

Law (1921) Department.
(Education)

Ordinary SERIES.

G.O. No. 1447

DATED 29-9-1921

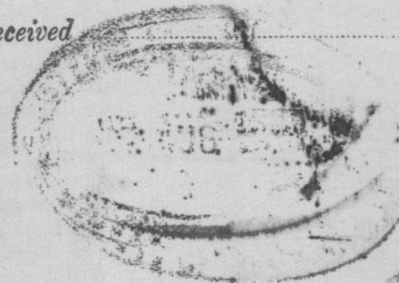
[Despatch Abstract.]

Joseph - Miss Teresa.

~~Agreement--stamp duty--refund--sanctioned.~~

L a w (Education) DEPARTMENT.

Received 191 . Registered 41804 191 .



Subject.

Refund of stamp duty to Miss T. Joseph.

ENCLOSURES

No.

Spare copies:

Ref On C. No. 1165/W.B/2D

Station Madras , Dated the 26th August 1921.

From (Name) R. Littlehailos Esq., M.A.,

(Designation) Director of Public Instruction

To The Secretary to the Government of Madras,

L a w (Education)

Department.

Madras

Sir,

With reference to G.O.No. 1029 Law (Education) dated 14th July 1921, Miss Teresa Joseph, Assistant Professor of History, Queen Mary's College for women, Madras was asked to execute a bond on a stamped paper of the value of Rs.160 as the Government Solicitor stated that the stamp charges should be borne by the person executing the bond. I have now the honour to submit a copy of letter dated 8th August 1921 from Miss Teresa Joseph in which she requests that the stamp duty of Rs.160 may be refunded to her.

2. In this connection, I would invite the attention of

p.2 infra

2

of Government to G.O.No.526 Home (Education) dated 30th April 1920 relieving Miss C.K.Kausalya of the stamp charges in connection with the execution of her agreement and to recommend that a similar concession be granted in the case of Miss Teresa Joseph.

I have the honour to be,

S i r,

Your most obedient servant,

M. A. Shreevarni
For Director of Public Instruction

T R 25/8

Copy of letter from Miss Teresa Joseph, dated 8th August 1921.

"I have the honour to bring to your notice that on your having asked ^{me} to bear the stamp charges for executing the bond in connection with my scholarship, I purchased a stamp paper to the value of Rs.160. Now I find that it is too heavy a charge especially as I have to meet so many other initial expenses. Therefore I request that you will be good enough to arrange that I should have a refund of the money. I believe this refund has been made in previous cases."

(True copy)

M. A. Shreevarni
For Director of Public Instruction

T R 25/8

6/2/21

NOTES.

[R.A. 2510 B]

Exemption - stamp
duty - Min Joseph.

vide para 6 of
G.O. 1029 of
14-7-21 (P)

Page 7 of Act (put up)

Whether what rule or order was this
Joseph asked to bear the cost of the
stamp of agreement? In the case the
president of his kausalya is quoted
in the case of this kausalya the
president of this Nagar was quoted.
If we are going always to secure
payment of stamp duty why not
consider the advisability of cancelling
the rule?

28
1921

U.S.

The agreements in these
cases provide for the holder ^(of the scholarship) binding
herself to serve the Madras Edl. Dept
after the prescribed period of training
for at least five years after her
return, or, in case of default, to
refund the amount of the scholarship
given to her. The agreement seems
to fall within the term "Security
Bond", executed by way of security
for the due execution of an officer,
referred to as item 57 of Schedule
I to the Indian Stamp Act, 1899,
read with section 3 of the Act. As
these agreements are not exempted
in the schedule above referred to,
they

They are liable to stamp duties.
Under section 29^x(a) of the same Act,
the expense of providing the proper
stamp for these agreements has to
be met by the person drawing,
making or executing them, i.e., the
scholarship-holders in these cases.

