

(1) Number of pages 142
 (2) Date of repair 17.2.86 To 28.7.8
 (3) Initials of the Referencer Pen

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Judicial DEPARTMENT

G.O. No.	334	Press.
B.P. No.		Mis.
Dated	27.2.1968	197.

Not to be folded or roughly handled

331

Read the following papers:—

No. 321. From the Acting Registrar of the High Court of Judicature at Madras, Appellate Side, to the Chief Secretary to Government, Fort Saint George; dated Madras, 17th January 1868, No. 76.

With reference to your letter, dated the 19th ultimo, requesting that the Returns of Stamp Duty levied under Schedule B, Section 6, Act XXVI of 1867, from 1st May to 30th September 1867, called for in the Orders of Government, dated the 6th May and 24th September last, may be transmitted at an early date, I am directed to forward the Returns of the High Court and of the Lower Courts, except that of the Zillah Court of Cuddapah, which was returned for amendment on three different occasions, and was, for the last time, received in this Office on the 11th instant, and being found still incorrect, was again returned for amendment.

2. In further explanation of the delay, I am directed to state that several of the Returns received from the Lower Courts were found to be very incorrectly prepared, and had consequently to be sent back for correction, and that some of them were not returned to this Office until very recently.

No. 322. From the Acting Registrar of the High Court of Judicature at Madras, Appellate Side, to the Chief Secretary to Government, Fort Saint George; dated Madras, 4th February 1868, No. 181.

With reference to my letter, dated the 17th ultimo, No. 76, I am directed to forward the Return of Stamp Duty levied under Schedule B, Section 6, Act XXVI of 1867, received from the Civil Judge of Cuddapah.

No. 323. From the Civil and Session Judge of Berhampore, to the Acting Registrar of the High Court of Judicature, Appellate Side; dated Berhampore, 15th October 1867, No. 214.

With reference to the Order of the High Court, dated 8th June 1867, I have the honor, herewith, to forward five Registers of Stamp Duty kept in this Court, and in the Courts subordinate to it, from 1st May to 30th September 1867, I am informed by the Pleaders of this Court that the increased Stamp Duty leviable on plaints under this Act operates as a check to litigation, but the Act has not been long enough in force to enable me to test the accuracy of this statement.

2. I have no reason to suppose that any of the other provisions of the Act press with undue severity on suitors.

No. 11.

MEMORANDUM.

No. 324.

Your Memorandum No. 320, dated the 15th instant.

The Acting Civil Judge has the honor to forward a copy of the Return showing the amount of fees received during 1865 and 1866, on account of Certificates granted under Act XXVI of 1867, called for in the above Memorandum.

(Signed) J. E. SULLIVAN,

Acting Civil Judge.

Dated 23th November 1867.

To the Under Secretary to Government.

2 *Proceedings of the Madras Government, Judicial Department,*
27th February 1868.

the Acting Civil Judge of Tranquebar, to the Registrar of the Court of Judicature, Madras; dated Tranquebar, 4th January 1867, No. 4.

With reference to the Memorandum from the High Court, dated 21st December 1867, I have the honor to state that the Return and Memorandum of Stamp duty collected in this Court, and in the Courts subordinate in it, have been already submitted on the 21st December last, and that the delay in transmitting the same arose from the fact of there having been no Head Writer for this Court for about a month, the late Head Writer having been appointed to act for the Sheristadar, and the consequent want of proper supervision over the Writers; also, from the Moonsiffs having submitted incorrect returns in the first instance, which had to be sent back to them for correction, one of the Moonsiffs failing to submit the Return of Stamp Duty of his Court, till so late even as November last. I also beg to state that there has been an unusually heavy press of work in the Writer's office during the last half-year, which has also tended to prevent the submission of the Stamp account earlier, and the new Head Writer had to be initiated before fairly commencing work himself. The Writer's Department of this Court, in fact, as well as nearly all the Departments, have been in a transition state for some months back, owing to the different changes of appointments in the Court, consequent on the dismissal of certain officials, and this has necessarily thrown much work into arrears, which requires time to make up. I trust, however, to get everything into order very shortly with as little delay as possible.

