

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 213

DATED 27th March

1897

[Despatch Abstract.]

Curtailment of correspondence.

Approving the Board's proposals for the — in connection with the reports and returns submitted by collectors to the Separate Revenue Department, and ordering the publication in the Fort St. George and all District Gazettes of a notification making certain alterations in rule 20 of the rules under the Income-tax Act.

BACK PAPERS.

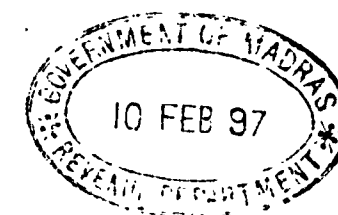
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

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

Revenue (1897) Department.

CURRENT No. 1267



From The Secretary to the Commissioners
of Salt, Abkari & Separate Revenue,
Madras.

Order

No. 520

Dated 27th December 1897.

Received 10 — 2-97

Registered 11 — 2-97

Enclosures

Spare copies

SUBJECT

Submitting to Government
Board's report on the pro-
posals made by Collectors
for the curtailment of corre-
spondence in the Separate
Revenue Department and
for the delegation of certain
powers to Divisional officers
and Tahsil dars.

11/12/97
10 Dec

BACK PAPERS.

G.O.	No.	Department.	Date.
	327	Rev	13-7-96

FURTHER PAPERS.

G.O.	No.	Department.	Date.

BOARD OF REVENUE (SEPARATE REVENUE), No. 520, 27TH DECEMBER 1896.

PROCEEDINGS OF THE BOARD OF REVENUE (SEPARATE REVENUE).

READ—Proceedings of the Board of Revenue, No. 459 (Land Revenue), dated 16th December 1895.

RESOLUTION—No. 520, dated 27th December 1896.

The proposals submitted in Board's Proceedings (Separate Revenue), No. 65, dated 7th February 1895, regarding the delegation of powers under the Salt and Abkari Acts by the Government and the Commissioner of Salt, Abkari and Separate Revenue to the Commissioner and his subordinate officers, respectively, were sanctioned with certain modifications in G.O., No. 327, Revenue, dated 13th July 1896. With reference to paragraph 9 of the Proceedings of the Land Revenue Department read above, the Board will now deal with the proposals made by certain Collectors for the curtailment of correspondence regarding the reports and returns submitted by them to the Separate Revenue Department and for the delegation of certain powers to Divisional Officers and Tahsildars.

2. The Collectors' detailed proposals regarding reports and returns and the Board's orders thereon will be found in Appendix A to these Proceedings. The Board requests that Government will be pleased to sanction the submission by the Collectors to the Board of the income-tax Q and Q₁ statements half-yearly instead of quarterly. A draft notification is appended (*vide* Appendix C) for approval and publication in the *Fort St. George Gazette*.

3. The proposals of Collectors in regard to the delegation of certain powers to Divisional Officers and Tahsildars, will be found in Appendix B. The proposal of the Collector of Ganjam to delegate to Divisional Officers the power of fining abkari renters for delay in payment of kists is approved. The suggestion of the Collectors of Anantapur and Tanjore to delegate the power of issuing licenses to renters and shopkeepers at present exercised by Collectors and Divisional Officers to Divisional Officers and Tahsildars, respectively, as also the proposal of the Collector of Anantapur to delegate to Divisional Officers the power vested in Collectors of punishing renters of Government trees for violation of conditions of the lease, have already been approved (*vide* G.O., No. 348, Revenue, dated 22nd July 1896, communicated in Board's Proceedings, No. 327, dated 15th August 1896, and Board's Proceedings, No. 493, dated 17th November 1894). The proposal of the Collector of Tanjore to delegate to Divisional Officers the power exercised by Collectors in sanctioning refunds of tree-tax with reference to paragraph 23 of Circular Order No. I of 1892 is approved, subject to the remark that in cases in which Divisional Officers refuse to sanction the refund an appeal shall lie to the Collector. Paragraph 23 of Circular Order No. I of 1892 will be modified accordingly. The proposal made by the Collectors of Tanjore and Tinnevely to empower Divisional Officers generally to sanction prosecutions under the Stamp Act has the Board's support and Government will be requested to sanction it. The proposal of the Collector of Tanjore to authorize Divisional Officers to order the destruction of stamp vendors' accounts is also approved by the Board and paragraph 10 of Standing Order No. 50 (New edition) will be amended by the addition of the words "or Divisional Officer" after the word "Collector" in the last sentence. The other proposals submitted by Collectors cannot be accepted for the reasons stated

B. P. 21.2.91

in the "Remarks" column of the Appendix to which the attention of the Collectors concerned is invited.

(True Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department.

„ all Collectors.

„ the Superintendent of Stamps, with a copy of Board's Proceedings, No. 459
(Land Revenue), dated 16th December 1895.

Copy to the Board of Revenue (Land Revenue), with a spare copy.

APPENDIX A.

PROPOSALS regarding reports and returns.

No.	References.	Proposal.	By whom made.	Remarks.
<i>Excise Department.</i>				
1	Abkari Administration Report.	The report may be altogether dispensed with, the necessary notes being made in the "Remarks" column of the statements and a memorandum containing a set of questions to which answers are required being prescribed and supplied in print to all officers.	Collector of Godavari.	The Board does not approve of the proposal to do away with the report altogether, as there are many special facts which should be brought to notice, but which do not appear in the statements.
2	Abkari Administration Report.	The report may be altogether dispensed with, the necessary notes being made in the "Remarks" column of the statements.	Collectors of Tinnevely and Nilgiris.	
3	Abkari Administration Report.	There is no necessity to give every year a detailed list of the various systems of management. Except to record changes it appears to be useless as the information is already in the Board's office. The report generally contains a good deal of padding which might be abridged. Details for all the taluks will now be unnecessary as the system is uniform throughout the district. The practice of following the Board's report too closely under paragraph 163 of the Board's Standing Orders had led to the district report reaching an unnecessary length. If the Board will state the portions of its report on which it requires detailed information, a considerable abridgment of the district report might be effected.	Collector of Malabar.	The Board is most desirous of excluding mere repetitions from the report, but the Collector must use his own discretion in the matter. The arrangement of the Board's preceding report should be carefully studied to ensure that nothing important is overlooked and that the various details come to notice in due order, but when the information given in the statements calls for no explanation or comment details need not be repeated in the report itself. Care must also be taken that matters of importance or interest not dealt with by the Board in previous years are not overlooked.
4	Abkari Administration Report.	Chapter I, paragraphs 1, 2 and 3 do not contain information peculiar to the year under report and may, therefore, be omitted. The statements in paragraphs 5, 6, 7, 8, 10, 11 and 12 may be removed to the appendix and the remarks made in the body of the report may be entered in the column of "Remarks" in each statement.	Collector of Kurnool.	
5	Abkari and Opium Administration Reports.	Paragraphs 2, 3 and all but the last part of paragraph 4, with the statement therein contained, which may be prescribed as one of the statements to accompany the report, are unnecessary, as the information contained in them is reproduced from statements B and C. Paragraphs 5 and 6 and the first portion of paragraph 9 repeat the information furnished in the reports on the sale of Abkari and Opium shops, &c., a reference to those reports seems sufficient. The information contained in paragraphs 7 and 10 and in the latter part of paragraph 9 and the financial statement in paragraph 11 might be given in additional statements to accompany the report. Paragraph 13 and subsequent paragraphs to the end are not required.	Collector of Nilgiris.	

