

*Proceedings of the Madras Government, Revenue Department,
24th February 1873.*

No. 148. Read the following Proceedings of the Board of Revenue, dated 10th February 1873, No. 184:—

Read the following letter from W. S. WHITESIDE, Esq., Acting Collector of North Arcot, to the Secretary to the Board of Revenue, dated Chittoor, 13th September 1872, No. 453:—

I HAVE the honour to forward for the orders of the Board of Revenue an application for refund of Stamp Duty paid by Messrs. Corbett and Morison, the Abkari Contractors of this district, upon the engagement which they executed when taking up their present contract.

2. Messrs. Corbett and Morison were not prepared to execute the engagement until the evening of the 29th June 1872. There was but one day left for them to begin operations under the Excise System, and that was unfortunately Sunday. There was therefore no time to be lost, and I assessed them under Article 5, Schedule I. with 400 Rupees Stamp Duty.

3. After the engagement was fully engrossed on stamp papers of the above value, copy of the Board's telegram to the Collector of Ganjam, dated 27th June 1872, was received. It was then late in the evening, and I consequently was not able to take any action thereon.

4. The engagement was executed as originally drawn on 400 Rupees stamp, and Messrs. Corbett and Morison now consider that the amount of Duty paid by them is in excess of the correct sum, which they, however, do not specify.

5. I am doubtful whether proceedings can now be taken under the Sections of the General Stamp Act quoted by the Board in their telegram already adverted to. I shall therefore feel obliged by the Board informing me as to the proper course to be followed in the present case.

6. I may mention that the engagement in question was duly registered, and the registration fee, amounting to Rupees 50, was sanctioned by the Board in their Proceedings dated 10th August, No. 5,526.

ENCLOSURE No. 1.—Petition.

THE Board resolve to recommend Government to sanction a refund of Rupees 399-8-0 to Messrs. Corbett and Morison under the following circumstances:—

2. Messrs. Corbett and Morison were one of the four firms or persons who executed the five Excise Abkari Agreements last June. Similar Agreements had been previously stamped as leases. The Board's attention having been called to the matter at the last moment, they adopted the opinion that an Agreement should bear an 8-Anna stamp, and resolved to submit it to the High Court.

3. They accordingly instructed the Collectors of Ganjam, Vizagapatam, Chingleput, North Arcot, and South Arcot, to have the Agreements stamped with an 8-Anna stamp, and refer their orders for revision under Section 11 of the Stamp Act. These instructions reached North Arcot too late, and Messrs. Corbett and Morison alone out of the contractors for the five districts paid for the lease stamp, viz., Rupees 400.

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4. The High Court have since decided that the right stamp is one of the value of 8 Annas.

No. 149. ORDER THEREON, 24th February 1873, No. 208.

Separate Revenue, No. 19.
Stamps.

SANCTIONED.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

Revenue 1873. Oct.
**Board of Revenue,
MADRAS.**

87-458
PROCEEDINGS, 10TH FEBRUARY 1873, No. 184.

215 Feb 1873

Encl. 1
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Received *172*

FEBRUARY.
No. 184.

*Abkari Agreement. Stamp Duty on.—Gov-
ernment recommended to sanction refund of
Rupees 399-8-0 to Messrs. Corbett and Morison,
Abkari Renters of North Arcot District, for
account of excess Stamp Duty levied on Excise
Abkari Agreement executed by them.*

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25 Feb 1873

148-149

*R.C. 21 Feb R 21 Feb
R 17 Feb 1873 R 19 Feb*

*14 To the Board of Revenue on 25 Feb
1. To the Secretary to Government*

Govt. of 1873 Madras.
REVENUE.

THE BOARD OF REVENUE,

&c. &c. &c.

Dated February 24th.

Read

Encl.

G. O., 24th February 1873, No. 208.

FEBRUARY

Nos. 148-149.

Messrs. Corbett and Morrison's Agents
Agreement.—Demand of the excess Stamp-duty
levied on it, sanctioned.