

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No.	1571	Press
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Dated	2-10-	1867

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Judicial Department,
2nd October 1867.*

No. 6. Read the following Proceedings of Government in the Revenue Department, dated 26th September 1867, No. 2253.

Reporting the great delay that takes place
in the office of Canarese Translator to } (Vide Proceedings, Revenue Department, dated 26th September 1867,
Government in furnishing translations } Nos. 431 & 432).
of Acts.

No. 7. ORDER THEREON, 2nd October 1867, No. 1571.

The Canarese Translator to Government is requested to explain the cause of the delay adverted to in the foregoing Proceedings, in supplying the Collector of Canara with translations of Acts, &c.

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

To the Canarese Translator to Government.

Exd. J. Tulloch.

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*Proceedings of the Madras Government, Revenue Department,
26th September 1867.*

No. 431. Read the following letter from the Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, Fort St. George, dated Madras, 24th September 1867, No. 6,139 :—

1. In the Order of Government, under date 16th April 1867, No. 866, the Board of Revenue are requested to take care that a report on the working of the new Stamp Act (Act No. XXVI. of 1867) is submitted to Government sufficiently early to allow of its despatch to Calcutta by the last Steamer in September.

2. I am accordingly directed by the Board to forward, for the information of Government, the annexed file of reports on the working of the Act, received from the Collectors of seventeen Districts, and from the Superintendent of Stamps at Madras. The reports of the Collectors of the Kurnool and Madras Districts have not yet reached the Board, but they will be submitted as soon as received.

3. The Government will observe that the Collectors complain generally that it is difficult to form any estimate of the working of an Act within such a very short period of its introduction, and before its somewhat intricate provisions have become by any means generally known.

4. It appears, however, to be the general opinion that, that portion of the Act which require a Stamp on Magisterial and Criminal petitions has worked satisfactorily, and has tended to prevent frivolous and vexatious complaints.

5. Those portions of the Schedule B., which seemed to require a Stamp on every petition in the Revenue Department, are almost unanimously condemned as likely to cause great injustice to the agricultural classes, by restricting their communications with the Revenue authorities; but the interpretation given to this portion of the Act in the Order of Government, under date 18th June 1867, No. 1,355, Revenue Department, in which all petitions or applications in any way connected with the settlement of the Land Revenue were held to be included under the exemption clause, has removed the most objectionable feature in this portion of the enactment.

6. The remarks of the Superintendent of Stamps, as to the great inconvenience likely to be caused by the requirements of the Act in so largely increasing the number of the different values of stamped papers, have already been brought under the notice of Government in the Board's Proceedings, dated 31st July 1867, No. 4,907, and the Board will reserve their own remarks upon the enactment for their general report about to be submitted in conformity with the Order of Government, under date 26th May 1867, No. 1,206. They desire me to express their regret that they have found it impossible to submit the latter report in August as desired, but it is now receiving their best consideration, and will be forwarded to Government very shortly.

7. I am directed by the Board to bring under the notice of Government the inordinate delay, which is allowed to take place in the office of the Canarese Translator to Government, in supplying the Collector of Canara with the necessary translation of Acts, &c., for such orders as may seem proper.

8. In conclusion, I am to report that, as a measure of finance, the new Act has worked satisfactorily so far as may be gathered from the annexed table of the Stamp Revenue Receipts, during the months of May, June, July, and August, in the three years 1865, 1866, and 1867; but it must be remembered, as remarked

*Proceedings of the Madras Government, Revenue Department,
26th September 1867.*

by the Collector of Tinnevely, that ignorance of the scope of the new law has probably led to a considerable amount of over-stamping, so that the apparent increase of about twenty per cent. over the revenue of the same months of 1866 may not be maintained throughout the year.

Statement shewing the revenue from Stamps of May, June, July, and August, for 1865, 1866, and 1867.

Months.	1865.	1866.	1867.
	RS.	RS.	RS.
May	1,80,828	2,24,679	1,95,013
June	2,16,342	2,55,159	2,86,553
July	2,56,925	2,80,408	3,47,425
August	2,77,896	2,91,754	4,02,922
Total...	9,31,991	10,52,000	12,31,913

No. 432. ORDER THEREON, 26th September 1867, No. 2,253.

Separate Revenue, No. 28.
Stamps.

1. Ordered that copy of the above letter be forwarded to the Government of India, with reference to the letter from the Home Secretary, dated 30th March 1867, No. 3,259.