Proposals regarding reports and returns—cont.

No.	References.	Proposal.	By whom made.	Remarks.
6	Opium Administration Report.	The greater part of paragraph 5 appears in the statements and paragraph 6 is useless being repeated from year to year.	Collector of Malabar.	An administration report for opium revenue is unnecessary in such a district as Malabar and it may be abridged and incorporated with the abkari report, if the Collector considers this will suffice. A separate opium report is, however, advisable in the more important opium districts noted below:— Ganjam. Godavari Vizagapatam. Kistna. or when the inclusion of the opium report would delay the submission of the abkari report.
7	Demand, Collection and Balance, and Consumption Statements.	These statements which are at present submitted monthly, may be converted into quarterly statements thus obviating frequent references to Board.	Collector of Trichinopoly.	As it is most important that the Board should have the latest information on these subjects, the proposal cannot be accepted.
8	Opium Smuggling Report.	Experience shows that this report is null. The return may be furnished annually instead of half-yearly as at present.	Collector of Nellore.	The Government of India has called for half-yearly returns [vide its order printed in Board's Proceedings (Separate Revenue), No. 40, dated 5th February 1891]. The recommendation cannot, therefore, be accepted.
<i>Income-tax and Stamps Department.</i>				
1	Income-tax Administration Report.	The lengthy reports accompanying the annual returns may be dispensed with, the necessary notes being made in the remarks column to the statements or the repetition, in the report, of matter contained in the statements may at least be avoided, certain unnecessary information now furnished in the report being omitted altogether.	The Collectors of Godavari, Kurnool, Tinnevely, Nilgiris and Malabar.	The remarks made against the Abkari Administration Report apply to this report also.
2	Income-tax Inspection Reports.	(a) The column treating of comparison of assessments may be omitted as the subject is not of much importance in a quarterly report and is fully dealt with in the annual report. (b) These statements may be submitted half-yearly instead of quarterly as at present, the inspection notes and reviews being attended to quarterly in the Collector's office.	Collector of Anantapur.	It is proposed to introduce some changes into the form of these reports shortly. They must continue to be submitted quarterly in the existing form for the present.
3	Income-tax Q and Q ₁ Statements.	The quarterly statements may be submitted half-yearly, as the progress in assessment and collection is reviewed by the Collectors monthly.	Collector of Cuddapah.	
4	Statement of Income-tax irrecoverable arrears.	The names and addresses of defaulters may be omitted in the annual statement submitted to the Board, as these particulars serve no definite purpose in the Board's office.	The Collector of Anantapur.	Several of the Collectors do not furnish this information at present and there is no necessity for it. The Collector's proposal is approved.
5	Revenue Administration Reports regarding Income-tax and Stamps.	These reports may be discontinued as separate reports on income-tax and stamps are submitted to the Separate Revenue Department. Some of the Collectors add that a statement containing the necessary information may be submitted with the other reports if required.	Collectors of Ganjam, Kurnool, South Arcot, Tanjore, Trichinopoly, Tinnevely and Nilgiris.	The report appears to serve no useful purpose and may be discontinued. The Superintendent of Stamps will be requested to submit the district stamp administration reports with his annual report for the Board's perusal and return.
6	Stamp Administration Reports.	This report may be submitted in the form of a comparative statement with explanations of variations instead of in the form of a letter.	Collectors of North Arcot, South Arcot and Tinnevely.	The proposal is approved subject to the provision that whenever there are any important points to be dealt with, they should be fully reported on in a covering letter, as remarks made in statements are apt to be too brief in the case of important matters.
	Quarterly statement showing the progress made in the collection of stamp duty awarded to Government in pauper suits.	These statements may be discontinued as an annual statement is submitted and as some quarterly statements are mere copies of the previous statements.	Collector of Nellore.	At present these statements are received quarterly only from those districts where the recoverable balances are heavy, half-yearly statements being received from the other districts. The submission of these statements constitutes a useful check and the Board cannot accept the proposal to abolish them at present.

Proposals regarding reports and returns—cont.

No.	Reference.	Proposal.	By whom made.	Remarks.
1	Statement of rewards to informers of smuggled goods under Act VIII of 1878.	<i>Customs Department.</i> The statement may be submitted annually instead of monthly, as at present, as the statement has been blank for many years in the Tanjore district.	Collector of Tanjore.	This return should continue to be submitted monthly. The rules for the payment of rewards have recently been modified (<i>vide</i> Government Order, Revenue Department, No. 736, dated 13th November 1895), and the alteration about to be introduced in customs administration will probably increase the cases elsewhere.
2	Report on sea-borne trade.	The information given in the report regarding variations as compared with the previous year might be compressed into a tabular statement.	Collector of South Arcot.	The Collector's proposal is approved provided full explanations of all important variations in the trade of the several articles are furnished in the statement. This is even now done in some districts. (<i>Vide</i> also Board's Proceedings, No. 2561, dated 23rd October 1882, paragraph 2).

APPENDIX B.

PROPOSALS for the delegation of powers.

