M.R.O. 1—20,002—12-8-65.

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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1087 Press

~~B.P. No.~~ Mis.

Dated 26-8-1874 ~~196~~ .

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
26th August 1874.

No. [illegible] Read the following Proceedings of the Board of Revenue, dated 11th August 1874, No. 2,199:—

Read the following letter from J. HUNTER-BLAIR, Esq., Collector of Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 6th July 1874, No. 133.

I HAVE the honor to inform the Board that I have recently received two applications,* one from the Secretary to the Madras Bank, and the other from the Agent of the Oriental Bank, requesting refund of the stamp-duty paid on certain printed forms of Bills of Exchange and Powers of Attorney.

* From Madras Bank, dated 15th June 1874, No. 812.
From the Agent to the Oriental Bank Corporation, Madras, dated 17th June, 1874, No. 24-3,788.

2. All these forms were stamped more than a year previous to the date of application, and the claim for refund is preferred under the orders permitting refund of the value of spoiled stamps within six months from the date on which they become spoiled.

3. The printed forms were originally furnished by the respective Banks, and the stamp-duty denoted on them by the Superintendent of Stamps on payment. The Agent of the Oriental Bank explains that new forms of Powers of Attorney with fresh provisions having been received four months ago from England, the old ones returned by him have become spoiled and useless. The Secretary to the Madras Bank explains that the forms of Bills of Exchange returned by him are stamped for larger sums than under the rules now in force can be discounted by any of the Banks' Branches.

4. The case of these forms does not strictly fall under any of the clauses of Section 46 of Act XVIII. of 1869, explaining what are spoiled stamps; also the printed forms are not more spoiled now than when the stamp-duty was denoted on them, except as regards the subsequent effect on them as shown by the two Banks.

5. The nature of the Bank's business renders it necessary for them to keep always a stock of stamped printed forms, and it is hard to refuse refund when alterations render the old forms useless. I also think the case of the Oriental Bank might be held to fall under clause 2 of Section 46, which permits refund of stamp-duty on documents which are discovered to be incorrectly drawn up, before they are finally executed. This section will not, however, apply to the Bill of Exchange forms returned by the Madras Bank, as there is no alteration now made in the terms of the form. They are simply overstamped.

6. I, therefore, request the orders of the Board as to whether I may grant refunds in these cases.

THE Board resolve to request Government to obtain the opinion of the Law Officers on the point referred.

2. The refunds are claimed under the Notification of the Government of India, dated 13th June 1873, No. 1,041, and from the correspondence recorded in G. O., dated 15th December 1873, No. 1,427, it appears that the Notification must

be construed as extending the time allowed for refund beyond the period of one year prescribed by Section 45 of the General Stamp Act.

3. The question for determination is, whether the stamped papers in the cases under notice can be held to have been spoiled or unfit for use within the meaning of any of the clauses of Section 46, or whether they must be regarded as not required for use, in which case the limit of one year from the date of purchase would seem to apply.

No. 254. ORDER THEREON, 26th August 1874, No. 1,087.

Separate Revenue, No. 22.
Stamps.

IN accordance with the Board's request the Governor in Council resolves to forward these Proceedings for the opinion of the Advocate-General on the question raised.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

To the Government Solicitor.
,, the Board of Revenue.

Exd A. Grubert.

REVENUE.

No. 2538

From Board of Revenue
Dated 11 August 1874

FOR ORDERS.

Gobt. of 1874 Madras.

REVENUE.

To

THE GOVERNMENT SOLICITOR.

&c., &c., &c.

Dated August 26th.

Read. *Encl.*

G. O., 26th August 1874, No. 1087.

AUGUST.

Nos. 253-254.

Refund of Stamp duty paid on certain printed forms of Bills of Exchange and Powers of Attorney.

Forwarding to the Advocate-General for his opinion Revenue Board's Proceedings regarding claim for — preferred by the Madras and Orient Banks.

Clause 2 Sec 46 Act XVIII of 1869 i.e. that the refund may be made because there has been an error in drawing them up, & the error has been the cause of their being short of the last six months

Against the Collector acting under Section 2 decides a matter in which he can exercise his discretion.

