M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 804 — Press / ~~Mis.~~

162. 163

Dated 16. 4. 18 61.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 10th April 1861.

No. 162. Read the following Proceedings of the Board of Revenue, dated 21st March 1861, No. 1,468 :—

Read the following letter from Messrs. BAINBRIDGE, BYARD, GAIR & Co., to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Madras, 28th February 1861.

SIR,

1. We forward herewith Policies Nos. 120-5008 and 120-5009 of the Phœnix Fire Office for Rupees 40,000 and Rupees 80,000 respectively, which we issued as Agents of that Office to Messrs. C. Shand & Co., and which documents we were then advised required to be stamped as "Contracts or Deeds not otherwise specially provided for," Fire Policies not being mentioned in the Stamp Act.

2. The Stamps put on the documents were therefore as follows :—

Rupees 100 on Policy Nos. 120-5008.
„ 150 „ „ „ 120-5009.

But it now appears that the Bengal Government has ruled that Fire Policies are to be subject only to the same stamp as Life Policies, that is 8 Annas for every 1,000 Rupees insured, we shall therefore feel obliged by the Board directing the refund to us of the amount of duty overpaid, namely Rupees 190.

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1. Resolved that the foregoing letter with its enclosures be submitted for the consideration and orders of Government, with reference to their Proceedings of 11th February 1861, Revenue Department, No. 331.

2. Under the circumstances stated by Messrs. Bainbridge & Co. and in accordance with the notification published in the "Fort Saint George Gazette" of the 8th instant, page 308, the Board recommend that sanction be granted for refunding to them the sum of Rupees 190 being the amount of the stamp duty overpaid by them on account of the two Policies of Assurance alluded to.

(True Copy and Extract.)

(Signed) J. D. SIM, *Secretary.*

No. 163. ORDER THEREON, 10th April 1861, 804.

1. The Government observe that the notification of the Government of India under which Messrs. Bainbridge & Co., claim refund of stamp duty bears a date (19th February 1861) subsequent to that on which the Policies in question were issued, viz., 6th February 1861.

2. The order under which the refund is applied for is not of a nature to have retrospective effect. It is not an interpretation of the meaning of the Act ; but it is passed under a particular provision of the Act, which empowers the Governor General in Council to alter from time to time the rate of stamp payable on certain documents. The Governor in Council therefore declines to authorize the refund applied for.

(Signed) J. D. BOURDILLON,
Secretary to Government.

Rev Dept.

No 8074

Proceedings of the Madras Government
under date the 10th April 1861

Read the following
Proceedings of the Board
of Revenue.

Submitting for orders a communication from Messrs Bainbridge and Co with the Board's recommendation that sanction be granted for refunding to them the sum of Rs 190, being the amount of the Stamp duty over paid by them on account of the two Policies of Assurance alluded to.

November 21 - March/61
No 1405

The Government observe that the Notification of the Government of India under which Messrs Bainbridge & Co claim refund of Stamp duty bears a date (19 February 1861) subsequent to that on which the Policies in question were signed (Viz 6 February 1861.

Received 1861 March 22
Dispatched
Recorded

Proceedings of the
Board of Revenue

Dated 21st March 1861
Despd 22nd "
Recd 22nd "

Letter Returned

No 1405.

No 805. 10 April

Submitting for orders a Communication from Messrs Bainbridge and Co Madras with the Board's recommendation that Same be granted for refunding to them the sum of Rs 190, being the amount of the Stamp duty over paid by them on account of the two Policies of Assurance alluded to.

No 162

1. See Government Order of this date
2. Issued
3. Recorded

2. The order under which the refund is applied for is not of a nature to have re. trospective effect. It is not an interpre. tation of the meaning of the Act, but it is passed under a par. ticular provision of the Act, which em. powers the Governor General in Council to alter from time to time the rate of stamp payable on certain documents. The Governor in Counc. therefore declines to authorize the re. fund applied for.

13 Copies

Revenue 1861 Departt.

Proc: of Govt for April.

№ 804.

Proc: of the Madras Government

Dt 10th April 1861.

Declining to sanction the refund to Messrs Primbridge Bryard Gair & Co of Rs 190 being the amount of stamp duty over paid by them on account of two Policies of assurances.

№ 162 & 163.

(6) Return of Stamps &c to Messrs Bainbridge