

Revenue (1899) Department.

MISCELLANEOUS SERIES.

G.O., No. 103

DATED 6th January 99

[Despatch Abstract.]

Referring to the Advocate General, for favour of opinion,
whether the intimation in writing given by excise licen-
sers to officers in charge of circles at the beginning of each
manufacturing season, of the number of frans they
intend to work in that season, of the is liable to

Stamp Duty

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (189) Department.

CURRENT No. 8477

From

The Secretary to the Commissioner
of Salt, Abkari and Separate Revenue,
Madras.

Order

Endorsement in No. 10376th Jan: 99 (1900) Reference No. 1084.

Referred to the Advocate General

Dated 7th December 1898.

For favour of opinion whether the intimation in
writing ^{admitted} ~~referred~~ to by the Board of Rev is liable
to stamp duty as 'application' under Article 1, Schedule
II of the Court Fees Act (VII of 1870).

Received } 12/12
Registered }

Enclosures -

Spare copies

SUBJECT.

Requesting Government to inform the
Board whether the intimation in writing,
given by Excise licensees to Officers in
charge of Circles at the beginning of ~~ee~~
each manufacturing season, of the number
of pans they intend to work in that sea-
son cannot be regarded as falling in the
class of documents not liable to stamp
duty.

To the Genl. Solicitor, with

copy of G.O. no 650 dated 7-9-94

K@
5/1/99

66-1-99
66-9-1-99

18

BACK PAPERS.

G.O.	No.	Department.	Date.
Pres	986	Rev	3.9.85 (dy)
Pres	1375	Rev	14.12.85
Pres	650	Rev	7.9.94
G.L.E. Record papers 10/12/98			

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Reference No. 1084, dated 7th December 1898.

3,000
5-5-98.

In replying the above should be quoted.



(Separate Revenue.)

Reference No. 1084, dated 7th December 1898. 29/12/98

Read

In dealing with the objections raised from the Her-
ranam factories to the introduction of the Excise system, Govern-
ment agreed with the Board in considering that the stamp duty
of one anna charged under Article I, Schedule II of the Court
Fees Act, No. VII of 1870, on applications put in by ~~the~~ licensees
for the manufacture of salt should be remitted, and addressed
the Government of India (vide Government Order No. 996, Revenue,
dated 3rd September 1885); but the Government of India in its
letter communicated with Government Order No. 1375, Revenue, dated
14th December 1885, declined to grant ~~the~~ exemption. The term "ap-
plication" is, the Board ^{was} ventures to submit, a misnomer; con-
dition 3 of the license requires that "the licensee shall, at the
commencement of each manufacturing season, intimate in writing
to the Officer in charge of the Circle the number and extent
of the pans he intends to work in that season"; the so-called "ap-
plication" is properly an intimation for the information of Go-
vernment, and it regrets that when recommending exemption in
1885 it did not lay stress on this fact. It does not require the
Inspector to exercise any power conferred on him by law, and the
Board suggests that it be regarded as falling in the class of
documents stated by the Government of India, in its letter commu-
nicated with Government Order No. 650, Revenue, dated 7th Septem-
ber 1894, to be not liable to stamp duty.

G. S. S. S.
Acting
Assistant Secretary.
10.12.98

To the Secretary to Government, Revenue Department.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPT.
Encl. No. 2
Cur. No. 905

1
REVENUE DEPT.
Encl. No. 3
Cur. No. 905

20

Revenue (189⁸) Department.

CURRENT No. 8477

Order

Endt: Mis. No. 103

referred to the Advocate General
for favour of opinion whether the
intimation in writing adverted to by
the Board of Revenue is liable to
stamp duty as 'application' under
article 1, schedule II of the Court
fees Act (vii of 1870).

(By order)

W. M. S. S. S. S. S.

Ag. Under Secretary to Govt.

Port St. George

5th January 1892.

To the Government Solicitor
with Copy of G.O. No. 650
dated 7-9-94.

From

The Secretary to the Commissioner
of Salt, Abkari and Separate Revenue
M a d r a s.

Ref. No. 1084

Dated 7th December 1898

Received)

Registered)

Enclosures

Spare copies.

SUBJECT.

requesting Government to inform the
Board whether the intimation in
writing, given by Excise licenses to
Officers in charge of Circles at the
beginning of each manufacturing
season, of the number of pans they
intended to work in that season
cannot be regarded as falling in the
the class of documents not liable to
stamp duty.

When given for copying
When copied
When examined
When signed

189

READ AGAIN G.O., No.

DATED

189

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILLED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

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21