No. 326. From the Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department; dated Madras, 10th January 1868. Referring to G. O., dated 6th May 1867, No. 716, Judicial Department, and the subsequent reminders, I am directed by the Board of Revenue to submit, for transmission to the Government of India, the accompanying Registers of Stamp Duty collected under Schedule B, Section VI, Act XXVI of 1867, with an abstract prepared in their office. The Register from Bellary has not been received yet, and those furnished by the Collectors of the Kistna, Cuddapah, and Madras Districts having been prepared in the Vernacular languages, were returned to the Collectors concerned, in order that fresh ones might be submitted in English. The Collector of North Arcot, too, merely forwarded an abstract, but he has been called upon to furnish copies of the Registers kept in the several offices. These will be submitted to Government when received, but in the meanwhile the Board direct me to transmit the Registers that have already received, to avoid farther delay in the matter.

No. 327.

No. 88.

OFFICIAL MEMORANDUM.

With reference to the Official Memorandum from the Under Secretary to Government, Judicial Department, dated 16th January 1868, No. 20, the undersigned has the honor to submit, in print, a complete general Return of Stamp Duty collected under Schedule B, Section 6, Act XXVI of 1867, in the several districts of this Presidency, and to forward the Registers of North Arcot and Bellary, with an abstract

Proceedings of the Madras Government, Judicial Department,
27th February 1868.

from the Kistna District. Copies of Detail Registers in English called for from the Kistna, Cuddapah, and the Madras Districts will be submitted when received.
(By order,)

(Signed) R. A. DALYELL,

Secretary.

MADRAS, 23rd January 1868.

To the Under Secretary to Government, Judicial Department, with a printed Return and three original letters from Kistna, Bellary, and North Arcot Districts, and Board's Proceedings, dated 10th January 1868, No. 70.

No. 328. Read the following Proceedings of Government in the Revenue Department, dated 6th December 1867, No. 2920.

Communicating Memorandum from Revenue Board stating that Returns of Stamp Duties from all Collectors have not yet been received, and that all Registers will be forwarded as soon as received. (Vide Proceedings, Revenue Department, dated 6th December 1867, Nos. 134 & 135).

No. 329. From the Magistrate of Coimbatore, to the Acting Under Secretary to Government, Fort Saint George; dated Coimbatore, 22nd November 1867, No. 112.

With reference to your Memorandum of the 19th instant, No. 356, I have the honor to inform you that the Register of Stamp Duties therein referred to was sent to the Board of Revenue on the 10th October 1867, as called for in their Proceedings of the 18th May, No. 3068, for transmission to Government.

No. 330. From the Magistrate of Cuddapah, to the Acting Under Secretary to Government, Fort Saint George; dated Cuddapah, 20th December 1867, No. 46.

With reference to your Official Memorandum of the 19th instant, No. 356, I have the honor to inform you that an abstract Register of Stamp Duties called for in Government Order, dated 6th May 1867, No. 716, was sent to the Board* on the 24th October 1867. Copies of Registers with revised abstracts have this day been sent to the Board as directed† by them.

* Vide Board's Proceedings, 19th May 1867, No. 3068.
† Vide Board's Official Memorandum, dated 19th November 1867, No. 1269.

No. 331.

No. 3616.

OFFICIAL MEMORANDUM.

In reply to the Under Secretary's Memorandum No. 356, of 19th November, instant, the undersigned has the honor to state that a Register of Stamp Duties levied under Schedule B, Act XXVI of 1867, embodying the transactions of all the Revenue and Magisterial Offices in the Ganjam District, from 1st May to 30th September last, was transmitted to the Board of Revenue by Steamer on 17th October, ultimo.

(Signed) D. F. CARMICHAEL,

Magistrate of Ganjam.

CHETTERPORE,

28th November 1867.

To the Acting Under Secretary to Government, Madras.

234
53

honor to state that I furnished the Board of Revenue with this Register on the 7th instant, and beg to submit now a copy of it for the information of Government.

No. 336A. From the Acting Collector of Madras, to the Chief Secretary to Government, Fort Saint George; dated Saidapet, 27th November 1867, No. 253.

In reply to the Official Memorandum No. 355, of the 18th instant, I have the honor to request your attention to my letter No. 235, of the 8th instant (copy enclosed) in which I furnished the requisite report respecting the refund of Stamp Duty under Act XXVI of 1867.

From the Acting Magistrate of the Madras District, to the Chief Secretary to Government, Fort Saint George; dated Saidapet, 8th November 1867, No. 235.

With reference to the Order of Government, dated 20th August last, No. 1354, I have the honor to state that there are not many cases in which the refund of Stamp Duty has been found necessary, nor do I anticipate that the numbers will ever be large. I would, however, recommend that to obviate any delay or inconvenience which may arise in making refund to the poorer classes, a sum of Rupees 5 be allowed to each Sub-Magistrate in addition to the permanent Advance Fund that is placed at his disposal for contingent charges.

