

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 2889

DATED 9th June

[Despatch Abstract.]

Approving with remarks, Prop of Mr.
Board of Rev. amending Board's Standing
orders nos 44 and 50, (new Edition) Re.
Customs, supply & sale of stamps.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
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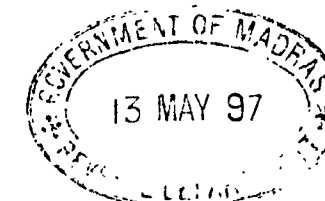
REVENUE DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.



error at number 1019

Printed May 10th.

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Proceedings 5 97

Proceedings, No. 94, 12th March 1897.

MARCH.

Constituting the offices of all Deputy Tahsildars in charge of Sub-treasuries as branch depôts for the sale of stamps and those of the other Deputy Tahsildars as sub-depôts; declaring certain officers as *ex-officio* vendors of stamps, and amending the Standing Order Nos. 44 and 50 (New Edition) accordingly.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—Proceedings of the Board of Revenue (Separate Revenue), No. 482, dated 15th October 1895.

ABSTRACT.—Requesting the Collectors of all districts, except Gódvári, Kistna and Trichinopoly, to report whether the Deputy Tahsildars in their districts keep and sell stamps although declared as such; approving the action of the Collector of Kistna in having ordered the closure of the depôts at Mangalagiri and Kykalur from 1st October 1895; and ordering the discontinuance of the sale of stamps by the three Sea Customs Superintendents in his district.

Read—Proceedings of the Board of Revenue (Separate Revenue), No. 1075, Routine, dated 18th April 1896.

ABSTRACT.—Requesting certain Collectors to furnish certain information and to report on certain points in connection with their replies to Board's Proceedings requesting Collectors to report whether Deputy Tahsildars keep and sell stamps.

Read—letter from the Collector of Gódvári, dated 9th February 1897, Ref. No. 552-Eng.

ABSTRACT.—Enquiring what final orders have been passed on Board's Proceedings, No. 482, dated 15th October 1895, regarding the sale of stamps by Deputy Tahsildars.

Read—also replies from Collectors to the above Board's Proceedings.

RESOLUTION—No. 94, dated 12th March 1897.

In the Board's Proceedings first read above, all Collectors except those of Gódvári, Kistna and Trichinopoly were requested to report whether the Deputy Tahsildars in their districts keep and sell stamps and whether they desire to have their offices constituted sub-depôts. All except the Collector of Coimbatore report that all or some of the Deputy Tahsildars in their districts, certain Sea Customs Superintendents and certain special officers keep and sell them. The Collectors of all these districts except South Canara recommend that all or some of the Deputy Tahsildars, as well as the Sea Customs Superintendents and special officers noted in the margin, be declared *ex-officio* vendors and their offices constituted sub-depôts. Some of them also recommend that the Head-gumastahs of Deputy Tahsildars' offices be declared *ex-officio* vendors in the absence of the latter from head-quarters.

Note.—A sub-depôt is a Deputy Tahsildar's office which has no treasury transactions but in which stamps are sold to the public, supplies being obtained from local or branch depôts.

2. In G.O., No. 1234, Revenue, dated 21st November 1873, communicated in Board's Proceedings, Mis. No. 8347, dated 6th December 1873, all Deputy Tahsildars and Sub-Magistrates were declared *ex-officio* vendors of stamps and their offices were constituted sub-depôts. This order has not, however, been embodied in the Standing Orders. Under Rule 27 of the Government of India Rules for the custody, supply and sale of stamps, communicated with Board's Proceedings, No. 225, dated 24th May 1895, all sub-treasuries have been constituted branch depôts, while in paragraph 23 of Standing Order No. 44 (New Edition) only taluk treasuries have been regarded as such. The Standing Order will be amended so as to bring it into accordance with the Government of India Rule and the Head-gumastahs in all Deputy Tahsildars' treasuries, except Gúdalúr and Vayittiri will be declared to be *ex-officio* vendors of stamps. There being a Sheristadar at Gúdalúr and a sub-treasurer at Vayittiri those officers, instead of the Head-gumastahs, will be appointed *ex-officio* vendors at those stations.

