Revenue (1897) Department.

PRESS SERIES.

G.O., No. 490

DATED 25th June 1897

[Despatch Abstract.]

Irrecoverable arrears of Stamp Duty.

Empowering, with remark, Collectors of districts to write off small sums of — and penalty not exceeding Rs 10 in each case, and the Board of Revenue to write off all larger sums.

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. 3766

GOVERNMENT OF MADRAS
8 MAY 97

From The Secretary to the Commissioner
Salt, abkari and Separate Revenue
Madras

Order Mcis No. 1626

Dated 23rd April 1897

Received 6.5.97.

Registered 7.5.97

Enclosures

Spare copies

SUBJECT.

Soliciting the orders of Government as to whether sanction should be obtained for writing off irrecoverable arrears of stamp duty and penalty in all cases or whether the Collectors may be empowered to write them off up to any specified limit

BACK PAPERS.

G.O.	No.	Department.	Date.
-	1626	O 333 4-1956	
	1626 53	1-1956	1-1956

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE BOARD OFFICE MADRAS.

10

Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 23rd April, 1897.

Mis No. 1626.

Read letters from the Superintendent of Stamps and from the Collector of Vizagapatam Nos 128 and RC. 4481 dated 21st January and 17th January 1897, respectively, submitting reports in the question of the authority under which certain sums were written off the accounts by Collectors, as irrecoverable arrears of stamp duty and penalty without the sanction of the Board or Government; and Board's reference thereon to Accountant-General Madras, dated 5th March 1897, requesting him to state whether there is any objection for the Collectors doing so.

Read again also Board's Proceedings Routine No 846 (S.R) dated 22nd March 1897, recording

cording pending receipt of reply to the
ference mentioned above, letter from
the superintendent of Stamps Submitting
reports from certain Collectors on the
same question.
Read also letter from the Accountant
General Madras No 1137 dated 8th
April 1897, expressing his inability
to advise the Board on the Subject.

Resolution

In Continuation of the annual Stamp
Administration Report, the Superintend-
ent of Stamps Submits a Statement
showing the demand, Collection and balance
of Stamps duty and penalty on unstamped
and insufficiently stamped documents.
The amounts found irrecoverable are shown
in the Statement and were written off
by Collectors without obtaining the Sanction
of the Board or Government - vide Boards'
Proceedings No 320 (S.R) dated 4th August 1896
2 In its review of the Stamps administration
report

Report for the triennial period ending
1895-96, Government remarked that the
irrecoverable arrears should be reported
for being written off the accounts
- vide G.O No 505 Revenue, dated 18th
October 1896. The Superintendent of
Stamps who was requested to report
the authority under which such amounts
are written off without the formal
Sanction of the Board or Government,
reported that a Sum of Rs 868-15-0 was
ascertained to be irrecoverable in the Districts
noted in the margin, that in all these Cases,
formal Sanction was not obtained,
that there was no order requiring
Collectors to do so, and that it has long
been the practice for Collectors to write off
Such amounts on their own authority
and exhibit the Same in the annual
Returns. The Collectors of Vizagapatam
and Tinnevelly also report that Rs 97-12-0
and Rs 1807-12 respectively are out-
standing

Ganjam
Godavari
Nellore
Bellary
Chingleput
North Arcot
Tanjore
Trichinopoly
Madura
Coimbatore
Malabar
South Canara

outstanding in their districts and request sanction for writing off these amounts.

3. As in Government Order No. 586 Revenue dated 28th January 1897, Government drew the attention of the Heads of Departments to the provisions of Article 989 of the Civil Account Code, Vol II and requested them to make arrangements for writing off the accounts in communication with the Accountant General. Small sums of money which from any cause were found to be irrecoverable, the Accountant General was requested to inform the Board whether there was any objection to Collectors writing off such irrecoverable arrears up to a small limit in each case. He regrets his inability to advise the Board on the matter as the question refers to the Administration of Revenue with which an

an account officer has no concern and forwards a copy of his letter No 947 dated 20th March 1897, to Government on the subject

4. In these circumstances, the Board requests that Government may be pleased to pass orders as to whether its sanction should be obtained for writing off irrecoverable arrears of Stamp duty and penalty in all cases or whether the Collectors may be empowered to write them off up to some specified limit as, for instance, Rs 10 in each case. The Board considers that the latter course would save correspondence and facilitate disposal of business.

(True extract)

Assistant Secretary

To the Secretary to Government, Revenue Department

Copy to Superintendent of Stamps.

490
25-6-97

The Hon. Mr Bliss C.S.I.

