

MADRAS RECORD OFFICE.

Government of Madras.

judicial DEPARTMENT.

G.O. No.	1071	Press ~~Mis.~~
Dated	5-7-19	86

Not to be folded or roughly handled

*Proceedings of the Madras Government, Judicial Department,
5th July 1867.*

Read the following papers:—

No. 69. From the Collector of the Godavery District, to the Chief Secretary to Government, Fort Saint George; dated Cocanada, 3rd June 1867, No. 9.

The Madras Rent Recovery Act No. VIII of 1865 enacts, in Section 75, that "summary suits brought before Collectors under this Act shall be exempt from Stamp duties."

2. While the new Stamp Act of the Governor General of India does not specifically repeal this Section, it declares, by Rule 11 of amended Schedule B, that such suits shall bear a Stamp duty according to amount sued for.

3. I beg to be informed whether I am to consider Section 75, of Madras Act VIII of 1865, as repealed or not.

Referred to the Advocate General for his opinion.

FORT SAINT GEORGE,
15th June 1867.

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

No. 70. From the Acting Government Solicitor, Madras, to the Chief Secretary to Government, Fort Saint George; dated Madras, 24th June 1867, No. 409.

I have the honor to acknowledge the Order of Government noted in the margin, requesting the Advocate General's opinion as to the Stamp duty in respect of summary suits before Collectors under Act No. VIII of 1865 (Madras Rent Recovery Act).
Dated 15th June 1867, and made on letter from Collector of the Godavery District, to Government of the 3rd idem, No. 9.

2. I submitted it for the Acting Advocate General's consideration; and
3. I now forward a copy of his opinion, and return the order above noted.

OPINION.

I do not think that Section 75, of Madras Act VIII of 1865, has been repealed by implication by Clause 11 of Schedule B in Act XXVI of 1867. Repeal by implication is not favored where both statutes can stand together. The rule is laid down, "that the law will not allow the exposition of a statute to revoke or alter by construction of general words any particular statute, where the words may have their proper operation without it. Affirmative words do not take away a prior exemption," (Dwaires 532). In this case Schedule B declares the stamp leviable "in suits and appeals not otherwise provided for;" but such suits are otherwise provided for by the Madras Rent Recovery Act, which declares that they are not to be on stamps.

(Signed) J. D. MAYNE,
Acting Advocate General.

22nd June 1867.

(True Copy).
(Signed) H. J. BROCKMAN,
Acting Government Solicitor.

No. 71. ORDER THEREON, 5th July 1867, No. 1071.

Ordered that the opinion of the Acting Advocate General be communicated to the Collector of the Godavery District.

(True Extract).

Acting Chief Secretary.

To the Collector of the Godavery District.
" Revenue Department.
" Collector of

Ed. J. Tulloch.

55
From Collector Godavery District. 3rd June 1867. No 9.
— Asst. Secy. Solicitor — 24 — " — " No 409.

Order thereon. 5th July 1867. No 1071.

Ordered that the opinion
of the Acting Advocate
General be communicated
to the Collector of the
Godavery District.

W.H.

N.

M.S.

to the Collector of the }
Godavery District }
— " — Revenue Department. }
— " — Collector of all other Distts. }
+ 15 *
88/9. 2940
I am, Sir,
Yours
very
obly
servt.
J. H. B.