Consecutive number.	Reference.	Power.	In whom vested at present.	Proposed to be delegated.	Proposed by	Remarks.
<i>Excise Department.</i>						
1	Board's Proceedings, No. 523 (Separate Revenue), dated 1st December 1894.	To fine arrack and toddy vend renters for delay in payment of kists.	Collectors	Divisional-officers	The Collectors of Ganjam and Tanjore.	Under Board's Proceedings, No. 523 (Separate Revenue), dated 1st December 1894, Divisional-officers are authorized to fine independent shopkeepers for breach of the conditions of fine license. As non-payment of kists on the due date is a breach of one of the conditions of the license, independent shopkeepers to abkari vend renters may now be delegated by Collectors to one of the conditions of the license, if authorized by Collectors in this behalf.
2	Standing Order No. 154, paragraph 4.	To conduct abkari sales	Divisional-officers.	Treasury Deputy Collectors.	The Collector of Nilgiris.	The Board does not approve of the Treasury Deputy Collector holding sales. He often has no local knowledge, whereas Divisional Officers have necessarily some acquaintance with the local conditions. It is, however, laid down that sales will be conducted by the Standing Order. The notification will now be amended so as to correspond with the Standing Order.
3	Government Notification No. 606—III, dated 15th January 1890, published in Part I of the Fort St. George Gazette, dated 4th February 1890.	To issue licenses to abkari and opium renters whose bids have been accepted by the Collector.	Collectors	Tahsildars	The Collector of South Canara.	The Collector's attention will be invited to Board's Proceedings, No. 327 (Separate Revenue), dated 15th August 1896. Licenses to opium renters should continue to be issued by the Collector.
4	do.	(a) The power of issuing licenses to independent arrack and toddy shopkeepers, and (b) of punishing tree-renters for violation of conditions under which Government trees are rented.	Collector	Divisional Officer	The Collector of Anantapur.	(a) The power can now be exercised by Tahsildars and Deputy Tahsildars in independent charge— <i>vide</i> Board's Proceedings, No. 327 (Separate Revenue), dated 15th August 1896. (b) The power has already been delegated to Divisional-officers— <i>vide</i> Board's Proceedings, No. 493 (Separate Revenue), dated 17th November 1894.
5	Board's Proceedings, No. 166 (Separate Revenue), dated 17th May 1890.	The power of (1) transferring shops beyond the notified limits, (2) opening new shops, and (3) of closing shops for which there are no bids.	Board	Collector	The Collectors of Chingleput and Tanjore.	The first proposal does not meet with the Board's approval. The second and third proposals may be accepted after the sale of independent shops has been introduced everywhere for two or three years, but at present they are premature.
6	Standing Order No. 171.	To fix the number of shops for the sale of intoxicating drugs.	Do.	Do.	The Collector of Tinnevely.	The proposal does not meet with the Board's approval.
7	Board's Proceedings, No. 71, dated 20th February 1891.	To sanction refunds of tree-tax	Collectors	Divisional Officers	The Collector of Tanjore.	The delegation of the power to Divisional Officers is approved, but in cases in which the latter refuse to sanction the refund, an appeal should lie to the Collector.
<i>Income-tax and Stamps Department.</i>						
1	Section 47 of Act II of 1886.	To declare the principal place of business of an assessee.	Board	Collectors	Collector of Bellary.	This power was delegated to the Board by Government in rule 18 of the rules published as supplement to the Fort St. George Gazette, dated 30th January 1894. The Collector's request cannot be complied with as Collectors are not in as good a position as the Board for ascertaining in what district of the Presidency the assessee's principal place of business is located.

Proposals for the delegation of powers—cont.

Conse- cutive number.	Reference.	Power.	In whom vested at present.	Proposed to be de- legated.	Proposed by	Remarks.
<i>Income-tax and Stamps Department—cont.</i>						
2	Standing Order No. 46 (New edition).	To grant refunds of the value of spoiled or useless stamps or their renewal— (a) in cases in which applications are made after six months but within one year from the date on which the stamps were purchased or became spoiled, and (b) in cases in which applications are made after one year from the date of purchase, &c., of the stamps.	Board	Collectors	Collectors of Cuddah, Kurnool, Madras, North Arcot, South Arcot, Tanjore and Tinnevely.	The necessity for an application to the Board is a useful incentive to expedition in making applications, and the Board is not, therefore, in favour of the proposal to delegate the power to Collectors.
3	Section 42 of Act I of 1879.	(a) To sanction refunds of penalty and stamp duty erroneously levied under the Act. (b) To grant remissions of stamp duty erroneously levied under the Act.	Government of India. Board so far as penalty is concerned.	Do. .. Do. .. Do. ..	Collector of South Arcot. Collector of Cuddah. Collector of Bellary.	For the above reason, the Board does not approve of this proposal either. The Board can sanction the refund of penalty levied under section 42, but it has no power to refund or remit the stamp duty levied by Collectors. This proposal was made by certain Collectors in their report on the proposed amendments of the Stamp Act and the Board has suggested that section 42 should be amended so as to give the power to call for and revise the proceedings of any Collector under section 38 or 37 of the Act— <i>vide</i> Board's remarks against amendment No. IX, paragraph 2 of Board's Proceedings, No. 321, dated 13th July 1896. No further action need be taken at present.
4	Standing Order No. 47 (New edition) and section 69 of Act I of 1879.	Power to sanction prosecutions under the Stamp Act.	Collectors	Divisional Officers	Collectors of Tanjore and Tinnevely.	Divisional officers now exercise all the powers of Collectors with respect to the levying of insufficient stamp duty and penalty and with respect to wilful evasions of the Stamp Law and there seems to be no good reason why they should not be authorized to sanction prosecutions, with power to compound at their discretion. Section 69 of the Act requires the institution of such prosecution with the sanction of the Collector or such other officer as the Local Government generally or the Collector specially authorizes in this behalf. The Board accordingly requests that Government will be pleased to empower Divisional Officers generally to sanction prosecutions. On receipt of the orders of Government, the Board will then delegate to them the power to stay prosecutions or compound offences under the Stamp Act.
5	Sections 61 to 64 of the Stamp Act.	To hear appeals against the orders of a Collector under sections 61 to 64 of the Act.		Board	Collector of Kurnool.	Under the Act no appeal lies to any authority against the orders of a Collector under sections 61 to 64. A similar proposal was made by the Collector of Madras in his report on the proposed amendment of the Stamp Act— <i>vide</i> paragraph 3 (XII) of Board's Proceedings, No. 321, dated 13th July 1896. The orders of the Government of India on the point are awaited.
6	Standing Order No. 50 (New edition), paragraph 10.	To authorize the destruction of stamp vendor's accounts.	Collectors	Divisional Officers	Collector of Tanjore	At present Divisional Officers have power to license vendors in their respective divisions and the proposal made is unobjectionable. The Standing Order will be amended accordingly.

APPENDIX C.

DRAFT NOTIFICATION.

In the exercise of the powers delegated to him by the Governor-General in Council under section 38, sub-section (1) of Act II of 1886, the Right Honourable the Governor in Council is pleased to direct that the following be substituted for Rule 20 of the additional rules published as supplement to the *Fort St. George Gazette*, dated 30th January 1894:—

"20. Collectors of districts shall submit to the Board of Revenue half-yearly statements of income-tax collections in forms Q and Q-1, or such other forms as may be prescribed in that behalf by the Board of Revenue."

REVENUE DEPARTMENT.