No. 337. From the Magistrate of Madura, to the Chief Secretary to Government, Fort Saint George; dated Madura, 23rd November 1867, No. 404.

With reference to the Order of Government, dated the 6th May 1867, No. 716, I have the honor to submit a Register of Stamp Duty collected in the district both

No. 341. From the Magistrate of South Arcot, to the Chief Secretary to Government, Fort Saint George; dated Cuddalore, 22nd November 1867, No. 59.

In reply to the Under Secretary's Official Memorandum of the 19th instant, No. 356, drawing my attention to G. O., dated 6th May last, No. 716, I have the honor to state that Stamp Duties levied by Magisterial, as well as by Revenue Officers in the district, have been blended with the Register submitted to the Board of Revenue in reference to their Proceedings of the 18th May 1867, No. 3068.

2. No separate Register specially for Magistrates has been kept in my district.

No. 342. From the Acting Magistrate of South Canara, to the Chief Secretary to Government, Fort Saint George; dated on circuit Beltangadi, 25th October 1867, No. 38.

Agreeably to the instructions conveyed in the Orders of Government noted in the margin, I have the honor to submit, herewith, the Register of Stamp Duty levied in the Magisterial Department in this district under Act XXVI of 1867.

No. 342A. From the Acting Magistrate of South Canara, to the Chief Secretary to Government, Fort Saint George; dated on circuit Wondse, 21st November 1867, No. 44.

With reference to the concluding part of my remarks in the Register of Stamp Duties forwarded with my letter No. 38, dated the 25th October 1867, I have the honor to state that on a re-consideration of the Stamp Law, I find that the provisions of Section 3, Act X of 1862, cannot, as I proposed, be brought to bear upon the evasion of Stamp Duty on Criminal complaints required to be stamped under Schedule B

No. 332. From the Magistrate of the Godavery District, to the Chief Secretary to Government, Fort Saint George; dated Cocanada, 30th November 1867, No. 278.

With reference to Mr. Wilkinson's Official Memorandum, I have the honor to forward, herewith, the Return of Stamp Duty called for by Government in their Proceedings of 6th May last, No. 716.

2. The delay is in consequence of the impression that to send a separate Return to Government in the Magisterial Department was unnecessary; because it was included in the statement sent to the Board of Revenue, with reference to their Proceedings of the 18th May 1867, No. 3068, paragraphs 3 and 4.

No. 333. From the Acting Magistrate of the Kistna District, to the Under Secretary to Government, Fort Saint George; dated Masulipatam, 26th November 1867, No. 343.

In reply to your Official Memorandum No. 355, dated 18th current, I have the honor to inform you that the return therein called for was despatched hence on the 25th ultimo.

No. 334. From the Acting Magistrate of the Kistna District, to the Chief Secretary to Government, Fort Saint George; dated Masulipatam, 29th November 1867, No. 351.

With reference to Mr. Under Secretary Wilkinson's Official Memorandum No. 356, dated 19th current, I have the honor to inform you that the Stamp Returns called for in Proceedings of Government, No. 716, dated 6th May last, were for the Revenue and Magisterial Departments combined, despatched hence to the Board's Office, in accordance with their Proceedings No. 3068, dated 18th May last, paragraph 4, on the 31st ultimo. Copy is enclosed for your information.

No. 335. From the Magistrate of Kurnool, to the Under Secretary to Government, Public Department, Fort Saint George; dated Kurnool, 26th November 1867, No. 94.

With reference to your Memorandum, dated 19th November 1867, No. 356, I beg to state that copy of the Register of Stamps up to 30th September was included in the Registers sent to the Board of Revenue under date the 11th October 1867, for transmission to Government. A separate extract for the Magisterial Department is, however, now forwarded as requested in the Memorandum.

2. For the Courts of the Head Assistant and Deputy Collectors, totals of collection for each month are given. Detailed statements showing collections on each date have been called for, and will be forwarded as soon as received.

No. 336. From the Acting Collector of Madras, to the Chief Secretary to Government, Fort Saint George; dated Saidapet, 27th November 1867, No. 252.

With reference to the Official Memorandum No. 356, of the 19th instant, calling upon me to forward, with the least practicable delay, the Register of Stamp Duties called for in the Government Order of the 6th May last, No. 716, I have the

8 *Proceedings of the Madras Government, Judicial Department,
27th February 1868.*

No. 348. From the Cantonment Magistrate of Wellington, to the Acting Under Secretary to Government, Fort Saint George; dated Wellington, 26th November 1867, No. 216.

