M.R.O. 1—20,002—12-8-65.

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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS.

Revenue. DEPARTMENT

G.O. No.	1349-A.	Press
B.P. No.		Mis.

Dated 19-10-1874 196..

Not to be folded or roughly handled

1349-A

REVENUE DEPARTMENT,
OOTACAMUND,
19th October 1874.

No. 1,349-A.

No. 2

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Separate Revenue No. 21.
Stamps.

SIR,—I am desired, with advertence to letter No. 3,855, dated 23rd October 1873, from your department, to request attention to the Opinion* given by the Advocate-General as recorded in the Revenue Proceedings of this Government, dated 29th August 1873, Nos. 249-250, which not being referred to in the letter under remark may have escaped observation.

2. Mr. Cunningham continues of opinion that the Notification of the Government of India, dated 13th June 1873, No. 1,041 (Separate Revenue—Stamps), is illegal as being *ultra vires*. He contends that Section 16 of the General Stamp Act enables the Governor-General in Council to remit or reduce the stamp duty in particular cases but not to modify the conditions under which a refund may be made under Section 45.

I have the honor to be,
SIR,
Your most obedient servant,
(Signed) C. G. MASTER,
Acting Secretary to Government.

* *Note.*—In paragraph 3 for "*un*questionable" read "questionable."

Exd. A. S. Rodgers.

Stamped 1874 Journal



From

Government of Fort St. George.

D. No. 1,315
Enclosure
S. Government

D. No. Progs.
E. No. Date.

INVITING attention to the Advocate-General's Opinion as recorded in G.O., 20th August 1873, Nos. 249-250, regarding refunds on spoiled stamps, and intimating that he continues of opinion that the Notification of the Government of India of 13th June 1873, No. 1,041, is illegal as being ultra vires.

9 Copies Rec'd 4 Nov

V
1349-P.

Revenue Dept.

No. 1349 A — 19 Aug 74

To

The Secretary to the Government of India
Financial Department.

Sir,

I am directed with advertence to Letter No. 3855 dated 28th October 1873 from your Department to request attention to the opinion given by the Advocate General as recorded in the Revenue Proceedings of this Government dated 29th August 1873, Nos. 249-250 which not being referred to in the letter under remark may have escaped observation.

2. Mr. Cunningham continues of opinion that the Notification of the Govt. of India dated 13th June 1873, No. 1041 (Separate Revenue Stamps) is illegal as being

Note. In Paragraph 3 for "unquestionable" read "questionable"

X

1874

ultra vires. He contends that section 16 of the General Stamp Act enables the Governor General in Council to remit or reduce the stamp duty in particular cases but not to modify the conditions under which refund may be made under section 45.

GMM