

(1) Number of pages 3(2) Date of repair 30-11-38(3) Initials of the Referencer G**MADRAS RECORD OFFICE.****Government of Madras.***Revenue* **DEPARTMENT.**

G.O. No.	94	Press
		~~Mis.~~
Dated	21-1-	1885.

Not to be folded or roughly handled

21ST JANUARY 1885, No. 94, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

Read—the following Resolution of the Government of India, Department of Finance and Commerce (Separate Revenue—Stamps—Judicial Stamps—Sale and Supply, &c.), dated Calcutta, 26th December 1884, No. 2345 :—

Read—again the following papers containing rules for the grant of refund of the value of impressed Court-fee stamps :—

Resolution No. 927, dated the 19th February 1884.

Resolution No. 1602, dated the 18th June 1884.

Resolution No. 2090, dated the 10th July 1884.

Resolution No. 3904, dated the 11th October 1884.

Read—also—

Communication from the Government of Madras, No. 942A, dated the 13th August 1884.

Letter to the Government of Madras, No. 3331, dated the 9th September 1884.

Letter from the Government of Bombay, No. 8601, dated the 30th October 1884.

Letter to the Government of Bombay, No. 4391, dated the 6th November 1884.

Communication from the Government of Madras, No. 1290A, dated the 22nd November 1884.

Letter from the Government of Bombay, No. 9467, dated the 29th November 1884.

Resolution—

In supersession of all existing orders on the subject, the Governor-General in Council is pleased to authorise the refund of the value of impressed Court-fee stamps in accordance with the following rules.

2. When any person is possessed of an impressed Court-fee stamp for which he has no immediate use, or which has been spoiled or rendered unfit or useless for the purpose intended, the Collector shall, on application, repay to him the value of such stamp in money, deducting one anna in the rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction that it was purchased by him with a *bond fide* intention to use it, that he has paid the full price thereof, and that it was so purchased, or spoiled, or rendered useless within the period of six months next preceding the date on which it is so delivered.

Provided that the local Governments may, in special cases, allow refunds when application is made within one year from the date of purchase of the stamp, or one year from the date on which the stamp was spoiled or rendered useless. The local Governments may, at their discretion, delegate this power to any subordinate authority.

3. When a licensed vendor surrenders his license or dies, the Collector may at his discretion, if he considers that the circumstances justify the application, repay to him or his representatives, as the case may be, the values of stamps, not spoiled or rendered unfit for use, returned into the Collector's store, deducting one anna in the rupee; or he may issue stamps of other values in exchange.

Ordered that this resolution be communicated to the Governments of Madras and Bombay with reference to their communications, Nos. 942A and 8601, dated the 13th August and 30th October 1884, respectively, and to all other local Governments and Administrations for information and guidance.

(By Order.)

(Signed) J. F. FINLAY,
Offg. Under-Secy. to the Govt. of India.

ORDER—dated 21st January 1885, No. 94, Revenue.

Separate Revenue, No. 22.

Stamps.

Communicated to the Board of Revenue, who will, in accordance with this Resolution, modify their Standing Order on the subject.

2. Ordered that the Resolution be published in the *Fort St. George Gazette* for general information.

(True Extract.)

(Signed) H. E. STOKES,
Secretary to Government.

To the Board of Revenue.
„ Accountant-General.
„ Superintendent, Government Press.

Exd. J. Henricus.

60 Copies.

[To be substituted for the one bearing the same number and date.]

No. 2315.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

SEPARATE REVENUE.

Stamps.

Judicial Stamps.

Sale and Supply, &c.

Calcutta, the 26th December 1884.

Read again the following papers containing rules for the grant of refund of the value of impressed Court-fee Stamps—

Resolution No. 927, dated the 19th February 1884.

Resolution No. 1602, dated the 14th June 1884.

Resolution No. 2090, dated the 10th July 1884.

Resolution No. 3904, dated the 11th October 1884.

Read also—

Communication from the Government of Madras, No. 942A., dated the 13th August 1884.

Letter to the Government of Madras, No. 3331, dated the 9th September 1884.

Letter from the Government of Bombay, No. 8601, dated the 30th October 1884.

Letter to the Government of Bombay, No. 4391, dated the 6th November 1884.

Communication from the Government of Madras, No. 1290A., dated the 22nd November 1884.

Letter from the Government of Bombay, No. 9467, dated the 29th November 1884.

RESOLUTION.—In supersession of all existing orders on the subject, the Governor General in Council is pleased to authorise the refund of the value of impressed Court-fee stamps in accordance with the following rules:—

2. When any person is possessed of an impressed Court-fee stamp for which he has no immediate use, or which has been spoiled or rendered unfit or useless for the purpose intended, the Collector shall on application repay to him the value of such stamp in money, deducting one anna in the rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction that it was purchased by him with a *bona fide* intention to use it, that he has paid the full price thereof, and that it was so purchased, or spoiled, or rendered useless within the period of six months next preceding the date on which it is so delivered.

