

(X) E.&.P.H.

(194 9) Department.

(29) MS SERIES.

G.O. NO. 2098 Edn.

2898.

Dated

15-9-49

pp 1-44 } copy for 1803
11-13 ct
[Despatch Abstract.]

EDN. Financial assistance to Refugee students from Pakistan - Security bonds executed by non-Muslim Refugee students Refund of stamp duty- Papers Recorded.

Back Papers.

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

Further Papers.

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

EDUCATION DEPARTMENT.



From

The Director of Public Instruction,
Madras.

To

The Secretary to Government,
Education and Public Health Department,
Madras.

Roc No. 268 W1/48 dated 9th May 1949.

26580
Sir,

Sub:-- Education--Stamp duty--Security bonds executed by
non-Muslim refugee students from Pakistan and
their sureties in connection with the scheme
(E) approved in G.O. No. 1272 E & P.H. dated
9-2-1948--Exemption.

(F) Ref:-- G.O. Ms. No. 976 Revenue dated 9-4-1949.

- - -

Please let me know whether the value of the stamp papers
on which bonds have been already executed may be refunded to the
students and if so whether I may sanction the refund in each case.

Yours faithfully,

K. S. Mani

for DIRECTOR OF PUBLIC INSTRUCTION.

ARB : 11-5



EDUCATION DEPARTMENT.

The Director of Public Instruction,

Madras.

The Secretary to Government,
Education and Public Health Department,
Madras.

Recd No. 268 W/48 dated 21 May 1948.

2680
21/5

Sub:-- Education--Stamp duty--Security bonds executed by non-Muslim refugee students from Pakistan and their families in connection with the Government of India. No. 1278 E & P.H. dated 8-2-1948--Exemption.

Ref:-- G.O. Ms. No. 376 Revenue dated 2-4-1948.

Please let me know whether the value of the stamp papers on which bonds have been already executed may be returned to the students and if so whether I may sanction the refund in each case.

[Signature]

FOR DIRECTOR OF PUBLIC INSTRUCTION
21/5

3
From the D.S.I. Mr. Koo-268-48
36580/49-48 dated 9th May 1948.

27/5
22/6

Memo No. 36580/49-2 Sub-2/48

Stamp duty - Security
bonds executed by non-Muslim
Refugee students - Refund.

The Director is informed
that the stamp duty collected
on and after the 9th Feb.
1948 in respect of security bonds
executed by non-Muslim Refugee

3
4 2
Refugee Students should be
Refunded.

17.6.49
17.6.49
20.6.49
21.6

To
The D.P.I.
The AG (through
Fin) Com.
and
27/6

36580/49

pl ef - From the D.P.I. Rec. No. 268.w/48. dated 9.5.49.

(F)

Notes (x)
Education. Security bonds by displaced
Students. Stamp duty - refund of.
Please See the letter from the D.P.I.
on pl ef. In 280.976 Rev. 9.4.49. the Govt
exempted the Security bonds executed by
the refugee Students, from the payment of
Stamp duty. ~~Now~~ The D.P.I. ~~wants to know~~
whether he may refund the value of the Stamp
papers ~~used for the execution of the bonds before~~
~~was issued~~ ~~the order mentioned~~
~~above.~~ ~~The proposal of the D.P.I. to refund~~
~~Stamp fees may be approved by Govt.~~
~~permissible in this case -~~
Rev. may see for remarks.
The D.P.I. may perhaps

43/5/49
135 49

60

be informed that no refund is necessary and that the orders in G.O. 976 Rev of 9-4-49 should be applied in respect of bonds executed subsequent to the date of the G.O.

14-5-49

S/R 16/5/Rev

Rev. Dept

To A.S. II

Please see the ref from the D.P.D. in the C.F. and the notes of S.P.H. on H.1.2 above. In G.O. 976 Rev of 9.4.49 the Govt sanctioned the remission of stamp duty chargeable on security bonds executed by non-muslim refugee students from Pakistan. The

(F)

E. R. H. No. 36580/252/49-1
16/5/49

(F)

31155 R 3
17 MAY 1949
REVENUE DEPT
Copy of the G.O. 976 Rev of 9.4.49 was obtained on 1.6.49

115-6 NF of (F)
11.2 ante (F) (S)

11.2 ante

115-16 cf of (F)
11.2 ante (F)

do.

Finam

order was deemed to have come into force from 9.2.1948, the date on which orders were issued (in G.O. 272 S.D. & 9.2.48) approving the G.O. of S's scheme for the grant of financial assistance to non-muslim refugee students and trainees from Western Pakistan. In their notes on H.1.2 ante the S.P.H. Dept have stated that the orders should be applied subsequent to the date of G.O. 976 Rev of 9.4.49. If the S.P.H. Dept's views are to be accepted, it appears that the spirit of the orders in G.O. 976 Rev of 9.4.49 (which effect to the concession of remission of stamp duty from 9.2.48) will not be observed. In the circumstances S.P.H. may be requested to let the legal and

Depats also see the file for remarks.

