0/5. 5,000—17-12-97.

Revenue (1899) Department.

MISCELLANEOUS SERIES.

G.O., No. Letter 1348-1349

DATED 7th April 99

[Despatch Abstract.]

Informing the Board of Revenue that the Advocate General's opinion that the remittances going by Postal Licences, under condition 3 of their licence is not liable to court fees may be acted upon and addressing the Govt of India on the same.

Letter.

Informing the Govt of India that the Advocate-General's opinion that the remittances going by Postal Licences under condition 3 of their licence is not liable to stamp duty is being acted upon.

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 (1899) Department.

CURRENT No. 1859

Secy.
I am inclined to think we ought to inform India of the A.G.'s opinion & that we are acting on it. In that case the sentence should end with "upon," and a second para be added "the Govt. of I. will be addressed." If it is necessary to inform India let me know why.

Order nisi

No 1348 of 7th April 1899

The Board will be informed that the Advocate General's opinion may be acted upon, ~~and that there is no need to address~~ the Govt of India will be addressed.

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

Mis. No. 1048

Dated 13th March 1899.

Received 14/3

Registered 15/3

Enclosures —

Spare copies —

SUBJECT.

Requesting Government to inform the Board whether the opinion of the Advocate-General that the written intimation given by Excise licensees, under condition 3 of their licenses, is not liable to Court Fees may be acted upon or whether Government will prefer addressing the Government of India for a reconsideration of its order of December 1885.

To

The Board of Revenue (S.R.)

KO
22-3-99

Please see draft letter to India below

C 27/3/99.

BACK PAPERS

G.O.	No.	Department.	Date.
Mis	574	Rev.	8.2.99.
Mis	163	Rev	6.1.99
Pass	650	Rev.	7.9.94 (Mysore)
Ewd	Record papers &c.		17/3/99.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

PRICE 1 *pie.* 2,000 1-9-98.

REVENUE BOARD OFFICE MADRAS.

Proceedings of the Board of Revenue

(Separate Revenue).

Dated 13th March 1899.

Mis. No. 1048

Read Government Order, Revenue Department, Mis.No. 574, dated 8th February 1899.

Resolution.

Before communicating the Government Order read above for the guidance of local officers, the Board requests to be informed whether, in view of the fact that the opinion of the Advocate-General that the written intimation given by Excise licensees under condition 8 of their license is not liable to Court Fees is opposed to the direction of the Government of India in its letter communicated with Government Order No.1375, Revenue, dated 14th December 1885, Government will address the Government of India for a reconsideration of its order of December 1885 or whether the Board can at once act upon the Advocate-General's opinion.

(True extract)

13.3.99. Acting Secretary.

To the Secretary to Government, Revenue Department.

From the Board of Revenue (S.R.) Mis. No. 1048 of 13.3.99 (C. no. 1859)

To Secy.

At the beginning of each manufacturing season the licensees of excise factories have to intimate in writing the number and extent of the pans which they intend to work. It has been decided, after reference to the Advocate-General, that the written intimation is not liable to be stamped under Art I., Schedule II of the Court Fees Act (VII of 1870). In 1885, the Board and Govt., under the impression that it was liable to stamp duty, recommended its exemption; but the Govt of India declined, (vide to accord sanction G.O. No. 1375 of 14.12.85). The Board enquires whether the Advocate-General's opinion may be acted on, or whether this Govt intends to address the Govt of India. It

G.O. 574 / 8.2.99.

is submitted that there is no need to address that Govt.

2. Please see draft below.

K.D.
22-3-99

To Secy.

Please see pencil amendments of the draft in accordance with the H. M's remark and also a draft letter to India.

K.D.
29-3-99

18
Revenue Department

en

Letter No. 1349 dated 16 April 99.

Draft sent to S. in Govt

To

The Secy. to the Govt of India,
Fin. & Com. Dept.

under G.O. 1375 / 14.12.85

Sir,

I am directed to refer you to your letter No. 393 of 4.12.85 declining to exempt from stamp duty applications of salt licensees to manufacture and store salt under the excise system.

Ref. No. 1084 / 7.12.98 under G.O. 103 / 6.1.99.

2. It has been pointed out by the Board of Revenue, a copy of whose Proc. is enclosed ~~for information~~, that at the beginning of the manufacturing season each excise licensee is required to intimate to the factory officer in writing the number and extent of the pans he intends to work during the season, and that as no action is taken by the ~~Circle~~ Officer on the receipt of the intimation, it can hardly be

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regarded, as was done in 1885, as an application within the meaning of Art. 1, Schedule II of the Court Fees Act (VII of 1870). I am to state that the Advocate-General, Madras, has accepted this view and that the Board has been authorised to act upon his opinion, of which a copy is forwarded.

K.D.
29-3-99

Advocate General's opinion under,

× under G.O. 574 / 8.2.99.

When given for copying ____
When copied ____ } 189
When examined ____
When signed ____

READ AGAIN G.O., No. , DATED
189 .

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT .. .. .. A A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

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

N.B.—
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