[$\frac{0}{12}$]—1,000—10.7.97.

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 675

DATED 5th August 1897.

[Despatch Abstract.]

Stamp duty in pauper suits payable to Govt.

Recording with remarks, Board's Proc^s reviewing the statements received from Collectors relating to — under section 412 of the Civil Procedure code during 1896-97.

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 DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

SECRETARIAT MADRAS 22 JUL 97 REVENUE DEPT.

Printed July 22nd.

Proceedings, No. 269, 8th July 1897.

JULY.

Reviewing the statements received from Collectors relating to stamp duty in pauper suits payable to Government under section 412 of the Civil Procedure Code during 1896-97 and requesting the sanction of Government for writing off the accounts the sum of Rs. 19,331-12-0 reported to be irrecoverable.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

RESOLUTION—No. 269, dated 8th July 1897.

The Board begs leave to submit the appended abstract statements* relating to stamp duty in pauper suits payable to Government under section 412 of the Civil Procedure Code for the year 1896-97. The submission of these statements has been deferred pending the receipt of returns from certain districts; the last return was received on the 11th ultimo, a supplemental return from one of the districts was received on the 28th, and the reply to the audit on one of the returns was received only on the 7th instant.

*Appendices A and B.

2. Appendix A shows the demand, collection and balance for each district. The recoverable balance outstanding at the beginning of the year was Rs. 35,461-12-5. Adding to this Rs. 38,083-5-0 being the amount of duty that became due during the year, the total demand amounted to Rs. 73,545-1-5, of which Rs. 12,845-15-4 were collected or remitted within the year, leaving a balance of Rs. 60,699-2-1. This sum is made up of a recoverable balance of Rs. 41,367-6-1 outstanding in 297 cases and of Rs. 19,331-12-0 reported to be irrecoverable. The sanction of Government is requested for writing off the sum of Rs. 19,331-12-0, particulars of which are given in Appendix B.

3. Quarterly reports of progress made in clearing off the balance are now being submitted by the Collectors of the marginally-noted districts. Chingleput in which the recoverable balance is small will be removed from the list, and Tanjore in which the recoverable balance is large will be added to it. The Collectors of Chingleput and of the remaining districts should submit similar statements half-yearly.

Ganjám.	North Arcot.
Vizagapatam.	Trichinopoly.
Gódávari.	Madura.
Cuddapah.	South Canara.
Chingleput.	Malabar.

(True Extract.)

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

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department.
„ all Collectors.
„ the Accountant-General.

Extd. A. F. Ecclestone.

APPENDIX A.

STATEMENT showing the demand, collection and balance of stamp duty awarded to Government in pauper suits for the year 1896-97.

Districts.	Demand.			Balance.			Number of cases in which recoverable arrears were outstanding.
	Recoverable balance at the beginning of 1896-97.	Stamp duty awarded in the year.	Total.	Amount recoverable.	Amount irrecoverable and recommended to be written off.	Total.	
	2	3	4	6	7	8	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Ganjám ..	2,108 4 0	893 2 0	3,001 6 0	2,325 4 0	529 8 0	2,854 12 0	12
2. Vizagapatam	5,172 0 0	3,679 10 0	8,751 10 0	7,045 13 0	870 1 2	7,915 14 2	23
3. Gódávari	2,559 9 0	1,481 8 0	4,041 1 0	1,777 12 0	913 12 0	2,691 8 0	17
4. Kistna ..	850 8 0	1,684 8 0	2,535 0 0	1,517 0 9	258 6 0	1,775 6 9	24
5. Nellore ..	† 1,124 11 7	1,262 12 0	2,387 7 0	1,486 6 0	668 0 0	2,154 6 0	20
6. Cuddapah	1,872 6 7	1,674 6 0	3,546 12 7	2,075 5 3	559 9 2	2,634 14 5	20
7. Anantapur	125 4 0	833 8 0	958 12 0	461 0 0	249 8 0	710 8 0	6
8. Bellary ..	234 12 0	198 12 0	433 8 0	186 0 0	120 0 0	306 0 0	3
9. Kurnool ..	267 8 0	394 12 0	662 4 0	128 4 0	295 8 0	423 12 0	4
10. Chingleput	2,262 5 0	1,309 0 0	3,571 5 0	1,143 13 0	2,016 4 8	3,160 1 8	16
11. North Arcot	2,530 10 0	854 8 0	3,385 2 0	1,874 5 0	734 0 0	2,608 5 0	11
12. South Arcot	1,284 9 0	577 8 0	1,862 1 0	666 10 8	414 12 0	1,081 6 8	9
13. Tanjore ..	798 12 0	5,529 3 0	6,327 15 0	4,802 15 0	670 4 0	5,473 3 0	27
14. Trichinopoly	2,690 3 4	1,715 4 0	4,405 7 4	1,948 9 8	1,809 15 0	3,758 8 8	17
15. Madura ..	2,472 0 0	4,739 2 0	7,211 2 0	3,291 8 0	3,094 14 0	6,386 6 0	12
16. Tinnevelly	1,261 14 0	1,798-2-0	3,060 0 0	1,036 2 9	1,193 14 0	2,230 0 0	13
17. Coimbatore	1,043 6 0	2,742 0 0	3,785 6 0	1,391 2 9	1,754 8 0	3,145 10 9	19
18. Nilgiris ..	7 8 0	600 0 0	607 8 0	600 0 0	..	600 0 0	2
19. Salem ..	(a) 548 8 0	1,024 4 0	1,572 12 0	603 11 0	440 0 0	1,043 11 0	12
20. South Canara	4,150 1 0	2,563 8 0	6,713 9 0	3,661 4 0	1,879 0 0	5,540 4 0	10
21. Malabar ..	2,097 1 6	2,628 0 0	4,725 1 6	3,444 8 0	760 0 0	4,204 8 0	15
Total ..	35,461 12 5	38,983 4 0	74,445 0 5	41,367 6 1	19,331 12 0	60,699 2 1	297

