

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 340

Press

~~115~~

148-149

Dated

7-2-

1866.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
7th February 1866.*

No. 148. Read the following Proceedings of the Board of Revenue, dated 1st February 1866, No. 740.

Read the following letter from the Superintendent of Stamps, to the Deputy Collector in charge of the Treasury, South Canara, Mangalore, dated Madras, 23rd September 1865, No. 472 of Fusly 1275 :—

In acknowledgment of your letter of the 16th instant, I have the honor to inform you that the period of three months having been exceeded in the presentation of the certificate for refund of Stamp duty, herewith returned, the refund thereon cannot be claimed.

(True Copy.)

No. 895 of Fusly 1275, dated 22nd December 1865.

Forwarded for the information of the Secretary to the Board of Revenue, with vouchers.

(Signed) J. TEMPLE, Lieut. Colonel,
Superintendent of Stamps.

ENCLOSURE No. 1.—Petition.

1. In Petition No. 3,428 of 1865, Maran Rama, inhabitant of Kinanur, Nileshwar Magani, Kassergode Talook, South Canara, appeals against the endorsement of the Collector of that District, dated 26th October last, refusing to grant a refund of Stamp duty.

2. It appears from the documents which the Petitioner has produced, that a certificate, dated 11th August 1863, was granted by the High Court to the effect that on the 27th April preceding, Original Suit No. 3 of 1861 was remanded to the Civil Court of Mangalore, and that the Appellants Udaya Varma Mutu Arsu and another "are, therefore, entitled under Note (f), Section 11, Schedule B, Act X. of 1862, to receive back the full amount of Stamp duty paid on the petition of "appeal, viz., Rupees 350."

3. This certificate was, it is stated, made over to the Petitioner, by whom it was presented on the 30th September last to the Deputy Collector in charge of the Treasury at Mangalore who refused payment. On appeal, the Collector informed Maran Rama that a reference had been made on the subject to the Superintendent of Stamps, upon whose answer Mr. Cadell declined to authorize the refund.

4. Copy of the letter addressed by the Superintendent of Stamps to the District authorities has been obtained from Colonel Temple, and is recorded above. From this it appears that the claim to refund was rejected, because more than three months had elapsed between the dates of issue and presentation of the certificate.

5. This limit of time, the Board observe, relates only to refunds of Stamp duty in suits dismissed on application of the parties (*vide* Act XVII. of 1848), and cannot, in the existing state of the law, be made applicable to the refunds authorized by Note (f), Section 2, Schedule

Board's Standing Circular Order, 25th April 1864, No. XXXVII.

*Proceedings of the Madras Government, Revenue Department,
7th February 1866.*

B. Act X. of 1862, however desirable it may be that the same procedure should be followed in all cases of refunds. The Collector will, therefore, be good enough to cause the refund to be made to the holder of the certificate now under consideration.

6. The Stamp Act being now under revision, opportunity will be taken to bring this anomaly to notice that it may be rectified if possible.

7. Petition No. 3,428 of 1865 will be endorsed as follows:—

"Petitioner is referred to the Collector who has been instructed to refund the amount of Stamp duty to the holder of the certificate."

No. 149. ORDER THEREON, 7th February 1866, No. 340.

Separate Revenue, No. 6.
Stamp.

Ordered to be recorded.

(True Extract.)

(Signed) J. GROSE,

Acting Under Secretary to Government.

the Board of Revenue.

Exd. S. T. Augustin.

No. 740.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st February 1866.

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(True Copy.)

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"Petitioner is referred to the Collector who has been instructed to refund the amount of Stamp duty to the holder of the certificate."

(A true Copy and Extract.)

Acting Sub-Secretary.

To W. M. Cadell, Esq., Collector of South Canara.
Lieutenant-Colonel J. Temple, Superintendent of Stamps.

Copy to J. D. Sim, Esq., Secretary to Government, R. D.
Exd. J. Wright.

Pea. 1866.
Sample for Stew

Deparment

No. 392.

PROCEEDINGS OF THE BOARD OF REVENUE

Dated 1st February 1866.

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22. 5.

No. 740.

Directing the Collector of South Canara to
refund to Petitioner in No. 3428 of 1865, the
stamp duty paid on the Appeal Petition pre-
sented in the High Court from the decision of
the Civil Court of Mangalore in O. S. No. 3 of
1861.

RECORDED

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