M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1786 — Press / ~~Mis.~~

70-71

Dated A— 10 — 1869.

Not to be folded or roughly handled

Read again letter from the Proceedings of the Board of Revenue, dated 14th August and recorded in Proceedings of Government, 4th September 1860, No. 1,508 :—

No. 70. Read also the following Proceedings of the Board of Revenue, dated 19th September 1860, No. 4,260 :—

Read Proceedings of the Madras Government dated 4th September 1860, Revenue Department, No. 1,508, requesting the Board to report under what Rules or Regulation, they recommended the refund to certain parties in the Kistna District, the value of four Stamp papers amounting to Rupees 350 which they are unable to use.

(In Cons., 5th September 1860, No. 4,426.)

1. The Board observe that the propriety of refunding the value of Stamp papers when they are returned unused was suggested in paragraph 9 of the Proceedings of the Sudder Adálat and approved by Government in Extract Minutes Consultation, in the Judicial Department, No. 728, dated 23rd July 1838.

2. The application now under reference was recommended under the Orders of Government, dated 30th March 1844 and 2nd March 1852, Nos. 291 and 213.

3. A similar refund was sanctioned by Government in Extract Minutes Consultation, 28th March 1859, Revenue Department, No. 413.

(A true Extract.)

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

No. 71. ORDER THEREON, 4th October 1860, No. 1,786.

1. The Government sanction the refund to Makerla Venkataswámi and M. Appávu Mudali of the sum of Rupees (350) Three hundred and fifty, being the value of four unused Stamp papers ; the sum thus paid will be charged to "Refunds of Stamp Revenue."

2. The stamp papers received with the Board's Proceedings of the 14th August were returned to their Office on the 5th September following. These will be cancelled by the Board.

(Signed) J. D. BOURDILLON,

Secretary to Government.

within a specified period, the purchase

Memo on Rev No 1727

with these Proceedings the Board submit with their favorable recommendation, an application from the Collector of the Western District for the refund to certain parties of the value of certain stamp paper valued at Rupees 350 and which they were unable to use.

2. On a reference to past correspondence on the subject, it appears that the question of such refunds was alluded to in Extract Proceedings of the Sudder Court Adalat under date 9th June 1838, wherein certain rules were proposed, and suggestions made, having for their object the prevention of frauds by means of stamped documents.

3 In para 9 of those Proceedings it was suggested "that no stamp shall be valid unless the writing thereupon shall have been engrossed within a specified period, the purchaser

x 30 days

purchaser being entitled to receive back the full cost of any stamp paper not used within that period."

4 This in common with other suggestions received the warm approval of the Governor in Council but they were not like the rules proposed in para 6 sanctioned for immediate adoption

E.M.B 23d July 38 No 728 I.O.

5 From the Collector of Masulipatam's letter recorded in Board's Proceedings of 14th Sept. 1843 it seems that Mr. Porter, under a misapprehension of the extent to which the suggestions of the Sadr Adalat had received the sanction of Govt., applied for instructions on certain applications for refunds which had been made to him, quoting the order of July 1838 as bearing on the subject. The Board forwarded the claim for special sanction under those orders and the refund was allowed in

No 461

30th March 1844 No 291 R.D.

30th September 1843 No. 1064. Subsequently the Government directed that applications for sanction to refund such monies should be submitted as occasions arise-

6 It seems doubtful whether such sanction is legal without legislative enactment. By Act XVII of 1848 refunds are allowed when cases shall be dismissed on the application of the parties concerned in them, and there does not appear any reason why such enactment should have been obtained, if the local Government have the power to sanction such a refund as the one now asked for

Orders are requested

Chief

N.B On the 4th Sept. last the Bd were requested to report under what rules or regulation their recommendation was

Without better Account like Fee Jewels &c Quarterly Abstract for the refund of Stamp Duties - Whether they can be withheld illegal - in Fee Govt - if they see fit to do so

was made, and in reply (19th Sept 1760 No 4260) they merely quoted the correspondence alluded to in the preceding paras.

Jacture the Board ordered Inquiries made to the Chairbearers report.

(2)

Mems.

Refund of the value of certain stamp paper

3a

Draft accepted

24th September 1860

E. D.

No. 1786

Proceedings of the Madras Government

Under date the 4th October 1860.

Read again letter from the Sec: to the Board of Revr. dated 14th August and recorded in Sec: of Government 4th September 1860 No. 1508.

Read also the following Sec: of the Board of Revenue -

Reporting under what orders the Board recommended the refund to certain parties in the Kristna district the value of four stamp papers amounting to Rs. 350 which they are unable to use.

(Here enter 19th September 1860 - No. 1260)

Kistna
Venkataswámi

A. The Government sanction the refund to Makerla Venkataswamy and others Mudali of the sum of Rupees (350) Three hundred and fifty, being the value of four unused stamp papers, the sum thus paid will be charged to "Refunds of Stamp Revenue".

2. The stamp papers received with the Board's Proceedings

Proceedings of the 14th August
were returned to their office
on the 5th September following.
These will be cancelled by the Board.

12 Copies
To the Board of Revenue Cuttack
3 " Accountant General
3 " Civil Auditor
" Civil Auditor

Repd of the value of certain Stamp paper

Revenue 1860 Departt.
Sanctioning Govt for October

No 1786.

Rec.d of the Madras Govt.
Dated October 1860

3-5 Total
24-7-28
27-28
4-4-44
49-50
2-3-52
48-49
1-4-59
42-43
4-9-60

Sanctioning the refund to Makerla Venkataswami and another of the value of unissued stamp paper.

Nos 70 & 71.