REVENUE DEPARTMENT,
FORT ST. GEORGE,
20th March 1872.

No. 239.

No. 484.

To

SIR WALTER MORGAN, KT.,

Chief Justice of the High Court of Judicature, Madras.

Separate Revenue, No. 13.
Stamps.

HONOURABLE SIR,—Referring to Section 27 of the Court Fees Act, I am directed to forward, for the consideration and approval of your Honour before publication, the accompanying Draft Rules relating to the supply, use, and renewal of Court Fee Stamps which will apply to stamps used in the High Court.

2. I am to explain that, under instructions from the Government of India, it is contemplated to establish a sub-depôt for the supply of stamps in every superior Office or Court and in charge of an officer of the Office or Court distinct from the officer responsible for seeing that papers are duly stamped and for cancelling the stamps; that when there is a Treasurer attached to a Court or Office, the officer in charge of the sub-depôt will be his agent; that when a number of Courts or Offices are grouped together, sub-depôts will perhaps be established at two or three places only instead of in each Court or Office, but that no place in which an Office or Court is situated in which the use of Court Fee Stamps can be required shall be left without at least one sub-depôt.

3. As regards the rules I am to point out that Rule 4 has already received your Honour's approval.

I have the honour to be,
Honourable Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Officiating Chief Secretary.

Exd. F. R. Bantleman.

DRAFT RULES.

CENTRAL depôts for the supply of Court Fee Stamps shall be constituted—

I.—At the Office of the Superintendent of Stamps.

II.—At all district and taluq treasuries, and shall be supplied with stamps by the Superintendent of Stamps.

2. Sub-depôts, subordinate to the central depôts, shall be constituted at such places and in such offices as the Government, through the Board of Revenue, may from time to time determine, and shall be supplied with stamps from the central depôt to which they are subordinate.

3. Court Fee Stamps shall be sold for cash at every central and sub-depôt as well as by all ex-officio and licensed vendors under the General Stamp Act.

4. The stamp used to denote any fee under the Court Fees Act shall be a stamp of value equal to the fee required, or, in cases when there is no stamp of the exact value, then the first stamp shall be of the next lower available value, and the balance shall be made up by stamps of smaller value similarly selected.

5. If any person possessing any Court Fee Stamp, ~~of value exceeding 5 Rs. does not require the same for use, or if any Court Fee Stamp so possessed becomes~~ spoiled or unfit for use as hereinafter mentioned, the Collector of the district in which the stamp has been purchased may, upon application made to him within six months after such purchase, and upon delivery to him of such stamp, refund the amount paid to Government for the same, whether by the applicant or by any other person; or, in case the possessor of the stamp so spoiled or unfit for use desire to be supplied with Court Fee Stamps of similar or equal value, the Collector may cause such stamps to be delivered to him or his agent.

Court Fee Stamps shall be held to be spoiled or unfit for use within the meaning of this rule when—

(1st,) By accident happening to the same before they have been submitted to any Court or public officer they are rendered unfit for use;

(2nd,) Or when because of some error in the drawing up or copying of any writing to which the said stamps are affixed, the said writing is rendered of no avail;

(3rd,) Or when any stamp has been filed in any Court or before any public officer, and cancelled accordingly, and it is afterwards discovered that such stamp has been required by mistake, and that a stamp of less value ought to have been required and certificate to that effect is issued by the said Court or public officer. In this last case the Collector may grant a refund if application is made within six months after date of delivery of the certificate to the holder.

6. Under Section 34 of the Court Fees Act the rules and subsidiary rules published under Section 48 of the General Stamp Act apply equally to transactions relating to Court Fees Stamps. Provided that separate account shall be kept and separate returns made for Court Fee labels.

Revenue Department
20th March 72.

No 484.

To Sir Walter Morgan Kt.
Chief Justice of the
High Court of
Judicature
Madras

Honorable Sir,

Referring to Section 24 of the Court Fees Act I am directed to forward for the consideration and approval of your Honor before publication the accompanying draft rules relating to the supply, use and renewal of Court Fee Stamps which will apply to Stamps used in the High Court.

2 I am to explain that under instructions from the Government of India it is contemplated to establish a sub depot for the supply of Stamps in every Superior Office or Court and in charge of an Officer

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of the Office or Court distinct from the Officer responsible for seeing that papers are duly stamped and for cancelling the Stamps. That where there is a Treasurer attached to a Court or Office the Officer-in-Charge of the Sub-depot will be his Agent. That when a number of Courts or Offices are grouped together, Sub-depots will perhaps be established at two or three places only instead of in each Court or Office. but that no place in which an Office or Court is situated in which the use of Court Fee Stamps can be required shall be left without at least one Sub-depot.

3 As regards the rules I am to point out that Rule 4 has already received your Honor's approval.

