

- (1) பக்கங்களின் எண்ணிக்கை 26
 (2) புதுக்கித் திருப்பிய நாள் 20 1996
 (3) ஆதாரப் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

Subsidiary துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	337 (71)	அச்சகம் பலவகை
நாள் :	12 2 1997	199

மடிக்கவோ சுண்டப்படி கையாளவோ கூடாது.

ஆவணக் கா. 1-18,006-6-9-90.

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GOVERNMENT OF MADRAS.
JUDICIAL DEPARTMENT.

12th February 1881, No. 337.

Certificate to collect Debts.

No. 71. *Proceedings of Government, 12th February 1881, No. 337.*

It having been brought to the notice of Government that in the case of certificates taken out under Act XXVII of 1860 for collection of debts, the provisions of the note to Article 12, Schedule I, of the Court Fees Act are evaded and the Revenue made to suffer, all District Judges are requested to report the extent to which this may have occurred in their respective districts, giving particulars of any noticeable instance. Any remedy which may suggest itself to them should also be stated.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To all District Judges.

Exd. T. O'Connor.

செப்பணிப்பவர் பெயர்
செப்பணிவதற்காக எடுத்த
கொள்வெட்டி நாள் Jan 1881
செப்பணிக்கு முடிந்த நாள் May 1881
சரிபார்க்கும்
மு. யா. ச. சுவாமிநாதன்
கையொப்பம்

Gobl. of (1881) Madras.
JUDICIAL.

ALL DISTRICT JUDGES.

1881

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1881

G.O., 12th February 1881, No. 337.

FEBRUARY.
No. 71.

Certificate to collect Debts.—All District Judges requested to report the extent to which evasion of stamp duty, in case of certificates issued under Act XXVII of 1869 for collection of debts, may have occurred in their respective districts, giving particulars of any notice to instance, &c.



To

Petitioner in Miscellaneous Petition No. 137.

of the deceased

Taluk of Bellary District.

WHEREAS in pursuance of this Court's order dated in the matter of the estate of the said deceased this certificate is granted to you agreeably to the provisions of Act XXVII of 1869; You are hereby authorized and empowered to collect Rupees alleged to be due to the said estate giving acquittances for all the sums received by you.

You shall further adhere strictly to such laws as have been or may be passed by the Legislature for the guidance of persons holding certificates for the collection of debts due to the estate of deceased persons.

You shall, after the expiration of twelve months from the date of this certificate, file a statement of all the moneys recovered or realized by you under this certificate. In default of filing such statement the certificate shall be cancelled.

BELLARY,
District Court,
1881

District Judge.

Appellate Judge

No. 75.

District Court, Bellary,
Dated the 7th December — 1880.

From

J. C. Hughesdon, Esquire,
Acting District Judge of Bellary

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To

Lewis Mc Luer, Esquire,
By Registrar of the High Court of Judicature,
Appellate Side,
Madras.

Sir,

I have the honour to inform you that it recently came to my notice that in a case in which this Court had granted in 1876 a certificate under Act XXVII of 1860 for the collection of debts to the amount of Rs 500 the debts due to the estate were not less than Rs 6000 or 7000.

2. Such cases are not improbably of frequent occurrence and the resulting loss to the public revenue in the shape of stamp-duty must be considerable.

3. To prevent as far as possible such loss it has been my practice for some time past to require the parties to file with their application for a certificate

a

Appellate Side

a list of the debts in respect of which the certificate is required. This list I sign and seal, attaching it to the certificate, in which I enter a note that such list signed and sealed is annexed.

4. I state my practice for the information of the High Court in order that if they think the practice is of any value they may direct its general adoption.

