M.R.O. I—29,000—16-10-23.

# MADRAS RECORD OFFICE.

## Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2793 Press ~~Mis.~~

189-180

Dated 4th October 1869.

***Not to be folded or roughly handled***

Ans

## *Proceedings of the Madras Government, Revenue Department, 14th October* 1869.

No. 189. Read the following Proceedings of the Board of Revenue, dated 14th September 1869, No. 6,898 :—

Read the following letter from the Acting Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated Madras, 24th August 1869, No. 1,474.

In reply to paragraph 2 of the Board's Proceedings, dated 30th April 1869, No. 2,918, I beg to annex a summary of the replies received to a reference by Circular to the Collectors of districts in which there had been an increase in the refunds of Stamp duty under Act XVII. of 1848, during Fusly 1277, as to the cause of the increase.

2. The cause may be briefly stated to be the higher rates of Stamp duty prescribed by Act XXVI. of 1867. These rates appear to have led to a larger number of compromises and withdrawals of Suits, and the Stamp duty originally paid having been higher, the amount of refund has, in consequence, been higher.

3. All the replies were not received until the 21st instant; hence the delay in my answer.

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Enclosure No. 1

Summary of replies received to the reference made to Collectors as to the cause of the increase in the undermentioned districts of refunds of Stamp duty under Act XVII. of 1848, in Fusly 1277.

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| Ganjam..... | In Fusly 1276, the refund Rupees 228 was wholly on account of suits compromised. In 1277, the refunds were Rupees 522-12-0 for compromises and Rupees 204 on the ground of a remand by Civil Court for a second decision by a Lower Court. |
| Vizagapatam..... | Increase in the number of compromised Suits. |
| Godavery ..... | Increase in the value of Stamps used for plaints under Act XXVI. of 1867. |
| Kistna ..... | Increase occurred chiefly in Guntoor. Civil Judge in Guntoor says it is owing to a larger number of Small Cause Court and Original Suits having been withdrawn during Fusly 1277, but he gives no reason for this and Collector remarks that probably there is none to give. |
| Nellore ..... | Increased rates of Stamp duty under Act XXVI. of 1867. Also a greater number of compromises which cannot, with certainty, be traced to any special cause. |
| Bellary ..... | A larger number of compromises. |
| Kurnool ..... | Office records do not show the cause. The Court alone can tell the reasons why the refunds are allowed. |
| Madras ..... | Increase owing chiefly to the issue of two certificates for the refund of Stamp duty of the large sums of Rupees 2,000 and 1,775 respectively, issued by the High Court, Appellate Side. |
| South Arcot ... | Larger proportion of Suits compromised. |
| Salem ..... | Increase attributable chiefly to the refund in December 1867 and April 1868 of two sums of Rupees 352 and Rupees 300, being the full value of Stamps on Suits Nos. 9 and 82 which were remanded. |

Tanjore ..... Collector addressed Civil Judges of Tanjore and Tranquebar. Former states that the increase is due to more Suits having been remanded and compromised in Fusly 1277 than in 1276, as also to the fact that the new Stamp Act which considerably increased the rates of Stamp duty, was in full force in Fusly 1277. The latter reason appears to the Collector to be equally applicable to the proportion of increase in the Tranquebar Zillah, but no reply has been received from the Judge of Tranquebar.

Tinnevelly ..... Increase owing chiefly to Suits of high value having been compromised in the Civil and Principal Sudder Ameen's Courts in November 1867 and February 1868.

Madura ..... Increase owing partly to the enhancement of Stamp duty in Suits under Act XXVI. of 1867, and partly to greater amount of compromise during Fusly 1277.

Coimbatore ..... Increase due chiefly to an increase in the number of Suits withdrawn. Moreover, the enhanced rates of Stamp duty imposed on plaints by Act XXVI. of 1867, have in some degree tended to increase the amount of refunds.

Malabar ..... Increase owing partly to the greater number of cases in which refunds have been ordered by the Courts, and partly to the increased Stamp duty levied under Act XXVI. of 1867.

(Signed) J. G. FERRAND,
*Acting Superintendent of Stamps.*

MADRAS,
*24th August* 1869.

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SUBMITTED to Government, with reference to Government Order, 24th March 1869, No. 819, paragraph 3.

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No. 190. ORDER THEREON, 14th October 1869, No. 2,793.

| Separate Revenue No. 13. |
|---|
| *Stamps.* |

ORDERED to be recorded.

(True Extract.)
(Signed) H. WELLESLEY,
*Acting Under Secretary to Government.*

To the Board of Revenue.

Exd. E. C. Shunker.

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Madura ..... Increase owing partly to the enhancement of Stamp duty in suits under Act XXVI. of 1867, and partly to greater amount of compromise during Fusly 1277.

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(Signed) J. G. FERRAND,
Acting Superintendent of Stamps.

MADRAS,
24th August 1869.

SUBMITTED to Government, with reference to Government Order, 24th March 1869, No. 819, paragraph 3.

(True Copies and Extract.)

J. Grole
Acting Secretary.

To the Acting Secretary to Government, Revenue Department.
Copy to the Acting Superintendent of Stamps.

1869.

# Board of Revenue,

MADRAS.

PROCEEDINGS, 14TH SEPTEMBER 1869, No. 6,898.

Encl.

SEPTEMBER

No. 6,898.

*Refunds of stamp duty*—under Act XVII of 1848,—Letter from Superintendent of Stamps forwarding a summary of replies received from certain Collectors, to a Circular issued by him, enquiring cause of increase of, during Fusly 1277, submitted to Government.

Ed. G. A. Turton.

*Dated October, 14th.*

*Read.*

*G. O., 11th October 1869, No. 2,793.*

OCTOBER.

Nos. 189-190.

*Refund of Stamp duty.*—Summary of replies form certain Collectors regarding the cause of increase during Fusly 1277, recorded.

No. 6,898.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th September 1869.

Read the following letter from J. G. FERRAND, Esq., Acting Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated Madras, 24th August 1869, No. 1,474:—

IN reply to paragraph 2 of the Board's Proceedings, dated 30th April 1869, No. 2,918, I beg to annex a summary of the replies received to a reference by Circular to the Collectors of districts in which there had been an increase in the refunds of Stamp duty under Act XVII. of 1848, during Fusly 1277, as to the cause of the increase.

2. The cause may be briefly stated to be the higher rates of Stamp duty prescribed by Act XXVI. of 1867. These rates appear to have led to a larger number of compromises and withdrawals of suits, and the stamp duty originally paid having been higher, the amount of refund has, in consequence, been higher.

3. All the replies were not received until the 21st instant; hence the delay in my answer.

ENCLOSURE No. 1.

SUMMARY of replies received to the reference made to Collectors as to the cause of the increase in the undermentioned districts of refunds of Stamp duty under Act XVII. of 1848, in Fusly 1277.

Ganjam ..... In Fusly 1276, the refund Rupees 228 was wholly on account of suits compromised. In 1277, the refunds were Rupees 522-12-0 for compromises and Rupees 204 on the ground of a remand by Civil Court for a second decision by a lower Court.

Vizagapatam ..... Increase in the number of compromised suits.

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