2. Paragraph 7 of the Board's letter, with copy of the letter from the Acting Collector of South Canara, will be referred to the Judicial Department for disposal. Ordered that the following letter to the Government of India be despatched :—
(Here enter No. 2,254, dated 26th September 1867.)

(True Extract.)

L. R. S. S.
Secretary to Government.

To the Board of Revenue.
„ Judicial Department. *with annexes*

Exd. S. T. Augustin.

From H. S. THOMAS, Esq., Acting Collector of South Canara, to the Secretary to the Board of Revenue, dated Mangalore, 23rd August 1867, No. 151.

1. With reference to the Proceedings of the Board, dated the 8th May 1867, No. 2,828, I have the honour to submit the following report on the working of the new Stamp Act (XXVI. of 1867.)

2. I should premise that it is early to arrive at any conclusions as to the working of the Act in this district; for, the Canarese translation was received so late that it could not be issued before the 13th July, and could not reach the taluks before the middle of that month, so that the provisions of the new law could not be expected to be known to the main body of the people earlier than the 1st August, and this report is based on information of its working up to the end of July in the taluks and divisional offices, and 15th August in my own office. That the Act was brought into operation at all earlier than 1st August is owing to an extract from it having been translated in my own office, and published in the District Gazette on 25th May 1867. This extract related to Revenue and Magisterial matters only, and was, therefore, incomplete.

3. The Canarese translations of Acts are always received late. The translation of the License-tax Amendment Act XXIX. of 1867, promulgated in *Fort Saint George Gazette*, on the 28th June, was not received till yesterday.

4. The main innovations introduced by the new Stamp Act in the Stamp Law, in the Madras Presidency, are, it will be seen, the imposition of Stamp duty on petitions and applications presented to the Revenue authorities; second, the requisition of Stamps for complaints preferred to the Criminal Courts and for other petitions and applications presented to those Courts and the Magistrates in their executive capacity; third, a remodelled and graduated scale of duty for plaints and appeals in Civil Suits and the extension of that scale to Suits in Revenue Courts; and fourth, the computation of duty in Suits for immoveable property upon the market value of the property in Suit.

5. Suits under Madras Rent Recovery Act VIII. of 1865, and Regulation XII of 1816, having been declared exempt from Stamp duty, the third and fourth heads affect the Civil Courts only, and the Civil Judge with whom I have communicated, proposes to make his own report after 30th September 1867. On these heads, therefore, I can only give the general impression, unsupported or defined by any returns at my command, that litigation has been unduly repressed, and that the Stamp revenues have in these respects declined.

6. The remaining heads are (1) Revenue and (2) Criminal Petitions.

7. On the receipt of the Board's Proceedings, dated 19th June 1867, No. 3,794, Durkhasts and Razinamahs for land were exempted from Stamp duty.

8. Till the receipt of the Proceedings of the Board, dated 15th July 1867, No. 4,420, it was considered that Revenue petitions presented otherwise than during the progress of the annual Settlement needed to be stamped, and Stamp paper was required accordingly. The duty levied under Articles 8. and 10 on petitions presented to Revenue Officers is shown in the margin. How much of this would under the above quoted Proceedings be now exempt, I am unable to say, for other than matters so exempted come under these Articles, and the information received from the taluks cannot be satisfactorily separated.

9. The amount of duty levied under Article X. in the several Magisterial Courts is given in the margin. Of this, the sum of Rupees 291 was the duty at the rate of one rupee on complaints or petitions containing a complaint of offences for which Police Officers cannot arrest without warrant.

10. No instance of any real hardship resulting from the imposition of Stamp duty on Criminal complaints has yet come to my knowledge, and I am inclined to think it has not even discouraged frivolous complaints.

11. A Tabular Statement showing the duty levied in the Revenue and Magisterial Offices under the several Articles of Schedule B. of the new Act, is herewith forwarded.

Tabular Statement showing the Stamp duty levied under Act XXVI. of 1867, in the Revenue and Magisterial Offices in the District of South Canara.

ARTICLES.

