

Revenue Department

No 23

Jan 6 — 1 — 1859

Fort Saint George, Revenue Consultation of 11th January 1859.

No. 17. Read the following Extract from the Proceedings of the Board of Revenue, dated 4th October 1858, No. 3702.

In Con. 28th June 1858, No. 3341. Read again letters from the Collector of Bellary, dated 14th May and 21st July 1858.
In Con. 20th Sep. " Read again also letters from the Collector of Canara, dated 28th April, 28th June and 7th August 1858.
In Con. 14th June " With his letter of the 14th May last the Collector of Bellary submitted a draft of rules applicable to the refund of Stamp duties, and prepared with reference to Extract Minutes Consultation 10th March preceding, R. D., No. 312.
In Con. 23rd July "
In Con. 20th Sep. No. 3680.
In Con. 28th June "
In Con. 26th March ,

2. The Board thought that uniformity of practice might advantageously be introduced in this department and accordingly revised the rules submitted by the Collector, and requested his opinion on them. Subsequently they were also forwarded to the Collector of Canara in reply to a letter from that Officer on the same subject.

3. The Board resolve now to request the sanction of Government to these rules as now modified and will briefly notice their main points.

4. The Board propose, 1st. That certificates should only be received by the Collector, his Assistants and Deputies.

2nd. That certificates may be sent by post, and that parties may employ Vakeels to transact their business. This may occasionally prove inconvenient in cases where fraudulent claims are preferred, but the checks on payment are sufficient to guard Government against loss, and without this concession the large class of suitors entitled to petty refunds will be virtually debarred from applying for them, and as in Bellary sums passed for payment will remain undrawn for inconvenient periods.

3rd. That the Stamp Darogah and Naib Sheristadar shall be responsible for the due examination of certificates and claims for refund, the liability being transferred to the Collector when he overrules objections started by them. The Board are in doubt whether, in respect to the degree of check to be exercised in the Collector's Office, they have gone beyond the intentions of Government and made these Departments participate in the responsibility meant to attach to the Officers of the Courts.

4th. That payments may be made in the Talooks as well as the Huzzoor. This is the course followed in Canara and seems absolutely necessary. It is not unlikely that the accumulation of passed certificates in Bellary is owing to payment being only made at the Huzzoor.

5th. That the Collector may transfer the stamp Department to any of his Assistants or Deputies.

5. The Board do not think it necessary to trouble Government with any further remarks as they have fully considered the opinions and suggestions of the Collectors of Canara and Bellary.

6. They would however urge for the consideration of Government the advisability of instituting enquiries into the working of the refund system, regarding the expediency of which the Board entertain serious doubts. The remarks of the Collector of Canara in his letter of the 28th June seem to the Board to be quite sufficient to suggest such a course, and they need only add here that the refunds are annually increasing* and that though the items individually are generally trifling the aggregate amount disbursed is large and annually increasing.

In Consultation 23rd July 1858.

	Rs.	A.	P.
* Fusly 1265.....	70,326	8	0
" 1266.....	74,706	8	0

(A true Extract.) (Signed) J. D. SIM, Secretary.

ENCLOSURE A.
RULES.

1. Certificates and applications for the Refund of Stamp duty under Act XVII. of 1848, are to be sent to the Collector, Sub-Collector, Additional Sub Collector, Head and Junior Assistants, and Deputy Collectors. They may be presented in person or sent by post.
2. The European Officer receiving the Certificate will at once endorse the date of presentation or receipt on it and affix his signature to the endorsement.

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3. If the Certificate has been received by Post, the Moonshee or other Officer by whom the packet may have been opened shall affix the date of receipt and on the same day procure the endorsement of the European Officer in accordance with Rule 2.

4. If the period of three months allowed by Section IV., Act XVII. of 1848, for the presentation of the Certificate shall have expired before its receipt, the European Officer receiving the Certificate shall further note this circumstance on it, and reject it by an Endorsement under his signature.

