Proceedings of the Madras Government, Financial Department, *3rd September* 1872.

No. 9. Read the following letter from the Secretary to the Government of India in the Financial Department, to the Chief Secretary to Government, Bombay, dated Simla, 15th August 1872, No. 2025 :—

Separate Revenue—Stamps.

I am directed to acknowledge the receipt of your letter, No. 3099—21A.-R., dated 1st July 1872.

2. It appears that the Government of Bombay has sanctioned the refund of the excess Stamp duty paid on letters of administration of an estate the assets of which were subsequently proved to be less than what they had been estimated to be at the time duty was paid; and it is suggested that, as the Court Fees' Act, 1870, does not authorize the grant of refunds of Stamp duty under such circumstances, provision might be made by law to meet similar cases in future.

3. In reply, I am to say that the Governor-General in Council confirms the sanction accorded by the Local Government to the refund of the excess duty paid, but that His Excellency in Council does not consider it expedient to legislate on this point at present. The suggestion of the Bombay Government will, however, be borne in mind whenever the law is revised.

4. In the meantime the Local Governments may sanction refunds of Stamp duty when the estimate of the assets of an estate is shown to have exceeded the amount on which the Act says that duty shall be paid, viz., the actual value of the property in respect of the letters of administration are granted.

ORDER.—Ordered that a copy of the above be published in the *Gazette of India*, and communicated to the other Local Governments and Administrations.

No 10. ORDER THEREON, 3rd September 1872, No. 1163.

Communicated to the Revenue Department, the Board of Revenue, the Accountant-General, and the Administrator-General.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the Revenue Department.
,, Board of Revenue.
,, Accountant-General.
,, Administrator-General.

Exd. J. Wright.

Govt. of [1872] Madras.

FINANCIAL.

To

THE REVENUE DEPARTMENT,

&c., &c., &c.

Dated September, 3rd.

Recd. Encl.

G. O., 3rd September 1872, *No.* 1163.

SEPTEMBER.

Nos. 9-10.

Communicating letter from the Government of India, forwarding letter addressed to the Government of Bombay sanctioning the refund of the excess Stamp duty paid on letters of administration of an estate the assets of which were subsequently proved to be less than what they had been estimated to be at the time duty was paid.

Rotad 3d Sept 1872 No 1163

Communicated to the Revenue Department, the Board of Revenue the Accountant General, and the Administrative General.

To the Revenue Department 11
- " - Board of Revenue 14
- " - Accountant General 6
- " - Administrative General 3

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GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.

Stamps.

To

THE CHIEF SECY. TO THE GOVT. OF BOMBAY.

No. 2025.

Dated Simla, 15th August 1872.

Received

1872
1103
Financial Department
From Government of India
To Government of Bombay
Dated 15th August 1872
Rec'd 27th do
No 2025
Financial 1632

Govt. of {1872} Madras.

Financial

To
The Revenue Dept:

per

Dated Sept. 3.
Recd.

Encl.

G. O. 3 Sept, 1872, No. 1163.

Nos. 9. 10.

Coming. letter from the Govt. of India forwarding letter addressed to the Govt. of Bombay sanctioning the refund of the excess stamp duty paid on letters of Administration of an Estate the assets of which were subsequently proved to be less than what they had been estimated to be at the time duty was paid.

M.R.O. 1.—77,066—6-8-51.

(1) Number of pages 2

(2) Date of repair 9/40

(3) Initials of the Referencer CT

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1163 Press Mis.

9-10

Dated 3-9- 1872.

5/6

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Not to be folded or roughly handled