

*Proceedings of the Madras Government, Revenue Department,
14th March 1862.*

No. 239. Read the following Proceedings of the Board of Revenue, dated 4th February 1862, No. 761 :—

Read again letter from the Collector of Coimbatore, dated 5th December 1861, No. 257.
(In Cons. 16th December 1861, No. 8,016.)

Read also the following letter from the same Officer, dated 23rd January 1862, No. 13 :—
With reference to Board's Proceedings of the 24th ultimo, No. 7,204, I beg to forward a further letter from Mr. Gray, owner of the Coonoor Hotel. His error was entirely one of inadvertence, of which the Government would hardly desire to take advantage. Mr. Gray's character is *most* respectable, and I would beg to request the Board to recommend to Government that the 100 Rupees overpaid may be returned to him.

From C. GRAY, Esq., to E. B. THOMAS, Esq., Collector of Coimbatore, dated Coonoor, 17th January 1862.

SIR,

1. I have the honor to acknowledge the receipt of your letter of the 8th instant, enclosing one from the Board of Revenue, inflicting a nominal fine on me for having inadvertently written on a wrong stamp, and ordering the additional stamp to be impressed, on payment of Rupees 100, stating also that the Board had not the authority to order the amount overpaid for the stamped paper on which the Mortgage Bond, forwarded with my former communication, was drawn, to be refunded.

2. The facts as already stated are these :—I purchased the Coonoor Hotel from Mr. J. Davison for the sum of Rupees 37,500 ; to effect the transfer of the property a stamp of 200 Rupees was required. Having only paid 10,000 Rupees of the purchase money I had consequently to mortgage the property to Mr. Davison for the balance, Rupees 27,500, for which a stamp of 100 Rupees was required ; unfortunately in filling up the documents the stamp intended for the Mortgage Bond was filled up as the Transfer Deed, and *vice versa* with the Transfer Deed, it being filled up on the stamp intended for the Mortgage Bond. Having in the first instance paid 300 Rupees for both stamps, and since paid 100 more for the impressment of the proper stamp on the Transfer Deed, may I request that you will do me the favor to represent my case for the favorable consideration of Government, and request that the 100 Rupees overpaid on the Mortgage Bond may be refunded to me. I think that taking the whole of the circumstances into consideration it will appear obvious that there was no intention to defraud the Government.

(True Copy.)

(Signed) E. B. THOMAS, *Collector.*

Ordered that the above papers be submitted to Government, with the Board's recommendation that under the peculiar circumstances of the case, the Collector be authorized to refund to Mr. Gray Rupees 100, being the excess of Stamp duty needlessly incurred by him through oversight in the execution of two documents, one of which required a Stamp of Rupees 200, and the other of Rupees 100, the former document having been executed on the paper of Rupees 100 value, and the latter on the paper of Rupees 200 value. Mr. Gray has paid the additional duty requisite on the first named document, and seeks a refund of the excess paid on the last named paper.

(True Copies and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 240.

ORDER THEREON, 14th March 1862, No. 570.

The refund of Rupees (100) one hundred is authorized under the circumstances.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 24th December 1861.

Read the following letter from E. B. THOMAS, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 5th December 1861, No. 257:—

To Mr. Dawson, dated 15th November 1861, No. 358.
From Mr. Gray, dated 2nd December 1861.

1. I have the honor to forward copy of correspondence noted in the margin, relative to a deficient Stamp used for a Deed of Sale of a property formerly belonging to Mr. Davison at Coonoor, and lately sold by his Attorney Mr. Dawson to Mr. Gray.

2. Mr. Dawson sent the Deed to my Office with a request to register the transfer of the property in my books. The consideration money for which the property was sold, was 37,500 Rupees, for which a Stamp of the value of 200 Rupees ought to have been used under Act XXXVI of 1860, but the paper actually used, was of the value of 100 Rupees, and consequently I refused to register the transfer with reference to Section 12 of the above Act. I however suggested to Mr. Dawson the expediency of getting the Deed impressed with an additional Stamp on payment of the deficient Stamp duty, and the prescribed penalty under Section 13.

