M.R.O. 1—30,000—15-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial **DEPARTMENT.**

G.O. No. 1571 Press ~~Mis.~~

268 - 269

Dated 30-9-1863 ~~19~~ .

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Not to be folded or roughly handled

Proceedings of the Madras Government, Judicial Department, 30th September 1863.

No. 268. Read the following letter from JOHN ROBERT BOYSON, Esq., Government Solicitor, Madras; to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Madras, dated Madras, 19th September 1863, No. 705.

Dated 29th August 1863, No. 1,405, Judicial Department.

1. I have the honor to acknowledge the Proceedings of Government noted in the margin.

2. I considered it desirable to call the attention of the present Advocate General (the Honorable Mr. Norton) to the matter, and to lay before him the previous correspondence and opinions on the subject; also to confer with him thereon.

3. I now forward for the information of Government a copy of his opinion.

COPY—OPINION.

I coincide in the opinion of the Advocate General of Calcutta.

It is certainly matter of surprise not to find Probates, &c., in Schedule A and Section 2 of the Act. No class of instrument is a more fit object of taxation, or can better bear it. But surprise is removed on reading the statement of the Honorable the President in Council that Probates, &c., have been placed in Schedule B instead of Schedule A by mistake. The sooner this is rectified the better.

As the Act now stands the liability of Probates, &c., to stamps under particular circumstances is matter of inference from an obscurely worded Section (30) which has already led to a different construction by two of the Law Officers of Government.

I think, however, that as the Act stands Probates, &c., may be taken out without being stamped: they may also be put in evidence in the High Courts and Small Cause Courts within the local limits of such Courts without being stamped; but if they are to be used as evidence in any other Courts, or are required to be filed, &c., by any public Officer of Government as provided in Section 30 then a stamp of 4 Rupees must be affixed under Schedule B Section N.

MADRAS, 19*th September* 1863.

(Signed) JOHN B[illegible] NORTON,
Advocate General.

(True Copy.)

(Signed) J. R. BOYSON,
Government Solicitor.

No. 269. To the Secretary to the Government of India, Home Department, dated Fort Saint George, 30th September 1863, No. 1,571.

In acknowledging the receipt of your letter of the 8th August last, No. 4,968, forwarding a copy of a letter from the Acting Advocate General at Calcutta, stating that in his opinion the Accountant General at Calcutta was justified in requiring Letters of Administration granted at Madras to bear a stamp before registering them, I am directed to transmit, for the consideration of the Honorable the President in Council, the annexed copy of an opinion given by the present Acting Advocate General at Madras in which Mr. Norton expresses his concurrence in the opinion of the Acting Advocate General at Calcutta, but recommends that the mistake by which Probates, &c., have been placed in Schedule B instead of Schedule A of Act X of 1862, should be rectified as soon as possible.

Dated 19th September 1863.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

Exd. T. McMurtry.

Despd-5.

No. 15 of Judicial Department.

To

The Secretary to the Government
of India.

Home Department.

Sir,

In acknowledging the receipt of your letter in Judicial Dept. of the 8th Inst. No. 4968, forwarding a copy of a letter from the Acting Advocate General at Calcutta stating that in his opinion the Accountant General at Calcutta was justified in requiring Letters of Administration granted at Madras to bear a Stamp before registering Shares, I am directed to transmit for the consideration of the Honorable the President in Council, the annexed copy of an opinion given by the present Acting Advocate General at Madras in which Mr. Harlow expresses his concurrence

dated 19th Sept. 1863

concurrence in the opinion of the Acting Advocate General at Calcutta, but recommends that the mistake by which Rebates &c have been placed in Schedule B instead of Schedule A of Act X of 1862 should be rectified as soon as possible.

Fort St George
30th Sept. 63

Pro. Ltr 13

Judicial 1863 Sept. 4

No 1541

To The Secy. to the Govt
of India

Dy 30 September 1863.

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