5. All Certificates not rejected in accordance with Rule 4, shall be forwarded without delay to the Collector are to such of his Assistants or Deputies as he may from time to time entrust with the duty of disposing of applications for refunds of Stamp duty.

6. Certificates received by the Collector direct from the holders or through his subordinates will be forwarded without delay to the Stamp Darogah.

7. It will be the duty of the Stamp Darogah to compare the Certificates with the stamp Vender's accounts and the daily lists received from the Courts. It will also be his duty carefully to examine the Certificate, to deduct any interpolations, erasures or other alterations, to satisfy himself of the genuineness of the signatures attached to it, and to see that the period allowed for its presentation has not been exceeded, and that the amount to be refunded has been correctly entered.

8. If the Darogah is satisfied of the correctness of the Certificate in all respects, he will certify on its face that he has examined and found it correct, and having signed and dated it, will at once hand it over to the Naib Sheristadar, or other Native Officer of standing in his Cutcherry selected by the Collector.

9. If the stamp Darogah discovers any irregularity, &c. in the Certificate or entertains any doubt regarding it, he will state his objections in writing and send them with the Certificate to the Naib Sheristadar.

10. On receiving the Certificate from the stamp Darogah, the Naib Sheristadar will compare it with the daily lists received from the Courts, and satisfy himself of its correctness in this and all other respects.

11. If satisfied of the correctness of the Certificate, the Naib Sheristadar will certify this fact on it in the same manner as the stamp Darogah is required to do by Rule 8, and will forward the papers with Cash orders duly prepared and counter-signed by him to the Collector for signature.

12. If the Naib Sheristadar entertains any doubt regarding a Certificate or discovers any inaccuracy, &c. in it, he will state his objections in writing and submit the case for the Collector's decision.

13. If in any case the Naib Sheristadar concurs with the stamp Darogah in objections expressed by him under Rule 9, it will be sufficient for him to state his concurrence. If, on the other hand, he differs from the Stamp Darogah he will state his opinion in writing for the Collector's decision.

14. It will be the duty of the Collector to consider the objections of the Stamp Darogah and Naib Sheristadar, and to decide on their validity or otherwise.

15. When the Collector overrules objections made by the Stamp Darogah or Naib Sheristadar, their responsibility ceases. In all other cases the responsibility for the validity of the claim to refund rests with the stamp Darogah and Naib Sheristadar, who are jointly and severally answerable.

16. All rejected Certificates will be returned to the parties, who hold or present them with an Endorsement specifying the cause of rejection, unless any circumstance render it necessary to retain them.

17. Every Certificate passed by the Collector for payment shall be so endorsed by him and sent with the order for payment to the Cash-keeper, whose duty it will be to see that the Certificate bears the signatures of the Collector, Naib Sheristadar and Darogah, and that the order for payment is duly signed by the Collector and bears the counter-signature of the Naib Sheristadar, and that the amount entered in the order corresponds with that in the Certificate. If the Cash-keeper entertains any doubts, it will be his duty to submit the matter for the Collector's decision before payment.

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18. At the Huzzoor, the receipts of the persons to whom the refunds are made will be entered on the back of the Certificates which will then be cancelled, and forwarded by the Cash-keeper daily with the other accounts to the Head Sheristadar.

19. The responsibility of the Cash-keeper does not extend beyond seeing that the Certificate has been passed by the Collector, the Naib Sheristadar and Stamp Darogah, that the order for payment is genuine and correct, and that payment is made to the right party.

20. When parties reside in the Talooks, payment may be made through the Talook Treasuries. In such cases after the checks prescribed in Rules 1 to 16 have been duly observed, the Collector will issue an order for the payment of the refund to the Tahsildar, who, after making the payment, will take the receipt of the payee or his authorized Vakeel on the back of the order, and return the latter to the Collector with his next remittance.

21. In the case of payments from Talook Treasuries the Tahsildar is responsible that the order for payment is genuine, and that the correct amount has been paid to the right person and his receipt duly taken.

