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# MADRAS RECORD OFFICE

## Government of Madras

*Revenue* DEPARTMENT

|          |    |                  |
|----------|----|------------------|
| G.O. No. | 34 | <del>Press</del> |
| B.P. No. |    | Mis.             |

Dated 5-2-1872 195

Not to be folded or roughly handled

No. 193.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th January 1872.

1. the following letter from the Honourable D. ARBUTHNOTT, Officiating Collector of Madras, to the Secretary to the Board of Revenue, dated 12th January 1872, No. 6:—

Messrs. ARBUTHNOTT AND Co. have applied to me under Section 45 of Act XVIII. of 1869, for refund of the value of the enclosed "Court Fees" Stamp along with other spoiled non-Judicial Stamps.

2. Section 45 of Act XVIII. of 1869, authorizes the Collector to sanction refunds of the value of any stamped paper obtained in the manner allowed by the said Act, and the Act in question allows in Section 48 the sale of stamped paper required under itself and under the Court Fees\*  
\* Vide Section 34, Court Fees Act.

1870. Under this view of the matter, the Collector appears to have power to sanction the refund now applied for.

3. A provision however exists in Section 27 of the Court Fees Act 1870, Clause c., empowering the Local Government to make rules for the renewal of damaged or spoiled stamps, but I am not aware of any such rules having been published. Considering the application of Messrs. Arbuthnot and Co., with reference to this provision, I am inclined to suppose that the owners of Court Fees Stamps are only entitled to renewal and that this renewal can only be sanctioned by Government.

4. Under these circumstances, I have the honour to request the favour of the Board to

Section 45 of Act XVIII. of 1869 does not apply to "Court Fees" Stamps.

2. Special application must be made to Government for the refund of the value of spoiled Court Fees Stamps pending the issue of Rules under Section 27.

(A true Copy and Extract.)

*J. W. Cunningham*  
Sub-Secretary.

to the Officiating Collector of Madras, with one enclosure.

Copy to the Secretary to Government, Revenue Department.

G. A. Turton.

*Recd*  
1872. *October*

BOARD OF REVENUE,

MADRAS. *N<sup>o</sup> 131*

PROCEEDINGS, 20TH JANUARY 1872, NO. 133.

*Order of the*

*Foot*

*Revenue*

JANUARY

No. 133.

*Stamps—Court Fees—Collector of Madras informed that Section 45 of Act XVIII of 1869 does not apply to, and that special application must be made to Government for refund of value of spoiled Court Fees Stamps, pending issue of Rules under Section 27.*

*N<sup>o</sup> 34*

*October*

*5<sup>th</sup> October*