

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.

942

Press
~~Mis.~~

440-441

Dated

26-4-1861.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
26th April 1861*

No. 440. Read the following letter from W. HUDLESTON, Esq., Acting Secretary to the Board of Revenue, to J. D. SIM, Esq., Acting Secretary to Government, Revenue Department, Fort Saint George, dated 14th December 1860, No. 5,879 :—

SIR,

1. In his double capacity of Sub-Treasurer and Superintendent of Stamps, the Officer holding the Joint Offices really discharges the duties of a Collector of Stamp Revenue, but not having been distinctly nominated as such by Government under Section 19 of Act XXXVI of 1860, he cannot legally exercise many of the powers with which, for the convenience of the public, it is desirable that he should be vested. For instance although he can stamp blank forms to any extent for which the value has been paid into the Treasury, he cannot affix an additional Stamp to a document executed on such stamped form for which the original value may have been insufficient.

2. The application must under Section 13 be preferred to the Collector of Stamp Revenue, who under the order of Government published in the *Gazette* of 2nd October 1860, is the Collector of the District.

3. The same course must be pursued under Section 32 of the Act, for the renewal of damaged or useless stamped papers, though the Superintendent in his double capacity may, as already pointed out, have originally received the value and impressed the Stamp on the damaged paper.

4. As it is evident that it must cause great inconvenience in such cases to have to apply to the Collector at Sydapet who moreover at some times of the year may be absent from Madras on duty, the Board direct me to recommend that for the purposes of Act XXXVI of 1860, the Officer holding the Joint Offices of Sub-Treasurer and Superintendent of Stamps be nominated a Collector of Stamp Revenue under Section 19 of the Act.

No. 441. ORDER THEREON, 26th April 1861, No. 942.

The Government deferred passing orders on the foregoing letter because they were given to understand that the Board were about to submit detailed rules in connection with the subject of it. Not having yet received any such rules, they now resolve to request the Board to report whether they are about to lay before Government any rules on the subject of the sale and custody of Stamps.

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

Revenue 1880 Report
No. of Govt for Sept 1/61
Sept 29/87

The Secretary to the
Board of Revenue
The Secretary to
the Government
Revenue Department

Booked 14th of December 1886
No. 14
1308

1-5879

Requesting that the Officer
holding the Joint Office of
Sub Treasurer and Collector
of Stamp Revenue be no-
minated a Collector of
Stamp Revenue under section
19 of Act 36 of 1860.

10942-26th April

With enclosures

13 Copies to Mr. P. S. S. S.
Copy 20

The Government deprecating
action in the foregoing letter because
they were given to understand that
the Board were about to submit
detailed rules in connection with
the subject of it. After having
yet received any such rules,
they were unable to report
the Board to report whether
they are about to say the
fine Government cannot
on the subject of the rule
and custody of stamps.
26th April 1887
No. 14. In June 1887
Revenue was in this paper,
inserted in 5 my list
No. 14, 5th of June
above stated in 5th
inserting in No 14.



list

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