1896.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed February 4th, 1897.

Proceedings, No. 520, 27th December 1896.

Submitting to Government Board's report on the proposals made by Collectors for the curtailment of correspondence in the Separate Revenue department and for the delegation of certain powers to Divisional Officers and Tahsildars.

D
4-1,000-11-6-96.

Draft to be sent on Monday morning at latest
to 25-3

REVENUE DEPARTMENT.

C. No. 1267 797

From the Board of Rev. Sep. Rev.

Am. Ins. Gen. - C. S. 8.
Am. Ins. Min. - C. S. 8.

Dated 27th Dec^r 1896.
Recd 10. 2. 97

FOR ORDERS.

The office will let me have a statement showing how this file was delayed so long. It reached me only on the 15th inst. to 15.3.97

Please see statement & for the clerk concerned in this
- G. V.

3

The Board of Rev. submits certain proposals for the curtailment of correspondence connected with the reports and returns which are now received from Collectors in the Separate Revenue Dept. and for the delegation of certain powers to Divisional Officers and Tahsildars.

2 So far as these proposals relate to the reports and returns connected with the Income Tax Admⁿ, the instructions issued by the Board seem to be unobjectionable. It will be noticed that none of the returns referred to are now submitted for the scrutiny of Govt and the Board is therefore competent to pass final orders thereon.

C. 16/3/97.

Two returns, however (Q and Q₁)
are submitted with reference to
a note issued by Govt and for
amending this the Board now
submits a draft note for the
approval of Govt. The draft
may it is submitted be approved
and published in the Fort St.
Gazette. ~~unopposed~~
~~proposed~~ ~~to delegate~~ as regards
the proposal of the Collector of
Bellary that Collectors ^{should} ~~may~~ be
authorised to declare the prin-
cipal place of business of an
Assessee under Sec 47 of the Act,
the Board's opinion that it is not
advisable to delegate the power as
"Collectors are not in a good position
as the Board for ascertaining in
what district of the P^r the
assessee's principal place of
business is located" is, it is
submitted, correct.

FOR ORDERS.

Lee
JG
22/5/97

DA
15.3.97

16/5/97
22/5/97

3
C. No 1267

The proposals relating to
the Administration of Salt-
Akkari and Austons revenue
will be noticed below:-

Appendix A to the B.P.

Excise 1 and 2:- The Board
has it is thought, rightly
rejected the proposal of certain
Collectors to dispense with the
annual Akkari Administration
Report submitted by them on
the ground that there are many
special facts which should be
brought to notice in the reports
but which do not appear in
the statements.

3 4 and 5:- In regard to
certain proposals for introducing
certain changes in the
akkari Administration Report
submitted by the Collectors the
Board, while it would dis-
courage repetitions, require
that all important matters
should be brought out in
the reports.

6:- The B^d has instructed
the

that the opium Administration Report submitted by Collectors may be abridged and incorporated with the Akkari Administration Report except in the case of the more important opium districts (Ganjam, Vizagapatam, Godavari and Kistna) or when the inclusion of the opium report would delay the submission of the akkari report.

7. The B. has disallowed the proposal of the Collector of Trichinopoly to convert the monthly D.C.B. and Consumption statements into quarterly returns on the ground that it is necessary that the Board should have the latest information on the subjects.

8. The B. has rightly disallowed the proposal of the Collector of Nellore to discontinue the half yearly return of opium smuggling as it is required for the submission of a consolidated return to the Govt of India.

5
Customs 1. The B. has directed that the statement of rewards to informers of smuggled goods should continue to be submitted monthly.

2. The B. has approved the proposal of the Collector of South Arcot to discontinue the report on Penhorne trade and to give the information in a tabular form, provided full explanation of the variations are given in the statement itself.

The B. has passed final orders on the above points and no remarks are called for.

Appendix B

Excise 1. The Collectors of Ganjam and Puri propose that the power of fining arrears and toddy vendors for delay in payment of his to now exercised by Collectors may be delegated to S.D. Officers. The B. points out that in respect of independent shopkeepers the power can also be exercised by S.D. Officers under B.P. No 523 of 1.12.94 and that

that in respect of Ahkari mend
renters collectors can delegate
their power under the notification
in L.O. No 348 of 22-7-36.

2. The Collector of Nilgiris
proposes that the power to
conduct Ahkari sales may
be given to Treasury & Collectors
also. The B? does not approve
of this on the ground that
these officers have no local
knowledge.

3 and 4 (a) The B? considers
that licenses to open renters
should continue to be issued
by collectors. In respect of
Ahkari licenses the power
~~is~~ can now be exercised by
Tahsildars and by Tahsildars
in independent charge.

4 (b) The B? points out that
the power of punishing licensees
for violation of the conditions
of their lease has already been
delegated to D.L. officers.

5 & 6 The B? has, it is thought
rightly disallowed the proposal
of certain collectors to delegate
to them the power of altering
the

the limits and number of shops
7. The B? has approved the
proposal of the Collector of
Tanjore to delegate to D.L. officers
the power to sanction refunds
of duties

22/3/37
AIR.
13/3/37

11/7/37

C. no. 1267 of 97.

I

(a). Income-tax and Stamps Stamps

Collectors ^{now} submit to the Board Revenue administration reports — regarding stamps which are intended to furnish information for the —

due to Govt. on 15th Sept. preparation of the Board's report

(to Govt. Public Dept.) to be embodied in the Presidency Administration Report, and separate administration reports to the Supt. of Stamps who sends to the Board a consolidated report with statistics for submission to Government. Certain Collectors

due on 1st July

now propose that the Revenue administration reports submitted by them to the Board may be discontinued. The Board agrees with the Collectors' proposal and has asked the Supt. of Stamps to submit, the district administration reports which he receives, with his annual report for the Board's perusal and return. The proposal may be accepted.

(b). Item 6. It is suggested by certain

H/29

certain Collectors that the Stamp administration reports due to the Supt of Stamps may be submitted in the form of a comparative statement with explanations of variations. The suggestion is approved of by the Board subject however to the provision that whenever there are any important points to be dealt with, they should be fully reported on in a covering letter. This calls for no remark.

25 DWS

(C) Item 7. An annual Stamp Statement of Stamp duty in pauper Suits is received by the Board from Collectors for the preparation of a consolidated statement to be sent to Government and the Board ~~has also received the statements~~ also receives ~~the~~ quarterly statements, showing the progress made in the collection of stamp duty awarded to Govt. in pauper Suits, in districts where recoverable balances are heavy, and half-yearly statements from other districts. The Collector of Nellore proposes that the ~~quarterly~~ quarterly progress reports may be discontinued as some of them are more

AN 25 DWS

standing order 1346 (1.1.5)

mere copies of previous ones. But the Board is of opinion that these statements constitute a useful check and that the proposal cannot be accepted. The Board's view may be concurred in.