2. under section 9

of the Stamp Act, the Governor-Genl.
in Council
has power to reduce or remit
stamp duties ^{when executed by any}
~~on instruments in~~
particular class of persons to
~~the whole or any part of India.~~

If, therefore, the stamp duties on the
agreements now in question should
be declared ^(as a class) to be remitted, all
that has to ^(be done) ~~do~~ is to ask the Govt.
of India to issue a notifi. under
this section. Attention is in this
connection invited to the notes with
go. 605 E.L. of 1.6.1916, in which
was considered the question of exempt-
ing, from stamp duty, bonds
executed by stipendiaries on their
admission into a govt. or any
other training institution recognis-
ed by the Director. This dept. then
raised the question whether agreement

* pp. 26-27 of Act.

(In this section,
item 57 of Sch. I
is specifically
mentioned)

pp. 16-17 of Act

(I)

p. 17 note to p. 652
of 1.6.16 (I)

vide post in the
original draft
struck out with red ink

id

or bonds, issued by scholarship-
holders in any local educational
institution, tenable in other provinces
of India or in foreign countries,
may also be declared exempt from
stamp duty. The then Secretary
(now Sir P. Rajagopala Achariyar)
was not for proceeding with the
proposal and the matter was
therefore dropped.

3. It is now for
orders whether the matter may be
again taken up and the Govt. of
India addressed, in consultation
with the Finance ~~and the Revenue~~
~~Departments~~ (depts. of this
should be done, the Director may
perhaps first be consulted as to whether
there are other similar instrument
which may be exempted likewise,
so that India may be addressed
once for all in the matter.

cvv
6.9.21

8/9/21

Is the stamp duty credit to India
in local emb? ~~if~~
I am not particularly anxious that

such documents that be exempt from payment of stamp duty. That I think is reasonable is the systematic revision of the duty by the Local Govt.

1792



U.S.

'Stamps' is entirely a Provincial ^{head} now and duty under it is credited to the funds of the local Govt.

CUV
10.9.21

12.9.21
S

The Are such applications at all Common? I believe this is the fourth case since 1916. If they are so rare we need not ask for general exemption in these days of financial stringency. In any case this case may go to Finance for acceptance.

1592

U.S.

This is the second case since 1916 - the first case being that of Min. Kausalya in 1920. Such cases are very rare.

X 8. 526 28 (T)
30.4.20

Cue No 6470 B

Reg 2079.

WON: 2570 B-1

11/9/21

CUV
15.9.21

15.9.21

16.9.21
S

1792
Finance Sec

This file may now be sent to the Finance dept. for acceptance of the draft order below.

Finance Dept

Submitted that the draft order may be accepted.

(For present, not for 26.4.10)

(T)

Hi no 6470B-1
28.9.4



Em 2867 B
26.9.21

Law Dept
May 1901

CA
27.5.21

28.9.21

Joseph - Min Teresa.

Scott. II-10 (a)-35,104-9-2-20.

Law (Em) DEPARTMENT.

Agreement - Stamp duty -

Refund - sanctioned

READ AGAIN G.O. No. 1029 EP, dated 14-7-1921

READ :-

C. No. 2510 B, From the D. P. J., Ref. in C., No. 1165, dated 26.8.1921

W.B. 20

ORDER.

mis

No. 1447, dated 29.9.1921

The refund of the stamp charges amounting to Rs. 160 incurred by Min Teresa Joseph in connection with the agreement executed by her is sanctioned.

DESPATCHED
50 SEP 1921

The D. P. J. (q.m.)

A. G. (Hos Finance)
(q.m. I, a.m. II)

Note: Finance no for acceptance.

CA
30.8.21

20.8.21

CA
27.5.21

28.9.21

When given for copying _____
 When copied _____ } 192 .
 When examined _____
 When signed _____

READ AGAIN G.O. No. _____
 192 .

DATED

CURRENT No.

ENCLOSURES TO O. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DETTO.

PAPERS NOT FILED UP, BRING MEANT FOR DESPATCH
 IN ORIGINAL.

N.B.—

A = Copy in full.
 B = Not to be copied.
 P = Copy abstract only.
 Q = Copy heading only.