22. The receipts received under Rule 20, will be dealt with according to Rules 23 and 24.

23. The Head Sheristadar will compare the Certificates with the daily Cash Chittah, and exercising the same supervision over them as over other disbursements from the Treasury, will forward them in the usual course to the Head Accountant.

24. The Head Accountant will, on receipt of the Certificates, compare their amount with that entered in the monthly account current sent to the Accountant General, and, as heretofore, prepare the Quarterly Register to be forwarded with the Certificates to the Superintendent of Stamps.

25. Holders of Certificates may employ authorized Agents to transact, on their behalf, all business connected with their claims.

26. It will be the duty of the Naib Sheristadar to bring to the Collector's notice, any carelessness or undue delay on the Darogah's part in reporting on the Certificates sent to him for examination.

27. The Certificates entered in the *daily advices* from the Courts will be carefully cancelled under the Collector's signature, as soon as the refunds due on them have been made.

28. All sums, dates and numbers are always to be entered in words as well as figures.

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

No. 18. ORDER THEREON, No. 23; dated 6th January 1859.

The Board of Revenue submit for approval a set of Rules for the refund of stamp duty under Act XVII. of 1848. The Government have given their careful consideration to the Rules and will record their observations and opinion on each of them severally.

Rule 1. The latter part of this Rule provides that the certificates for the refunds may be sent by post, but every facility should be afforded to make that provision really useful. The certificates are now printed or written on thick and large paper. The Government have procured from the Superintendent of Stamps each of these documents issued from the Courts in the several Districts and find that in no District is it so light as to allow of the single rate of postage and in the majority of them the postage will not fall short of 3 annas. The Government therefore think it necessary to modify the form of the Certificate and to have it printed on light paper, they accordingly resolve to forward to the Court of Sudder Udalt a form of the document and to request them if they see no objection, to have it printed on paper that will weigh below a quarter tolah, and supplied to all the Courts. The Government have taken this opportunity to make further provision for guarding against fraud; the form is divided into three parts, the first is the margin to be kept for record in the Courts; the 2nd is the certificate to be given to the party; and the 3rd, the advice to be sent to the Collector, the certificate should be cut irregularly on each edge so as to enable the Collector's office to ascertain that it is the *bona-fide* one cut from the same paper with the advice; and in suspicious cases the truth can be further ascertained by the use of the margin left in the Court. The advices should be forwarded to the Collector daily as already ordered.

Rule II. No remark except that the word "European" should be omitted, because by Rule I. Deputy Collectors are also authorized to receive the certificates.

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Rule III. This rule is contrary to the principle laid down in para. 41 of Extract Minutes Consultation dated 12th April 1833, No. 407, (Board's Circular dated 4th July 1833, page 150), that all Arzís should be opened by or in the presence of the Collector or his subordinates. The same course should be followed in the case of these certificates, and the packets of each day should be opened on that day.

IV. Approved. The rejection of the certificate should be noted down on the advice.

V. }
VI. }
VII. } No remark.
VIII. }
IX. }
X. }

XI. The order for payment should be written on the certificates themselves, as shewn in the form, and a list of such orders issued during each day, may be furnished to the Cash-keeper or other paying officer if deemed necessary. In the opinion of Government such a list is not necessary if the Cash-keeper is able satisfactorily to recognize the genuineness of the signatures of the Collector and his subordinates.

XII. XIII. and XIV. The proper course to facilitate business will be to have the remarks of the Stamp Darogah, and the Naib Serishtadar, and the orders of the Collector, entered in a register in one view, instead of writing separate memorandums in each case. The certificates when they are forwarded to the Stamp Darogah under Rule VI., should be accompanied by a simple list, in the following form, with the headings and columns printed.

Name of the Court.	No. of the Suit.	No. of the Certificate.	Date of the Certificate.

The Stamp Darogah should, when he forwards the certificates, furnish with them a register in the following form, and this need be the only document passing between the Darogah and the Naib Seristhadar, and afterwards between the Naib Seristhadar and the Collector.