I have the honor to forward the Returns called for in your Memorandum No. 356. They were forwarded sometime ago to the High Court and District Magistrate.

No. 349. From the Judge of the Court of Small Causes of Wellington, to the Registrar of the High Court, Appellate Side, Madras; dated Wellington, 16th November 1867, No. 18.

I have the honor to send in the Return of Stamp Duty levied under Act XXVI of 1867.

2. With reference to 2nd paragraph of the Deputy Registrar's letter of the 12th instant; I beg to say that Notes A and B are not applicable to this Court, and as there are no entries in the Articles I, II, and III, no Memorandum showing the details is necessary.

No. 350. *MEMORANDUM.*
No. 282.

Your Docket No. 336, dated 19th instant. With reference to the above, begs to forward herewith the Register of Stamp Duty as required by G. O., dated the 6th May last, No. 716, and to state that a copy of the said Register having been forwarded to the Magistrate of the district from this Office on the 9th October 1867, a second copy thereof was not submitted to Government.

Dated 29th November 1867.
To the Acting Under Secretary to Government.
(Signed) G. H. OAKES,
Cantonment Magistrate.

No. 351. *MEMORANDUM.*
No. 135.

With reference to Official Memorandum No. 356, dated 19th instant, from the Acting Under Secretary to Government, the Cantonment Magistrate has the honor to inform him that the Register of Stamp Duties therein called for was submitted to the Magistrate of Malabar on the 2nd of October last, agreeably to G. O., dated 6th May last. A duplicate of the same is now forwarded.

CANNANORE, 25th November 1867.
To the Acting Under Secretary to Government, Public, &c., Department,
Fort Saint George.
(Signed) E. N. NORTON,
Cantonment Magistrate.

No. 352. *MEMORANDUM.*

The Military Secretary to Government has the honor to inform the Chief Secretary that the Registers of Stamp Duties referred to in Mr. Under Secretary Brandt's Memorandum No. 359, dated 21st instant, were received in the Military Department, from the Adjutant General on the 2nd instant, and transferred to the Judicial Department on the 4th idem.

FORT SAINT GEORGE,
23rd November 1867.
To the Judicial Department.
(Signed) H. MARSHALL, Major-General,
Secretary to Government, M. D.

*Proceedings of the Madras Government, Judicial Department,
27th February 1868.*

No. 353. From the Adjutant General, to the Secretary to Government, Military Department; dated Fort Saint George, 4th January 1868, No. 7.

In continuation of letter from this Department, dated 1st November 1867, No. 579, I have the honor, by order of the Commander-in-Chief, to forward, for submission to Government, copies of Registers of Stamp Duty levied under Schedule B, Section 6, Act XXVI of 1867, as regards all Military Courts of Requests assembled at Kamptee and Mangalore.

Transferred to the Judicial Department.

FORT SAINT GEORGE,
8th January 1868.

(Signed) C. S. ELLIOT, Major,
Offg. Deputy Secretary to Government.

No. 354. From the Adjutant General, to the Secretary to Government, Military Department; dated Fort Saint George, 1st November 1867, No. 579.

With reference to the Proceedings of Government, dated 29th ultimo, No. 4167, I have the honor, by order of the Provincial Commander-in-Chief, to forward, for submission to the Right Honorable the Governor in Council, copies of Registers of Stamp Duty levied under Schedule B, Section 6, Act XXVI of 1867, as regards all Military Courts of Requests assembled at the stations noted in the margin.

Trichinopoly.
Vizianagram.
Bangalore.
Cannanore.

Bellary.
Mount.
Waltair.

2. The Officers Commanding Rangoon, Moulmein, Vellore, Calicut, Mercara, Hoosungabad, Berhampore, Samulcottah, Cuddapah, Palamcottah, and Wellington, have reported that no Stamp Duties have been levied at the stations under their command, consequently no copies of Registers are forwarded from them.

3. The Registers from the other stations not enumerated in this letter will be transmitted to Government as soon as received.

Transferred to the Judicial Department.

FORT SAINT GEORGE,
4th November 1867.

(Signed) H. MARSHALL, Major-General,
Secretary to Government.

No. 355. From the President of the Madras Municipal Commission to the Chief Secretary to Government, Fort Saint George; dated Madras, 3rd December 1867, No. 72.

