M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 236 Press ~~Mis.~~

146-147

Dated 8. 2. ~~19~~ 1864

Not to be folded or roughly handled

No. 146. Read the following Proceedings of the Board of Revenue, dated 14th January 1864, No. 231 :—

Read the following letter from the Acting Collector of Bellary, dated Ramandroog, 28th November 1863, No. 167.

1 Letter from Mr. Blake to the Civil Judge, No. 1,451, dated 29th October 1863, with 5 enclosures.
1 Do. from the Civil Judge to Mr. Blake, No. 782, dated 30th October 1863.
1 Do. from Mr. Blake to the Collector, No. 1,492, dated 6th November 1863.
1 Do. from do. to do., No. 1,558, dated 24th do.

I have the honor, as requested by the Deputy Collector, to forward for the consideration and orders of the Board of Revenue, the following correspondence,* and request that they will be so good as to favor me with their opinion on the subject in question.

ENCLOSURE No. 1.

From B. A. BLAKE, Esq., Deputy Collector of Bellary, to J. RATLIFF, Esq., Civil Judge of Bellary, dated 29th October 1863, No. 1,451.

1. As I entertain doubts as to whether Stamp duty could be refunded on the two Stamp Duty Certificates granted by the Acting Adjutant General, Nizam's Force, dated 28th ultimo, owing to their not being granted under any of the conditions specified in Section 26, Act X of 1862, I have the honor to request you will be good enough to favor me with your opinion as to whether they may be considered to come under the provisions of that Section.

2. I request that the Certificates with the accompanying Stamps may be returned to this Office when no longer required.

(True Copy.)
(Signed) B. A. BLAKE, *Deputy Collector.*

ENCLOSURE No. 2.

From J. RATLIFF, Esq., Civil Judge of Bellary, to B. A. BLAKE, Esq., Deputy Collector in charge of the Treasury, Bellary, dated 30th October 1863, No. 782.

SIR,

With reference to your letter bearing date the 29th current and No. 1,451, I have the honor to observe that the late Sudder Court having, in their Proceedings under date the 28th January 1862 (copy of which was furnished to you on the 4th February 1862), declined to decide a question raised by yourself, and apparently similar to the one now submitted by you, the present reference was unnecessary; to add that your addressing me direct on a subject involving a point of law, instead of through the head of your Department was irregular.

Note.—Enclosures herewith returned.

ENCLOSURE No. 3.

From B. A. BLAKE, Esq., Deputy Collector in charge of the Treasury, Bellary, to A. WEDDERBURN, Esq., Acting Collector of Bellary, dated 6th November 1863, No. 1,492.

SIR,

I have the honor to forward an original letter from the Civil Judge of Bellary to my address, dated 30th ultimo, in which that Officer declines to give me his opinion whether Stamp duty may be refunded on Certificates (herewith sent) not being in accordance with Clause 26th of the Stamp Act, and to request you will be good enough to favor me with your opinion, whether the said refund could be made.

I think the refund of half the value might be made *in accordance with the clause quoted*, if the applicant be dissatified. Let me appeal to the Board.—A. W.

ENCLOSURE No. 4.

From B. A. BLAKE, Esq., Deputy Collector in charge of Treasury, Bellary, to A. WEDDERBURN, Esq., Acting Collector of Bellary, dated 24th November 1863, No. 1,558.

SIR,

1. With reference to your instructions on my letter (herewith sent), No. 1,492, dated 6th instant, stating that half the value of the enclosed Stamps might be refunded, I have the honor to state that the Certificates (herewith sent) are not in the form in which Certificates for the

refund of Stamp duty are usually granted by the Civil Courts. They are besides granted for the refund of the full amount of Stamp duty, and in this respect opposed to Section 26, Act X of 1862, which sanctions the disbursement of only half the amount of Stamp duty. I am also not aware whether Stamp duty could be refunded on Certificates granted by Courts in the other Presidencies.

2. Under these circumstances, I beg to suggest that the matter may be referred to the Board of Revenue, with the request that they would obtain the instructions of the High Court on the subject, as the Civil Judge has refused to give me his opinion on the subject. I enclose copy of my letter and that Officer's reply, and request that they may be submitted to the Board with the view of being laid before the High Court, as I think the Civil Judge ought to have given me his opinion in such a matter.

3. I enclose for your approval the draft of a letter to the Secretary to the Board of Revenue on the subject.

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1. The Board resolve to recommend to Government that the refund of Stamp duty, amounting altogether to Rupees 48-0-0, be sanctioned, although the case does not appear to be distinctly provided for in the Act.

2. The Deputy Collector should not refer such questions to the Court, and in any case should not address Heads of Departments direct in such matters, but should refer them for the consideration of the Collector.

No. 147. ORDER THEREON, 8th February 1864, No. 236.

The refund of Stamp duty proposed by the Board in these Proceedings is not provided for in Act X of 1862, and as cases similar to the present may frequently occur, the Government request the Board to take the opinion of the Government Pleader on the subject.

(True Extract.)

(Signed) C. G. MASTER,
Deputy Secretary to Government.

To the Government Pleader.
„ Board of Revenue.

Exd. S. T. Augustin.

No. 231.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th January 1864.

Read the following letter from the Acting Collector of Bellary, dated Ramandroog, 28th November 1863, No. 167 :—

* 1 letter from Mr. Blake to the Civil Judge, No. 1,451, dated 29th October 1863, with 5 enclosures.
1 do. from the Civil Judge to Mr. Blake, No. 782, dated 30th October 1863.
1 do. from Mr. Blake to the Collector, No. 1,492, dated 6th November 1863.
1 do. from do. to do., No. 1,558, dated 24th do.