	I	II	III	IV	V	VI	VII	VIII	IX	X	XI			
										ANY OTHER PETITION OR APPLICATION.				
	Bond or Obligation given by direction of a Court or Revenue authority. Duty 8 Annas.	Certificates under Act XXVII of 1860. Duty 88 per value.	Copy of Decree or order having force of a decree, of the value not exceeding 50 Rupees. Duty 8 Annas.	Copy of Judgment or order not being a Decree of the value exceeding 50 Rupees. Duty 5 Annas.	Copy of any Revenue or Judicial proceeding or statement, &c. Duty 8 Annas.	Copy of any Deed, &c., left in place of the original withdrawn. Duty 8 Annas per sheet.	Takalatnamah presented to any Criminal or Revenue Court or to Collector or Magistrate or other Revenue or executive authority. Duty 8 Annas.	Petition of Appeal not from a Decree, presented to any Revenue Court. Duty 8 Annas.	Petition of Appeal not from a Decree presented to Revenue Board, &c. Duty 2 Rupees.	Presented to any Criminal Court and containing a complaint of certain offences specified. Duty 1 Rupee.	Presented to a Collector or Officer of Revenue, and relating to any case of which the value is less than Rupees 50. Duty 1 Anna.	Presented to any Criminal or Revenue Court for copy of order, &c. Duty 1 Anna.	When not otherwise provided for not exempted, and when presented to any Revenue or Criminal Court or any Collector or any other Revenue authority or any Magistrate in his executive capacity. Duty 8 Annas.	Plaint or Appeal Petition in Suits and Appeals instituted in any Civil or Revenue Court.
May ...	...	...	...	...	22 8	...	1 8	...	...	...	...	0 2	3 8	...
June ...	...	...	...	...	16 0	...	16 0	0 8	...	...	...	1 4	28 8	...
July ...	...	...	...	...	21 8	...	6 8	...	...	...	...	1 1	24 8	...
August up to 15th.	...	...	...	...	11 8	...	6 0	...	...	...	...	1 0	11 0	...
	...	...	...	...	71 8	1 8	24 0	0 8	...	...	0 4	3 7	67 8	...
May ...	...	...	...	...	...	...	0 8	...	...	...	...	...	1 0	...
June ...	...	...	...	...	...	...	...	...	...	...	...	...	4 1	...
July ...	...	...	...	...	...	...	...	...	...	...	...	0 3	9 8	...
	...	...	...	...	...	...	0 8	...	...	...	...	0 3	14 9	...

Head Assistant Collector's Office.

REVENUE DEPARTMENT.
Collector's Office.

Assistant Collector's Office.													
May ...	...	...	...	...	...	3 0	...	...	...	...	...	7 0	...
June ...	...	...	...	...	...	14 8	...	...	...	...	...	20 0	...
July ...	...	...	...	1 8	...	9 8	...	...	...	...	...	9 8	...
...	...	...	...	1 8	...	27 0	...	...	...	...	0 7	36 8	...
Salt Deputy Collector's Office.													
May ...	...	...	...	...	...	...	...	...	...	...	...	...	...
June ...	...	...	...	...	...	...	...	...	...	...	...	...	...
July ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mangalore Tahsildar's Office.													
May ...	...	...	...	5 8	8 0	6 0	...	...	...	...	0 6	34 8	...
June ...	...	...	...	6 8	7 8	5 0	...	...	...	...	0 2	27 8	...
July ...	...	...	...	4 8	4 8	10 0	...	...	...	...	0 11	19 0	...
...	...	...	...	16 0	20 0	21 0	...	...	...	...	1 3	81 0	...
Kassergode Tahsildar's Office.													
May ...	0 8	...	...	14 8	16 8	6 8	...	...	...	...	0 3	4 0	...
June ...	8 8	...	...	15 0	3 0	3 8	...	...	...	...	0 6	21 0	...
July ...	3 8	...	...	60 8	11 0	10 8	...	...	...	...	1 1	22 8	...
...	12 8	...	0 8	90 0	30 3	20 8	...	...	...	...	1 10	47 8	...
Uppiangadi Tahsildar's Office.													
May ...	...	...	...	...	...	...	...	...	...	...	...	...	...
June ...	3 4	...	...	...	2 0	4 0	...	...	...	...	...	...	...
July ...	1 8	...	...	1 0	1 8	4 8	...	...	...	...	...	...	...
...	4 12	...	...	1 0	3 8	8 8	...	...	...	...	1 6	14 0	...

Tabular Statement showing the Stamp duty levied under Act XXVI of 1867, &c.—(Continued.)

ARTICLES.