With reference to Mr. Under Secretary F. Brandt's Official Memorandum of the 19th ultimo, I have the honor to forward, in accordance to G. O., dated the 6th May last, No. 716, a Registry of Stamps by this Department in four statements as follows:—

1.	Used on bills for rates and taxes.....	1,078
2.	Applications received on account of house and land rates.....	21
3.	Do. do. Trade tax.....	266
4.	Do. do. Conservancy.....	616

8 *Proceedings of the Madras Government, Judicial Department,*
27th February 1868.

No. 348. From the Cantonment Magistrate of Wellington, to the Acting Under Secretary to Government, Fort Saint George; dated Wellington, 20th November 1867, No. 216.
I have the honor to forward the Returns called for in your Memorandum No. 356. They were forwarded sometime ago to the High Court and District Magistrate.

No. 349. From the Judge of the Court of Small Causes of Wellington, to the Registrar of the High Court, Appellate Side, Madras; dated Wellington, 16th November 1867, No. 18.
I have the honor to send in the Return of Stamp Duty levied under Act XXVI of 1867.

2. With reference to 2nd paragraph of the Deputy Registrar's letter of the 12th instant, I beg to say that Notes A and B are not applicable to this Court, and as there are no entries in the Articles I, II, and III, no Memorandum showing the details is necessary.

No. 350. *MEMORANDUM.*
No. 282.
Your Docket No. 336, dated 19th instant.

With reference to the above, begs to forward herewith the Register of Stamp Duty as required by G. O., dated the 6th May last, No. 716, and to state that a copy of the said Register having been forwarded to the Magistrate of the district from this Office on the 9th October 1867, a second copy thereof was not submitted to Government.

Dated 20th November 1867.
To the Acting Under Secretary to Government.

(Signed) G. H. OAKES,
Cantonment Magistrate.

No. 351. *MEMORANDUM.*
No. 135.

With reference to Official Memorandum No. 356, dated 19th instant, from the Acting Under Secretary to Government, the Cantonment Magistrate has the honor to inform him that the Register of Stamp Duties therein called for was submitted to the Magistrate of Malabar on the 2nd of October last, agreeably to G. O., dated 6th May last. A duplicate of the same is now forwarded.

CANNANORE, 25th November 1867.
To the Acting Under Secretary to Government, Public, &c., Department,
Fort Saint George.

(Signed) E. N. NORTON,
Cantonment Magistrate.

No. 352. *MEMORANDUM.*

The Military Secretary to Government has the honor to inform the Chief Secretary that the Registers of Stamp Duties referred to in Mr. Under Secretary Brandt's Memorandum No. 359, dated 21st instant, were received in the Military Department, from the Adjutant General on the 2nd instant, and transferred to the Judicial Department on the 4th idem.

FORT SAINT GEORGE,
23rd November 1867.
To the Judicial Department.

(Signed) H. MARSHALL, Major-General,
Secretary to Government, M. D.

Proceedings of the Madras Government, Judicial Department,
27th February 1868.

No. 353. From the Adjutant General, to the Secretary to Government, Military Department; dated Fort Saint George, 4th January 1868, No. 7.

In continuation of letter from this Department, dated 1st November 1867, No. 579, I have the honor, by order of the Commander-in-Chief, to forward, for submission to Government, copies of Registers of Stamp Duty levied under Schedule B, Section 6, Act XXVI of 1867, as regards all Military Courts of Requests assembled at Kamptee and Mangalore.

Transferred to the Judicial Department.

FORT SAINT GEORGE,
8th January 1868.

(Signed) C. S. ELLIOT, Major,
Offg. Deputy Secretary to Government.

No. 354. From the Adjutant General, to the Secretary to Government, Military Department; dated Fort Saint George, 1st November 1867, No. 579.

With reference to the Proceedings of Government, dated 29th ultimo, No. 4167, I have the honor, by order of the Provincial Commander-in-Chief, to forward, for submission to the Right Honorable the Governor in Council, copies of Registers of Stamp Duty levied under Schedule B, Section 6, Act XXVI of 1867, as regards all Military Courts of Requests assembled at the stations noted in the margin.

Trichinopoly. Bellary.
Vizianagram. Mount.
Bangalore. Waltair.
Cannanore.

2. The Officers Commanding Rangoon, Moulmein, Vellore, Calicut, Mercara, Hoosungabad, Berhampore, Samulcottah, Cuddapah, Palamcottah, and Wellington, have reported that no Stamp Duties have been levied at the stations under their command, consequently no copies of Registers are forwarded from them.

3. The Registers from the other stations not enumerated in this letter will be transmitted to Government as soon as received.

Transferred to the Judicial Department.

FORT SAINT GEORGE,
4th November 1867.