	Rs. A. P.	
• Closing balance of last year	816 0 0	✓
Deduct amount shown in excess	28 4 0	
	797 12 0	✓
Add Rs. 67-4-0 erroneously classed as irrecoverable last year and collected during the year	67 4 0	✓
	855 0 0	✓
Deduct Rs. 4-8-0 which is the result of modification made by the Appellate Court	4 8 0	
Total ..	850 8 0	

† The difference is due to the Court having reduced the amount decreed in Original Suit No. 78 of 1895 on the file of the Nellore District Munsiff's Court.

(a) Excludes Rs. 9 being the amount collected on account of Original Suit No. 585 of 1895 in February 1896 but erroneously omitted to be deducted from the balance in the statement for the last year.

Deduct Rs. 4-8-0 which is the result of modification made by the Appellate Court in Original Suit No. 78 of 1895 on the file of the Nellore District Munsiff's Court.

APPENDIX B.

STATEMENT showing the irrecoverable arrears of stamp duty awarded to Government in pauper suits for the year 1896-97.

Districts.	Amount recommended by Collectors to be written off the accounts.				
	Owing to the defaulters possessing no property or having died without leaving any property.	Owing to the defaulters possessing property below Rs. 100 in value or drawing a small maintenance allowance only.	Owing to the defaulters' whereabouts not being known.	Owing to decrees having been modified or reversed on appeal.	Total.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjám	529 8 0	..	..	..	529 8 0
2. Vizagapatam	482 3 2	387 14 0	..	..	870 1 2
3. Gódávari	578 4 0	335 8 0	..	..	913 12 0
4. Kistna	237 0 0	..	21 6 0	..	258 6 0
5. Nellore	596 0 0	72 0 0	..	..	668 0 0
6. Cuddapah	559 9 2	..	..	..	559 9 2
7. Anantapur	249 8 0	..	..	..	249 8 0
8. Bellary	120 0 0	..	..	..	120 0 0
9. Kurnool	295 8 0	..	..	..	295 8 0
10. Chingleput	2,016 4 8	..	..	..	2,016 4 8
11. North Arcot	734 0 0	..	..	..	734 0 0
12. South Arcot	514 12 0	..	..	..	514 12 0
13. Tanjore	623 8 0	..	..	(a) 46 12 0	670 4 0
14. Trichinopoly	1,790 15 0	19 0 0	..	..	1,809 15 0
15. Madura	564 14 0	2,530 0 0	..	..	3,094 14 0
16. Tinnevelly	875 6 0	267 12 0	..	50 12 0	1,193 14 0
17. Coimbatore	1,754 8 0	..	..	..	1,754 8 0
18. Nilgiris	..	..	..	..	..
19. Salem	418 4 0	21 12 0	..	..	440 0 0
20. South Canara	1,622 4 0	256 12 0	..	..	1,879 0 0
21. Malabar	760 0 0	..	..	..	760 0 0
Total ..	15,322 4 0	3,890 10 0	21 6 0	97 8 0	19,331 12 0

(a) In this case Rs. 85 were awarded to Government as costs. The plaintiff from whom the amount was due put in an application under section 203, Civil Procedure Code, protesting against the correctness of the amount ordered to be paid by her. The Court reduced the stamp duty to Rs. 38-4-0 which was collected. The remaining Rs. 46-12-0 is irrecoverable.

