M.R. O. 1—50,000—16-10-26.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No. 1694 Press
110-10 —Mis.—

Dated 13 11 —19 1926

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Not to be folded or roughly handled

Proceedings of the Madras Government, Judicial Department,
13th November 1860.

No. 110. Read the following Proceedings of Government, in the Revenue Department. dated 30th October 1860, No. 1,991.

Referring for disposal paragraphs 2 and 4 of the letter from J. Ouchterlony, Esq., regarding the circulation and sale of the Stamp Act and of Notices explaining its requirements. (Vide Proceedings Revenve Department, dated 30th October 1860, Nos. 474 and 475.)

No. 111. ORDER THEREON, 13th November 1860, No. 1,474.

The Government observe that the Stamp Act XXX of 1860 (in English) appeared in the Gazette in successive issues from the 17th August to the 4th September, its operation having to commence from the 1st October. It does not therefore appear how the English part of the community on the Hills could have had any difficulty in making themselves acquainted with its provisions.

2. On the 14th September, 462 copies of the English Act, partly received from Calcutta and partly printed at Madras, were distributed to the Revenue and Judicial Officers in the Provinces and others, and a further supply kept on sale at the Government Press Office. There has been no demand for more copies in the Provinces.

3. On the 19th September, 648 copies of the Tamil translation were distributed, and of these 50 copies were sent to Coimbatore for distribution and sale at 8 Annas per copy. Translations in the other Vernacular languages have been similarly distributed. Some delay has occurred in the preparation and distribution of some of these translations, which has arisen from the great pressure of work upon the Government Translators who, besides other business, have had simultaneously to undertake the translations of the Stamp Act, Income Tax Act and Arms Act, all enactments of considerable length and requiring much care in rendering them into the Vernacular languages.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from J. OUCHTERLONY, Esq., to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Ootacamund, 20th October 1860 :—

SIR,

1. I have the honor to request that you will bring under the consideration of Government the serious inconvenience and confusion occasioned at this place, and doubtless at most other stations, since the lately passed Stamp Act came into operation.

2. I would first with all deference submit to the Government, whether it might not be judged expedient, in reference to this and to other Acts which involve taxation and which subject those who may transgress the provisions of the Acts to heavy penalties, to take some measures which may have the effect of placing these imperative laws within the reach of the community at large. At present there are almost no means of becoming practically acquainted with them. It is no exaggeration to say that there are not half a dozen Europeans in this place acquainted with the provisions of the Stamp Act, and that to the Natives it is altogether a sealed book. The consequence is, that, without any desire whatever to evade the law, every one is liable to do so unwittingly, and this has begotten amongst the Native trading community an undefined dread of pains and penalties which is paralyzing their business. One trader told me that he had altogether suspended a branch of his business in the issue of orders, because he could not make out what Stamps he had to affix to them !

3. I would humbly suggest that, with such an Act as the Stamp Act, measures might be taken to put an acquaintance with its provisions within the reach of all, by causing copies or abstracts to be lodged at all Táluq Kacheries and disposed of at a minimum price, irrespective of any cost of printing. Such copies would be both in English and in the Vernacular of the District.

4. But in the present instance inconvenience (and this to the whole community of Ootacamund) has not only resulted from an ignorance of what the law has demanded, but from a physical inability of meeting its requirements.

5. Owing to what was written in the public journals a general impression got abroad, that, in the absence of regular Stamps, under the Act, the use of those appropriated to the payment of Postages was sanctioned. In the belief of this, all parties here (myself among the rest) affixed one anna Postage Stamps to our Drafts payable on demand, and to receipts for sums over 50 Rupees. Nor could we have any doubt that we had understood correctly, when we found, on application, that no new Stamps had been supplied to the local office where such are sold. But an advertisement in the Madras Newspapers by the Chamber of Commerce has disagreeably opened our eyes. We read in it that, although *half* anna Postage Stamps may be used when a single one of them suffices, a *one* anna Stamp cannot, and neither can two half ones be put together to represent it. And the reality of the objection has been practically brought home to us through a trader at the station, who has had a bill returned by the drawer at Madras, for the alleged reason that it is drawn in on *irregular Stamp !* I need not observe what a very serious contingency this might prove in any individual case. The fact of itself, when coupled with the published advertisement of the Chamber of Commerce, has given rise to an amount of apprehension that will be with difficulty allayed. A Native trader showed me a portfolio of bills which he was afraid to remit for the purposes of his business, owing to his doubt about the Stamps and his dread of penalties, and pleadingly asked *what* he could do, when no proper Stamps were to be had at the Táluk Kacheri. Indeed, we are all of us just now in the rather unpleasant predicament, of not knowing when any of our Drafts negotiated in good faith may not be returned dishonored ; and we have our legitimate transactions suspended under a prohibition, the means of obeying which are kept back by the only authority from which we ought to be able to obtain them.

