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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	483	Press
	(237-38)	~~Mis.~~
Dated	20-3-	1872.

Not to be folded or roughly handled

JH

*Proceedings of the Madras Government, Revenue Department,
20th March 1872.*

No. 237. Read the following letter from the Secretary to the Board of Revenue, to the Officiating Chief Secretary to Government, Revenue Department, dated Madras, 8th March 1872, No. 428:—

I AM directed to submit the following observations with regard to the rules annexed to Government Order, 13th February 1872, No. 231.

Rule 1, Clause II.—For “treasuries and other places where they at present exist” “and Taluq Treasuries” may be substituted.

Rule 2. The Board might be authorized to instruct Collectors to confer with Judges as to what sub-depôts should be fixed so as to be convenient for suitors of all Courts. At every station where there is a Civil Court and not a Taluq Treasury and perhaps at some places where there is a Taluq Treasury there should be a sub-depôt in charge of a superior officer of the Court who should be named by the Judge.

Rule 3. The Government of India manifestly desire that no commission or discount should be allowed on the sale of Court Fee labels. The Government of Madras propose to allow precisely the same discount for Court Fee labels as for stamps under the General Stamp Act (Rule 6). The Board still adhere to their opinion that a system of sales by licensed stamp vendors who are allowed discount or commission on the stamps supplied to them is the most convenient, but if there is an ex-officio vendor or a sub-depôt wherever there is a Civil Court it is feasible that the sale should be restricted absolutely to ex-officio or vend

Rule 5. The Board doubt the expediency of confining this indulgence to stamps of the value of Rupees 5 and upwards. It is not so restricted for non-judicial stamps. The fact that the application for a refund or a new stamp must be on 8 Anna paper seems to the Board to ensure a sufficient restriction. The period allowed for the application, viz., six months is short.

Rule 6. As the Board have already pointed out this rule will not be consistent with the wishes of the Government of India unless the sale of Court Fee labels is confined to ex-officio vendors.

The words “and subsidiary rules”^{*} should be inserted after “rules,” and the following should be substituted for the 2nd paragraph:—“Provided that separate accounts shall be kept and separate returns made for Court Fee labels.”

No. 238. ORDER THEREON, 20th March 1872, No. 483.

Separate Revenue, No. 12.

Stamps.

THE Government approve the slight modifications in the draft Rules under Section 27 of the Court Fees' Act relating to the supply and sale of Court Fee

Stamps which so modified will now, preparatory to publication in the Gazette be forwarded to the Chief Justice of the High Court for his concurrence so far as they relate to stamps used in that Court.

*Proceedings of the Madras Government, Revenue Department,
20th March 1872.*

2. As regards the Board's observations on Rule 3, the Government observe that the facilities of supply to the public by ex-officio vendors will, according to their intention, be so great that practically the licensed vendors, who alone receive commission or discount on sales and purchases, will have but a very small portion of the trade in their hands, but as the use of these stamps will be so general, the Government are unwilling absolutely to deprive licensed vendors of all inducement to hold any stock of Court Fee Stamps by prohibiting any allowance of discount on purchase.

3. As regards Rule 5, the Government observe that the restriction to stamps of value exceeding Rs. 5 was intended to apply only to stamps no longer required for use, and not to stamps that have become unfit for use. In regard to the latter, refund of value or renewal will be sanctioned in all cases; but as regards the former it is to be remembered that all Court Fee Stamps will be adhesive stamps, and that there will be nothing to prevent their transfer from hand to hand, so that if a person possesses a stamp which he does not require, he can sell it to any other person if he chooses. The wording of the rule will be modified so as to remove all doubt on the subject.

4. The Board are authorized to instruct Collectors to confer with the District Judges as to the necessary provision of sub-depôts. The intention of the Government of India evidently is that in every Court or office of importance in which Court Fee Stamps are used there shall be an officer entrusted with the supply of stamps, and that no place containing an office in which the use of Court Fee Stamps can be required shall be without a sub-depôt.

5. As regards facilities for obtaining refund or renewal of stamps, the Government will be prepared to receive the Board's proposals after six months' trial, for extending the period within which such can be obtained, or for increasing the number of officers authorized to dispose of the applications.

(True Extract.)

(Signed)

W. HUDLESTON,
Officiating Chief Secretary.

To the Board of Revenue.
,, the Judicial Department.

Exd. J. Tulloch.

Revenue Dept.

H. 428.

Proceedings of the Madras Govt
Under date the 20th March 1872.

Read the following
letter from the Secretary to
the Board of Revenue.

H. E. 8th March 1872, No. 428

Submitting observations
with regard to rules framed
by Govt under sec: 27 of Act. VII
of 1870 for regulating supply, sale,
&c. of Court Fees Stamp.

The Govt approve the
slight modifications in the
draft Rules under sec: 27
of the Court Fees Act relating
to the supply and sale of
Court Fee Stamp which so
modified will now, prepara-
tory to publication in the
Gazette, be forwarded to the
Chief Justice of the High
Court

Revenue 1872. Obsn.

Board of Revenue,

MADRAS.

H. 412.

FROM THE SECT. TO THE BOARD OF REVENUE,
TO THE OFFG. CHIEF SECT. TO GOVT., R. D.

Dated 8th March 1872.

Received 15th

May 14 91. a. e. l. 12

Encl.

MARCH.

No. 428.

Stamps, Court Fees.—Observations sub-
mitted to Government with regard to rule
framed by them under Section 27 of Act VII
of 1870 for regulating supply, sale, etc., of—

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No. 237-

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dispose of the applications

LB

14. To the Board of Revenue and
the Judicial Dept

G-O

Draft rules relating to the
supply & sale of Court Fee
Stamps -

Ch. L. M.

No 237-238