Read @ No 6376 of 1897

Sep. Rev. No. 72.

G.O. (Reso) No. 675 Rev. 5th Aug. 1897.

Recorded.

2. The sanction of Govt. asked for in para 2 of the Pro: is not necessary, as in G.O. No. 490 Rev dt 25-6-97 Collectors were empowered to write off small sums of irrecoverable arrears of stamp duty not exceeding Rupees Ten in each case, and the Board of Revenue to write off all larger sums.

3. The section of the Civil Procedure Code quoted in the footnote (a) to appendix B of the Pro: should be 206 instead of 203.

7/97.

To the Bd. of Rev (Sep. Rev.)

" " A.G.

40/3

Rev. 19-8-97

Government {1897} of Madras.

REVENUE.

Recd. }1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 675, 5th August 1897.

AUGUST.

Stamp duty in pauper suits payable to Government.

Recording, with remarks, Board's Proceedings reviewing the statements received from Collectors relating to — under section 412 of the Civil Procedure Code during 1896–97.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), No. 269, dated 8th July 1897 :—

Resolution—No. 269, dated 8th July 1897.

The Board begs leave to submit the appended abstract statements * relating to stamp duty in pauper suits payable to Government under section 412 of the Civil Procedure Code for the year 1896–97. The submission of these statements has been deferred pending the receipt of returns from certain districts; the last return was received on the 11th ultimo, a supplemental return from one of the districts was received on the 28th, and the reply to the audit on one of the returns was received only on the 7th instant.

* Appendices A and B.

2. Appendix A shows the demand, collection and balance for each district. The recoverable balance outstanding at the beginning of the year was Rs. 35,461–12–5. Adding to this Rs. 38,083–5–0 being the amount of duty that became due during the year, the total demand amounted to Rs. 73,545–1–5, of which Rs. 12,845–15–4 were collected or remitted within the year, leaving a balance of Rs. 60,699–2–1. This sum is made up of a recoverable balance of Rs. 41,367–6–1 outstanding in 297 cases and of Rs. 19,331–12–0 reported to be irrecoverable. The sanction of Government is requested for writing off the sum of Rs. 19,331–12–0, particulars of which are given in Appendix B.

3. Quarterly reports of progress made in clearing off the balance are now being submitted by the Collectors of the marginally-noted districts. Chingleput in which the recoverable balance is small will be removed from the list, and Tanjore in which the recoverable balance is large will be added to it. The Collectors of Chingleput and of the remaining districts should submit similar statements half-yearly.

Ganjám.	North Arcot.
Vizagapatam.	Trichinopoly.
Gódávari.	Madura.
Cuddapah.	South Canara.
Chingleput.	Malabar.

(True Extract.)

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

To the Secretary to Government, Revenue Department.
„ all Collectors.
„ the Accountant-General.

APPENDIX A.

Statement showing the demand, collection and balance of stamp duty awarded to Government in pauper suits for the year 1896–97.

Districts.	Demand: Recoverable balance at the beginning of 1896–97.	Demand: Stamp duty awarded in the year.	Demand: Total.	Balance: Amount collected and remitted in the year.	Balance: Amount recoverable.	Balance: Amount irrecoverable and recommended to be written off.	Balance: Total.	Number of cases in which recoverable arrears were outstanding.
1	2	3	4	5	6	7	8	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Ganjám ..	2,108 4 0	893 2 0	3,001 6 0	146 10 0	2,325 4 0	529 8 0	2,854 12 0	12
2. Vizagapatam	5,172 0 0	3,579 10 0	8,751 10 0	855 11 10	7,045 13 0	870 1 2	7,915 14 2	28
3. Gódávari	2,559 9 0	1,481 8 0	4,041 1 0	1,349 9 0	1,777 12 0	913 12 0	2,691 8 0	17
4. Kistna ..	850 8 0	1,684 8 0	2,535 0 0	769 9 3	1,617 0 9	258 6 0	1,775 6 9	24
5. Nellore ..	• 1,124 11 0	1,262 12 0	2,387 7 0	233 1 0	1,486 6 0	668 0 0	2,154 6 0	20
6. Cuddapah	+ 1,872 6 7	1,674 6 0	3,546 12 7	911 14 2	2,075 5 3	559 9 2	2,634 14 5	20
7. Anantapur	125 4 0	833 8 0	958 12 0	248 4 0	461 0 0	249 8 0	710 8 0	6
8. Bellary ..	234 12 0	198 12 0	433 8 0	127 8 6	186 0 0	120 0 0	306 0 0	3
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16. Tinnevelly	1,261 14 0	1,798 2 0	3,060 0 0	830 0 0	1,036 2 0	1,193 14 0	2,230 0 0	13
17. Coimbatore	1,043 6 0	2,742 0 0	3,785 6 0	639 11 3	1,391 2 9	1,754 8 0	3,145 10 9	19
18. Nilgiris ..	7 8 0	600 0 0	607 8 0	7 8 0	600 0 0		600 0 0	2
19. Salem ..	(a) 548 8 0	1,024 4 0	1,572 12 0	529 1 0	603 11 0	440 0 0	1,043 11 0	12
20. South Canara	4,150 1 0	2,563 8 0	6,713 9 0	1,173 5 0	3,661 4 0	1,879 0 0	5,540 4 0	10
21. Malabar ..	2,097 1 6	2,628 0 0	4,725 1 6	520 9 6	3,444 8 0	760 0 0	4,204 8 0	15
Total ..	35,461 12 5	38,083 5 0	73,545 1 5	12,845 15 4	41,367 6 1	19,331 12 0	60,699 2 1	297

