

STAMP-DUTIES, MADRAS ACT 1848

ACT No. XVII. of 1848

(Rep., Act 7 of 1870)

[26th August, 1848.]

Passed by the Governor General of India in Council, On the 26th August, 1848

An Act to for substituting Stamp Duties instead of Institution Fees in the Courts of the District Moonsiffs in the Presidency of Madras; and for refunding Stamp Duties on Plaints in certain cases.

WHEREAS it is expedient to substitute Stamp Duties for Institution Fees in the Courts of the District Moonsiffs in the Presidency of Madras, and to authorize the return of the whole or part of the Stamp Duties paid on Plaints in all civil actions which are dismissed on application of the parties, It is enacted as follows:

I. Section XVI. and Clause 2, Section LVII. Regulation VI. 1816, and Sections IV. and V. Regulation II. 1834, of the Madras Code, shall be repealed from the First day of September in this year.

II. From and after the said First day of September, so much of Regulation XII. 1816, and Section VII. Regulation VII. 1818, of the Madras Code, as relates to the levying of Stamp Duties instead of Fees on the institution of Civil actions, shall be applicable to the Courts of District Moonsiffs in the Presidency of Madras.

III. Whenever a suit pending in any Civil Court within the Territories subject to the Presidency of Madras shall be dismissed on application of the parties, the plaintiff shall be entitled to claim from the Court a certificate, stating the amount of Stamp Duty paid on the Plaint, with specification of the number and endorsement of the paper filed, and whether the suit was dismissed before or after the completion of the pleadings.

IV. On presenting any such Certificate to the Collector of the District within three calendar months after the dismissal of the suit, the plaintiff shall be entitled to receive back half of the said Stamp duty, if the certificate purports that the suit was dismissed after the completion of the pleadings; and if before, the whole of the said Stamp Duty; Provided always there be no exception taken to the paper or endorsement thereon.