The proposals regarding the delegation of powers to District and Divisional officers and Tahsildars are indicated in the Appendix B under the heads "Bribe" and "Income-tax and stamps."

(A) Income-tax and Stamps - Item 2. Collectors are empowered to grant refunds of the value of spoiled or useless stamps or their renewal if the applications are made for such refund or renewal within six months from the date on which the stamp was spoiled or rendered useless or on which it was purchased. Certain Collectors suggest that the power, to grant refunds or renewal in cases in which applications are made after six months but within one year and in cases in which they are made after one year from such dates, now vested in the Board and the Government of India respectively, may be deleg-

to them. But the suggestions do not meet with the Board's approval, as it holds that the necessity for an application to the Board is a useful incentive to expedition in making applications. The Board's view seems to be correct. In any case, if Collectors are to be given power to sanction refunds &c in cases in which applications are made after one year from the date of purchase &c the Government of India will have to be addressed.

JG NW

(b) Item 3. The Board can, at present, sanction, under Section 42 of the stamp act, refund of penalty and the Collectors, under Section 36, the refund of any portion of the penalty in excess of Rs. 5, but the Board and the Collectors have no power to refund or remit the stamp duty erroneously levied under the act. Some Collectors propose that they should be empowered to sanction refunds of ^{the whole} penalty and to grant refunds and remissions of stamp duty erroneously levied. This proposal, which was also made by certain Collectors in their reports on

on the proposed amendments of the stamp act, was not approved of by the Board, ^{which} suggested, and the Government accepted ^{the suggestion} that it ~~was~~ would be sufficient to ^{authorize} the Board, the Chief Controlling Revenue authority, to call for and revise the proceedings of Collectors under Sections ³⁶ 37 and 38 of the act. (vide remarks under Amendments VIII and IX in pages 11 & 2 of Ls. O. ⁴²⁵ 25891 & ⁴²⁶ 25896, respectively) No action is required at present.

NW JG

(c) Item 4. The Collectors of Tanjore and Tinnevely suggest that the power to sanction prosecutions under the stamp act now exercised by Collectors may be delegated to Divisional officers. The latter officers now exercise all the powers of Collectors with respect to the levying of insufficient stamp duty and penalty, and with respect to wilful evasions of the stamp law. The Board considers that there is no good reason why they should not be authorised to sanction prosecutions with power to compound at their discretion under Sec 69 of the Stamp act, the prosecutions should not be instituted.

instituted without the sanction of the Collector or such other officer as the Local Government — generally or the Collector specially authorises in that behalf, and the Chief Controlling Revenue authority or any officer authorised by it may stay any such prosecution or compound any such offence. The Board accordingly requests that Government will be pleased to empower Divisional officers to sanction prosecutions. This proposal may, it is submitted, be accepted. The Board states that, on receipt of orders from Government on the above point, it will delegate to the Divisional officers the power to stay prosecutions or compound offences.

(d) Item 5. The Collector of Kurnool proposes that the Board may be empowered to hear appeals against the orders of Collectors under Sections 51 to 54 of the Stamp act. This was dealt with in connection with the proposed amendments to the Stamp act, vide clause ii, para 7 in the note in

87

28 NW

in G.O. 425/426 and need not be considered here.

(e) Item 6. The Collector of Tanjore proposes that the power to authorize the destruction of Stamp vendors' accounts now vested in the Collector may be delegated to Divisional Officers. The rule, that none of the Stamp vendors' accounts should be destroyed without the written permission of the Collector, was sanctioned in 1872 when Collectors alone were competent to license vendors at their discretion; but as the divisional officers also have since been authorized to grant licences to vendors in their divisions, the Board considers that the proposal now made by the Collector of Tanjore is — unobjectionable. The proposal may be accepted.

HW 28

* wide pointer marked in
 page 3 of G.O. 502 dated 17/11/77
 vide section marked in page 1
 of the same G.O.

① vide G.O. 86 dated 1/11/77
 (21/11/77)

28 22/3/77

HW
 23/3/77 (R)
 13/4/77

Wojas

Aiyangar (on the 6th March)
who prepared a note
& submitted to I.A. on
the 13th March & I.A.
passed it on the same
day.

The current with the
note was put in the
box on the evening
of the 13th inst & it
reached the Lt on
the 15th, 14th being
a Sunday.

Plue
16/3/97.

Submitted to the Board of Rev.

16/3/97

Circulated to the clerks
concerned for explanation.

16/3/97

I regret very much
that as I had a lot
of other work which
were urgent to do, I
could not take up the
current earlier. The
delay in furnishing
the present explana-
tion is also due to
the same cause.

20/3/97

As I was the sole clerk
attached to the First Assistant
during the period in question, I
was just able to get through
more emergent work leaving by
this and a few other papers against
the return of the other clerk from
leave, and hence the delay which I
very much regret. It will not
be out of place to point out
that three of these days were
holidays.

20/3/97

P. T. C.

(Copy from original)
No summary need be
entered with reference being
subject. CIR.
25/3/97
Submitting with all over
bureau.

25/3/97
25/3/97

To the Board of Rev: Epkeo:
Supt Govt Pers.

40/3

Read cur. 1267 of 97
Order No 2138/29th Mar. 1897

The Board's pro-
posals are approved. Subject
to the following remarks:
(All remarks in
the sheet attached.)
2. The draft will be
published in the Fort St.
Gazette and all District Gazette.

26.3.11

1/4/97

26.4.97

C. 6 213/29-3-97

note for the H.C.

Cuo. 1267 of 97 was received in the office on the 10th February & registered on the 11th idem. The following are the stages it ~~was~~ passed through before it reached the H.C.

Too long!

I. H.C. Clerk. N. M. from the 11th February to 23 Feb.

II. Registrar's clerk, Mr. M. M. Mudali read the current on the 23rd Feb. and sent it on to I.A.'s clerk Singaravelu Mudaliar on the 24th Feb. keeping for his own use a ~~copy~~ spare copy of the current - Mr. Mudali submitted his note to the Registrar on the 12th March, who passed it on the 13th idem.

III. I.A.'s clerk Singaravelu Mudaliar received it on the 24th Feb. and sent it to the ~~other~~ other clerk.

I received the current on the evening of the 23rd February and the next day I took a spare copy of it and passed the current on to the First Clerk ^{among others}. As I had to attend to two big papers, one of which revised chapter on Public Servants - was an urgent one, it took me about a fortnight to pick up papers (some of which had to be obtained from the Old Records office) and submit the note to the Registrar.