In the other case the Forms of "Bills of Exchange"

against useless but simple non-stamp. Here case does not fall under any of the exemptions in Sec 46 and there is simply no provision under which refund can be made.

I the refund should be allowed in both cases but the bad letter [illegible] with the Hon'ble request

FOR ORDERS.

No. 2,199.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th August 1874.

Read the following letter from J. HUNTER-BLAIR, Esq., Collector of Madras, to H. GROSE, Esq., Secretary to the Board of Revenue, dated 6th July 1874, No. 233 :—

I HAVE the honor to inform the Board that I have recently received two applications,* one from the Secretary to the Madras Bank, and the other from the Agent of the Oriental Bank, requesting refund of the stamp-duty paid on certain printed forms of Bills of Exchange and Powers of Attorneys.

* From Madras Bank, dated 5th June 1874, No. 812.
From the Agent to the Oriental Bank Corporation, Madras, dated 17th June, 1874, No. 24-3,788.

2. All these forms were stamped more than a year previous to the date of application, and the claim for refund is preferred under the orders permitting refund of the value of spoiled stamps within six months from the date on which they become spoiled.

3. The printed forms were originally furnished by the respective Banks, and the stamp-duty denoted on them by the Superintendent of Stamps on payment. The Agent of the Oriental Bank explains that new forms of Powers of Attorney with fresh provisions having been received four months ago from England, the old ones returned by him have become spoiled and useless. The Secretary to the Madras Bank explains that the forms of Bills of Exchange returned by him stamped for larger sums than under the rules now in force can be discounted by any of the Banks' Branches.

4. The case of these forms does not strictly fall under any of the clauses of Section 46 of Act XVIII. of 1869, explaining what are spoiled stamps; also the printed forms are not more spoiled now than when the stamp-duty was denoted on them, except as regards the subsequent effect on them as shown by the two Banks.

5. The nature of the Bank's business renders it necessary for them to keep always a stock of stamped printed forms, and it is hard to refuse refund when alterations render the old forms useless. I also think the case of the Oriental Bank might be held to fall under clause 2 of Section 46, which permits refund of stamp-duty on documents which are discovered to be incorrectly drawn up before they are finally executed. This section will not, however, apply to the Bill of Exchange forms returned by the Madras Bank, as there is no alteration now made in the terms of the form. They are simply unstamped.

6. I, therefore, request the orders of the Board as to whether I may grant refunds in these cases.

The Board resolve to request Government to obtain the opinion of the Law Officers on the point referred.

2. The refunds are claimed under the Notification of the Government of India, dated 13th June 1873, No. 1,041, and from the correspondence noted in the G. O., dated 13th December 1873, No. 1,767, it appears that the Notification must

be construed as extending the time allowed for refund beyond the period of one year prescribed by Section 45 of the General Stamp Act.

3. The question for determination is whether the stamped papers in the cases under notice can be held to have been spoiled or unfit for use within the meaning of any of the clauses of Section 46, or whether they must be regarded as not required for use, in which case the limit of one year from the date of purchase would seem to apply.

(A true Copy and Extract.)

Acting Sub-Secretary.

To the Acting Secretary to Government, Revenue Department,
Copy to the Collector of Madras.

Erd. A. Grubert.

No 1067.

In accordance with the Board's request the papers connected with the question raised by the Post Master General are forwarded herewith for the opinion of the Advocate General on the question raised.

Sd/- [illegible]
25th August 1874

Sd/- [illegible]
24-8-74

Sd/- [illegible]
24-8-74

No 2238
No 1078

From 1874. 24 August
THE BOARD OF REVENUE,
MADRAS.

PROCEEDINGS, 11TH AUGUST 1874, No. 2,199.

Encl.

Received 26th August 1874

AUGUST.
No. 2199.

Stamp-duty—paid on certain printed forms of Bills of Exchange and Powers of Attorney rendered useless by private of fresh forms with fresh provisions.—Lett from Collector of Madras requesting inst actions as to whether refund of — may be sanctioned, submitted to Government with request to obtain opinion of Law Officers on subject.