Court.	No. of the Suit.	No. and date of the certificate.		Amount to be refunded.	Remarks of the stamp Darogah.	Remarks of the Naib Serishtadar.	Orders of the Collector.	Remarks as to how the certificate was disposed of.
		No.	Dated.					
Civil Court of Cuddalore..	O. 2 of 1852...	1858 1 Jany	2	350...	Correct.	Can be paid.	Pay.	Order to Cash-keeper issued January 10, 1858.
Moonsiff Court of Chellumbrum.....	3 of 1857	50 Aug	20	16...	Presented after 3 months from the date of dismissal.	Cannot be paid	Return	Returned by post, January 10, 1858.
Do. do. of Vilpoorum.	50 of 1858	60 Feb.	15	8...	Only 4 Rupees refundable certificate incorrect.	Cannot be paid	Return	Delivered to Vakeel Ramasawmy January 15, 1858.
					A. B. Darogah.	B. C. Naib Serishtadar.	D. E. Collector.	F. G. Jawabnevis.

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XV. No remark.

XVI. When proper parties are not present to receive the rejected certificates, they should be at once sent to them by post, "bearing," and not allowed to accumulate among the public records till the parties come for them, which in fact they will not generally do.

XVII. The certificates passed by the Collector for payment, should be sent to the parties who are entitled to receive such payment by post, "bearing," if they are not present to receive them; and when produced by them, the Cashkeeper or other paying officer should compare them with the daily lists of orders issued, satisfy himself of its correctness in every respect as required in the Rules, and then pay the money. The Certificates are in several cases issued for very small sums, and unless they are at once sent off to the parties, the Cashkeeper will become the custodian of these documents for long and indefinite periods, as appears to have been the case in Bellary.

XVIII. No remark.

XIX. It should be clearly defined who the right parties to receive payments are. The Plaintiff of course is the first person; if he blank endorses the Certificate, any person who produces it can receive the money, and should be made to receipt it on the back when payment is actually made. When the Plaintiff endorses the certificate in the name of any particular person, his right in it is transferred to the latter, who can dispose of it in the same manner. The transaction should in fact be assimilated to the payment of cheques in the Banks, and these certificates should when paid bear the acquittance of the person in whose name the last endorsement stands.

XX. to XXIV. Approved.

XXV. There is no objection to the system of allowing Vakeels to do business for the certificate holders, and it can entail no loss on Government. It should not be made incumbent on such agents to produce separate Vakalutnamahs and such other documents to enable them to draw the money; the endorsements on the certificates themselves are quite sufficient.

XXVI. No remark.

XXVII. The cancelment of these certificates should be entered on the advices immediately after the final orders of the Collector in regard to them are issued, and not be deferred till the refunds have been made.

2. The Board of Revenue will be good enough to revise the rules agreeably to the above remarks and circulate them to the Collectors.

3. The observations contained in para. 6 of the Board's Proceedings will be considered in the Judicial Department.

(Signed) W. H. BAYLEY,
Acting Secretary to Government.

COURT OF

Name of the court கோர்ட்டு
 No. of the Suit வழக்கின் நெம்பர்
 Name of the Plaintiff
 ப்ராதியின் பெயர்
 Value of the Suit வழக்கின் மொத்தம்
 Stamp duty paid on the Plaint
 ப்ராதிகா கித்தின் கிரயம்
 Suit dismissed before or after Pleadings
 வழக்கு விவகார பத்திரிகைகள்
 தாக்கலாவதற்கு முன் பின் தள்ளப்
 பட்டது
 Date of the dismissal of the Suit;
 வியாக்கியம்தன் ஞாபடியான தேதி
 Amount to be refunded; வாப்கொடுக்க
 வேண்டிய மொத்தம்
 Date and No. of the Certificate
 செர்ட்டிகேட்டின் நெம்பர் தேதி

No. of the Certificate.

No. of the suit

Value of do. Rs.

Stamp duty paid on the

Plaint Rs.