20/3/97

I reviewed the paper on the 6th and I had to get copies of certain Board Procs from the Board of Revenue which were not communicated to Govt and which were quoted in the current. I was able to take up the current only on Thursday the 11th instant. I submitted the papers with a note to the First Assistant on the 13th instant.

20/3/97

Drafting Officer
NOTE FOR THE SECRETARY.

It is suggested that the remarks ^{which} ~~about~~ Officers have to make in connexion with the B.P. may be entered in the separate sheet attached

24-3-97

Government {1897} of Madras.
REVENUE.

Recd.

Enclosures

Regd.

} 1897.

Spare copies

G.O., No. 213, 29th March 1897.

MARCH.

Curtailment of Correspondence.

Approving the Board's proposals for the— in connection with the reports and returns submitted by Collectors to the Separate Revenue department, and ordering the publication in the Fort St. George and all District Gazettes of a notification making certain alterations in rule 20 of the rules under the Income-tax Act.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue) No. 520, dated 27th December 1896:—

Read—Proceedings of the Board of Revenue, No. 459 (Land Revenue), dated 16th December 1895.

Resolution—No. 520, dated 27th December 1896.

The proposals submitted in Board's Proceedings (Separate Revenue), No. 65, dated 7th February 1895, regarding the delegation of powers under the Salt and Abkari Acts by the Government and the Commissioner of Salt, Abkari and Separate Revenue to the Commissioner and his subordinate officers, respectively, were sanctioned with certain modifications in G.O., No. 327, Revenue, dated 13th July 1896. With reference to paragraph 9 of the Proceedings of the Land Revenue Department read above, the Board will now deal with the proposals made by certain Collectors for the curtailment of correspondence regarding the reports and returns submitted by them to the Separate Revenue Department and for the delegation of certain powers to Divisional Officers and Tahsildars.

2. The Collectors' detailed proposals regarding reports and returns and the Board's orders thereon will be found in Appendix A to these Proceedings. The Board requests that Government will be pleased to sanction the submission by the Collectors to the Board of the income-tax Q and Q₁ statements half-yearly instead of quarterly. A draft notification is appended (*vide* Appendix C) for approval and publication in the *Fort St. George Gazette*.

3. The proposals of Collectors in regard to the delegation of certain powers to Divisional Officers and Tahsildars, will be found in Appendix B. The proposal of the Collector of Ganjam to delegate to Divisional Officers the power of fining abkari renters for delay in payment of kists is approved. The suggestion of the Collectors of Anantapur and Tanjore to delegate the power of issuing licenses to renters and shopkeepers at present exercised by Collectors and Divisional Officers to Divisional Officers and Tahsildars, respectively, as also the proposal of the Collector of Anantapur to delegate to Divisional Officers the power vested in Collectors of punishing renters of Government trees for violation of conditions of the lease, have already been approved (*vide* G.O., No. 348, Revenue, dated 22nd July 1896, communicated in Board's Proceedings, No. 327, dated 15th August 1896, and Board's Proceedings, No. 493, dated 17th November 1894). The proposal of the Collector of Tanjore to delegate to Divisional Officers the power exercised by Collectors in sanctioning refunds of tree-tax with reference to paragraph 23 of Circular Order No. I of 1892 is approved, subject to the remark that in cases in which Divisional Officers refuse to sanction the refund an appeal shall lie to the Collector. Paragraph 23 of Circular Order No. I of 1892 will be modified accordingly. The proposal made by the Collectors of Tanjore and Tinnevely to empower Divisional Officers generally to sanction prosecutions under the Stamp Act has the Board's support and Government will be requested to sanction it. The proposal of the Collector of Tanjore to authorize Divisional Officers to order the destruction of stamp vendors' accounts is also approved by the Board and paragraph 10 of Standing Order No. 50 (New edition) will be amended by the addition of the words "or Divisional Officer" after the word "Collector" in the last sentence. The other proposals submitted by Collectors cannot be accepted for the reasons stated

in the "Remarks" column of the Appendix to which the attention of the Collectors concerned is invited.

(True Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

To the Secretary to Government, Revenue Department.

" all Collectors.

" the Superintendent of Stamps, with a copy of Board's Proceedings, No. 459 (Land Revenue), dated 16th December 1895.

Copy to the Board of Revenue (Land Revenue), with a spare copy.

APPENDIX A.

PROPOSALS regarding reports and returns.

No.	References.	Proposal.	By whom made.	Remarks.
1	Abkari Administration Report.	<i>Excise Department.</i> The report may be altogether dispensed with, the necessary notes being made in the "Remarks" column of the statements and a memorandum containing a set of questions to which answers are required being prescribed and supplied in print to all officers.	Collector of Godavari.	The Board does not approve of the proposal to do away with the report altogether, as there are many special facts which should be brought to notice, but which do not appear in the statements.
2	Abkari Administration Report.	The report may be altogether dispensed with, the necessary notes being made in the "Remarks" column of the statements.	Collectors of Tinnevely and Nilgiris.	
3	Abkari Administration Report.	There is no necessity to give every year a detailed list of the various systems of management. Except to record changes it appears to be useless as the information is already in the Board's office. The report generally contains a good deal of padding which might be abridged. Details for all the taluks will now be unnecessary as the system is uniform throughout the district. The practice of following the Board's report too closely under paragraph 168 of the Board's Standing Orders had led to the district report reaching an unnecessary length. If the Board will state the portions of its report on which it requires detailed information, a considerable abridgment of the district report might be effected.	Collector of Malabar.	
4	Abkari Administration Report.	Chapter I, paragraphs 1, 2 and 3 do not contain information peculiar to the year under report and may, therefore, be omitted. The statements in paragraphs 5, 6, 7, 8, 10, 11 and 12 may be removed to the appendix and the remarks made in the body of the report may be entered in the column of "Remarks" in each statement.	Collector of Kurnool.	The Board is most desirous of excluding mere repetitions from the report, but the Collector must use his own discretion in the matter. The arrangement of the Board's preceding report should be carefully studied to ensure that nothing important is overlooked and that the various details come to notice in due order, but when the information given in the statements calls for no explanation or comment details need not be repeated in the report itself. Care must also be taken that matters of importance or interest not dealt with by the Board in previous years are not overlooked.
5	Abkari and Opium Administration Reports.	Paragraphs 2, 3 and all but the last part of paragraph 4, with the statement therein contained, which may be prescribed as one of the statements to accompany the report, are unnecessary, as the information contained in them is reproduced from statements B and C. Paragraphs 5 and 6 and the first portion of paragraph 9 repeat the information furnished in the reports on the sale of Abkari and Opium shops, &c., a reference to those reports seems sufficient. The information contained in paragraphs 7 and 10 and in the latter part of paragraph 9 and the financial statement in paragraph 11 might be given in additional statements to accompany the report. Paragraph 13 and subsequent paragraphs to the end are not required.	Collector of Nilgiris.	