(Signed) H. MARSHALL, Major-General,
Secretary to Government.

No. 355. From the President of the Madras Municipal Commission to the Chief Secretary to Government, Fort Saint George; dated Madras, 3rd December 1867, No. 72.

With reference to Mr. Under Secretary F. Brandt's Official Memorandum of the 19th ultimo, I have the honor to forward, in accordance to G. O., dated the 6th May last, No. 716, a Registry of Stamps by this Department in four statements as follows:—
Stamps.

1.	Used on bills for rates and taxes.....	1,078
2.	Applications received on account of house and land rates.....	21
3.	Do. do. Trade tax.....	266
4.	Do. do. Conservancy.....	616

No. 356. To the Secretary to the Government of India, Home Department, dated Fort Saint George, 27th February 1868, No. 334.

I am directed by His Excellency the Governor in Council to transmit the Register of the Stamp duties levied under Schedule B, Section 6, Act XXVI of 1867, and the opinions recorded by the judicial officers who have been consulted on the operation of the Schedule in this Presidency.

2. The Judges of the High Court of Judicature have not expressed any opinion on this subject, although more than once requested to do so.

3. As was to be expected, there is a considerable diversity of opinion among the officers consulted, as regards the effect of the increased rates of Stamps. A considerable number of the Civil and Session Court Judges state that they consider that the enhanced rate of Stamps has had a tendency to reduce vexatious litigation, while it has not prevented *bona fide* suitors seeking justice in the Courts. Other judicial officers consider that the Schedule requires amendment; that it prevents the poorer class from obtaining redress, and that it does not deter the wealthier classes from vexatious litigation.

4. The opinions of the Judges of the Small Cause Courts are generally favorable to the present Stamp Act, but one very competent officer remarks that there has been a very large increase of applications to sue in *forma pauperis* since the introduction of the new Schedule, and that it has deterred parties from freely taking copies of decrees.

5. Of the Magistrates consulted, the majority give opinions favorable to the operation of the Act, while others consider that the expense involved in presenting a complaint may have the effect of deterring the poorer classes from endeavoring to obtain justice.

6. Very few suggestions have been made for the amendment of the Act.

The fixing of eight years' annual revenue, in cases of temporarily settled lands, as the market value of such lands, is considered an excessive standard, and it is recommended that 5½ years purchase be adopted as a more equitable estimate.

It is also considered that Note A to Schedule B unnecessarily curtails the jurisdiction of Moonsiffs in respect of suits relating to land, and it is advised that the jurisdiction should be extended.

The duty on petitions is stated to operate harshly as regards suitors; and the duty on original plaints is considered excessive. One Judge records his opinion that the law in its application to certificates of succession is evaded.

7. Although the opinions recorded are forwarded for the information of the Government of India, I am desired to bring prominently to notice that the judicial officers consulted are agreed in considering that the new Stamp Law has been too short a time in operation to enable them either to pronounce a decided opinion as to its effects, or to furnish suggestions for its amendment.

8. The Advocate General, whose great experience and unquestioned ability lend great weight to his opinion, has, in a letter dated the 19th December last, which was communicated to the Government

Copy enclosed.

of India on the 7th January (Mr. Secretary Huddlestone's letter, No. 37), recorded the serious objections which he entertains to Schedule B of the Stamp Law.

9. Mr. Norton, after discussing the principles involved in making law taxes a source of revenue, and combating the theory which has been advanced that they will usefully serve to repress litigation, proceeds to point out the inconsistency of omitting to levy duty in suits instituted before the High Courts of the several Presidencies on the Original Side, or on appeals from decisions in such suits to the High Courts, although these are fitted with by far the most complex and expensive machinery of any Courts in the country, and although the principle advanced in support of levying the tax is not by percentage, but in reference to the machinery the suit would bring into operation.

10. Mr. Norton states, as the result of his own personal experience, that many suitors who had come up to the High Court for the purpose of presenting appeals from the decrees of the Courts in the provinces, have given up their intention on learning the amount of Stamp which they are now called upon to pay, and that in many cases the additional burden thus imposed has been practically a denial of justice to these suitors.

11. The Advocate General further specifies the results of Schedule B in cases within his own cognizance, and the enormous expenses to which suitors in appeal cases are subjected.

12. Mr. Norton, on these grounds, urges that there should, as under the old law, be a limit to the duty, and considers the former limit of 2000 Rupees sufficient to repress dishonest litigation. Although there has not been sufficient time to test the operation of Schedule B in original suits, Mr. Norton gives some sufficiently striking instances of the injurious effects of the new Stamp Law on this class of suits.

