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MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. Press Mis.

Dated 18

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

1st February 1881, No. 217.

READ THE FOLLOWING PAPER :—

No. 7. Resolution of the Government of India, Department of Finance and Commerce, dated Fort William, the 14th January 1881, No. 125.

UNDER Chapter VI of the Indian Stamp Act, 1879, provision is made for the renewal or refund of the value of stamps spoiled or rendered useless, or which for any reason are not required by the possesso·, on the condition that application for such renewal or refund shall be made within six months from the date on which the stamp was spoiled, or on which it was rendered useless, or on which it was purchased.

Instances have occurred in which this limit has operated as a serious hardship. Without any fraudulent motive, holders of spoiled or useless stamps are sometimes unavoidably prevented from applying for refund or renewal within the prescribed period, and so cannot, under the provisions of the Act, obtain any relief. In such cases an order of the Government of India is now necessary before refund can be sanctioned. For the future the Governor-General in Council authorizes Local Governments to allow refunds or renewals of spoiled or useless stamps, or the repurchase of stamps not required, provided that application for renewal or refund be made within one year from the date of purchase of the stamp, or one year from the date on which the stamp has been spoilt or rendered useless.

ORDERED, that the foregoing Resolution be communicated to several Local Governments and Administrations for information and guidance.

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

No. 8. ORDER THEREON, 1st February 1881, No. 217.

Separate Revenue, No. 1.
Stamps.

COMMUNICATED to the Board of Revenue and to the Superintendent of Stamps for information.

(True Extract.)

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

To the Board of Revenue.
" the Superintendent of Stamps.
" the Accountant-General.

Exd W. H. French.

140 Copies.

76/86 3/1/89.
2-6-81
4-12-82
30/12/81
6-X-15

Original

Govt. of India: Madras.

REVENUE.

Ref. 26 Sept 1874 No 7

THE BOARD OF REVENUE,

&c., &c., &c.

Dated February 1st.

Printed 4th.

Encl.

G.O., 1st February 1881, No. 217.

FEBRUARY.

Nos. 7-8.

SUBJECT.

Rule for refund or renewal of spoiled or useless stamps or the purchase of Stamps not required.

Communicating to the Board of Revenue a copy of the Resolution of the Government of India regarding Resolution proceeding—.

R. 12 MAR 81

No. 5.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RESOLUTION.

Fort William, the 14th January 1881.

Under Chapter VI of the Indian Stamp Act, 1879, provision is made for the renewal or refund of the value of stamps spoiled or rendered useless, or which for any reason are not required by the possessor, on the condition that application for such renewal or refund shall be made within six months from the date on which the stamp was spoiled, or on which it was rendered useless, or on which it was purchased.

Instances have occurred in which this limit has operated as a serious hardship. Without any fraudulent motive, holders of spoiled or useless stamps are sometimes unavoidably prevented from applying for refund or renewal within the prescribed period, and so cannot, under the provisions of the Act, obtain any relief. In such cases an order of the Government of India is now necessary before refund can be sanctioned. For the future the Governor General in Council authorises Local Governments to allow refunds or renewals of spoiled or useless stamps, or the repurchase of stamps not required, provided that application for renewal or refund be made within one year from the date of purchase of the stamp, or one year from the date on which the stamp has been spoilt or rendered useless.

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4-7-85

ORDERED, that the foregoing Resolution be communicated to several Local Governments and Administrations for information and guidance.

S. C. Bayley

Under Secretary to the Government of India.

Revenue (1881) Department

Resolution No. 208

From Govt. of Punjab Dept. of Finance & Commerce

No. PRINT 1/2

Dated 14 January/81
Recd. 20

No. 125

SUBJECT.

Comp. Resolution of Govt of Punjab prescribing rule for refund or renewal of spoiled or useless stamps or the purchase of stamps not required.

No 217

Communicated to the Board of Revenue and to the Supdt. Stamps for information.

1st Feb/81

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104 The Board of Revenue
2 " Supdt of Stamps
6 " Accountant General

Supplies

140/4

C. 21-1-81 R. 1-2-81

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