

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 716	Press ~~Mis.~~
61-62	
Dated	5-5-1860

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
for the month of May 1860.*

No. 61. Read the following letter from E. F. HARRISON, Esq., Superintendent of Stamps, to T. PYCROFT, Esq., Chief Secretary to Government, dated Madras, 12th April 1860, No. 445:—

With reference to the Order of Government, dated the 23th ultimo, No. 477, I have the honor to forward herewith copies of the replies received from the Civil Judges of Masulipatam and Calicut to the letters from this Office, dated 23rd and 24th December 1859, together with the original Certificates therein alluded to.

No. 62. ORDER THEREON, 5th May 1860, No. 716.

1. The late Superintendent of Stamps, Mr. Lushington, addressed* the Court of Sadar Adalat regarding some further information which he requested might be entered by the Judicial Officers in the provinces on the Certificates for Refund of Stamp Duty, so as to enable him to make a correct audit. He simply wanted them to specify—first, the nature of the Suit; and second, the exact stage of the proceedings at which it was dismissed.

2. The Sadar Adalat, however, objected to issuing any orders of the kind, considering that the time of the Lower Courts was fully occupied; that the additional information was not required by Law, or by the form of Certificate sanctioned by Government; and that the stage of Proceedings is a point to be decided by the Courts and not by the Superintendent of Stamps.

3. Mr. Waterfield in forwarding† the correspondence to Government, requested that if the views of the Sadar were upheld, his office might be relieved of all responsibility as to the correctness of the Certificates. He stated that in six months 131 Certificates had been incorrectly granted, and that unless the further information requested was allowed, he could not certify to the correctness of the audit.

4. Subsequently,‡ in obedience to a call from the Government, Mr. Waterfield submitted correspondence with two Civil Judges, relative to mistakes in Certificates, in order to show Government the sort of inaccuracy that he complained of.

5. In the examples thus brought to notice the Certificates were of the pattern used previously to the Order of Government of 6th January 1859, No. 23; and it is urged with much reason that if the information, contained in the old Certificates, which was sufficient in some cases to enable the Superintendent to demand refunds, is not found in the Certificates of the new pattern, for the simple reason that there is no room in the latter, all power of check will be at an end. In his letter of the 27th January 1860, No. 275, Mr. Waterfield has brought forward a case in point.

6. After careful consideration the Honorable the Governor in Council is of opinion that the information sought by Mr. Lushington as specified above in paragraph 1, is no more than necessary for a proper audit, and he directs accordingly that it be furnished in the Certificates.

7. As one argument against the change, the Judges pointed out, in their Register's letter of the 20th January 1859, No. 9, the small space available in the printed form; but if necessary, it will be easy to increase the size of the letter of advice without enlarging the Certificate. The Sadar Adalat will decide on that point.

8. It may be further observed that the provisions of Section 93, Act VIII of 1859, make it necessary to give more detail in the Certificates than they contain at present.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

N^o 110.

Masulipatam 5th April 1860

From

J. J. Cotton Esq.

Civil Judge of

Masulipatam.

To

C. F. Harrison Esq.

Superintendent of Stamps

Fort St. George.

Sir,

I have the honor to state that, agreeably to your letter of the 23rd December last, the sum of Rupees (3) three, has been duly recovered from the parties concerned, on account of excess in the payment of Stamp duty in the suits noted marginally, and forwarded to the Deputy Collector, in charge of the Treasury, as per his receipts on the certificates, which are returned herewith.

I

* Suits Nos 981, 740, 1040, 247, and 398 of 1857.

Masulipatam District Munsiff

Courts' file.

2. They to add that, the great delay which occurred in complying with your directions in this matter, is owing to the circumstance that one of the parties concerned could not for a long time be found in this District. It having subsequently been discovered that he was residing in another one, measures were adopted for the recovery of the amount payable by him.

Masulipatam 3
Civil Court, 3/1 Signed, J. J. Cotton
5th April 1860. Civil Judge.

No. 153
1860

Calicut 26th March 1860

From
M. D. Cook Esq.
Civil Judge of Calicut
To
E. F. Harrison Esq.
Superintendent of Stamps
Fort Saint George

Sir,

With reference to my letter of the 12th Instant, I have the honor to return the 10 certificates received with your Predecessor's letter of the 24th December last.

I have further the honor to state that all the certificates with the exception of the 2 noted in the margin were correct, but that the explanation furnished from this Office under date the 15th December last was inadvertently incorrect. A revised List is herewith

forwarded

No. a. d.
N. 1881 @ Vedongand
1858 Monmouthfile — 8.
N. 352 Colongbant 2 — 2.
1858
Papero 2 8.

How

mission

The

2. forwarded. The sums overpaid by
 the Munsifs of Vedongana and
 Choughant were collected and remitted
 the same to the Deputy Collector
 who duly receipted the sums on the
 back of the aforesaid certificates.

Civil Court
 Calcutta
 26th March 1860

Thave

Signed / H D Cook
 Civil Judge

(True Copies)

Edw Morrison

Secy to Stamps

Revised List.