Proposals regarding reports and returns—cont.

No.	References.	Proposal.	By whom made.	Remarks.
6	Opium Administration Report.	The greater part of paragraph 5 appears in the statements and paragraph 6 is useless being repeated from year to year.	Collector of Malabar.	An administration report for opium revenue is unnecessary in such a district as Malabar and it may be abridged and incorporated with the abkari report, if the Collector considers this will suffice. A separate opium report is, however, advisable in the more important opium districts noted below:— Ganjām. Godáviri. Vizagapatam. Kistna. or when the inclusion of the opium report would delay the submission of the abkari report.
7	Demand, Collection and Balance and Consumption Statements.	These statements which are at present submitted monthly, may be converted into quarterly statements thus obviating frequent references to Board.	Collector of Trichinopoly.	As it is most important that the Board should have the latest information on these subjects, the proposal cannot be accepted.
8	Opium Smuggling Report.	Experience shows that this report is nil. The return may be furnished annually instead of half-yearly as at present.	Collector of Nellore.	The Government of India has called for half-yearly returns [vide its order printed in Board's Proceedings (Separate Revenue), No. 40, dated 6th February 1891]. The recommendation cannot, therefore, be accepted.
<i>Income-tax and Stamps Department.</i>				
1	Income-tax Administration Report.	The lengthy reports accompanying the annual returns may be dispensed with, the necessary notes being made in the remarks column to the statements or the repetition, in the report, of matter contained in the statements may at least be avoided, certain unnecessary information now furnished in the report being omitted altogether.	The Collectors of Godáviri, Kurnool, Tinnevely, Nilgiris and Malabar.	The remarks made against the Abkari Administration Report apply to this report also.
	Income-tax Inspection Reports.	(a) The column treating of comparison of assessments may be omitted as the subject is not of much importance in a quarterly report and is fully dealt with in the annual report. (b) These statements may be submitted half-yearly instead of quarterly as at present, the inspection notes and reviews being attended to quarterly in the Collector's office.	Collector of Anantapur.	It is proposed to introduce some changes into the form of these reports shortly. They must continue to be submitted quarterly in the existing form for the present.
			Collector of Tanjore.	
3	Income-tax Q and Q ₁ Statements.	The quarterly statements may be submitted half-yearly, as the progress in assessment and collection is reviewed by the Collectors monthly.	Collector of Cuddapah.	The Collector's proposal has the Board's approval. A draft notification will be submitted to Government for approval and publication in the <i>Fort St. George Gazette</i> .
4	Statement of Income-tax irrecoverable arrears.	The names and addresses of defaulters may be omitted in the annual statement submitted to the Board, as these particulars serve no definite purpose in the Board's office.	The Collector of Anantapur.	Several of the Collectors do not furnish this information at present and there is no necessity for it. The Collector's proposal is approved.
5	Revenue Administration Reports regarding Income-tax and Stamps.	These reports may be discontinued as separate reports on income-tax and stamps are submitted to the Separate Revenue Department. Some of the Collectors add that a statement containing the necessary information may be submitted with the other reports if required.	Collectors of Ganjām, Kurnool, South Arcot, Tanjore, Trichinopoly, Tinnevely and Nilgiris.	The report appears to serve no useful purpose and may be discontinued. The Superintendent of Stamps will be requested to submit the district stamp administration reports with his annual report for the Board's perusal and return.
6	Stamp Administration Reports.	This report may be submitted in the form of a comparative statement with explanations of variations instead of in the form of a letter.	Collectors of North Arcot, South Arcot and Tinnevely.	The proposal is approved subject to the provision that whenever there are any important points to be dealt with, they should be fully reported on in a covering letter, as remarks made in statements are apt to be too brief in the case of important matters.
7	Quarterly statement showing the progress made in the collection of stamp duty awarded to Government in pauper suits.	These statements may be discontinued as an annual statement is submitted and as some quarterly statements are mere copies of the previous statements.	Collector of Nellore.	At present these statements are received quarterly only from those districts where the recoverable balances are heavy, half-yearly statements being received from the other districts. The submission of these statements constitutes a useful check and the Board cannot accept the proposal to abolish them at present.

Proposals regarding reports and returns—cont.

No.	Reference.	Proposal.	By whom made.	Remarks.
<i>Customs Department.</i>				
1	Statement of rewards to informers of smuggled goods under Act VIII of 1878.	The statement may be submitted annually instead of monthly, as at present, as the statement has been blank for many years in the Tanjore district.	Collector of Tanjore.	This return should continue to be submitted monthly. The rules for the payment of rewards have recently been modified (vide Government Order, Revenue Department, No. 736, dated 13th November 1895), and the alteration about to be introduced in customs administration will probably increase the cases elsewhere.
2	Report on sea-borne trade.	The information given in the report regarding variations as compared with the previous year might be compressed into a tabular statement.	Collector of South Arcot.	The Collector's proposal is approved provided full explanations of all important variations in the trade of the several articles are furnished in the statement. This is even now done in some districts. (Vide also Board's Proceedings, No. 2561, dated 23rd October 1882, paragraph 2).

APPENDIX B. PROPOSALS for the delegation of powers.

