Proceedings of the Madras Government, Revenue Department, 20th February 1871.

No. 229. Read the following Proceedings of the Board of Revenue, dated 21st January 1871, No. 316 :—

Read Petition No. 3,841 of 1870 from Shunmooga Comarasawmy Mudaliar and two others of Tinnevelly, presented by A. Ramachendra Iyer, Vakil, High Court, Madras.

THE Board resolve to submit this petition to Government with the request that they will sanction a refund to the petitioners of Rs. 354.

2. It appears that when the petitioners presented a Civil Petition to the High Court, the Deputy-Registrar refused to receive it unless engrossed as a special appeal on an *ad valorem* stamp of Rs. 360. The appeal was filed on the 21st July 1869.

3. When the Decree was passed on the 3rd May 1870 it appeared that the Judges were of opinion that the appeal need only have been stamped with a 2-Rupee stamp.

4. The petitioners then applied to the Collector of Madras for a refund of the value of eleven of the stamp papers purchased, because the Deputy-Registrar required an *ad valorem* stamp, and certified by the Registrar not to have been used because of the Court's decision that the application should be on a 2-Rupee stamp. The aggregate value of the eleven stamps is Rs. 354. Mr. Blair declined to grant the refund on the ground that more than a year had elapsed since the stamps were furnished.

5. It would have been more to the point to have said that there is no law giving a Collector authority to grant a refund in such a case. Its justice is, however, unquestionable.

No. 230. ORDER THEREON, 20th February 1871, No. 318.

Separate Revenue, No. 13.
Stamps.

REFUND sanctioned Rs. 354.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue, with petition.
,, the Accountant-General.

Exd. F. R. Bantleman.

Rec^e 1871. Dep.

Board of Revenue,

MADRAS. No. 316.

PROCEEDINGS, 21ST JANUARY 1871, No. 316.

Desp^h 30 Jan^y 1871

Received 31st

Encl. Nil

JANUARY.

No. 316.

Refund—of Rupees 354, value of certain stamp-papers purchased by Petitioners No in 3,541 1870, on account of a Civil Petition presented by them to High Court, but not used because of Court's decision that application should be on a 2 Rupees stamp.—Sanction of Government requested for,

No. 318.
Refund Sanctioned
No. 354. Rs.
20 Feb 1871.

14 Feb 1871 Ord^s of Collector &c. 21 Feb
& Acc^t Genl Passed

No. 20 Feb 1871. No. 29