

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 746	Press Mis.
6-65	
Dated	4-10-1862

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
4th April 1862.*

No. 64. Read the following Proceedings of the Board of Revenue, dated 11th March 1862,
No. 1,616:—

Read the following letter from E. B. THOMAS, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated 27th February 1862,
No. 46.

SIR,

1. With reference to the Rules for the refund of Stamp duty under Act XVII of 1843, contained in Part II of the Manual for the Stamp Department, which accompanied the Board's Standing Circular, No. 6,300 of the 15th November 1861, I have the honor to forward copy of Proceedings of the Sudder Court, dated 24th December 1861, from which it will appear that they consider that Act XVII of 1843 has been superseded by Section 98, Act VIII of 1859, and that the limit of three months for the production of certificates for the refund of Stamp duty, is not now to be observed; I would, therefore, request to be favored with the Board's orders, as to whether I may order the refund of Stamp duty in cases in which the limit of three months has passed away. I have now several certificates of this kind produced for payment, and am prevented from disposing of them without the Board's orders.

2. The Sudder, however, think it desirable that parties entitled to refund of Stamp duty should in all cases (whether remanded to the Lower Courts, or adjusted under Section 98, Act VIII of 1859) be required to produce their certificates within a reasonable period, and that an application should be made to the Legislature on the subject. I would, therefore, request the Board's applying, if they deem right, for the necessary rule.

3. I take this opportunity of informing the Board that the certificates now issued by the several Judicial functionaries, are not in the form prescribed in the Board's Manual, but in accordance to that prescribed by the Sudder in the Rules* of Practice published by them in the "Fort Saint George Gazette" of the 10th December 1861, page 935.

A Draft Bill for the amendment of the Stamp Law being now under consideration, the Board will recommend that the necessary provision be inserted in it. Meanwhile the Collector must pay the certificates without reference to the date of presentation.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 65.

ORDER THEREON, 4th April 1862, No. 746.

Ordered to be recorded.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

No. 1,616.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th March 1862.

Read the following letter from E. B. THOMAS, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated 27th February 1862, No. 46 :—

1. With reference to the Rules for the refund of Stamp duty under Act XVII of 1848, contained in Part II of the Manual for the Stamp Department, which accompanied the Board's Standing Circular, No. 6,300 of the 15th November 1861, I have the honor to forward copy of Proceedings of the Sudder Court, dated 24th December 1861, from which it will appear that they consider that Act XVII of 1848 has been superseded by Section 98, Act VIII of 1859, and that the limit of three months for the production of certificates for the refund of Stamp duty, is not now to be observed; I would, therefore, request to be favored with the Board's orders, as to whether I may order the refund of Stamp duty in cases in which the limit of three months has passed away. I have now several certificates of this kind produced for payment, and am prevented from disposing of them without the Board's orders.

2. The Sudder, however, think it desirable that parties entitled to refund of Stamp duty should in all cases (whether remanded to the Lower Courts, or adjusted under Section 98, Act VIII of 1859) be required to produce their certificates within a reasonable period, and that an application should be made to the Legislature on the subject. I would, therefore, request the Board's applying, if they deem right, for the necessary rule.

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* Dated 30th November 1861.

ENCLOSURE No. 1.

ABSTRACT.—Copy of Proceedings of the Sudder Court, dated 24th December 1861.

A Draft Bill for the amendment of the Stamp Law being now under consideration, the Board will recommend that the necessary provision be inserted in it. Meanwhile the Collector must pay the certificates* without reference to the date of presentation.

(A true Copy and Extract.)



Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D., with original enclosure.
Copy to E. B. Thomas, Esq., Collector of Coimbatore.

Exd. J. Wright.

Coimbatore, 08308

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*Office 1882 Department
and of the Government of India*

No. 758

PROCEEDINGS OF THE BOARD OF REVENUE

Dated 11th March 1882.
Despatched 17th
Received 18th
P.L. 1882

No. 1,610.

He. Office to the Board of Revenue

Recording their views on a letter from the
Collector of Coimbatore requesting orders as
to whether he can order refund of stamp duty
in cases in which the limit of 3 months has
passed away.

By 946

RECORDED.

W. H. D. J.

*27th 4th 1882
20th 4th 1882*