

Revenue (1898) Department.

PRESS SERIES.

G.O., No. 373

Dated 2nd July 1898.

[Despatch Abstract.]

Standing Order No. 46. Approving the Board's
Recommendation that — be made applicable
to the Refund of value paid for the purchase
of water-marked paper subsequent to spoiled or damaged
before use.

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 (1898) Department.

CURRENT No. 4232.

From

The Secretary to the Commission^s
er of Salt, Abkari and Separate Re-
venue, Madras.

Mis. No. 2267.

Dated 6th June 1898.

Received 13

Registered 11

Enclosures 2

Spare copies

SUBJECT.

Submitting for the orders of Govern-
ment letter from the Superintendent
of Stamps requesting the Board's
ruling as to whether the rules re-
garding the refund of value of stamps
can be held to apply to watermarked
paper; and requesting that Standing
Order No. 46 be made applicable to
the refunds of value paid for the
purchase of watermarked paper subse-
quently spoiled before use.

Order No. 373 of 2nd July 1898.

The Board's recommendation is approved.

S.O. no 46 will apply to the refunds of the value

paid for the purchase of watermarked paper

also

To the Board of Rev (S.O.) with
the original enclosure
(from origin)

KD
20.7.98

P. H.
12.7.98

S/O 2/7/98

26/2
57/98

Printed
and filed
2/7/98

30

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

R.C.No.713 of 98
Try

10th May 1898.

From

M.R.RY. T. Sundara Row Avergal,

Deputy Collector in charge of Treasury,

Trichinopoly

To

The Superintendent of Stamps, Madras.

Sir,

In forwarding herewith in original the endorsement of the Musiri Division Deputy Collector R.P. No.662, dated 20th April 1898, on Kulitalai stamp vendor's application dated the 15th idem (to be kindly returned), I have the honor to request the favour of your instructions as to whether under the circumstances the paper may be taken back from the vendor on refunding to him the price paid by him, i.e., their value minus discount.

I have etc

(Signed) T.Sundara Row

Deputy Collector.

(True copy)

(Signed) Frank D. Bird

Assistant Superintendent

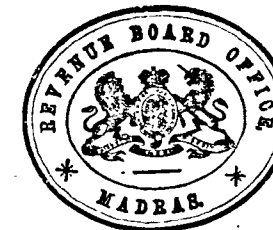
for Superintendent of Stamps.

(True copy)

G. Talhumb
Acting Secretary.

11-658-

11/6/98
11-658



Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 6th. June 1898.

Mis. No. 2267.

-----:C:-----

Read the following letter from J.N. Atkinson Esquire.,
I.C.S. Acting Superintendent of Stamps, Madras, No. 1153, da-
ted 19th May 1898:-

" I have the honour to submit herewith copy of letter -
R.C.No. 713/Try, dated 10th instant, from the Deputy Collector
in charge of the Treasury, Trichinopoly, with its enclosure
and to request the Board's orders in the matter.

2. It appears that the stamp vendor of Kulitalai, Musiri
Division, purchased eleven reams of watermarked ^{paper} (recently in-
troduced) for Rs. 82-8-0 with the object of printing certain
forms for the use of pleaders in the District Munsiff's ----
Court, Kulitalai. But finding, subsequently, that the paper
is intended only for use in Revenue Offices and Revenue -
Courts and that therefore he cannot sell more than one ream
in six months, he applied to the Deputy Collector, Musiri Di-
vision, either for a refund of the value of the remaining -
ten reams on his returning them or for the issue of non-ju-
dicial stamps in lieu.

3. In clause 4 of para 2 of Board's resolution Mis.No. -
5697, ~~dated~~, dated 22nd December 1897, embodied in Board's -
Proceedings No. 84, dated 15th March 1898, it is laid down ~~that~~
the rules applicable to the custody, supply and sale of stamps
~~should~~ ^{should} be followed in the case of transactions relating to
watermarked paper. As I am of opinion that the rules regard-
ing the refund of the value of stamps cannot be held to ap-
ply to watermarked paper, I request the Board's ruling on the
point for the disposal of this case and for future guidance."

Resolution.

1898
REVENUE DEPARTMENT
MADRAS
1-2-98
4232

Resolution.

Submitted for the orders of Government.

2. In Government Order No. 120, Revenue, dated 1st March 1898, Government approved the Board's recommendation that the rules applicable to the custody, supply and sale of stamps be followed in the case of transactions relating to watermarked paper. These rules are embodied in Standing Order No. 44; but the rules relating to refund of stamps are contained in Chapter VI of the Stamp Act and Standing Order No. 46. As the original intention was that watermarked paper should be treated exactly as stamps, the Board requests that Government will be pleased to rule that Standing Order No. 46 be made applicable to the refunds of value paid for the purchase of watermarked paper, subsequently spoiled or damaged before use.