I have the honor to be,

Sir,

Your most obedient servant
Signed J. C. Hughesdon.
Acting District Judge
True Copy

Chesapeake
Acting District Judge

Enclosed to
J. C. Hughesdon
Letter No. 3 dated 18th
January 1880
In L. 335. 81

No. 2650

From

Lewis, Esq. Esquire
Acting Registrar of the
High Court of Judicature
at Madras

To

J. C. Hughesdon Esquire
Acting District Judge of
Bellary

Sir

With reference to your letter dated 4th December 1880 No. 45, I am directed to state that the power to make laws for collecting and protecting revenue appertains to Government and with reference to certificates granted under Act XXVII of 1860 Government have exercised this power to the extent of directing that certificate holders shall on the expiry of twelve months, file a statement on oath &c (vide Articles 11 and 12 Schedule I Court fees Act) your order therefore cannot be enforced

I have the honor to be

Sir

Your most obedient servant
Signed W. Morgan
Dy. Registrar
For Dy. Registrar,
Appellate side

High Court of
Judicature
Madras
23rd December 1880

(True copy)

Respectfully
Acting District Judge
Bellary

28th January 1881
Letter No. 3 dated
28th January 1881

I

Encl. 334-81

No. 3
3 J. 31

District Court Bellary
28th January 1881.

From, J. C. Hughesdon Esquire, ³³⁷/₅
Acting District Judge,
Bellary

To, The Hon^{ble} J. Davidson C. S. J.
Chief Secretary to Government,
Madras.

To Registrar
H. C. No 75
dated 27th December
1880.

From - do -
No. 2650 dated
28th idem.

Sir, I have the honour to submit
copies of correspondence that has taken
place between the High Court and
myself with reference to Certificates
granted under Act XXVII of 1860.

2. It will be observed that in order
to place some check upon the estimate
of the amount of debts to be collected
under the Certificate I suggested that
the parties applying for the certificate
should in every case be required to file
a list of the debts. The High Court are
apparently of opinion that such a re-
quirement would in the present state
of

of the law be illegal and in effect refer me to Government. The question not having been before the High Court judicially is still an open one and I request therefore that the Government will if they see fit to do so, take the opinion of the Advocate General on the point.

3. With reference to the provision in the Court Fees Act to which the High Court drawing attention I should state that with a judicial experience of several years I do not remember a single instance in which that provision has been acted upon by the Courts. Nor do I see how the Courts can act upon it in ordinary cases, for though the law directs that the parties "shall after the expiration of twelve months file a statement on oath of all monies recovered or realized" the Courts are not furnished with the means of enforcing the direction. It is true that in default of the statement "the Court may cancel the certificate" but

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but the Court not having any means of recovering the Certificate from the possession of the creditor or of notifying to the debtor the fact that it has become inoperative, a bare declaration of its invalidity would be entirely without effect.

4. Further the Courts have no means of verifying the "statement on oath".

5. I request therefore that the Government will be pleased, if they think proper to do so, to consult the Advocate General as to how the provisions of the Court Fees Act above referred to may be applied in practice.

6. I have long been of opinion and I think the opinion is general that the duty payable under the Heirship Certificate Act is largely evaded, and as appears from my correspondence with the High Court, a clear case of such evasion having come to my notice

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notice, I have taken the opportunity
of submitting the matter for consideration.

7 I enclose a form of the certificate
usually granted.

I have the honor to be,

Sir,

Your Most Obedient Servant.

Chas. Hudson
Acting District Judge

Full (1871) 2/18
High Court. 172

From
The City District Judge
F. L. Bellamy

Chas. Hudson
Acting District Judge

1871
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Submitting Office of
Correspondence regarding
Municipal Affairs
3rd Feb 1871 of 1860

Judicial (1881) DEPARTMENT.
Heirship Certificate

From Hon. Dist. Judge
Bellamy

No. 3. Cu: 2/

Dated 28th January '81
Recd. 1st February '81

No. 335

SUBJECT.

Submitting copies
of correspondence
regarding heirship
certificates under
Section 3 Act XXVII
of 1860 -

80 June 337/81

337/81
Jud: DEPARTMENT.