Consecutive number.	Reference.	Power.	In whom vested at present.	Proposed to be delegated.	Proposed by	Remarks.
<i>Excise Department.</i>						
1	Board's Proceedings, No. 523 (Separate Revenue), dated 1st December 1894.	To fine arrack and toddy vend renters for delay in payment of kists.	Collectors	Divisional-officers ..	The Collectors of Ganjam and Tanjore.	Under Board's Proceedings, No. 523 (Separate Revenue), dated 1st December 1894, Divisional-officers are authorized to fine independent shopkeepers for breach of the conditions of the license. As non-payment of kists on the due date is a breach of one of the conditions of the license, independent shopkeepers to a kist vend renters may now be delegated by Collectors to kists on the due date and for other breaches of the license, if authorized by Collectors in this behalf.
2	Standing Order No. 154, paragraph 4.	To conduct abkari sales	..	Divisional-officers.	Treasury Deputy Col. Nilgris.	The Board does not approve of the Treasury Deputy Collector holding sales. He often has no local knowledge, whereas Divisional Officers have necessarily some acquaintance with the kiddy, &c., it is, however, laid down that sales will be conducted by Collectors or other officers deputed by them for the purpose, of not lower rank than Deputy Collectors. The notification will now be amended so as to correspond with the Standing Order.
3	Government Notification No. 606—III, dated 15th January 1890, published in Part I of the Fort St. George Gazette, dated 4th February 1890.	To issue licenses to abkari and opium renters whose bids have been accepted by the Collector.	Collectors	..	Tahsildars ..	The Collector of South Canara.
4	Do.	(a) The power of issuing licenses to independent arrack and toddy shopkeepers, and (b) of punishing tree-renters for violation of conditions under which Government trees are rented.	Collector	..	Divisional Officer ..	The Collector of Anantapur.
5	Board's Proceedings, No. 166 (Separate Revenue), dated 17th May 1890.	The power of (1) transferring shops beyond the notified limits, (2) of opening new shops, and (3) of closing shops for which there are no bids.	Board ..	..	Collector ..	The Collectors of Chingleput and Tanjore.
6	Standing Order No. 171.	To fix the number of shops for the sale of intoxicating drugs.	Do ..	..	Do ..	The Collector of Tinnevely.
7	Board's Proceedings, No. 71, dated 20th February 1891.	To sanction refunds of tree-tax	Collectors	..	Divisional Officers ..	The Collector of Tanjore.
<i>Income-tax and Stamps Department.</i>						
1	Section 47 of Act II of 1896.	To declare the principal place of business of an assessee.	Board ..	..	Collectors ..	Collector of Bellary.
not be complied with as Collectors are not in as good a position as the Board for ascertaining in what district of the Presidency the assessee's principal place of business is located.						
This power was delegated to the Board by Government in rule 18 of the rules published as supplement to the Fort St. George Gazette, dated 30th January 1894. The Collector's request cannot be complied with as Collectors are not in as good a position as the Board for ascertaining in what district of the Presidency the assessee's principal place of business is located.						

P

Proposals for the delegation of powers—cont.

Consecutive number.	Reference.	Power.	In whom vested at present.	Proposed to be delegated.	Proposed by	Remarks.
<i>Income-tax and Stamps Department—cont.</i>						
2	Standing Order No. 46 (New edition).	To grant refunds of the value of spoiled or useless stamps or their renewal—(a) in cases in which applications are made after six months but within one year from the date on which the stamps were purchased or became spoiled, and (b) in cases in which applications are made after one year from the date of purchase, &c., of the stamps.	Board ..	..	Collectors ..	Collectors of Cuddah, Kurnool, Madras, North Arcot, South Arcot, Tanjore and Tinnevely.
3	Section 42 of Act I of 1879.	(a) To sanction refunds of penalty and stamp duty erroneously levied under the Act. (b) To grant remissions of stamp duty erroneously levied under the Act.	Government of India.	Do ..	Collector of South Arcot.	For the above reason, the Board does not approve of this proposal either.
4	Standing Order No. 47 (New edition) and section 69 of Act I of 1879.	Power to sanction prosecutions under the Stamp Act.	Board so far as penalty is concerned.	Do ..	Collector of Cuddah.	The Board can sanction the refund of penalty levied under section 42, but it has no power to refund or remit the stamp duty levied by Collectors. This proposal was made by certain Collectors in their report on the proposed amendments of the Stamp Act and the Board has suggested that section 42 should be amended so as to give the power to call for and revise the proceedings of any Collector under section 36 or 37 of the Act—vide Board's remarks against amendment No. IX, paragraph 2 of Board's Proceedings, No. 321, dated 13th July 1896. No further action need be taken at present.
5	Sections 51 to 54 of the Stamp Act.	To hear appeals against the orders of a Collector under sections 51—54 of the Act.	..	..	Divisional Officers ..	Divisional-officers now exercise all the powers of Collectors with respect to the levying of insufficient stamp duty and penalty and with respect to wilful evasions of the Stamp Law and there seems to be no good reason why they should not be authorized to sanction prosecutions, with power to compound as their discretion. Section 69 of the Act requires the institution of such prosecution with the sanction of the Collector or such other officer as the Local Government generally or the Collector specially authorizes in this behalf. The Board accordingly requests that Government will be pleased to empower Divisional Officers generally to sanction prosecutions. On receipt of the orders of Government, the Board will then delegate to them the power to stay prosecutions or compound offences under the Stamp Act.
6	Standing Order No. 60 (New edition), paragraph 16.	To authorize the destruction of stamp vendor's accounts.	..	..	Collector of Kurnool.	Under the Act no appeal lies to any authority against the orders of a Collector under sections 51 to 54. A similar proposal was made by the Collector of Madras in his report on the proposed amendment of the Stamp Act—vide paragraph 3 (XII) of Board's Proceedings, No. 321, dated 13th July 1896. The orders of the Government of India on the point are awaited.
At present Divisional Officers have power to license vendors in their respective divisions and the proposal made is unobjectionable. The Standing Order will be amended accordingly.						

APPENDIX C.

DRAFT NOTIFICATION.

In the exercise of the powers delegated to him by the Governor-General in Council under section 38, sub-section (1) of Act II of 1886, His Excellency the Governor in Council is pleased to direct that the following be substituted for Rule 20 of the additional rules published as supplement to the *Fort St. George Gazette*, dated 30th January 1894:—

"20. Collectors of districts shall submit to the Board of Revenue half-yearly statements of income-tax collections in forms Q and Q-1, or such other forms as may be prescribed in that behalf by the Board of Revenue."

ORDER—No. 213, Revenue, dated 29th March 1897.

Separate Revenue No. 20.

The Board's proposals are approved.

2. The draft notification submitted by the Board will be published in the *Fort St. George* and all District Gazettes.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, the Superintendent, Government Press.

NOTIFICATION.

In the exercise of the powers delegated to him by the Governor-General in Council under section 38, sub-section (1) of Act II of 1886, His Excellency the Governor in Council is pleased to direct that the following be substituted for Rule 20 of the additional rules published as supplement to the *Fort St. George Gazette*, dated 30th January 1894:—

"20. Collectors of districts shall submit to the Board of Revenue half-yearly statements of income-tax collections in forms Q and Q-1, or such other forms as may be prescribed in that behalf by the Board of Revenue."

Exd. Shaik Karim.

40 Copies.

First copy sent to Press.

Returned for signature.

Despatched in print.

NUMBER OF COPIES
REQUIRED.

Order complete.

Letter only.

Order complete with Letter.

READ AGAIN Q. O. No.
152

DATED

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTERS OF GOVERNMENT.

URGENT WITH DITTO

PAIDERS NOT TO BE USED. BEING KEPT FOR DESPATCH
IN ORIGINAL

NR -

A = Print in full.

I = Not to be printed.

P = Print abstract only.

Q = Print blank only.