6. I observe it stated in Bengal, that the new Stamps, when required, are procurable at *all local Treasuries*. Until arrangements can be completed for extending the same facilities throughout the Madras Presidency, I trust it will not be deemed too much to ask that the Government will be pleased to notify, that Postage Stamps of one anna (duly effaced by the initials or the name written across, and bearing date, i.e. the documents to which they are affixed, up to some certain period) will be allowed to pass current as being a compliance with the provisions of the Stamp Act.

ORDER THEREON, 30th October 1860, No. 1,991.

1. The omission noticed in paragraph 5 of this letter, to supply one Anna Bill Stamps to the Ootacamund Treasury for sale, has already been noticed and explanation called for through the Board of Revenue.

2. With reference to the suggestion in paragraph 6 that this Government should legalize the use of one Anna Postage Stamps in lieu of Bill Stamps, the Governor in Council need only observe that this Government has not power to do so.

3. The remarks in paragraphs 2 and 4 regarding the circulation and sale of the Stamp Act and of notices explaining its requirements will be referred to the Judicial Department for disposal.

(True Extract.)

Secretary to Government.

To J. Ouchterlony, Esq.
To the Board of Revenue.
" Judicial Department.

Exd. S. T. Augustin.

in English

The Stamp Act appeared in
exception issues of the Gazette
from 17th Augt - to 4 Septr -
on 14th Septr 462 were received
(partly from Calcutta - partly
printed here) and distributed -
A supply is kept in the Dep
for sale here - There has been
no demand for them hitherto -
A reprint of 500 copies was
ordered on 22nd Septr -

Tamil.

500 printed
200 copies received

On 19th Septr 648 copies of the
Tamil Version distributed
of which 50 copies to Commis-
On hand on 1 Oct. 752
kept for sale here, and 600
retained in Land - 351 have
since been supplied to the
Bazaar on application -

Telugu.

2000 copies rec'd by instalments
between 22nd and 29th Septr

Judicial Department.

Proceedings of the Madras Government.

Read the following Proc: of Govt in the Revenue Department—

Referring for disposal Extracts 2 and 4 from Mr. Cockburn's letter dated 20th Oct. regarding the circulation and sale of the Stamp Act—

Forwarder 30th Oct. 1860 No. 1991.

Order thereon 3rd November 1860. No. 1754.

The Government observe that the Stamp Act XXX of 1860 in English appeared in the Gazette in successive issues from the 17th August to the 4th September—its operation having to commence from the 1st October—It does not therefore appear how the English part of the community on the Hills could have had any difficulty in making themselves acquainted with

For Public Consultation
Judicial 1860 dispatch
No. 1754
Proceedings of Government—
Dated 13th November 1860.

with its provisions.

2 On the 4th September 1852 Copies of the English Act, partly procured from Calcutta and partly printed at Madras, were distributed to the Revenue and Judicial Officers in the Provinces, and a further supply kept on sale at the Government Press Office. There has been no demand for more Copies in the Provinces.

3 On the 17th September 1852 Copies of the Tamil translation were distributed and of these 50 Copies were sent to Coimbatore for distribution and sale at 8 annas per copy. Translations in the other Vernacular languages have been similarly distributed. Since then no occurrence in the preparation and distribution of some of these translations which has arisen from the great pressure of work in [illegible] the

the Government Translators to be besides what business had since then occurred to undertake the translations of the Stamp Act, Income tax Act, and Stamp Act all translations of considerable length and requiring much care in rendering them into the Vernacular languages.

No. 1
To
The Secretary to Government
The Revenue Department
&c &c &c

Fort St George
the 15th Jan 1853

Judicial

Department 1860.

No. 1474

Proceedings of the Madras

Government.

Dated 13 November 1860

2046] Madras—Printed at the Government Press.