

*Proceedings of the Madras Government, Revenue Department,
23th August 1870.*

Read the following:—

No. 313. Proceedings of the Board of Revenue, dated 26th June 1871,
No. 2,552.

Read the following letter from G. VANSAGNEW, Esq., Collector of Nellore, to the
Acting Secretary to the Board of Revenue, dated 1st June 1871, No. 1,003.

I HAVE the honour to request the instructions of the Board as to whether
refunds of value of spoiled Court Fee Stamps may be given in the present state
of the law.

2. In regard to non-judicial Stamps Section 45 of the General Stamp Act
is explicit, but in respect to Court Fee Stamps, though there exists an enabling
clause in Section 27 of Act VII. of 1870, empowering the local Government to
make rules, among other things, for "the renewal of damaged or spoiled stamps,"
no such rules seem to have been framed.

3. Under Section 34 of the Court Fees Act the law in respect to the sales
only of stamps, as laid down in Section 48 of the General Stamp Act, has been
extended to Court Fees Stamps; but there is no provision for Section 45 of the
General Stamp Act to regulate refunds of the value of spoiled Court Fees Stamps.
There is therefore it seems to me no ruling under which such refunds can be
legally given.

4. A Court Fee Stamp purchased for a petition to the Court has been
now produced before me as spoiled, and the refund of its value, viz., 10 Rs., has
been claimed.

SUCH refunds can at present only be granted specially by Government.

2. Mr. VansAgnew should report the circumstances under which a refund
is claimed in the case he refers to.

No. 314. Proceedings of the Board of Revenue, dated 11th August 1871,
No. 3,400.

Read again Board's Proceedings, dated 26th June 1871, No. 2,552.

Read also the following letter from G. VANSAGNEW, Esq., Collector of Nellore,
to the Acting Secretary to the Board of Revenue, dated 24th July 1871,
No. 1,407.

IN reply to the Board's Proceedings No. 2,552 of the 26th ultimo, I have
the honour to state that the refund in question has been claimed by a Mr. Fox.
He purchased the paper (red and black) at Nellore on the 14th February last,
and a petition to the Civil Court was drawn up on it and assigned, but, owing to
certain subsequent corrections and additions, the paper was spoiled before
presentation to the Court.

2. Mr. Fox has since purchased a fresh ten-rupee Stamp paper, and used it
for his petition.

SUBMITTED to Government with the request that they will sanction the refund
of Rs. 10, the value of a spoiled Court Fees Stamp.

*Proceedings of the Madras Government, Revenue Department,
28th August 1871.*

No. 315. ORDER THEREON, 28th August 1871, No. 1,478.

Separate Revenue, No. 21.

Stamps.

REFUND sanctioned, Rs. 10.

(True Extract.)

(Signed)

W. HUDLESTON,

Secretary to Government.

To the Board of Revenue:
,, the Accountant-General.

2756

1871.

Board of Revenue,
MADRAS.

PROCEEDINGS, 11th AUGUST 1871, No. 3,400.

Dup^d 23 Aug 71

Encl. 1

Received. 28 Aug.

AUGUST.

No. 3,400.

Refund of value of Court Fee Stamp,—amounting to Rupees 10, purchased by a Mr. Fox at Nellore for a petition to Civil Court but spoiled before presentation to Court.—Government requested to sanction.

Refund sanctioned Rs. 10/-

W. H.

28 Aug.

*14 to the Board of Revenue
& the Accountant-General*

No 313-314

Govt. of Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated August 28th.

Recd.

Sd

G. O., 28th August 1871, No. 1,478.

AUGUST.

Nos. 313-315.

Refund of value of a cancelled Court Fees
Stamp, amounting to Rs. 10, to a Mr. Fox, of
Sullore sanctioned.