To

The Collector of

SIR,

Please pay

Plaintiff or order the sum of Rupees

being the of the Institution fee paid

by him in the suit above specified and to the refund

of which he is entitled under Section IV, Act XVII

of 1848, the suit having been dismissed on the

18, the Pleadings.

Court
18

(On the back.)

ENDORSEMENT BORNE BY THE STAMP

முத்திரைகொடுக்கின் பின்புறத்தில் எழுதப்பட்டிருப்பது

To

SIR,

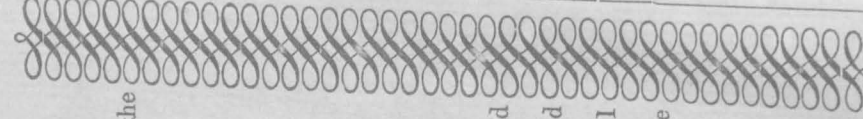
I beg to advise you that I have this day issued the undermentioned Certificate No. of 18 upon your Treasury.

I am Sir,

Your obedient Servant,

Court
18

No. of the Suit.	பிரதிகா கித்தின் நெம்பர்	Name of the Plaintiff.	பிரதிகா கித்தின் பெயர்	Value of the Suit.	வழக்கின் மொத்தம்	Stamp duty paid on the Plaint.	ப்ராதிகா கித்தின் கிரயம்	Suit dismissed before or after Pleadings.	வழக்கு விவகார பத்திரிகைகள் தாக்கலாவதற்கு முன் பின் தள்ளப்பட்டது	Date of the dismissal of the Suit.	வியாக்கியம்தன் ஞாபடியான தேதி	Amount to be refunded.	வாப்கொடுக்க வேண்டிய மொத்தம்



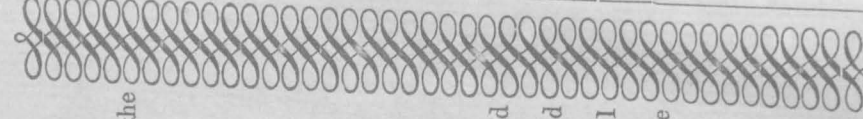
The Collector of
 I beg to advise you that I have this day issued the undermentioned Certificate No. of 18 upon your Treasury.

I am Sir,

Your obedient Servant,

Court
18

No. of the Suit.	பிரதிகா கித்தின் நெம்பர்	Name of the Plaintiff.	பிரதிகா கித்தின் பெயர்	Value of the Suit.	வழக்கின் மொத்தம்	Stamp duty paid on the Plaint.	ப்ராதிகா கித்தின் கிரயம்	Suit dismissed before or after Pleadings.	வழக்கு விவகார பத்திரிகைகள் தாக்கலாவதற்கு முன் பின் தள்ளப்பட்டது	Date of the dismissal of the Suit.	வியாக்கியம்தன் ஞாபடியான தேதி	Amount to be refunded.	வாப்கொடுக்க வேண்டிய மொத்தம்



R 1566 2

Handwritten signature and date

COURT OF

Name of the court கோர்ட்டு
No. of the Suit வழக்கின் நெம்பர்
Name of the Plaintiff பிரதிபின்பையர்
Value of the Suit வழக்கின் மொத்தம்
Stamp duty paid on the Plaint பிரதிபின்பைத் தீர்ப்பாயம்
Suit dismissed before or after Pleadings வழக்கு விவகார பத்திரிகைக்கள் தாக்கலாவதற்கு முன் பின் தள்ளப் பட்டது
Date of the dismissal of the Suit வியாச்சியம் தள்ளுபடியான தேதி
Amount to be refunded வாப்கொடுக்க வேண்டிய மொத்தம்
Date and No. of the Certificate செரிப்டிகேட்டின் நெம்பர் தேதி