	Rs. A. P.
• Closing balance of last year	816 0 0
Deduct amount shown in excess	18 4 0
	797 12 0
Add Rs. 57–4–0 erroneously classed as irrecoverable last year and collected during the year	57 4 0
	855 0 0
Deduct Rs. 4–8–0 which is the result of modification made by the Appellate Court	4 8 0
Total ..	850 8 0

† The difference is due to the Court having reduced the amount decreed in Original Suit No. 78 of 1895 on the file of the Nellore District Munsiff's Court.

(a) Excludes Rs. 9 being the amount collected on account of Original Suit No. 585 of 1895 in February 1896 but erroneously omitted to be deducted from the balance in the statement for the last year.

APPENDIX B.

STATEMENT showing the irrecoverable arrears of stamp duty awarded to Government in pauper suits for the year 1896-97.

Districts.	Amount recommended by Collectors to be written off the accounts.				
	Owing to the defaulters possessing no property or having died without leaving any property.	Owing to the defaulters possessing property below Rs. 100 in value or drawing a small maintenance allowance only.	Owing to the defaulters' whereabouts not being known.	Owing to decrees having been modified or reversed on appeal.	Total.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
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2. Vizagapatam	482 3 2	387 14 0	..	..	870 1 2
3. Gódávari	578 4 0	335 8 0	..	..	913 12 0
4. Kistna	237 0 0	..	21 6 0	..	258 6 0
5. Nellore	596 0 0	72 0 0	..	..	668 0 0
6. Cuddapah	559 9 2	..	..	..	559 9 2
7. Anantapur	249 8 0	..	..	..	249 8 0
8. Bellary	120 0 0	..	..	..	120 0 0
9. Kurnool	295 8 0	..	..	..	295 8 0
10. Chingleput	2,016 4 8	..	..	..	2,016 4 8
11. North Arcot	734 0 0	..	..	..	734 0 0
12. South Arcot	514 12 0	..	..	..	514 12 0
13. Tanjore	623 8 0	..	..	(a) 46 12 0	670 4 0
14. Trichinopoly	1,790 15 0	19 0 0	..	..	1,809 15 0
15. Madura	564 14 0	2,530 0 0	..	..	3,094 14 0
16. Tinnevelly	875 6 0	267 12 0	..	50 12 0	1,193 14 0
17. Coimbatore	1,754 8 0	..	..	..	1,754 8 0
18. Nilgiris	..	..	..	..	..
19. Salem	418 4 0	21 12 0	..	..	440 0 0
20. South Canara	1,622 4 0	256 12 0	..	..	1,879 0 0
21. Malabar	760 0 0	..	..	..	760 0 0
Total ..	15,322 4 0	3,890 10 0	21 6 0	97 8 0	19,331 12 0

(a) In this case Rs. 85 were awarded to Government as costs. The plaintiff from whom the amount was due put in an application under section 203, Civil Procedure Code, protesting against the correctness of the amount ordered to be paid by her. The Court reduced the stamp duty to Rs. 38-4-0 which was collected. The remaining Rs. 46-12-0 is irrecoverable.

ORDER—No. 675, Revenue, dated 5th August 1897.

Separate Revenue No. 72.

Recorded.

2. The sanction of Government asked for in paragraph 2 of the Proceedings is not necessary, as in G.O., No. 490, Revenue, dated 25th June 1897, Collectors were empowered to write off small sums of irrecoverable arrears of stamp duty not exceeding Rs. 10 in each case, and the Board of Revenue to write off all larger sums.

3. The section of the Civil Procedure Code quoted in the footnote (a) to Appendix B of the Proceedings should be 206 instead of 203.

(True Extract.)

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

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

Exd. C. M. Thumbuswamy.

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