3. Mr. Gray now explains the circumstances under which the mistake has occurred. He purchased from the Stamp Vendor at Ootacamund at one and the same time two Stamps; one of the value of 200 Rupees intended for the Deed of Sale for 37,500 Rupees, and the other of the value of 100 Rupees intended for a Mortgage Bond for 27,500 Rupees, but through inadvertence, the former was used for the Mortgage Bond, and the latter for the Deed of Sale, both affecting the same property. Thus the Board will observe that in one case a Stamp of a higher value than is prescribed in the Act, was used, whilst in the other a deficient Stamp was appropriated, entirely, I believe, through inadvertence, as both Mr. Dawson and Mr. Gray are highly respectable. Now the Deed of Sale should be impressed with an additional Stamp of 100 Rupees, and Mr. Gray has accordingly sent me a Cheque for that sum. Under the circumstances represented, I would beg to recommend his being excused penalty.

4. Mr. Gray requests that the extra sum of 100 Rupees paid by him for the Stamp intended for the Mortgage Bond, may be refunded to him, but I do not see any provision made in the Act to meet such cases. I would, therefore, leave it for the consideration and orders of the Board.

5. The documents in question are forwarded herewith for the Board's inspection, and pending their orders, the Cheque for 100 Rupees will be retained in my Office. I request the return of the documents in question when no longer required.

ENCLOSURE No. 1.

ABSTRACT.—Returning certain papers relating to the transfer of Mr. Davison's Hotel at Coonoor to Mr. Gray, and relating the circumstances under which the Collector is prohibited from registering the Deed of Sale, and requesting to re-transmit the same with the deficient Stamp duty and penalty.

The Board are not competent to refund the value of Stamps unnecessarily used by individuals, nor wholly to remit the penalty incurred by the use of Stamps of insufficient value. They, however, under the circumstances of the present case authorize the impressment of the requisite Stamp on the Deed of Sale, on payment of the value of the deficient Stamp and a nominal fine of one Rupee.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To E. B. Thomas, Esq., Collector of Coimbatore, with 2 documents returned.
Copy to W. Balmain, Esq., Superintendent of Stamps, for information.

Exd. J. Wright.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th February 1862.

Read again letter from the Collector of Coimbatore, dated 5th December 1861, No. 257.

(In Cons. 16th December 1861, No. 8,016.)

Read also the following letter from the same Officer, dated 23rd January 1862, No. 13:—

With reference to Board's Proceedings of the 24th ultimo, No. 7,204, I beg to forward a further letter from Mr. Gray, owner of the Coonoor Hotel. His error was entirely one of inadvertence, of which the Government would hardly desire to take advantage. Mr. Gray's character is most respectable, and I would beg to request the Board to recommend to Government that the 100 Rupees overpaid may be returned to him.

ENCLOSURE No. 1.

From C. GRAY, Esq., to E. B. THOMAS, Esq., Collector of Coimbatore, dated Coonoor, 17th January 1862.

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(True Copy.)

(Signed) E. B. THOMAS, Collector.

Ordered that the above papers be submitted to Government, with the Board's recommendation that under the peculiar circumstances of the case, the Collector be authorized to refund to Mr. Gray Rupees 100, being the excess of Stamp duty needlessly incurred by him through oversight in the execution of two documents, one of which required a Stamp of Rupees 200, and the other of Rupees 100, the former document having been executed on the paper of Rupees 100 value, and the latter on the paper of Rupees 200 value. Mr. Gray has paid the additional duty requisite on the first named document, and seeks a refund of the excess paid on the last named paper.

(True Copies and Extract.)

[Signature]

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to E. B. Thomas, Esq., Collector of Coimbatore.

„ to W. Balmain, Esq., Superintendent of Stamps.

Exd. J. Wright.

*Letter from the
Collector of Coimbatore
dated 17th Dec 1861
No. 257, says the value
of stamp not used.
10001 Proceedings thereon*

Recd = 14/1/62.

Enc 2 of 2002.

*Enclosing the Proceedings
of the 30th Dec 1861 to the
Secretary to Government
dated 4th January 1862
No. 13.*

W. J. Maxwell. D.D.