the sum deposited by R. Krishnamma Chariar, and requesting the Collector of Chingleput to expedite the further report - promised, regarding the undervaluation of the Estate.

Read again also Board's Proceedings Routine no 2445 (S.R) dated 13th August 1896, requesting the Secretary and Treasurer, Bank of Madras to furnish the information called for in the Board's Proceedings read

Read also letter from the Secretary and Treasurer, Bank of Madras no 255 dated 15th August 1896, replying to Board's Proceedings Routine no 2445 (S.R), and Board's references thereon to the Administration, dated 24th August 1896 and 11th January 1897.

Read again also Board's Proceedings Routine no 2705 (S.R) dated 5th September 1896, recording letter from the Collector of Chingleput, stating that the further report promised by him will be submitted as soon as cert and documents are filed by the parties.

Read also petition from the Administration, dated 26th January 1897, stating he is able to produce the account with the Bank of Madras as it had been handed over to the Talukdar in original.

Read also letter from the Collector of Chingleput reference no 264 of 97 dated 9th January 1897, forwarding the particulars of the amount due on decrees or Civil Suits in favor of the deceased Krishnamma Chariar, as promised by him.

Read also letter from the Collector of Chingleput Ref on no 264 of 97 dated 31st January 1897, submitting certain further particulars regarding his letter dated 9th January 1897.

Resolution

From the correspondence read above, it is observed that the value of the Estate of the late R. Krishnamma Chariar of Madras at present is Rs 206081-4-9 as shown in the margin. The Administration to the Estate in pursuance to the Board's disposal of in Board's Proceedings Mis no 4196 (S.R) dated

	Rs.	as.	pa.
1. Value of debt on hand	54672	-	0-0
2. " " on decrees	34918	-	4-9
3. Value of immovable property (including lands, houses etc)	75446	-	0-0
4. Value of movable property	745	-	0-0
5. Amount deposited in the Bank of Madras	239900	-	0-0
6. Paddy and grain on hand	400	-	0-0
Total	206081	-	4-9

Dated 27th September 1894, represented the value of the Estate to be Rs 166241-14-7. She explains the under valuation by alleging that she was guided by the value of the property as shown in sales and title deeds. This explanation will be accepted on condition of her paying into the Treasury within a fortnight of the receipt of these proceedings the deficient duty amounting to Rs 796-12-0. The Probate granted by the District Court of Chingleput should be forwarded to the Board (with the Treasury receipt for the duty paid) with a view to its being properly stamped.

2. In default of such payment within the time fixed, a Civil Suit to recover the same ^{together} with a penalty will have to be filed. The Collector is requested to report the default, if it occurs to the Board which will then fix the duty and penalty to be recovered.

3. With reference to his letter dated 6th February 1896, stating that the value of the Estate for calculating stamp duty, should include the interest etc, accruing from the date of the death of the deceased to the date of the grant of Probate or letters of administration the Administrator-General is informed that the Board considers that the value of the Estate at the time of the death of the deceased should be taken into account in calculating the stamp duty on Probate

Probate Vide page 542 of Williams and Executors and Administrators.
(True Extract)

Commissioner
Assistant Secretary

To the Collector of Chingleput with the records returned.

Para (1) .. Administrator through the Collector of Chingleput with one enclosure returned

Para (3) .. Administrator General. Madras

2994
24/3/97 Copy .. Secretary to Government Revenue Department.