(True copy and extract)

G. L. Hunt

Acting Secretary.

11-6-98

To the Secretary to Government, Revenue Department.

To the Superintendent of Stamps.

11/6/98
11/6/98

B.P. Misc. No 2267 of 6-6-98
(C. No 4232)

To Secy:-

See G.O. No 120 of 1-3-98

the Govt. approved the Board's proposal that the rules applicable to the custody, supply and sale of stamps should be followed in the case of transactions relating to watermarked paper. The Board now recommends that standing order No 46 relating to refunds of the value of stamps purchased but subsequently damaged or spoiled before use should be made applicable in the case of transactions relating to watermarked paper also.

2. Submitted that the Board's recommendation may be approved.

KD
18/6/98

H. J. J.
18/6/98

To Secy

Please see draft order on the docket sheet of the current.

Please see para 2 (4) of the B.P. at p 2 of the 90.

20/6/97
21/6/98

Resolution.

Government (1898) of Madras.
REVENUE.

Recd.

Regd.

1898.

Enclosures

Spare copies

G.O., No. 373, 2nd July 1898.

JULY.

Standing Order No. 46.

Applying the Board's recommendation that — be made applicable to the refunds of
value for the purchase of water-marked paper subsequently spoiled or damaged before
use.

Index docket sheet of

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 2267, dated 6th June 1898 :—

Read—the following letter from J. N. ATKINSON, Esq., I.C.S., Acting Superintendent of Stamps, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated 19th May 1898, No. 1153 :—

I have the honour to submit herewith copy of letter, R. C. No. 713-Try., dated 10th instant, from the Deputy Collector in charge of the Treasury, Trichinopoly, with its enclosure and to request the Board's orders in the matter.

2. It appears that the stamp vendor of Kulittalai, Musiri division, purchased eleven reams of water-marked paper (recently introduced) for Rs. 82-8-0 with the object of printing certain forms for the use of pleaders in the District Munsif's court, Kulittalai. But finding, subsequently, that the paper is intended only for use in Revenue offices and Revenue courts and that therefore he cannot sell more than one ream in six months, he applied to the Deputy Collector, Musiri division, either for a refund of the value of the remaining ten reams on his returning them or for the issue of non-judicial stamps in lieu.

3. In clause 4 of paragraph 2 of Board's Resolution, Mis. No. 5697, dated 22nd December 1897, embodied in Board's Proceedings, No. 84, dated 15th March 1898, it is laid down that the rules applicable to the *custody, supply and sale* of stamps should be followed in the case of transactions relating to water-marked paper. As I am of opinion that the rules regarding the refund of the value of stamps cannot be held to apply to water-marked paper, I request the Board's ruling on the point for the disposal of this case and for future guidance.

ENCLOSURE.

From M.R.Ry. T. SUNDARA ROW Avergal, Deputy Collector in charge of Treasury, Trichinopoly, to the Superintendent of Stamps, Madras, dated 10th May 1898, R. C. No. 713-Try.

In forwarding herewith, in original, the endorsement of the Musiri Division Deputy Collector, R. P. No. 662, dated 20th April 1898, on Kulittalai stamp vendor's application, dated the 15th idem (to be kindly returned), I have the honour to request the favour of your instructions as to whether, under the circumstances, the paper may be taken back from the vendor on refunding to him the price paid by him, *i.e.*, their value *minus* discount.

Resolution—Mis. No. 2267, dated 6th June 1898.

Submitted for the orders of Government.

2. In G.O., No. 120, Revenue, dated 1st March 1898, Government approved the Board's recommendation that the rules applicable to the *custody, supply and sale* of stamps be followed in the case of transactions relating to water-marked paper. These rules are embodied in Standing Order No. 44; but the rules relating to refund of

stamps are contained in Chapter VI of the Stamp Act and Standing Order No. 46. As the original intention was that water-marked paper should be treated exactly as stamps, the Board requests that Government will be pleased to rule that Standing Order, No. 46, be made applicable to the refunds of value paid for the purchase of water-marked paper, subsequently spoiled or damaged before use.

(True Copy and Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

To the Secretary to Government, Revenue Department.
Superintendent of Stamps.

ORDER—No. 373, Revenue, dated 2nd July 1898.

Separate Revenue No. 31.

The Board's recommendation is approved. Standing Order No. 46 will apply to the refunds of the value paid for the purchase of water-marked paper also.

(True Extract.)

(Signed) G. S. FORBES,
Secretary to Government.

To the Board of Revenue (Separate Revenue),
with the original enclosure.

Exd. Shaik Karim.

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REPRINT OF GOVERNMENT.

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