M.R.O. 1—39,000—16-10-20.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1922 Press ~~Mis.~~

66-67
Dated 3-12-1820 ~~Ms~~ .

Not to be folded or roughly handled

No. 66. Read the following Proceedings of the Board of Revenue, dated 24th October 1870, No. 6,287 :—

Read the following letter from the Honourable V. RAMIENGAR, Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated Madras, 11th October 1870, No. 2,842.

In forwarding the accompanying copy of a letter from the Deputy-Collector in charge of the Treasury, Tanjore, I have the honour to request you will be so good as to inform me whether it was intended that Judicial stamped paper, sold prior to the receipt by Collectors of the hand-presses supplied to them under Government Order, 20th April 1870, No. 544, should now be marked with the words "Court Fees." It will be seen, the Deputy-Collector states, that such stamps are constantly brought to his office both by licensed vendors and private individuals for the purpose of being so marked, as they are not otherwise admitted by the Courts.

2. In the Order of Government, dated 6th May last, No. 653, it is stated that all stamps should be marked with the words "Court Fees" "which are intended "for use under the new Act." In their subsequent Order of the 27th idem, No. 779, they authorize the re-call of the dies as soon as the Collectors have stamped with the words in question "all the Court Fees Stamps *at their disposal*." The late Acting Superintendent when despatching the hand-presses to the Collectors, stated that the words should be printed on all red and black bi-colour stamped papers "before the same are hereafter issued."

3. As it is thus doubtful whether it was intended that Judicial Stamps sold before the issue of the hand-presses should be printed with the distinguishing mark if brought to the Collector for the purpose, I request instructions on the point. I myself think that they should be received and stamped with the words in question, as the refusal of the Courts to admit them otherwise will only cause inconvenience to suitors and necessitate applications for refunds for useless stamps; but it will be necessary to fix a time after which the stamps should not be receivable at the Collectors' Offices, and this limit should, for obvious reasons, not exceed that which may be fixed by Government for the renewal of damaged or spoiled stamps in the Rules which it is competent to them to frame under Section 27 of the Court Fees Act.

Enclosure No. 1.

From the Deputy-Collector in charge of the Treasury, Tanjore, to the Superintendent of Stamps, dated Tanjore, 28th September 1870, No. 680.

Both blank and written Judicial stamped papers not bearing the stamp "Court Fees" and sold prior to the hand-stamp has been received, are constantly produced in this office both by licensed vendors and private individuals to have them impressed with said stamp without which they are not admitted in Courts. I therefore have the honour to request your instructions on the subject.

The Board are of opinion that the practice to which the Superintendent of Stamps refers, though not contemplated in the orders of Government and the Board, should not be interfered with at present. Draft Rules under Section 27 of the Court Fees Act are now before Government.

Proceedings of the Madras Government, Revenue Department, 3rd December 1870.

No. 67. ORDER THEREON, 3rd December 1870, No. 1,922.

Separate Revenue, No. 3.
Stamps.

THE opinion expressed by the Board is approved, and they are requested to issue instructions to all Collectors in accordance with it.

2. With reference to the concluding portion of paragraph 3 of the letter from the Superintendent of Stamps, the Government observe that now that the practice has received formal license, all the stamps purchased before the issue to the districts of dies marked with the words "Court Fees" will probably be presented at the Treasuries and stamped with these words in a very short space of time; but, even if this is not the case, there is no reason for prescribing a limit as to the time within which they can be received, for stamps deficient in the particular referred to cannot be considered as "damaged" or "spoiled" in the sense contemplated by the Act; the deficiency not being originally due to any action or neglect on the part of the purchasers.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

Revenue Department.

No. 1922.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 3rd November 1870.

Read the following. Proceedings of the Board of Revenue

No. 1922.

Informing Government that the practice of impressing with words "Court Fees" stamps issued prior to receipt of Stand-stamps by Collrs. should not be interfered with at present.

Mr. 24 Oct 1870, No. 6,284.

The previous Proceedings

of the Board as appended,

and they are requested

to issue instructions to

all Collectors in accordance

with it.

2. With reference to

the concluding portion of

Transd

Govt. of {1870} Madras

REVENUE.

To

THE BOARD OF REVENUE.

Dated December, 3rd.

Recd. Read.

G. O., 3rd December 1870, No. 1,922.

DECEMBER.
Nos. 66-67.

Stamps intended for use under Court Fees Act.—Proceedings Board of Revenue on this subject, with orders thereon.

para 3 of the letter from the Supdt of Stamps, the Govt observe that now that the practice has received formal license, all the stamps purchased before the issue to the districts of dies marked with the words "Court Fees" will probably be presented at the Treasuries and stamped with these words in a very short space of time: but even if this is not the case, there is no reason for prescribing a limit as to the

the time within which they can be received for stamps deficient in the particular referred to, cannot be considered as "damaged" or "spoiled" in the sense contemplated by the Act: the deficiency not being originally due to any action or neglect on the part of the purchasers.

Obe.

14 Foster B. of Rec. Bright 5 2

Dust

Steuer intended
to be under Cent
Fire Act.

Our
Ac