Cus. 3766 of 1897.

For orders.

Referring to the D.C.B statement of Duty and penalty on mistamped and insufficiently stamped documents submitted by the Board for the official year 1895-96, the Govt, in para 6 of their order No 505 & i-10-96, observed that the balances outstanding in Godavari, Madras, Salem and Coimbatore were particularly large and that the Collectors concerned should be instructed to give their personal attention to the matter and take prompt measures for the early realization of the recoverable balances, the irrecoverable arrears being reported to be written off the accounts. As the practice hitherto in force had been for the Collectors themselves to write off the accounts

Wd let the Govt cite favourable instances of Executing R1 to 2d larger sums. We are always talking of reducing work in the Govt offices. Now here is an unimportant matter in which we may properly devolve powers on Subordinates

RS
9/6/97

Dept to Mr Ward

accounts the amounts found
to be irrecoverable in such
cases, the Board on receipt
of the above order, requested
the Superintendent of Stamps
to report the authority under
which such amounts are
written off the accounts by
Collectors without the sanc-
tion of the Board or Govt.
In reply that officer states
that, in all such cases,
formal sanction is not
obtained, that there is no
order requiring Collectors
to do so, and that it has
long been the practice
for Collectors to write off
small amounts on their
own authority and to
exhibit the same in the
annual returns.

2. Article 989. Val II of the Civil Account Code allows the Accountants General to write off small sums, not exceeding Rs 10 in each case when he is satisfied that Govt would, on reference, sanction such a course. But the A.G. says that this article "which speaks of account officers" "does not apply to writes off of irrecoverable arrears of revenue" and that "account officers have no concern with the audit of Revenue". (vide correspondence printed in G.O. 2048 25-3-97, as also para 3 of the B.P. current). The article, therefore cannot apply to the present case.

3. In these circumstances, the Board requests that orders may be passed as to whether its the sanction of Govt should be obtained for writing off irrecoverable arrears of Stamp duty and penalty, in all cases, or whether the Collectors may be empowered to write them off up to a specified limit - say Rs 10 in each case. The Board considers that the latter course would save correspondence and facilitate disposal

disposal of business.

4. There is probably no objection to delegate to the Collectors in cases of this nature, the power to write off small amounts not exceeding Rs. 10 in each case, as suggested by the Board. But the question is whether such delegation is necessary. If the object is merely to save correspondence &c, it may be equally attained by asking the Board of Rev. to submit to Govt, with the annual D.C.B. Statement referred to in para 1 above, a consolidated Statement showing for each district, the amount to be written off, with a memo explaining the steps taken by the Rev. officers, in the case of each item included in the Dt. total or in the case of only such items included in the Dt. total as exceeding Rs 10, to recover the amount, and why it is considered irrecoverable. On receipt of the Consolidated Statement the Govt can sanction the writing off of the total amount excluding such items, if any, in regard to which it may consider further action or information necessary. For the preparation of the Consolidated Statement, the Board will, of course, obtain annually the necessary information from Collectors. The course here suggested, while in no way adding to the correspondence, will ensure that proper steps are taken for the realization of all recoverable amounts. Orders are requested.

4/6/27.

I doubt the meaning of this but can only worry the District officers but in such a case as this it must lead to nothing. All a Govt can do is move the Court thro' the Govt Pleader and abstract the processes of law. When that is done nothing else can be so. In most cases the party has no property except what he gets in this district. Eg. Jeypore cases.

4/6/27.

5. The Board also reports that in Vizagapatam and Guntur, Rs 97-12-0 and Rs 1807-12-0 respectively are outstanding, and that the Collectors concerned request sanction for writing off the amounts. It is submitted that sanction may be accorded for writing off

off the former amount; but as regards the latter amount the Collector may be called on to submit a full report as to why such a large sum is irrecoverable, and what steps have been taken to realize it.

4/6/97

Read

24-6-97

Hon. Mr Ennis C.S.

Submitted.

18/6/97.

24/6/97

Sep. Rev. Nr 54.

Read Cno. 3766 of 1897

G.O. Nr 490 of 25th June 1897.

In the circumstances reported, the Govt resolves to empower Collectors to write off small sums of irrecoverable arrears of Stamp duty and penalty not exceeding Rs 10 in each case, and the Board of Rev to write off all larger sums.

2. The irrecoverable arrears in Vizagapatam and Tinnevelly referred to in the concluding portion of para 2 of the Proceedings will be dealt with under the authority now granted.

18/6/97.