13. I am desired to state that this Government concur generally in the remarks contained in the Advocate General's letter, which deals specially with the effect of the new Law on civil suitors; but the Government also entertain very serious doubts as to the policy of levying Stamp duties on complaints when originally preferred to the Criminal Courts, unless means be afforded for an immediate repayment of the Stamp amount, on its appearing to the Court that such payment is required. The effect of this alteration in the Stamp Law, as it now stands, will, it is feared, be to withdraw, in many instances, from the poorest classes in this country the easy means of redress which have hitherto been afforded to them.

14. In conclusion, I am desired to state that, although the period during which the new Stamp Law has been in operation is too limited to enable certain conclusions to be drawn as to the effects produced, this Government desire to avail themselves of the opportunity afforded them to record their decided opinion that, to require suitors for justice, civil or criminal, to contribute largely to the maintenance of the Courts, is erroneous in policy, and that the cost of the administration of justice is quite as legitimate a charge on the taxation of the general community as the cost of the Police or the Army.

(Signed) R. S. ELLIS,
Chief Secretary.

FROM

THE HONORABLE R. S. ELLIS, C. B.,
Chief Secretary to the Government of Fort Saint George,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,
 HOME DEPARTMENT.

SIR,

I am directed by His Excellency the Governor in Council to transmit the Register of the Stamp duties levied under Schedule B, Section 6, Act XXVI of 1867, and the opinions recorded by the judicial officers who have been consulted on the operation of the Schedule in this Presidency.

2. The Judges of the High Court of Judicature have not expressed any opinion on this subject, although more than once requested to do so.

3. As was to be expected, there is a considerable diversity of opinion among the officers consulted, as regards the effect of the increased rates of Stamps. A considerable number of the Civil and Session Court Judges state that they consider that the enhanced rate of Stamps has had a tendency to reduce vexatious litigation, while it has not prevented *bona fide* suitors seeking justice in the Courts. Other judicial officers consider that the Schedule requires amendment; that it prevents the poorer class from obtaining redress, and that it does not deter the wealthier classes from vexatious litigation.

4. The opinions of the Judges of the Small Cause Courts are generally favorable to the present Stamp Act, but one very competent officer remarks that there has been a very large increase of applications to sue in *forma pauperis* since the introduction of the new Schedule, and that it has deterred parties from freely taking copies of decrees.

5. Of the Magistrates consulted, the majority give opinions favorable to the operation of the Act, while others consider that the expense involved in presenting a complaint may have the effect of deterring the poorer classes from endeavoring to obtain justice.

6. Very few suggestions have been made for the amendment of the Act.

The fixing of eight years' annual revenue, in cases of temporarily settled lands, as the market value of such lands, is considered an excessive standard, and it is recommended that $5\frac{1}{2}$ years purchase be adopted as a more equitable estimate.

It is also considered that Note A to Schedule B unnecessarily curtails the jurisdiction of Moonsiffs in respect of suits relating to land, and it is advised that the jurisdiction should be extended.

The duty on petitions is stated to operate harshly as regards suitors; and the duty on original plaints is considered excessive. One Judge records his opinion that the law in its application to certificates of succession is evaded.

7. Although the opinions recorded are forwarded for the information of the Government of India, I am desired to bring prominently to notice that the judicial officers consulted are agreed in considering that the new Stamp Law has been too short a time in operation to enable them either to pronounce a decided opinion as to its effects, or to furnish suggestions for its amendment.

8. The Advocate General, whose great experience and unquestioned ability lend great weight to his opinion, has, in a letter dated the 19th December last, which was communicated to the Government

Copy enclosed.

33/8

of India on the 7th January (Mr. Secretary Huddleston's letter, No. 37), recorded the serious objections which he entertains to Schedule B of the Stamp Law.

9. Mr. Norton, after discussing the principles involved in making law taxes a source of revenue, and combating the theory which has been advanced that they will usefully serve to repress litigation, proceeds to point out the inconsistency of omitting to levy duty in suits instituted before the High Courts of the several Presidencies on the Original Side, or on appeals from decisions in such suits to the High Courts, although these are fitted with by far the most complex and expensive machinery of any Courts in the country, and although the principle advanced in support of levying the tax is not by percentage, but in reference to the machinery the suit would bring into operation.

10. Mr. Norton states, as the result of his own personal experience, that many suitors who had come up to the High Court for the purpose of presenting appeals from the decrees of the Courts in the provinces, have given up their intention on learning the amount of Stamp which they are now called upon to pay, and that in many cases the additional burden thus imposed has been practically a denial of justice to these suitors.