I have the honor, as requested by the Deputy Collector, to forward for the consideration and orders of the Board of Revenue, the following correspondence,* and request that they will be so good as to favor me with their opinion on the subject in question.

ENCLOSURE No. 1.

From B. A. BLAKE, Esq., Deputy Collector of Bellary, to J. RATLIFF, Esq., Civil Judge of Bellary, dated 29th October 1863, No. 1,451.

1. As I entertain doubts as to whether Stamp duty could be refunded on the two Stamp Duty Certificates granted by the Acting Adjutant General, Nizam's Force, dated 23th ultimo, owing to their not being granted under any of the conditions specified in Section 26, Act X of 1862, I have the honor to request you will be good enough to favor me with your opinion as to whether they may be considered to come under the provisions of that Section.

2. I request that the certificates with the accompanying Stamps may be returned to this Office when no longer required.

(True Copy.)
(Signed) B. A. BLAKE, Deputy Collector

ENCLOSURE No. 2.

From J. RATLIFF, Esq., Civil Judge of Bellary, to B. A. BLAKE, Esq., Deputy Collector in charge of the Treasury, Bellary, dated 30th October 1863, No. 782.

With reference to your letter bearing date the 29th current and No. 1,451, I have the honor to observe that the late Sudder Court having, in their Proceedings under date the 28th January 1862 (copy of which was furnished to you on the 4th February 1862), declined to decide a question raised by yourself, and apparently similar to the one now submitted by you, the present reference was unnecessary; to add that your addressing me direct on a subject involving a point of law, instead of through the Head of your Department was irregular.

Note.—Enclosures herewith returned.

ENCLOSURE No. 3.

From B. A. BLAKE, Esq., Deputy Collector in charge of the Treasury, Bellary, to A. WEDDERBURN, Esq., Acting Collector of Bellary, dated 6th November 1863, No. 1,492.

I have the honor to forward an original letter from the Civil Judge of Bellary to my address, dated 30th ultimo, in which that Officer declines to give me his opinion whether Stamp duty may be refunded on Certificates (herewith sent) not being in accordance with Clause 26th of the Stamp Act, and to request you will be good enough to favor me with your opinion, whether the said refund could be made.

I think the refund of half the value might be made *in accordance with the clause quoted*, if the applicant be dissatisfied. Let me appeal to the Board.—A. W.

ENCLOSURE No. 4.

From B. A. BLAKE, Esq., Deputy Collector in charge of Treasury, Bellary, to A. WEDDERBURN, Esq., Acting Collector of Bellary, dated 24th November 1863, No. 1,558.

1. With reference to your instructions on my letter (herewith sent), No. 1,492, dated 6th instant, stating that half the value of the enclosed Stamps might be refunded, I have the honor to state that the Certificates (herewith sent) are not in the form in which certificates for the

Rev. 1864. Department.

Proc. of Govt for February

No. 166.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 14th January 1864.

Dan'l Sq-d
Rec'd 20th
Ans. 5th Feby
From the B. of Rev. 10 Feby/64 C. No 424

No. 231.

From the Govt Pleader
dt 10 Feby/64 C. No 276.
Further C. No 1863/64

Recommending the refund of stamp duty on certain Certificates granted by the Acting Adjutant General Nizam's Force, and referred to the Board for opinion by the Collector of Bellary as the case does not appear to be distinctly provided for under the Stamp Act.

No 236. 8 Feby

With an order

the refund of Stamp duty 2 Rs 236- proposed by the Board in their Proc: is not provided for in Act X of 1862, and as a similar to the present may frequently occur the Govt requests the Board to take the opinion of the Govt Pleader on the subject

Extd J. Wright.

To the Board of Revenue &c &c &c

Sir,

I am directed by the Hon'ble the Governor in Council to transmit herewith a letter from the Deputy Collector of Bellary, dated 8th instant, No 146 & 147, and to request that you will favor Government with your opinion on the subject.

I have the honor to be,
Sir,
Your most obedient Servant,
J. Thurston
Secretary.

Fort St George,
Public Department,
The 10th February 1864.

Copy to A. Wedderburn, Esq., Acting Collector of Bellary,
with enclosures returned.

No 146 & 147.
8 Feby/64 R4

To J. D. Sim, Esq., Secretary to Government, R. D.,
with four documents to be returned.

(True Copies and Extract.)
J. Thurston
Secretary.

refund of Stamp duty are usually granted by the Civil Courts. They are besides granted for the refund of the full amount of Stamp duty, and in this respect opposed to Section 26, Act X of 1862, which sanctions the disbursement of only half the amount of Stamp duty. I am also not aware whether Stamp duty could be refunded on certificates granted by Courts in the other Presidencies.

2. Under these circumstances, I beg to suggest that the matter may be referred to the Board of Revenue, with the request that they would obtain the instructions of the High Court on the subject, as the Civil Judge has refused to give his opinion on the subject. I enclose copy of my letter and that Officer's reply, and request that they may be submitted to the Board with the view of being laid before the High Court, as I think the Civil Judge ought to have given me his opinion in such a matter.

3. I enclose for your approval the draft of a letter to the Secretary to the Board of Revenue on the subject.

1. The Board resolve to recommend to Government that the refund of Stamp duty, amounting altogether to Rupees 48-0-0, be sanctioned, although the case does not appear to be distinctly provided for in the Act.

2. The Deputy Collector should not refer such questions to the Court, and in any case should not address Heads of Departments direct in such matters, but should refer them for the consideration of the Collector.