

Reel - 1873

Geo. No. 835.

dec. 11.8.73

*Proceedings of the Madras Government, Revenue Department,
11th August 1873.*

No. 74. Read the following Proceedings of the Board of Revenue, dated 31st July 1873, No. 1,461:—

Read the following letter from J. HUNTER-BLAIR, Esq., Collector of Madras, to J. CROSE, Esq., Secretary to the Board of Revenue, dated 11th July 1873, No. 1,461.

REFERRING to the Notification of the Government of India, No. 1,041, of 13th ultimo, published at page 561 of the *Gazette of India* of 14th idem, the Agent of the Mercantile Bank has presented the enclosed application (to be returned), requesting a refund of Rupees 84-4-0, value of certain spoiled stamps.

2. This Notification, however, has not yet been published in the *Fort St. George Gazette*, though certain orders subsequent to it have been, and I have, therefore, the honour to request instructions whether I can carry out its provisions.

3. The stamps presented by the Agent were all purchased more than a year ago, and the Agent believes that the Notification was published in order to enable the holders of such stamps to obtain a refund of their value if they present them within six months from the date on which they became spoiled.

4. I, however, doubt whether the Notification can be so construed. It states that it does not interfere with the provisions of Section 45 of Act XVIII. of 1869, and it is a question whether the limit of one year (from the date of purchase) prescribed by it, therefore, does not continue. If it does, the holders of spoiled stamps will hereafter have to present them not only within one year from the date of purchase, but also within six months from the date of their becoming spoiled, and I beg to be informed whether my interpretation is correct.

5. With regard to the nature of the limit prescribed by the Notification, I beg to observe that it would generally be impossible for the Collector to arrive at a satisfactory conclusion whether stamps presented as spoiled within six months were really spoiled on dates falling within that period. In the case of stamps

* Clause 1, Section 46.

rendered unfit for use by an accident,* there would be no means whatever of ascertaining the date of accident; and in the case of those written on, the date of writing is not always inserted, and even if it is inserted, it might be a false insertion made simply with a view to secure a refund. I, therefore, request instructions whether, when satisfactory evidence cannot be obtained of the date of spoiling, I am to rely on the statement of the applicant.

ENCLOSURE No. 1.—Application of the Agent of the Mercantile Bank.

THE Board resolve to submit this letter for the orders of Government, as they are not aware whether the omission to republish the Notification of the Government of India was intentional.

2. The Board are of opinion that the Collector's interpretation of the Notification is correct.

*Proceedings of the Madras Government, Revenue Department,
11th August 1873.*

No. 75.

ORDER THEREON, 11th August 1873, No. 835.

Separate Revenue, No. 5.

Stamps.

The foregoing papers will be referred for the opinion of the Advocate-General, through the Government Solicitor.

2. The Notification referred to will be published in the Fort St. George Gazette.

(True Extract.)

(Signed)

R. A. DALYELL,

Offg. Chief Secretary.

1. The foregoing papers will be referred
for the opinion of the Auditor to
General through the Solicitor.

No. 835

MS.
11 Aug. 73
To B. Munn
~~at~~
Chas. Schuster.
with 1 card.

Govt. of 1873 Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated August 11th.

Recd.

Encl.

G. O., 11th August 1873, No. 835.

AUGUST.

Nos. 74-75.

Spoiled Stamps.—Referring for the opinion of the Advocate-General, through the Government Solicitor, Proceedings Board of Revenue submitting letter from the Collector of Madras requesting instructions in regard to the refund of the value of —.

12/8/20

Further No 3538/73