

Revenue Department

No 183

Dated 10-2-1859

Fort Saint George, Revenue Consultation of 15th February 1859.

No. 22. Read the following letter from C. F. CHAMIER, Esq., Acting Register to the Court of Sudder Udaltut ; to J. D. BOURDILLON, Esq., Secretary to Government in the Revenue Department ; dated Madras, 20th January 1859, No. 9.

SIR,

1. Adverting to the remarks of the Government, under date the 6th Instant, on Section I. of the Rules proposed by the Board of Revenue for regulating the refund of stamp duty, I am directed by the Judges to state that they are ready to give effect to the wishes of the Government, as to the alteration of the form of Certificate and the use of light paper for printing the same.

2. The Judges find, however, that the blank spaces allowed in the Form prepared by the Government are so circumscribed, as to be capable of being filled up only by a person writing a very neat hand, while the handwriting of most of the clerks and Goomashtahs in the lower Courts, especially in the vernaculars, is loose and ill-formed. The third part of the Form, containing the advice to be sent to the Collector, could only be used with great difficulty.

3. In order to obtain more space, without increasing the size of the Form, the Judges would suggest that no part of it be printed in more than one language. They observe that the second part is only in English, while the others are in English and Tamil. It appears to the Judges that whatever reasons there may be for giving the first and last parts in both English and the vernacular, would also apply, and probably with greater force, to the second part. They consider, however, that it is sufficient if each judicial officer is supplied with a Form written throughout in a language with which he is conversant, or in that of the Court over which he presides.

4. The Judges notice that some useful memoranda, which are added to the existing Form of certificate, are not introduced in the one proposed. Those which were intended for the guidance of the officers granting the certificates can be communicated to them in the shape of a Circular ; but those designed to guide the holders of the certificates should still, the Judges think, be retained. Thus they would suggest the insertion of two notes at the back of the certificate ; one stating that the holder may, if he pleases, endorse the certificate in favor of any other person ; and the other reminding the parties that whether presented by the original grantee, or the endorsee, the amount will not be payable after such a date. The officer granting the certificate would have to fill up the date, reckoning three months from the time of the dismissal of the suit.

5. In order to afford space for the above notes, and the signatures of the parties, the Judges would recommend that the "endorsement borne by the stamp" be entered on the back of the advice, particularly as it completes the information conveyed in the Tabular Statement subjoined to the letter of advice ; all of which is comprehended in the present form of certificate.

No. 23. ORDER THEREON, No. 183 ; dated 10th February 1859.

The Court of Sudder Udaltut express their readiness to introduce the form prescribed by Government in Extract Minutes Consultation 6th January 1859, No. 23, for the Certificates issued for the refund of stamp duty under Act XVII. of 1848 ; but they propose (1) that the several parts of the form be printed in only one language in order to give more space ; (2) that two notes be printed on the back of the Certificate, informing the holders that it is transferable and is not payable after a certain date ; and (3) that in order to leave space for these notes, the endorsement on the back of the Certificate be transferred to the advice.

2. The Governor in Council has no objection to the first two of these proposed changes. The language of the District alone is sufficient ; and the size of the form may be increased if necessary because that portion of it which contains the Certificate weighs only two Annas ($\frac{1}{8}$ Tola). The third suggestion appears contrary to the terms of Section III. of Act XVII. of 1848 which prescribes that the Certificate shall contain a specification of the number and endorsement of the paper filed. The endorsement must therefore be retained on the back of the Certificate ; but the notes proposed may well be printed at the bottom of the face of it ; and more space can be gained for this purpose by reducing the spaces between the lines of print, by leaving less blank space at the top, or lastly by using paper of a larger size, if necessary.

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

Civil COURT OF Cumbassum.

Name of the court கோர்ட்டு
Civil Court of Cumbassum.
 No. of the Suit வழக்கின் நெம்பர்
No. 20 of 1858.
 Name of the Plaintiff புகாரார்
பிரதீபன் பெயர்
 Value of the Suit வழக்கின் மொத்தம்
Rs. 6000. Six thousand Rupees.
 Stamp duty paid on the Plaint பிரதீபனாகித்தத்தின் பிரதீபம்
Rs. 250.
 Suit dismissed before or after Pleadings
 வழக்கு விவகார பத்திரிகைகள்
 தாக்கலாவதற்கு முன் பின் தள்ளப்
 பட்டது
Before completion of the Pleadings.
 Date of the dismissal of the Suit
 விவாதிக்கப்பட்ட நேரம்
10 June 1858.
 Amount to be refunded வாபசுக்கொடுக்க
 வேண்டிய மொத்தம்
Rs. 250.
 Date and No. of the Certificate
 செரிக்கப்பட்ட நேரம்
No. 20 of 1858.