Remo 31155 R 3

26/6/49

26/6/49

3.6.49

Legal/Fin

LEGAL DEPARTMENT.

As the Government have remitted the stamp duty chargeable on the security bonds in question with retrospective effect from 9/2/1948, the proper course is to refund the stamp duty collected on and after that date.

Legal 2.0. 7020/49-1
6/6/49

ASSISTANT SECRETARY TO GOVERNMENT
7020
4 JUN 1949
LEGAL DEPARTMENT

ASSISTANT SECRETARY TO GOVERNMENT
37631
7 - JUN 1949
FINANCE DEPARTMENT

44252

7.6.49

Ed. H.

Fin again with Rev & Legal

The draft memo below,
based upon the notes of
Rev + Legal, on the previous
page, is for approval.

17.6.49 20/6/49 S 10²¹/₆

[Issued as Memo. No. 36580-49/49-2 Edu. dt-21-6-49] p.3 e.f.

Post Copy of Telephonic Message, Rc. No. 268 W1/48 dated 5-7-49.

From

The Director of Public Instruction,
Madras.

To

52720

The Secretary to Government,
Education and Public Health Department,
Madras.

Sub: Stamp duty - Security bond executed by non-muslim refugee
students from Pakistan - refund -

Flag ① 3-4 Ref: Government Memorandum No. 36580-49/49-1 Edn. dated
21-6-49.

Please let me know the budget head to which the expenditure
on the above item is to be debited.

for Director of Public Instruction.

H.P. 6-7-

1

Read again

52720/49-

added to c. 36580-49-49.

Memo no. 36580-92-49-1 Edm.

dated 21.6.49.

Wg
8/9

from the D.P. J - J. M. R. C. no.

268-W1-48-D7 5.7.49.

AM
7/9

Memo no. 36580-49-48-4 Edm. 7.9.49.

Education - Financial
Assistance to Refugee students
from Pakistan - Security bond
executed by non-Muslim Refugee
students - Refund of stamp duty

The Director is informed
that the Refund of stamp duty
collected from the students
referred to in his letter no ROC-
268-W1-48 dated 9.5.1949
should be debited to "57.
L.H. Miscellaneous - Expendi-
ture on Refugees - B. Edm.
laboural concessions to Refugee
students"

D/1-9

Vide para 6
of 40.2.49 Edm.

(S)

2.

The D.P. J. 26.6.49.

" A. S. (ym)

Note

The Director wants to
know the budget head of
debit in respect of the
Refund

Refund of the Stamp Duty to the Refugee students from whom it was collected. This refund is necessary in view of the Remission of the duty ordered by Govt. in such cases. There is not likely to be any such case of ~~such~~ refund in future, and there seems to be no objection to the debit of this item to the budget head referred to in the draft on p. 1 ante. Though it seems ~~too~~ ~~to~~ ~~be~~ ~~intended~~ ~~for~~ ~~the~~ ~~debit~~ ~~of~~ ~~the~~ ~~expenditure~~ ~~on~~ ~~concessions~~ ~~to~~ ~~school~~ ~~students~~.

Fin. May see -

26.8.49.

28/8/49 Finance (C.S.)

E. of P. H. W. 6.36 580-92
149-3 dated 29-8-49.

The Draft Memo on p. 1 above may be framed. ~~and the case returned to E.P.H.~~ The receipt from the Stamp duty collector will have been ~~31.8.49~~ ~~looked under 'Tx. Stamps'~~. The refund of the Stamp duty should be treated as refund under Tx. stamps. But as the expd. on the Pakistan Refugees is recoverable from the Govt. of India, as a special case the refund of the Stamp duty may be debited to 'S.7. Misc.' as suggested by E.P.H. in the draft memo to facilitate recovery from the Govt. of India. With these remarks, the case may be returned to them.

1.9.49
1.9.49 E.S.4 (C.2)

Fin. W 5611022/4
19/49

68173

The Draft memo on p. 1 ante may be - After done, the papers ~~should~~ ~~including~~ ~~that~~ ~~of~~ ~~①~~ should be recorded.

p. 11 ante. [Issued Memo. No. 36580-92/49-4 Edn. dt 7-9-49.]

Subject.

Edn.-Financial assistance to Refugee students from Pakistan - Security bonds executed by non-Muslim Refugee students - Refund of Stamp duty - Papers recorded.

The papers may now be Order/MS. No. 2898. Edn. dated 15-9-49.

Recorded.

88
13/9/49

14/9/49

13.9.49.