Name of the court கோர்ட்டு
No. of the Suit வழக்கின் நெம்பர்
Name of the Plaintiff பிரதிபின்பையர்
Value of the Suit வழக்கின் மொத்தம்
Stamp duty paid on the Plaint பிரதிபின்பைத் தீர்ப்பாயம்
Suit dismissed before or after Pleadings வழக்கு விவகார பத்திரிகைக்கள் தாக்கலாவதற்கு முன் பின் தள்ளப் பட்டது
Date of the dismissal of the Suit வியாச்சியம் தள்ளுபடியான தேதி
Amount to be refunded வாப்கொடுக்க வேண்டிய மொத்தம்
Date and No. of the Certificate செரிப்டிகேட்டின் நெம்பர் தேதி

No. of the Certificate.
No. of the suit
Value of do. Rs.
Stamp duty paid on the
Plaint Rs.
Collector.
To
SIR,
The Collector of
Please pay
Plaintiff or order the sum of Rupees
being the
of the Institution fee paid
by him in the suit above specified and to the refund
of which he is entitled under Section IV, Act XVII
of 1848, the suit having been dismissed on the
Station
Collector Cutchy,
18, the Pleadings.
Court
18

To
SIR,
The Collector of
I beg to advise you that I have this day
issued the undermentioned Certificate No.
of 18
I am Sir,
Your obedient Servant.
Court
18
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

COURT OF

No. of the Certificate.
No. of the suit
Value of do. Rs.
Stamp duty paid on the
Plaint Rs.
Collector.
To
SIR,
The Collector of
Please pay
Plaintiff or order the sum of Rupees
being the
of the Institution fee paid
by him in the suit above specified and to the refund
of which he is entitled under Section IV, Act XVII
of 1848, the suit having been dismissed on the
Station
Collector Cutchy,
18, the Pleadings.
Court
18

To
SIR,
The Collector of
I beg to advise you that I have this day
issued the undermentioned Certificate No.
of 18
I am Sir,
Your obedient Servant.
Court
18
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

ENDORSEMENT BORNE BY THE STAMP.

முத்திநாகருதாசியின் பின்புறத்தில் எழுதப்பட்டிருக்கிறது.

ENDORSEMENT BORNE BY THE STAMP.

முத்திரைகளுதாலியின் பின்புறத்தில் எழுதப்பட்டிருப்பது.

COURT OF

Name of the court கோர்ட்டு

No. of the Suit வழக்கின் நெம்பர்

Name of the Plaintiff பிரதிபின் பெயர்

Value of the Suit வழக்கின் மொத்தம்

Stamp duty paid on the Plaintiff பிரதிபின் பதின் பதின்

Suit dismissed before or after Pleadings
வழக்கு விவகார பத்திரிகைகள்
தாக்கலாவதற்கு முன் பின் தள்ளப்
பட்டது

Date of the dismissal of the Suit
வியாச்சியம் தள்ளபடியான தேதி

Amount to be refunded வாப்கொடுக்க
வேண்டிய மொத்தம்

Date and No. of the Certificate
செய்யபிடுகப்பட்ட நெம்பர் தேதி

No. of the Certificate.

No. of the suit

Value of do. Rs.

Stamp duty paid on the

Plaint Rs.

Collector.

To

The Collector of

SIR,

Please pay

Plaintiff or order the sum of Rupees

being the

by him in the

of which he is entitled under Section IV, Act XVII

of 1848, the sum having been dismissed on the

To

The Collector or Abaldar of

(the case may be.)

Passed for Rs. (Figures)

(in writing

Station of the Institution fee paid

18, the Pleadings.

To

The Collector of

SIR,

I beg to advise you that I have this day
issued the undermentioned Certificate No.
of 18 upon your Treasury.

I am Sir,

Your obedient Servant.

Court
18

No. of the Suit.	Name of the Plaintiff.	Value of the Suit.	Stamp duty paid on the Plaintiff.	Suit dismissed before or after Pleadings	Date of the dismissal of the Suit.	Amount to be refunded.
சுட்டி	பிரதிபின்	மூலம்	சுட்டி	சுட்டி	சுட்டி	வாப்கொடுக்கவேண்டிய மொத்தம்.

No. 23

Extract from the Minutes of Consultation
Under date the 6th January 1858

Read the following
Extract from the Proceedings
of the Board of Revenue.

