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PART IX

Circulars and General Letters by the Comptroller, Orissa.

OFFICE OF THE COMPTROLLER, ORISSA.

FROM

CIRCULAR NO. 32.

T. R. PANCHAPAGESAN, Esq., M.A., COMPTROLLER, ORISSA.

To

ALL TREASURY OFFICERS IN ORISSA.

Ranchi, the 23rd December 1937.

SUBJECT.-Traffic in matches between India and Burma after separation.

SIR,

I HAVE the honour to forward herewith a copy of a letter from the Government of Indja in the Finance Department (Central Revenues) C. no. 8-C-Exc./36, dated the 23rd March 1937 and of its enclosure, on the subject indicated above, for your information and careful guidance.

The receipts from the sale of Burma Banderols in your treasury should be shown in the Schedule of Exchange Accounts relating to Burma.

I have the honour to be,

SIR,

Your most obedient servant,

T. R. PANCHAPAGESAN, Comptroller, Orissa.

Copy of a letter C. No. S-C-Exc./36, dated the 23rd March 1937, from the Government of India, Finance Department (Central Revenues), to the Secretary to the Government of Burma, Finance Department.

I am directed to enclose a copy of rules for regulating the traffic in matches between India and Burma after separation of the latter country. I am to explain that the procedure indicated in paragraph 3 is based on a suggestion made by the Master, Security Printing, India, so as to bring the procedure in line with the existing practice.

2. A copy of the rules is also being forwarded to the other Local Governments for information.

Procedure for the traffic in matches between India and Burma.

1. The Government of Burma will use special banderols distinct from Indian banderols. These banderols will for the present be printed at the Security Printing Press, Nasik Road.

2. In the case of matches manufactured for export from Burma to India, or vice versa, the banderol of the country of consumption should be affixed in the country of manufacture of matches.

3. The Collectors in the provinces will ascertain the probable consumption of the other country's banderols at the time of framing budget estimates and communicate the same to the officer appointed under rule 9 (i) (b) of the rules for the Supply and Distribution of Stamps. In the case of Burma such information should be communicated to the Superintendent of Stamps or any other officer who may be appointed to scrutinise the treasury banderol indents. They will include necessary provision in the budget for the amount likely to be paid to the other country, being the cost of banderols affixed on matches exported thereto.

4. The Treasury Officers in the manufacturing country will indent for banderols of the importing country as and when required and will issue the banderols to the manufacturers in accordance with the rules in force in that country. (In the case of India the procedure laid down in the Matches (Excise Duty) Order will be followed.)

5. Credit issues of banderols to manufacturers for affixing to matches for export to India or Burma will be entirely at the risk of the manufacturing country.

6. Matches on which banderols of the country of consumption have been affixed at the time of export will be exempted from the duty prepaid by banderols. Such matches will also be exempted from customs examination if accompanied by a certificate from the Excise Officer (in the case of India, the Resident Excise Inspector) to the effect that the matches have been duly banderolled. A test check of consignments will however be made occasionally to guard against the possibility of smuggling contraband.

7. Each country will defray the full cost of manufacturing its own banderols and recover from the other their full face value.

8. The indenting country will bear the transport charges on banderols of the other country from the Security Printing Press to the treasury concerned. This would mean that so long as the Burma banderols are printed in India, the Government of India would defray the freight charges on Burma banderols required by manufacturers in India from the Press to the Treasury concerned. Similarly, the Government of Burma will pay the freight charges on Indian banderols required by manufacturers in Burma.

9. No charge will be made by either country on account of the staff employed for the sale and issue of banderols of the other country.

10. An adjustment in respect of the duty on matches will be made between the two countries on the basis of banderols exchanges, less any quantity in stock with the treasuries or rendered unserviceable, destroyed by accident, etc. No deduction will be made in respect of banderols issued on credit, in stock with the manufacturers or used on matches not issued from the manufactory. For the adjustment of financial liabilities between the two countries will be adopted.

11. A separate account of the banderols of the two countries will be adopted. the treasuries and until separation the sale-proceeds of the Burma banderols in India should be credited to a deposit account which will be paid over to Burma at the first periodical adjustment.

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PART IX.]

OFFICE OF THE COMPTROLLER, ORISSA.

CIRCULAR NO. 33.

T. R. PANCHAPAGESAN, Esq., M.A.,

FROM

То

ALL TREASURY OFFICERS IN ORISSA.

Ranchi, the 23rd December 1937.

COMPTROLLER, ORISSA.

SUBJECT.—Supply and distribution of stamps—Match excise banderols, Burma— Maintenance of stock in India—Reciprocal arrangements.

SIR,

I HAVE the honour to forward herewith a copy of a letter from the Government of India in the Finance Department (Central Revenues), C. No. 21-Stamps/37, dated the 6th July 1937, for your information and careful guidance.

I have the honour to be,

̈́Sir,

Your most obedient servant,

T. R. PANCHAPAGESAN,

Comptroller, Orissa.

Copy of Government of India, Finance Department (Central Revenues) letter C. No. 21-Stamps/37, dated the 6th July 1937, to the Secretary to the Government of Burma, Revenue Department.

Supply and distribution of stamps—Match excise banderols, Burma—Maintenance of stocks in India—Reciprocal arrangements.

With reference to the Rules regulating the traffic in matches between India and Burma, I am directed to say that the Governmeut of India assume that the losses of match excise banderols while in stock at treasuries or in transit will be borne by the country to which they belong. They propose to instruct the treasuries in India to send all spoilt, unserviceable and obsolete banderols belonging to the Government of Burma to the Controller of Stamps, Nasik Road, who will destroy them and issue destruction certificates, copies of which will be sent to (1) the Accountant General of the Province concerned and (2) the Superintendent of Stamps, Rangoon, or such other officer as the Government of Burma may nominate for the purpose. I am to request that if the Government of Burma see no objection similar arrangements may be made for the destruction of India banderols objection similar arrangements of the Government of Burma for the purpose in Burma, the officer appointed by the Government of Burma to decide of Stamps, Nasik Road: it will be for the Government of Burma to decide whether copies should also be forwarded to the Accountant General, Burma, or some other of their officers.

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