

Revenue Department

No 374

Integ 21-3-1859

Fort Saint George, Revenue Consultation of 22d March 1859.

No. 73. Read the following (Circular) Extract from the Proceedings of the Board of Revenue, dated 24th February 1859, No. 679.

Read Extract Minutes Consultation dated 6th January 1859, No. 23, R. D., recording the observations and opinion of Government on the set of Rules submitted by the Board for regulating the refund of Stamp duty under Act XVII. of 1848; and requesting them to revise the rules in accordance therewith and to circulate them to the Collectors.

(In Con. 7th January 1859, No. 72.)

Ordered that copies of the above Extract Minutes Consultation and of the following revised rules be circulated to all Collectors for publication in their Gazettes.

1. Certificates will be issued by the Courts in a form to be circulated by the Sudder Udalt the first margin of which will be kept for records in the Courts, the second given to the party, and the third sent daily as advised to the Collectors to be filed in their Offices as received.

2. The second margin will be irregularly cut on both edges to enable the Collector to ascertain on its presentation that it is the identical one from the same paper with the advice. In suspicious cases the truth can be further ascertained by the margin recorded in the Courts.

3. 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.

4. The Officer receiving the Certificate will at once endorse the date of presentation or receipt on it, and affix his signature to the endorsement.

5. 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 officer receiving the Certificate shall further note this circumstance on it, and reject it by an endorsement under his signature, noting the same on his advice-margin.

6. All Certificates not rejected in accordance with rule 5, shall be forwarded without delay to the Collector or 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.

7. Certificates received by the Collector direct from the holders or through his Subordinates will be forwarded without delay to the Stamp Darogah, with a list in the following form.

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

8. It will be the duty of the Stamp Darogah to compare the Certificates with the Stamp Vender's accounts and the daily advices received from the Courts. It will also be his duty carefully to examine the Certificate, to detect 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.

9. If the Darogah is satisfied of the correctness of the Certificate in all respects, he will forward it to the Naib Serishtadar or other native Officer of standing in the Cutcherry, selected by the Collector with a Register in the following form—certifying in column 5 that he has examined and found it correct.

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1	2	3	4	5	6	7	8
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 Collectors.	Remarks as to how the certificate was disposed of.
Civil Court of Cuddalore...	O. 2 of 1852...	1858 Jan. 1	2 350...	Correct	Can be paid.	Pay.	Ordered to Cash keeper issued January 10th 1858.
Moonsiff Court of Chelumburum.....	3 of 1857	50 Aug. 20 1857	16...	Presented after 3 months from the date of dismissal.	Can't be paid.	Return	Returned by post January 10th 1858.
Do.do. of Villapoorum...	50 of 1858	60 Feb. 15 1858	8...	Only 4 Rs. refundable certificate incorrect.	Can't be paid.	Return	Delivered to Vakeel Ramasawmy Jany. 15th 1858.
				A. B. Darogah.	B. C. Naib Serishtadar.	D. E. Collector.	F. G. Jawabnevis.

10. If the Darogah discovers any irregularity, &c. in the Certificate or entertains any doubt regarding it, he will similarly state his objections in the Register, and send it with the Certificate to the Naib Serishtadar or other Officer selected by the Collector.

11. On receiving the Certificate from the Darogah, the Naib Serishtadar will compare it with the daily advices received from the Courts, and satisfy himself of its correctness in this and all other respects.

12. If satisfied of the correctness of the Certificate, the Naib Serishtadar will certify this fact in col. 6 of the Register in the same manner as the Stamp Darogah is required to do by Rule 7, and will forward the papers to the Collector for orders.

13. If the Naib Serishtadar entertains any doubts regarding a Certificate or discovers any inaccuracy, &c. in it, he will state his objections in col. 6 of the Register and submit the case for the Collector's decision.

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

15. When the Collector over-rules objections made by the Darogah or Naib Serishtadar, their responsibility ceases. In all other cases the responsibility for the validity of the claim to refund rests with the Stamp Darogah and Naib Serishtadar, 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 renders it necessary to retain them.

17. When proper parties are not present to receive the rejected Certificates, they will be at once sent to them by post, "bearing," and not allowed to accumulate among the public records till the parties come for them.

18. Orders of payment shall be written on the Certificates themselves and be signed by the Collector and countersigned by the Naib Serishtadar as shewn in the form referred to in Rule 1, and a list of such orders issued during each day shall be furnished, at the Collector's discretion, to the Cashkeeper. It will be the duty of the Cashkeeper to satisfy himself of the genuineness of the signatures of the Collector and Naib Serishtadar. If the Cashkeeper entertains any doubts, it will be his duty to submit the matter for the Collector's decision before payment.

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19. Certificates passed by the Collector for payment will 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 procured by them, the Cashkeeper or other paying Officer will compare them with the daily lists of orders issued, satisfy himself of their correctness in every respect as required in the rules, and then pay the money.

20. 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 Cashkeeper daily with the other accounts to the Head Serishtadar.

21. The responsibility of the Cashkeeper does not extend beyond seeing that the Certificate has been passed by the Collector, and the Naib Serishtadar, that the order for payment is genuine and correct, and that payment is made to the right party, i. e. to the Plaintiff, to the person to whom he may have endorsed the Certificate, or, if it be blank endorsed, to the bearer.

22. When parties reside in the talooks, payment may be made through the talook treasuries. In such cases after the checks prescribed in the preceding Rules have been duly observed, the Collector will despatch by post "bearing" to the party the Certificate endorsed for payment and at the same time issue an order for the payment of the refund to the Tahsildar, who after making the payment, will take the receipt of the payee on the back of the Certificate, and return the latter to the Collector with his next remittance, noting the fact and date of payment and the name of the payee on the Collector's order.

23. In the case of payments from talook treasuries the Tahsildar is responsible that the orders for payment are genuine, and that the correct amount has been paid to the right person and his receipt duly taken.

24. The Head Serishtadar 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.

25. 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.

26. Holders of Certificates may employ authorized Agents to transact, on their behalf, all business connected with their claims. For the receipt of refunds Vakalutnamahs are unnecessary, the endorsement of the Certificates to any one by the holder being sufficient.

27. It will be the duty of the Naib Serishtadar 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.

28. The daily advices received from the Courts will be carefully cancelled under the Collector's signature, immediately after his final orders are issued.

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

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

ORDER THEREON, No. 374; dated 21st March 1859.

No. 74. The Rules circulated by the Board of Revenue for the refund of Stamp duty and now laid before Government, have been examined; and Rule 5 appears to require a slight revision. This rule says that the officer "receiving" the certificate shall, if the period of three months have expired before its receipt, reject it by an endorsement under his signature, "noting the same on his advice margin." The advices will be sent to the Stamp Darogah through the Collector, and will not be available in the office of any other officers, Covenanted or Uncovenanted, authorized to receive the certificates; and it does not appear therefore, how this Rule can be acted on. The better course will be for the receiving officer to send to the Stamp Darogah a register of certificates thus returned. This register should be dispatched on the evening of every day on which any certificate has been so returned.

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

N^o 374

Extract from the Minutes of Consultation
Under date the 21st March 1859

Read the following
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3 Copies to the B^d of Rev. D. 22^d.

L. H.

11 of June 1859
Nov: Cas: 22-1859
17-1859

Received 1859 and 1860
De: 1859: 22-1859.

21-3-74.

Extract of Cas:
21-3-74.

Charging a slight
revision in Rule 5 for
regulating the refund
of stamp duty.

21-3-74.