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# MADRAS RECORD OFFICE

## Government of Madras

*Revenue* DEPARTMENT

|                      |                |       |
|----------------------|----------------|-------|
| G.O. No. <u>1390</u> | <i>Revenue</i> | Press |
| B.P. No.             |                | Mis.  |

Dated 28-6-1959 195

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

28th June 1879, No. 1,390.

READ THE FOLLOWING PAPER :—

Despatch of the Government of India, or letter from E. J. SINKINSON,  
Under Secretary to the Government of India, Financial Department,  
Revenue—Separate Revenue—(Stamps), to the Chief Secretary to the  
Government of Bombay, dated Simla, 6th June 1879, No. 911.

Directed to acknowledge the receipt of your letter No. 2,115, dated 21st  
June, and enclosures, submitting for decision the following questions :—

1st, whether the allowance for spoilt stamps under Section 51 of Act I of  
1879 refers to impressed stamps only, to the entire exclusion of  
adhesive stamps and stamped labels; and

2nd, whether Section 52 of the same Act applies to cases where stamped  
labels affixed to documents under Act XVIII of 1869 have become  
useless owing to the introduction of the new Stamp Act.

In reply, I am to state that the "stamped labels" referred to in para-  
graph 3 of the Rules promulgated under the Stamp Act of 1879 are a class of  
stamped stamps, and that all the provisions of the Act relating to impressed  
stamps apply equally to these stamped labels.

Sections 52 and 54 apply to all kinds of stamps used under the Stamp  
Act, but great caution should be used in refunding the value of "adhesive  
stamps."

Copy forwarded to the other Local Governments and Administrations for  
information and guidance.

(Signed) E. J. SINKINSON,  
Under Secy. to the Govt. of India.

35. ORDER THEREON, 28th June 1879, No. 1,390.

Separate Revenue, No. 39.

Stamps.

COMMUNICATED to the Revenue Board  
for information and guidance.

2. Under this ruling the refund  
applied for by Messrs. Arbuthnot and  
Co. (vide Board's Proceedings, 3rd May  
1879, No. 1,177) can be made.

(True Extract.)

(Signed) J. H. GARSTIN,  
Acting Secretary to Government.

72-6-28

1-26  
20-22. 811

THE BOARD OF REVENUE  
RECEIVED  
JUNE  
NOV 13 1877

*Recd*

*Illustrations for Small Stamps.—*Copyright  
to the Board of Revenue for information  
and to the Board of Revenue from the Government of  
Madras the subject of — and in relation to the  
subject, subject to the Board of Revenue for the  
Board of Revenue and the Board of Revenue.

1370  
2-3-1877