M.R.O. 1—77,006—8-6-37.

(1) Number of pages 6.

(2) Date of repair 14-8-40.

(3) Initials of the Reference 2 46

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1936	Press Mis. —
1-11-36	105-106
Dated 13-11-	18 36

4/5

Not to be folded or roughly handled

No. 105. Read the following Proceedings of the Government of India, in the Financial Department, dated Fort William, 29th October 1874, No. 6307 :—

Separate Revenue.—Stamps.

Read again—

Financial Order, No. 3362, dated 30th November 1870, suggesting that it would be expedient to instruct the Courts to cause the stamp labels affixed to copies, certificates, and other documents issued by them, and liable to a fee under "The Court Fees Act, 1870" (Act No. VII. of 1870), to be cancelled at the time they are affixed.

Read—

A letter from the Government of Bombay, No. 4194—179-R, dated 7th August 1874, stating that the course suggested in the above order is apparently at variance with the provisions of the law as at present enacted.

RESOLUTION.—On a reperusal of the Court Fees Act, 1870, the Governor-General in Council observes that the Act contains clear provisions as to cancellation which should be followed.

2. Under Section 30, the stamp can only be cancelled by the Court or office receiving the document to which the stamp has been affixed. Such cancellation can be effected in one way only, *viz.*, by punching out the figure-head, and this cannot be done twice. Consequently the only time a stamp can be cancelled is when the document to which it is attached is filed or acted upon.

3. His Excellency in Council is accordingly pleased to decide that the cancellation of the stamps affixed to "true copies" of papers issued by a Court should be effected by the Court receiving such documents, officers when attesting "true copies" should, however, draw their pen across the stamp.

ORDERED that a copy of the foregoing Resolution be forwarded to the Government of Bombay, with reference to that Government's letter, No. $\frac{4194}{179}$R, dated 7th August 1874, to the other Local Governments and Administrations, for information and guidance, in modification of Financial Order, No. 3362, dated 30th November 1870, and to the Legislative Department for information.

(Signed) E. F. HARRISON,
Offg. Secy. to the Govt. of India.

No. 106. ORDER THEREON, 13th November 1874, No. 1936.

Copy furnished to the Honorable the Judges of the High Court, the Revenue Department, and the Board of Revenue, in continuation of G.O., dated 21st April 1871, No. 533.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Honorable the Judges of the High Court.
,, Revenue Department.
,, Board of Revenue.

Exd. J. Wright.

Govt. of India 1874 No. 6307

FINANCIAL.

To

The Hon. the JUDGES of the HIGH COURT,

&c., &c.,

Dated November, 13th.

Rcd.

Rcd.

G.O., 13th November 1874, No. 1936.

NOVEMBER.
Nos. 105-106.

Court Fees Act, 1870.—Resolution of the Government of India, deciding that the cancellation of the stamps affixed to "true copies" of papers issued by a Court should be effected by the Court receiving such documents, officers when attesting the Judges of the High Court, the Revenue Board of Revenue, and the Board of Revenue.

No. 6307.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.
Stamps

FORT WILLIAM, *the 29th October* 1874.

ain—

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E. F. HARRISON,

Offg. Secretary to the Government of India.

Jr. Bourdillon

Offg Under Secy to the Govt of India.

O. S. G. P.—No. 552 C. F.—28-10-74.—100.

Ootacd 13th Nov. 74 No. 1936.

Copy forwarded to the Honorable the Judges of the High Court, the Revenue Department, the Board of Revenue - in continuation of S.O. 9 21st April 71. No. 533.

To the Honorable the Judges of the High Court
" " Revenue Department.
" " Board of Revenue -

Dated 20/11

5/11/74

Translation (Canarese) Order
from the Government
of Mysore
Bangalore Dated 25th October
1874 G.O. Revenue
No. 6300 -

Ootacd 25/11/74

Remarks
Land Revenue Code Sec. 30, Court Fee Act Sec. 30
The Legality of the Transfer
of Patta and Kabuliat to
the Name of Purchaser
Denied

Govt. of {1874} Madras.

Fort.

To,
The Honble the Judges of the
High Court
&c.

G. O. 13 Jany, 1874, No. 1936.

Nos. 105 - 106.

Court-Fees Act 1870 - Resolution of the Govt. of India deciding that the cancellation of the stamps affixed to "true copies" of papers issued by a Court should be effected by the Court receiving such documents furnished to the Hons the Judges of the High Court, the Revenue Dept. and the Board of Revenue.