

(1) Number of pages 16
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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	1525	Press
B.P. No.		Mis.
Dated	30.6.1876	196

Not to be folded or roughly handled

Chartered Mercantile Bank of India London & China.

Madras. 31st March 1876

R. B. Chapman Esq^r

Secretary to the Government of India
(Financial Department)
Calcutta

Sir

I beg to enclose for your perusal a letter received from the Collector of Madras and also the extract from the proceedings of the Board of Revenue, Madras, therein referred to. The letter bears on a claim made by the Bank for refund of the value of certain spoiled stamps which were issued by the local Stamp Office in December 1872 but were only spoiled in January last. The construction put by the local Revenue Board on your letter No. 2226 of 12th August 1873 explaining the Notification No. 1041 of 13th June 1873, seems to me to be totally opposed to the spirit of the same. In the present instance the stamps were sold by a licenced vendor in the Mofussil to a constituent of the Bank, and I do not think that Government intended to inflict such a hardship on the vendors of stamps as that they shall lose the value of stamps remaining in their hands more than eighteen months, for the public would most assuredly not purchase stamps the value of which they could not recover should they be accidentally spoiled.

This Bank to meet its requirements is always obliged to hold a great many stamps of various values, some of which it

may not be called upon to use within the limited time of 13 months,
and consequently it would be a great loser were the interpretation
now complained of correct.

I am, Sir,

Your most obedient servant.

John

sohan *a/ent.*

1598/77
No 2976

Read the following letter from J H Carstén, Esq,
Collector of South Street to H E Stokes Esq,
His Secretary to the Board of Revenue,
dated Cuddalore 4th October 1875, Ct 420.

x x x

The wording of the letter of the Government
of India to the Government of Bombay
dated 12th August 1873 Ct 2226, explaining
the meaning of the Certification is as follows

"Under the Certification he is further
entitled to refund at any time within 6
months from the date on which it was spoiled
even though more than one year should have
elapsed from the date of purchase". Is the
"more than one year" inclusive or exclusive of
the additional six months. If it is exclusive
then a refund on a stamp that has become
spoiled five years after its purchase can be
obtained if demanded within 6 months of the
date of its becoming spoiled; but if inclusive
of it, then the extreme limit of time within which
a refund can be demanded for a spoiled
stamp is eighteen months from the date of purchase.

x x x

The collector is informed that his interpretation
of the Notification of the Government of
India of 13th June 1873 is correct. The
extreme limit within which a refund
of the value of spent stamps can be
claimed is 18 months from the date of
purchase. He would be justified in
refusing a refund applied for within
the prescribed limit if it were established
by satisfactory evidence that the transaction
was not bona fide.

/S/ J. A. G. G. G. G.

As Sub Secretary

/True Extract/

Minister

As collector of Chattram

W. H. H.

N^o 201

From.

Madras District
Collector's Office
24th March 1876

The Ag Collector of
Madras

To

The Agent
Chartered Mercantile Bank of
India, London, & China

Madras

Sir

In reply to your letter of the 28th inst^o received on the 23rd idem, I have the honor to enclose an extract from the Proceedings of the Board of Revenue, dated 27 October 1875, N^o 2976, wherein you will find that the modification of the Government of India dated 13 June 1873, N^o 1041, only allows six months grace for claiming refund of spoiled stamps provided the spoiling is within one year from the date of purchase.

2. Under sec: 45 of act ~~xviii~~ of 1867, a stamp of more than a year old is inadmissible for refund

Recd 491/76

refund, but under the notification above
referred to, if a stamp that was purchased
on the 20th January 1845 and spoiled on the
19th of January 1846 be presented for refund,
within next 6 months it would be admissible.

3. The stamps ⁺under notice were ⁺herewith returned
purchased in 1842 and spoiled in January
1846. They cannot therefore be admitted
for refund under the notification of
the Government of India.

I have the honor to be
Sir
Your most Obedient Servant
Wm. Russell
Collector of Madras

Revenue Department

Miscellaneous No 5139.

Proceedings of the Board of Revenue

Dated 21st June 1876.

Read Proceedings of the Madras Government, Revenue Department, No 129th May 1876, No 704, communicating to Board for information and guidance, letter from the Government of India forwarding one from the Agent Mercantile Bank, Madras; and explaining that Notification of June 1873, authorises a refund of the value of the spoiled stamp within six months after it is spoiled, no matter how long after the date on which it was purchased.

Communicated to all Collectors for information and guidance.

2. The Collector of Madras will dispose of the claim preferred by the Agent Chartered Mercantile Bank in accordance with the instructions now

issued

No 203/176

No 1125/76

Rev 49/76

to Agent MCB
1834/76

issued.

True Extract

Signed C. A. Galton
By Secretary

To

all Collectors.

1 True Copy

By Secretary

To the Secretary to Government
Revenue Department with
Enclosures returned.

Ed. C. Hogg
Capt.

20 May/78 m 2 704
 13 Dec/78 m 2 1427
 20 May/78 m 2 925
 20/78 m 2 851
 19 June/78 m 2 1041

Received of the
 Board of Revenue

Rs 100 2/4 3 June 1876
 Rs 23 3 June 1876
 Rs 3 1/4 3 June 1876
 (1625)

Communicated to all

Collectors for information &
 guidance letter from Govt of
 India on the subject of (some)
 of the value of a small stamp;

and direct Collector of

Madras to signify of the

claim suspended by the

Agent Collector of Madras in accordance

with the instructions now
 issued.

Sd/-
 20 June 1876

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