From orders

To the Board of Rev (Sep Rev) and A.G.

40/3

Jud. 12-7-97

16 June 97

16 June 97

Government {1897} of Madras.

REVENUE.

Recd. }1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 490, 25th June 1897.

JUNE.

Irrecoverable arrears of Stamp Duty.

Empowering, with remark, Collectors of districts to write off small sums of — and penalty not exceeding Rs. 10 in each case, and the Board of Revenue to write off all larger sums.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 1626, dated 23rd April 1897:—

Read—letters from the Superintendent of Stamps and from the Collector of Vizagapatam, dated 21st and 17th January 1897, Nos. 128 and R.C. 4481, respectively.

Abstract.—Submitting reports on the question of the authority under which certain sums were written off the accounts by Collectors as irrecoverable arrears of stamp duty and penalty without the sanction of the Board or Government.

Reference on the above to the Accountant-General, dated 5th March 1897.

Abstract.—Requesting the Accountant-General to state whether there is any objection for the Collector's action above referred to.

Read—again Proceedings of the Board's Revenue, Separate Revenue, No. 846 Routine, dated 22nd March 1897.

Abstract.—Recording, pending receipt of reply to the reference mentioned above, letter from the Superintendent of Stamps submitting reports from certain Collectors on the same question.

Read—also letter from the Accountant-General, Madras, No. 1137, dated 8th April 1897.

Abstract.—Expressing his inability to advise the Board on the subject.

Resolution—Mis. No. 1626, dated 23rd April 1897.

In continuation of the Annual Stamp Administration Report, the Superintendent of Stamps submits a statement showing the demand, collection and balance of stamp duty and penalty on unstamped and insufficiently stamped documents. The amount found irrecoverable are shown in the statement and were written off by Collectors without obtaining the sanction of the Board or Government (*vide* Board's Proceedings, No. 320, Separate Revenue, dated 14th August 1896).

2. In its review of the Stamp Administration Report for the triennial period ending 1895–96, Government remarked that the irrecoverable arrears should be reported for being written off the accounts (*vide* G.O., No. 505, Revenue, dated 1st October 1896). The Superintendent of Stamps who was requested to report the authority under which such amounts are written off without the formal sanction of the Board or Government, reported that a sum of Rs. 868–15–0 was ascertained to be irrecoverable in the districts noted in the margin, that, in all these cases, formal sanction was not obtained, that there was no order requiring Collectors to do so, and that it has long been the practice for Collectors to write off such amounts on their own authority and exhibit the same in the annual returns. The Collectors of Vizagapatam and Tinnevelly also report that Rs. 97–12–0 and Rs. 1,807–12–0, respectively, are outstanding in their districts, and request sanction for writing off these amounts.

Ganjám	Tanjore.
Gódávari.	Trichinopoly.
Nellore.	Madura.
Bellary.	Coimbatore.
Chingleput.	Malabar.
North Arcot.	South Canara.

3. As, in G.O., Mis. No. 536, Revenue, dated 28th January 1897, Government drew the attention of the Heads of Departments to the provisions of article 989 of the Civil Account Code, Volume II, and requested them to make arrangements for writing off the accounts, in communication with the Accountant-General, small sums of money which from any cause were found to be irrecoverable, the Accountant-General was requested to inform the Board whether there was any objection to Collectors writing off such irrecoverable arrears up to a small limit in each case. He regrets his inability to advise the Board on the matter as the question refers to the Administration of Revenue with which an account officer has no concern, and forwards a copy of his letter No. 947, dated 20th March 1897, to Government on the subject.

4. In these circumstances the Board requests that Government may be pleased to pass orders as to whether its sanction should be obtained for writing off irrecoverable arrears of stamp duty and penalty in all cases or whether the Collectors may be empowered to write them off up to some specified limit as, for instance, Rs. 10 in each case. The Board considers that the latter course would save correspondence and facilitate disposal of business.

(True Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Superintendent of Stamps.

Order—No. 490, Revenue, dated 25th June 1897.

Separate Revenue, No. 54.

In the circumstances reported, the Government resolves to empower Collectors to write off small sums of irrecoverable arrears of stamp duty and penalty not exceeding Rs. 10 in each case, and the Board of Revenue to write off all larger sums.

2. The irrecoverable arrears in Vizagapatam and Tinnevelly referred to in the concluding portion of paragraph 2 of the Proceedings will be dealt with under the authority now granted.

(True Extract.)

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

To the Board of Revenue (Separate Revenue).
„ the Accountant-General.

Exd. Shaik Karim.

40 Copies.