Year.	No. of the sheet and what By whom the certificate was granted	At what stage of proceedings the duty was withdrawn or dismissed.
18 of 1850	Munsiff of Choughant	The certificates are correct as both these numbers were put down before the completion of the pleadings. The entry made opposite to these numbers in the 3rd Column of the list forwarded with this Court's letter dated the 18th December last was wrong.
94 of " "	"	"
352 of 1850	"	"
41 of 1850	Munsiff Sadar Amin	Pleadings were not completed and therefore the certificate is correct.
714 of 1850	Munsiff of Vedongana	Withdrawn before the completion of the pleadings.
885 of 1850	"	"
734 of 1850	"	"
809 of 1850	"	"
462 of 1850	"	"
881 of 1850	"	"

Collected amount overpaid Annas eight.

Signed / H D Cook
 Civil Judge

M.S.

Rev. Dept.

No 716.

Proceedings of the Madras Government
Under date the 5 May 1860.

Read the following letter
from the Superintendent of
Stamps.

Forwarding copies of letters
from the Civil Judges of Ma-
sulipatam and Calicut together (Here enter 12th April 1860 No 445)
with the original certificates
therein alluded to.

+ 29th Sept 1859 No 117.

1. The late Superintend-
-ent of Stamps, Mr. Spushington,
addressed the Court of ^{Sadar} Adalat
-lat regarding some further
information which he request-
-ed. might be entered by the
judicial officers in the pro-
-vinces on the certificates for
refund of stamp duty, so as
to enable him to make a cor-
-rect audit. He simply want-
-ed them to specify: 1st the na-
-ture of the suit and 2nd the
exact stage of the proceed-
-ings at which it was dis-
-missed.

Pr-748/60.

2. The Sadr Adalat how-
ever objected to issuing any orders
of the kind, considering
that the time of the lower
Courts was fully occupied:
that the additional in-
formation was not required
by law, or by the form of certi-
ficate sanctioned by Govern-
ment: and that the stage
of Proceedings is a point to be
decided by the Courts and not
by the Superintendent of
Stamps.

3. Mr. Waterfield in
forwarding the correspondence ^{+ 21st Decr. 1859 No. 223.}
to Government requested
that if the views of the
Sadr were upheld, his of-
fice might be relieved of
all responsibility as to the
correctness of the Certificates.
He stated that in six
months 131 certificates had
been incorrectly granted,
and that unless the further
information

To Superintendent of Stamps
8th Octr 1859.

+ 19th Janry. 1860. No. 264.
27th Janry. 1860. No. 278.

information requested, was al-
lowed, he could not certify
to the correctness of the audit.

4. Subsequently, in obe-
dience to a call from the Go-
-vernment, Mr. Waterfield
submitted correspondence
with two Civil Judges, re-
lative to mistakes in cer-
tificates, in order to shew Go-
-vernment the sort of inac-
-curacy ^{that} he complained of.

5. In the examples thus
brought to notice the certifi-
-cates were of the pattern
used previously to the order of
Government of 6th January 1859
No. 23; and it is urged with
much reason that if the
information, contained in
the old certificates, which
was sufficient in some
cases to enable the Super-
-intendent to demand re-
-funds, is not found in the
certificates of the new
pattern

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that there is no room in the
latter, all power of check will
be at an end. In his letter of
the 27th January 1860. No. 275
Mr. Waterfield has brought
forward a case in point.

6. After careful consider-
ation the Honorable the
Governor in Council is of
opinion that the informa-
tion sought by Mr. Lushington
as specified above in
para 1, is no more than
necessary for a proper au-
dit, and he directs accord-
ingly that it be furnished
in the certificates.

7. As one argument against
the change, the Judges
pointed out the small
~~space available~~, in their
Register's letter of the 28th
January 1859. No. 9, in the
printed form; but if ne-
cessary it will be easy
to

to increase the size of the
letter of advice without en-
larging the Certificate. &
The Sadr Adalat will
decide on that point.

8. It may be further
observed that the provisions
of Section 90. Act VIII of 1859
makes it necessary to give
more detail in the certi-
ficates than they contain
at present.

Spencer

Spencer

Copy of Stamps
Sadr Adalat

Three Copies to Mr. Secy of Stamps with 11 Dec 64
3 " Sadr Adalat
7 " Secy of Rev. S

Cas 31 March /60 at 90-91.

" 29 Feb 99 @ 101.

" 10 Jan 16-17

" 22 March /59 73-74

" 15 Feb 22-23

" 11 Jan 14-18

" 12 March /58 67-68

" 8 Sept /57 7-8

Revenue 1860 Departt.
Pro: of Govt 10th May.

No 716.

Pro: of the Madras Govt.
D 5th May 1860.

From the Reg: of the Sudder Court at
28 May /60 C.A. 1102 in Case:
Pro. 13 June /60.

The Governor in Council
directs that the information,
sought by Mr. Lushington
from the Judicial Officers in
the provinces to enable him
to make a correct audit,
be accordingly furnished in
the Certificates.

No 61 + 62.

23 April 1826