3. The Board considers that the offices of all Deputy Tahsildars other than those in charge of sub-treasuries may be constituted sub-depôts and that their Head-gumastahs need not be declared *ex-officio* vendors. The special officers referred to in paragraph 1 *supra* will be declared *ex-officio* vendors of all or any particular kind or kinds of stamps as the Collector of the district concerned may deem fit. It is not considered necessary to constitute the offices of these special officers sub-depôts.

4. The proposals made by the Collectors of Tanjore and Madura for the discontinuance of the sale of stamps by the Sea Customs Superintendents of the marginally-noted stations are approved.

Ammapatnam.	Tranquebar.
Kottaiapatnam.	Tondi.
Adirampatnam.	Kilakarai.
Nagore.	Devipatnam.
Tirumalavasal.	

5. The following amendments should be made in Standing Orders Nos. 44 and 50 (New Edition):—

(i) Standing Order No. 44—

(a) Substitute the following for paragraph 23:—

"Every sub-treasury shall be a branch depôt for the sale of stamps of all descriptions. But where the sale of stamps from any such branch depôt is insignificant and equal facilities exist for the supply of stamps from a depôt in the same station as the branch depôt, the Collector of the district shall report the case for the orders of the Board and Government, who may thereupon direct the closing of the branch depôt."

(b) Substitute the following for paragraph 24:—

"The Taluk Sheristadar or Taluk Head-Accountant in Taluk Treasuries, the Head-gumastah in all Deputy Tahsildars' treasuries except Gúdalúr and Vayittiri, the Sheristadar at Gúdalúr and Sub-treasurer at Vayittiri shall be *ex-officio* vendors of stamps."

(c) Substitute the following for paragraph 25:—

"The Tahsildar or Deputy Tahsildar who is the officer in charge of the branch depôt shall obtain his supplies from the local depôt to which the branch depôt is subordinate in the same manner as the Treasurer at the local depôt obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depôt, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depôt. The indents submitted by the officer in charge of the branch depôt should be in duplicate and be filed in both the local and the branch depôts with certificates of the supply and receipt of the stamps endorsed thereon. The indents should be carefully checked in the Huzur treasury with the monthly accounts before they are complied with. The Treasury Deputy Collector should also see that excessive stocks are not kept at branch depôts, call for explanation when unusually large expenditure takes place and generally exercise a watchful control over the sales. Ordinarily supplies of stamps to the sub-treasuries will be sent by the return peons who carry remittances to the head-quarter treasury, but should it be necessary to forward them by post, they should be sent in banghy parcels or book packets duly registered and insured. This rule will be observed by all officers having occasion to send stamps by post. Previous notice of the intended despatch should be given to the sub-treasury authorities and a subsequent letter should notify despatch and require immediate acknowledgment. Nothing should appear in the address of packets containing valuable enclosures to draw attention to their contents."

Record kept
"The *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depôt in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies from the officer in charge. In cases where there is likely to be a distinct saving of cost or greater security of the stamps in transit Collectors should apply for sanction to despatch the stamps direct from the central depôt to branch depôts. Such supplies will be passed through the accounts of the local depôt and treated by the Superintendent of Stamps as supplies to the local depôts to which the branch depôts are subordinate."

(d) Substitute the following for paragraph 27 :—

"In every branch depôt stamps sufficient for a week's supply should be left in charge of the *ex-officio* vendor and all the remaining stamps should be kept under the joint lock and key of the Tahsildar or Deputy Tahsildar and the *ex-officio* vendor. During the absence of the Tahsildar from head-quarters, he should leave his key with the Stationary Sub-Magistrate or, if there is no such officer, with the Taluk Sheristadar or Taluk Head-Accountant as the case may be. During the absence of the Deputy Tahsildar from head-quarters, he should leave his key with the Head-gumastah."