/Ever cited 4th Oct 1858 No. 3702/

The Board of
Revenue submit for ap-
proval a set of Rules
for the refund of stamp
duty under Act XVIII of
1848. The Government
have given their careful
consideration to the
Rules and will record
their observations and
opinion on each of them
severally.

Rule

At
the
Will.

Rule I. The latter part
of this rule provides that
the Certificates for the re-
-funds may be sent by
post but every facility
should be afforded to make
that provision really
useful. The Certificates
are now printed or
written on thick and
large paper. The Govt.
have procured from
the Superintendent
of Stamps each of these
documents issued from
the Courts in the several
Districts and find
that in no District is
it so light as to allow
of the single rate of
postage and in the
majority of them the
postage

postage will not fall
short of 3 annas. The
Government therefore
think it necessary to
modify the form of
the Certificate and to
have it printed on
light paper. They accord-
-ingly resolve to for-
-ward to the Court
of Sudder Udulat
a form of the docu-
-ment and to request
them if they see no
objection, to have it
printed on paper
that will weigh below
a quarter tola, and
supplied to all the
Courts. The Govt. have
taken this opportunity
to make further
provision

provision for guarding
against fraud; the form
is divided into three
parts, the first is the
margin to be kept
for record in the
Court, the 2nd is the
Certificate to be given
to the party, and the
3rd the advice to be
sent to the Collector,
^{separate} the ~~cut~~ ^{cut off} the certi-
ficate ^{guardian} from the ~~margin~~.
~~give and introduce~~
^{be cut in an irregular edge}
should ~~not be uniform~~,
it should be different
so as to enable the
Collector's Office to ascer-
tain that ^{it} the Certifi-
cate is the bonafide
one cut from the same
paper with the
advice

Dec 10th March 1858 No 312
Line 6.

advice; and in sus-
picious cases the
truth can be further
ascertained by the
use of the margin
left in the Court.
The advice should
be forwarded to the
Collector daily as
already ordered.

Rule II No remarks
except that the word
"European" should be
omitted, because by
Rule I the Deputy
Collectors are also au-
thorized to receive
the Certificates.

Rule III. This rule
is contrary to the
principles laid down
in para 41 of Extract
Minutes

Minutes Consultation
dated 12th April 1833
No 407. (Boards Cir-
-cular dated 4th July
1833 page 150) that all
^{arxis}
~~Boxes~~ should be
opened by or in the
presence of the Collector
or his subordinates.
The same course
should be followed
in the case of these
Certificates ~~also~~ and
the packets of each
day should be opened
on that day. -

IV Approved. The
rejection of the Certificate
should be noted down on the
advice. -

V
VI
VII
VIII
IX
X
No remarks.

XI The order for
payment should be
written on the certi-
-ficates themselves,
as shown in the
form, and a list of
such orders issued
during each day
may be furnished to
the Cash Keeper or
other paying Officer
if deemed necessary.
In the opinion of
Government such a
list is not necessary
if the Cash Keeper
is able satisfactorily
to ^{recognize} ~~ascertain~~ the
genuineness of the
signatures of the
Collector and his
subordinates ~~signa-~~
~~tures~~.
The

XII } The proper
 XIII } course to facilitate
 XIV } business will be to
 have the remarks of
 the Stamp Darogah,
 and the Naib Serishtadar,
 and the orders
 of the Collector, entered
 in a register in one
 view, instead of writ-
 ting separate Memorandums
 in each case. The Certificates
 when they are forwarded
 to the Stamp Darogah
 under Rule VI, should
 be accompanied by a simple
 list, ⁱⁿ of the following form,
 with the headings and
 columns printed.

Name of the Court	No of the Suit	No of the Certificate	Date of the Certificate

The Stamp Darogah
 should, when he forwards
 the certificates, furnish
 with them a register
 of the following form
 and this ^{need} ~~should~~ be
 the only document pass-
 ing between the
 Darogah and the Naib
 Serishtadar, and after-
 wards between the
 Naib Serishtadar and
 the Collector.