No. 335.

From Hon. Dist. Judge Bellamy

Dated 28th Jan'y 1881. No. 3. bringing to
attention the way in

which stamp duty FOR ORDERS.

is levied in the case of
certificates under act
XXVII of 1860, for collection
of debt. (Act: 12th March
Court House)
The Judge has had his
attention drawn by
the High Court to the
provisions of the Act
to Arts: 11 and 12 of
Sch: 7 of the 7th Fee
Act, 1870, which appears

Received
of S. O. A. B.
for
heirship
certificates

to have been overlooked,
but he apprehends
certain difficulties
in enforcing them &
requests the Adm.
Genl's opinion to be
taken as to how the
provisions of the Act
of 1870 may be ap-
plied in practice.

The Govt. appears
to have received no

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representation from
the Judge as to any
difficulties apprehended
by the Hughes & Son.
Under sec 176 Penal
Code, the certificate holder
failing to furnish the
information he is legally
bound to furnish will
appear to be liable to
punishment.

One check would be
to grant a certificate for
a specified or scheduled
list of debts; but this
was probably held to
violate sec 44 xxvii of
1860 which renders the

Certificate conclusive
 against all debtors.

In the meantime
 attention must be
 called to the law by
 prosecutions under
 176 P. Code in flagrant
 cases; and all Dist.
 Judges asked to
 report on the extent
 to which the law
 is evaded & the revenues
 suffer, and any remedy
 which suggested itself to
 them p. 2 1881
 572

Received of [unclear] duty
 under Act 27/60

FOR ORDERS.

W. H. Hamilton

80 June 337/81.

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 21/12

80 June 337/81

Certificate to collect [unclear]

Post-Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter

of 12th July 1881 No 337

It having been brought
 to the notice of Govt.
 that in the case of Certif-
 icates taken out under
 Act XXVII of 1860 for
 collection of debts, the
 provisions of the Act to
 Art. 12, Sch. I, of the Trust-
 Fee Act. are evaded
 and the revenue under
 to suffer. all Dist.
 Judges are requested
 to report the extent
 to which this may
 have occurred in

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their respective Dist.,
giving particulars
of any witness
within. Any remedy
which ^{may} suggest it.
Leaf to them should
also be stated.

for
for
more

all St. Jud. 132

2-15-5 copies

dis 189-2-81

337
1/12

Bobt. of 188 } STADERS.

To _____

Dated 188 , No.

Nos.

See notes

Govt. of Madras.

Just

337
12

G.O., 12 Feb. 1881, No. 337
No. 71.

Certificate to collect debts.

All District Judges requested to report the extent to which evasion of stamp duty in the case of certificates issued under Act XXVII of 1860 for collection of debts, may have occurred in their respective districts giving particulars of any noticeable instance, &c.

GOVERNMENT OF MADRAS.
JUDICIAL DEPARTMENT.

12th February 1881, No. 337.

Certificate to collect Debts.

Proceedings of Government, 12th February 1881, No. 337.

having been brought to the notice of Government that in the case of certificates but under Act XXVII of 1860 for collection of debts, the provisions of the note clause 12, Schedule I, of the Court Fees Act are evaded and the Revenue made to all District Judges are requested to report the extent to which this may have occurred in their respective districts, giving particulars of any noticeable instance. Remedy which may suggest itself to them should also be stated.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

District Judges.

D' Connor.

Govt. of 1881 Madras.
JUDICIAL.

To

ALL DISTRICT JUDGES.

Dated February, 12th.

Typed

Recd.

Encl.

G.O., 12th February 1881, No. 337.

~~RECEIVED~~
No. 71.

Certificate to collect Debts.—All District Judges requested to report the extent to which evasion of stamp duty, in the case of certificates issued under Act XXVII of 1860 for collection of debts, may have occurred in their respective districts, giving particulars of any noticeable instance, &c.