(e) Substitute the following for paragraph 29 :—

"All Deputy Tahsildars' offices in the Presidency which are not Sub-treasuries are constituted sub-depôts for the sale of stamps, &c., to licensed vendors and the public in the neighbourhood. The Deputy Tahsildars should obtain their supplies from the Tahsildars to whom they are subordinate; or if they are not subordinate to any Tahsildars, from the local depôt."

Note.—Collectors may exercise their discretion with regard to the kinds of stamps to be sold in the offices of Deputy Tahsildars who are not in charge of sub-treasuries.

(ii) *Standing Order No. 50*—

(a) Substitute the following for paragraph 3 :—

"Under the rules communicated with Government of India Order. No. 1439-S.R., dated 27th March 1895, the Treasurer of the Collector's office, and the Taluk Sheristadar or Taluk Head-Accountant of every Tahsildar's office are *ex-officio* vendors. The Head-gumastahs of every Deputy Tahsildar's office where a sub-treasury exists, except Gúdálur and Vayittiri, the Sheristadar at Gúdálur and the Sub-treasurer at Vayittiri have been appointed *ex-officio* vendors by the Board ;"

(b) In paragraph 11 add the words "or Deputy Tahsildar" after the word "Tahsildar" in line 4 and substitute the words "*ex-officio* vendor" for the words "^{Sheristadar} Head Accountant" in line 7.

6. These Proceedings will be submitted to Government for approval.

(True Extract.)

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

(True Copy.)

Commence
Assistant Secretary.

To the Secretary to Government, Revenue Department.

„ all Collectors.

„ the Superintendent of Stamps.

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

„ „ Accountant-General.

NOTE FOR THE SECRETARY.

*In order as to whether
this should be circulated
to the Hailele Mr. Alex also*

C. R.
9/6/97

It may im.

9/6/97

11/11/97
12/11/97

he

Am. Mr. G. M. C. I. R.

Note for the Secretary

This paper would ordinarily be marked for the Hon. Mr. Bliss C. I. E.

but under H. M.'s present instructions, it is submitted, it may issue

Expt. / It must be passed by two members and signed

31/5/87

3/6/87

e/1/87
2/1/87

Read Cuo. 4019 of 1897

G.O. No. 2889 of 9th June 97

The Board's

Proceedings are approved
Subject to the following
remarks:—

(a) In para 3 of the B.P. it is stated that "the Special officers referred to in para 1 supra will be declared ex-officio Vendors" etc. From the word-
ing of para 1 of the B.P., the Special officers referred to would appear to be only the Sayer Superintendent at Kaudamanga-
lani and the Sayer clerk at Pondichery. If it is intended that ^{the} Sea Customs Superintendents of Gopalpur, Cuddalore, Porto Novo, Tuticorin and Kuluschharapatnam, referred to on the margin of the same para should also be made ex-officio Vendors, the point should be

be made clear.

(b) The declaration of certain Special Officers as ex-officio Vendors, referred to in clause (a) above, is not embodied in the amendments to the Standing Orders, now proposed. The omission should be supplied. It should also be made clear how these ex-officio Vendors should get their supplies of stamps.

(c) The second sentence of para 23 of S.O. no. 44, now proposed, is unnecessary, as its substance is embodied in para 29 (a) of the S.O. and may be omitted.

(d) In the second sentence of the second sub-para of para 25, the words "to the Board and Govt" should be inserted after the word "apply". They seem to have been omitted by oversight.

It

It is also observed that while the first sentence of the same sub-para refers to the mode in which the ex-officio Vendor in a branch depot should get his supplies of stamps from the officer in charge of the branch depot, the other two sentences of the sub-para indicate how, in certain cases, the branch depot itself may get its supplies. The two things being quite distinct, the last two sentences should be entered as the second sub-para and the first sentence as the first third sub-para of para 25.

2. The Board's Prop., though bearing date the 12th March '97, reached the Govt. office on the 18th May '97 or after a delay of full two months.

To the Board of Rev (Sip. Rev)
Despt. 14-6-97.

W. A. M. 11/15/97