

(1) Number of pages 2(2) Date of repair 8.7.65(3) Initials of the Referencer As

MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENT

G.O. No.

6

Press

~~B.P. No.~~

Mis.

Dated

1-2-1872 195

Not to be folded or roughly handled

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd January 1872.

Read the following letter from the Acting Collector of Ganjam, to the Secretary to the Board of Revenue, dated Camp Oraba, 16th December 1871, No. 1,541:—

THE Chicacole Tahsildar, in Arzi, dated 8th December 1871, No. 95, reports on an application (referred to him for the purpose) from an individual who had presented a Vakalatnama drawn on a Court Fee Stamp of 8 Annas value on behalf of another person to recover certain quit-rent remitted on appeal. The Tahsildar rejected the Vakalatnama because it was not written on a blue and black stamp of one Rupee as required by Art. 18, Schedule II, Act XVIII. of 1869. The party now asks for the refund of the value of the spoiled 8-Anna stamp, and there seems to be no objection to a compliance with his request under Section 46 of the General Stamp Act; but unless the application for the refund is presented on an 8-Anna stamp, it cannot, I imagine, be received, and it would be no advantage to the applicant to pay 8 Annas in order to obtain a similar amount.

2. It may be no great hardship to the man to suffer the consequences of his mistake, but I am induced to bring the case to notice because, as the Board have ruled in their Circular Memorandum, dated 21st November 1870, No. 1,418, and their Proceedings, dated 9th March 1871, No. 1,038, that verbal applications may be received in such cases (when of course no stamp would be necessary) it would seem not unreasonable that where the refund sought was under a certain amount, say 5 Rupees, written applications on plain paper might be allowed.

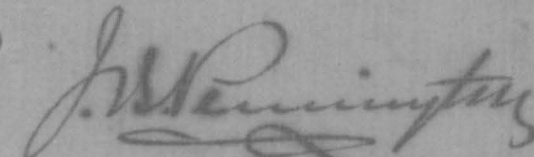
3. Further, the Board have ruled in Proceedings, 26th June last, No. 2,552, that refunds of the value of spoiled Court Fee Stamps must, till Rules under Section 27, Act VII. of 1870, have been passed, be granted only specially by Government. Possibly some general sanction might be obtained if the Board thought it worth while to refer the matter. It seems undesirable that Government should be troubled in individual cases.

4. I request permission to refund the value of the stamp referred to in paragraph 1 without taking an application on stamped paper.

CIRCULAR MEMORANDUM, No. 1,418, dated 21st November 1870, does not apply to the case described in this letter, but only to applications for the renewal or refund of the value of stamps purchased previous to 1st January 1870, and rendered useless in consequence of changes made by the General Stamp Act and not owing to a mistake of the applicant.

2. This application for a refund will however be submitted for the sanction of Government, as no rules have been passed as yet.

(A true Copy and Extract.)


Sub-Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Collector of Ganjam.

.. to the Superintendent of Stamps.

1 To the Hon. of Rev. Secy of Indry/72
14 the Arch-General ✓

18120/1/10

[illegible]

MADRAS 70-354

PROCEEDINGS, 2ND JANUARY 1872, NO. 145.

⑦ w/h: 30 gms A/72

Index

Revised 3/04

JANUARY.
No. 145.

Stamp—Court Fees.—Application of Collector of Gaolam for permission to refund to a certain individual value of a spoiled Court Fee Stamp, submitted to Government for sanction.

101-27669-2/98