No. of the Certificate.
20 of 1858.
 No. of the suit
39 1858
 Value of do. Rs. *6000.*
 Stamp duty paid on the
 Plaint Rs. *250.*
 To
 The Collector of *Tanjore.*
 Sir,
 Please pay *Verasawmy*
 Plaintiff or order the sum of Rupees *250*
 being the *whole* of the *stamp duty* paid
 by him in the suit above specified and to the refund
 of which he is entitled under Section IV, Act XVII
 of 1818, the suit having been dismissed on the
10th June 1858, the Pleadings.
before the completion of the Pleadings.
Cumbassum Civil Court
15th July 1858.

To
 The Collector of *Tanjore.*
 Sir,
 I beg to advise you that I have this day
 issued the undermentioned Certificate No. *20*
 of 1858 upon your Treasury.
 I am Sir,
 Your obedient Servant.
W. T. Brauchant
Civil Judge.
Cumbassum Civil Court
10th July 1858.

No. of the Suit.	Name of the Plaintiff.	Value of the Suit.	Stamp duty paid on the Plaint.	Suit dismissed before or after Pleadings.	Date of the dismissal of the Suit.	Amount to be refunded.
<i>No. 20 of 1858.</i> <i>Number three of eighteen hundred and fifty eight.</i>	<i>பிரதீபன் பெயர்</i> <i>Verasawmy</i>	<i>Rs. 6000. Six thousand Rupees.</i>	<i>Rs. 250. Two hundred and fifty.</i>	<i>Dismissed before completion of the Pleadings.</i>	<i>10th June 1858.</i> <i>Tenth of June eighteen hundred and fifty eight.</i>	<i>Rs. 250. Two hundred and fifty.</i>

In a letter from
the Acting Registrar
of the Sudder Udulut
dated 20 January
1859. No. 9.

R 100/59.

9/9/59
m. 109/4

ENDORSEMENT BORNE BY THE STAMP

முத்திரைகளால் இவ்விலக்கில் எழுதப்பட்டிருப்பது.

18 Jan 59.

17/1 22 23

N^o 183.

R³ D

Extract from the Minutes of Consultation
Under date the 10th February 1859.

Read the following
letter from the Acting
Registrar of the Sudder
Udulut.

(Here enter 20 January 59
with the number N. 9.)

The Court of
Sudder Udulut ~~and they~~
express their readiness
to introduce the form pre-
scribed by Govt in G. O. No. 6
of 6 January 1859
N^o 23 for the certificates
issued for the refund
of stamp duty under Act
XVII of 1848, ^{but they} propose (1)
that the several parts of
the form be printed in
only

St

W

W

only one language in order
to give more space; /2/

that two notes be ~~inserted~~
printed on the back of
the certificate, in form -
ing the holders that ^{it is} the
~~document~~ are transfer-
able and ~~that they will~~ ^{is not payable}
~~not be paid~~ after a certain
date; and /3/ that ^{in order} to leave
space for these notes, the
endorsement on the
back of the certificate
be transferred to the
advice.

2. The Governor and
Council has no objection
to the first two ^{of these proposed} changes.
The language of the Dis-
trict alone is sufficient,
and the size of the form
~~furnished with the order~~
~~above quoted~~ may be
increased if necessary
because that portion of
it which contains the
certificate

Certificate weighs only
two Annas (1/8 sola). The
third ^{suggestion appears} ~~change the text~~
~~below will be~~ contrary
to the terms of Section III
of Act. ~~XVII~~ of 1848 which
prescribes that the cer-
tificates shall contain
a specification of the
number and endorsement
of the paper filed. The
endorsement ^{must} ~~shall~~ there-
fore be retained on the
back of the certificate,
but ^{proposed may} the notes ^{may} well
be printed at the bottom of
the face of it, in small
type and more space
can ^{for this purpose} ~~there~~ be gained ^{by re-}
ducing the spaces be-
tween the printed ~~lines~~
by leaving less blank
space at the top, or
lastly by using paper
of

Form of Stamp Certificate

of a larger size, if necessary -

FAH

4 Copies to the Secy. of War
3 - to the Secy. of the Navy
1 - to the Secy. of the Interior

9/2/59
8

Done

J.C. 25 Jan'y / 59. 7-8
R.C. 11 - 30 - 47-18

Revenue 1859 29th
D^y to Cons 15th February

21st / 183.

Archival of Cons:

21st February / 59.

Further Cons: 22nd March
1859 - No. 73-74-3

Saying that this
Government has no ob-
jection to the first part
of the 3/4 changes proposed,
of the form of certificate
for the refund of Stamp
duty.

10222428.