Court.	No of the of the Certificate Suit	Date of the Certificate	Amount to be paid	Remarks of the Stamp Darogah.	Remarks of the Naib Serishtadar	Orders of the Collector	Remarks as to how the Certificate was dis- posed of.
Civil Court of Cuddalore.	12 of 1852	1 Jan 2	350	Correct	Can be paid	Pay	Order to Cash for 350/- Jan 10 1853.
Moonsiff Court of Chellumbaram.	3 of 1852	50 Aug 20	16	Request of 60/- 1 month from the date of dismissal	cannot be paid	Return	Returned by post. Jan 10 1853.
D. D. of Vilpoorum	50 of 1852	60 Feb 15	8	Only 4/- re- fundable Certificate incorrect.	cannot be paid	Return	Delivered to Vakeel Rammamony Jan 15 1853.
				A. B.	A. C. D. E. F. G.		
				Darogah.	Naib Serishtadar.	Collector.	

No

XV No remark,

XVI When proper parties are not present to receive the rejected Certificates, they should be at once sent to them by post, bearing, and not allowed to accumulate among the Public Records till ^{the Parties} ~~they~~ come for them, which in fact they will not generally do.

XVII The certificates passed by the Collector for payment, should be sent to the parties who are entitled to receive such payment by post, bearing, if they are not present to

to receive them, and when produced by them, the Cash Keeper or other paying Officer should compare them with the daily list ^{of orders issued} satisfy himself of its correctness in every respect as required in the Rules, and then pay the money. The Certificates are in several cases issued for very small sums and unless they are at once sent ~~away~~ ^{to} the parties, the Cash Keeper will no doubt be ^{become} ~~made~~ the custodian of these documents for long and

and indefinite periods,
as appears to have been
the case in Bellary.

XVIII No remark.

XIX It should be
clearly defined who
the right parties
to receive payments
are. The Plaintiff
of course is the first
person; if he blanks
endorses the Certifi-
cate, any person
who produces it
can receive the
money, and the
letter should be
made to receipt it
on the back when
payment is actually
made. When the
Plaintiff endorses
the

the Certificate in the
name of any parti-
cular person, his
right in it is trans-
ferred to the latter,
who can dispose
of it in the same
manner. The
transaction should
in fact be assimilated
to the payment of
cheques in the
Banks, and these
certificates should
when paid bear
the acquittance of
the person in whose
name the last
endorsement ~~may~~ stand.

XX to XXIV. Approved.

XXV. There is no objection to the
the system
of allowing Vakils
to

to do business for
the Certificate holders,
~~and~~ and it can
entail no loss on
Government. It
should not be made
incumbent on
such agents to pro-
duce separate Va-
kalutnamahs and
such other documents
to enable them to
draw the money;
the endorsements
on the Certificates
themselves are
quite sufficient.

XXVI. No remark.

XXVII. The ^{cancelment} ~~cancellation~~ of these Certificates should be entered on the advice immediately after the final orders of the Collector.

Collector in regard to
them are issued, and
not ~~sent~~ ^{be deferred till} till after
the repairs have been
made.

2. The Board of
Revenue will be good
enough to revise the
rules agreeably to
the above remarks
and circulate them
to the Collectors.

The observa-

tion contained in
para 6 of the Board's
Proceedings will be
considered in the
Judicial Report.

Rememb.

W 81 D

Revenue 1859 Departt.
D^o to Cons 11th January.

N^o 29.

L

Extract Minis of Cons:
D^o 6th January 1859.

From Mr. Reg. of the Sudder
Adalut 27th Jan^y 1859. N^o 100
in four: 10th N^o 22
From Board of Rev. Cons. 22nd
March 1859. 7th 74

From the Acting Superint^{de} of
Stamps 21st Dec^r 1859
Ch^o 2418. in four.

Passing orders on the rules
submitted to the Board of Revenue
for the reform of Stamp
duty under Act XXII of 1848.

N^o 17 + 18