ARTICLES.														
	I	II	III	IV	V	VI	VII.	VIII	IX	X ANY OTHER PETITION OR APPLICATION.				XI
	Bond or Obligation given by direction of a Court or Revenue authority. Duty 8 Annas.	Certificate under Act XXVII. of 1800. Duty as per value.	Copy of Decree or order having force of a Decree, of the value not exceeding 50 Rupees. Duty 8 Annas.	Copy of Judgment or order not being a Decree of the value exceeding 50 Rupees. Duty 8 Annas.	Copy of any Revenue or Judicial proceeding or order not otherwise provided for or of any Account, Statement, &c. Duty 8 Annas.	Copy of any Deed, &c., left in place of the original withdrawn. Duty 8 Annas per sheet.	Vankarmanah presented to any Criminal or Revenue Courts or to Collector or Magistrate or other Revenue or Executive authority. Duty 8 Annas.	Petition of Appeal not from a Decree presented to any Revenue Court. Duty 8 Annas.	Petition of Appeal not from a Decree presented to Revenue Board, &c. Duty 2 Rupees.	Presented to any Criminal Court and containing a complaint of certain offences specified. Duty 1 Rupee. Presented to a Collector or Officer of Revenue and relating to any case of which the value is less than Rupees 50. Duty 1 Anna.	Presented to any Criminal or Revenue Court for copy of Order, &c. Duty 1 Anna.	When not otherwise provided for nor exempted, and when presented to any Revenue or Criminal Court or any Collector or any other Revenue authority or any Magistrate in his executive capacity. Duty 8 Annas.	Plaint or Appeal Petition in Suits and Appeals instituted in any Civil or Revenue Court.	
May ...	...	...	...	...	23 0	3 8	7 0	...	...	...	0 10	2 8	...	
June ...	...	...	...	...	20 0	3 0	8	...	...	...	1 11	14 8	...	
July ...	...	...	...	...	15 8	6 0	10	...	...	...	3 11	17 8	...	
	...	...	...	...	58 8	12 8	15 0	...	...	...	6 0	34 8	...	
May ...	...	...	...	...	10 8	1 0	...	...	...	...	...	3 0	...	
June ...	...	...	...	...	6 0	3 8	0 8	...	...	...	0 3	19 8	...	
July ...	...	...	...	...	3 8	14 0	4 8	...	...	...	...	26 8	...	
	...	...	...	...	20 0	18 8	5 0	...	...	...	0 5	49 0	...	

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Tabular Statement showing the Stamp duty levied under Act X.VI. of 1867, &c.—(Continued.)

ARTICLES.													
	I	II	III	IV	V	VI	VII	VIII	IX	X ANY OTHER PETITION OR APPLICATION.			XI
	Bond or obligation given by direction of a Court or Revenue authority. Duty 8 Annas.	Certificate under Act XXVII. of 1860. Duties as per value.	Copy of Decree or order having force of a Decree of the value not exceeding 50 Rupees. Duty 8 Annas.	Copy of Judgment or order not being a Decree of the value exceeding 50 Rupees. Duty 8 Annas.	Copy of any Revenue or Judicial proceeding or order not otherwise provided for, or of any Account, Statement, &c. Duty 8 Annas.	Copy of any Deed, &c., left in place of the original withdrawn. Duty 8 Annas per sheet.	Talukdastmah presented to any Criminal or Revenue Courts or to Collector or Magistrate or other Revenue or Executive authority. Duty 8 Annas.	Petition of Appeal not from a decree presented to any Revenue Court. Duty 8 Annas.	Petition of appeal not from a decree presented to Revenue Board, &c. Duty 2 rupees.	Presented to any Criminal Court and containing a complaint of certain offences specified. Duty 1 rupee. and relating to any case of which the value is less than Rupees 50. Duty 1 Anna. Presented to any Criminal or Revenue Court for copy of Order, &c. Duty 1 Anna. When not otherwise provided for nor exempted from duty and when presented to any Revenue or Criminal Court or any Collector or any other Revenue authority or any Magistrate in his executive capacity. Duty 8 Annas.			Paint or Appeal Petition in Suits and Appeals instituted in any Civil or Revenue Court.
May .. June .. July ..					1 0 2 0 0 8		2 8 1 8 1 8			1 0	.. 0 1 0 2		
					3 8		5 8			3 0	0 3	1 8	
May .. June .. July ..					.. 1 0 ..		.. 2 0 2 0			1 0 4 0 5 0	.. 0 2 0 2	1 0 2 0 1 0	
					1 0		4 0			10 0	0 4	4 0	

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MANGALORE,
23rd August 1867.

Total duty levied in Revenue Department...	...	919	10	0
Do. do. Magisterial Department ...	...	583	11	0

Total...	1,503	5	0
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(Signed) H. S. THOMAS,
Acting Collector.

From: 21 October 1957

Dr. L. 2081/57

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No 2253

29/3 Woods

Mechanics

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2nd Oct 1889 P. No 1571-

The Januaria branch:
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