Provided that the Local Governments may in special cases allow refunds when application is made within one year from the date of purchase of the stamp, or one year from the date on which the stamp was spoiled or rendered useless. The Local Governments may at their discretion delegate this power to any subordinate authority.

3. When a licensed vendor surrenders his license or dies, the Collector may at his discretion, if he considers that the circumstances justify the application, repay to him or his representatives, as the case may be, the values of stamps, not spoiled or rendered unfit for use, returned into the Collector's store, deducting one anna in the rupee; or he may issue stamps of other values in exchange.

ORDERED, that this Resolution be communicated to the Governments of Madras and Bombay, with reference to their communications Nos. 942A. and 8601, dated the 13th August and 30th October 1884, respectively, and to all other Local Governments and Administrations for information and guidance.

By Order,

A. Finlay
Offg. Under-Secy. to the Govt. of India.

Revised rules for the refund of the value of impressed
Court-fee stamps.

No. 2345.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

SEPARATE REVENUE.

Stamps.
Judicial Stamps.
Sale and Supply, &c.

RESOLUTION.

Calcutta, the 26th December. 1884.

Read again the following papers containing rules for the grant of refund of the value of impressed Court-fee Stamps—

Resolution No. 927, dated the 19th February 1884.

Resolution No. 1602, dated the 16th June 1884.

Resolution No. 2090, dated the 10th July 1884.

Read also—

Communication from the Government of Madras, No 942A., dated the 13th August 1884.

Letter to the Government of Madras, No. 3131, dated the 9th September 1884.

Letter from the Government of Bombay, No. 8601, dated 30th October 1884.

Letter to the Government of Bombay, No. 3391, dated the 6th November 1884.

Letter to the Government of Bombay, No. 4391, dated the 6th November 1884.
 Communication from the Government of Madras, No. 1290A., dated the 22nd November 1884.

Letter from the Government of Bombay, No. 9467, dated the 29th November 1884.

RESOLUTION.—In supersession of all existing orders on the subject, the Governor General in Council is pleased to authorise the refund of the value of impressed Court-fee stamps in accordance with the following rules:—

When any person is possessed of an impressed Court-fee stamp for which he has no immediate use, or which has been spoiled or rendered unfit or useless for the purpose intended, the Collector shall on application repay to him the value of such stamp in money, deducting one anna in the rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction that it was purchased by him with a *bona fide* intention to use it, that he has paid the full price thereof, and that it was so purchased within the period of six months next preceeding the date on which it is so delivered.

When a licensed vendor surrenders his license or dies, the Collector may at his discretion, if he considers that the circumstances justify the application, repay to him or his representatives, as the case may be, the values of stamps, not spoiled or rendered unfit for use, returned into the Collector's store, deducting one anna in the rupee; or he may issue stamps of other values in exchange.

ORDERED, that this Resolution be communicated to the Governments of Madras and Bombay, with reference to their communications Nos. 942A. and 8601, dated the 13th August and 3^d October 1884 respectively, and to all other Local Governments and Administrations for information and guidance.

By Order.

By Order,

Offg. Under-Secy. to the Govt. of India.

40 Bellair/84 P 208
 7 July 825
 25 Aug 887
 13 Aug 942-47A
 30 Sept 4272
 22 Nov 1290

S.O. 1094.

Comm. to the Board of

Revenue who will, in accordance
 with this Resolution, modify their
 standing order on the subject.

2. Ordered that the Resolution
 be published in the Fort St. George
 Gazette for general information.

21.1.85.

Notification.

The following Resolution of
 the Govt of India is published
 for general information.

H. E.

To
 The Board of Rev
 b. Account General
 1. Supdt of Gazette Office

Revenue 1885
 GOVERNMENT OF INDIA.
 Department of Finance and Commerce.

SEPARATE REVENUE.
 Stamps.
 Judicial Stamps.
 Sale and Supply, &c.

RESOLUTION.

To

Recd 21/1/85

No. 2345.

Dated Calcutta, the 26th December 1884.

H. E. 4 Jan 1885
 R.

Subscribed

Revised rules for the refund of the value of impressed Court-fee stamps.

G. I. C. P. O.—No. 883 C. F.—24-12-84.—250

Govt. of India Central Printing Office.

17-12-84

16-6-84

30-3-84

7-4-85

9-11

7.6.26 II

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Original

Govt. of 1885 Madras.

REVENUE.

Issued

Recd.

Encl.

G.O., 21st January 1885, No. 94.

JANUARY.

Court-fee Stamps.

Resolution of the Government of India authorizing the refund of the value of spoiled or damaged —, communicated to the Board of Revenue with instructions, and ordered to be published in the Fort St. George Gazette.