11. The Advocate General farther specifies the results of Schedule B in cases within his own cognizance, and the enormous expenses to which suitors in appeal cases are subjected.

12. Mr. Norton, on these grounds, urges that there should, as under the old law, be a limit to the duty, and considers the former limit of 2000 Rupees sufficient to repress dishonest litigation. Although there has not been sufficient time to test the operation of Schedule B in original suits, Mr. Norton gives some sufficiently striking instances of the injurious effects of the new Stamp Law on this class of suits.

13. I am desired to state that this Government concur generally in the remarks contained in the Advocate General's letter, which deals specially with the effect of the new Law on civil suitors; but the Government also entertain very serious doubts as to the policy of levying Stamp duties on complaints when originally preferred to the Criminal Courts, unless means be afforded for an immediate repayment of the Stamp amount, on its appearing to the Court that such payment is required. The effect of this alteration in the Stamp Law, as it now stands, will, it is feared, be to withdraw, in many instances, from the poorest classes in this country the easy means of redress which have hitherto been afforded to them.

14. In conclusion, I am desired to state that, although the period during which the new Stamp Law has been in operation is too limited to enable certain conclusions to be drawn as to the effects produced, this Government desire to avail themselves of the opportunity afforded them to record their decided opinion that, to require suitors for justice, civil or criminal, to contribute largely to the maintenance of the Courts, is erroneous in policy, and that the cost of the administration of justice is quite as legitimate a charge on the taxation of the general community as the cost of the Police or the Army.

I have the honor to be,

Sir,

Your most obedient Servant,

FORT SAINT GEORGE,
27th February 1868.

Chief Secretary.

while availing myself of the permission, to bear in mind the injunction of the Government of India.

7. I have carefully perused and considered the provisions of Schedule B., and attentively studied all that has been stated in the Supreme Legislative Council, from time to time, in the various speeches on the subject of this enactment, from its being first brought in to its final passing.

8. I regret that I am unable to concur in the reasonings on which either the necessity or expediency of this piece of legislation has been supported in the Legislative Council.

9. The general authority of Bentham certainly had to be met, and shewn to be erroneous or inapplicable, before such a Schedule as B. could be submitted to the Council, with any hope of acceptance and sanction.

10. This appears to me to have been attempted by putting forward Bentham as antagonistic to law-taxes, mainly, if not exclusively, because of the complexity of the law; for which, as long as the Legislature abstained from the task of simplification, it was not just to make the suitor pay.

11. But Bentham, in his "*Protest against Law Taxes*," deals with their "peculiar mischievousness" on far more general principles. In this paper there is little or no trace of his ordinary sweeping denunciations of the mal-administration of justice. "The other obstacles," he writes, "by which the avenues to justice have been blocked up, constitute a separate head of abuse, from which I gladly turn aside, as being foreign to the present purpose." He deals with law-taxes as they affect the individual. So far from the soundness of his conclusions not being now acceded to by the Legislature of England, it was no new thing, even in his day, to find law proceedings taxed. He starts by stating that they are common to England and Ireland, and indeed to most, if not all, nations. An extension of them, he says, is to be found among the latest productions of the budget of the day. Doubtless the principle of imposing a duty has been acted on recently in respect to the English County Courts. State necessity compelled the measure; it would have been far better, on the soundest principles, if the administration of justice could have been provided for out of the general resources of the State, than that the burthen should fall on the suitor, even in part. This, however, has not arisen from any idea that Bentham's principles were in themselves faulty; but as a *pis aller*, because the State could do no better. It is to be remarked, however, that the amount imposed on the suitor in England, by far a wealthier country than India, is a mere flea-bite, when compared with the enormous amounts exacted from the Indian suitor. By 3 and 10 Vict., C. 95 (the County Courts Act) the fee on entering a plaint commenced with 8d. (on £1) and went gradually increasing on to £1-6-8 on £50, the limit of the jurisdiction. The subsequent amendment Acts have increased the jurisdiction, but practically lowered the institution fee.

12. The English County Courts Acts conferred an immense benefit on the suitor, in bringing a tribunal home to his very door, and enabling him to prosecute speedily and cheaply, claims which he must otherwise have either foregone, or been compelled to sue for through the expensive channel of the ordinary Courts of Law. It was not therefore, perhaps, unreasonable, to call on him to help to bear in some degree the burthen of the machinery provided for his convenience and

benefit. In the present case, the Act confers no benefit whatever. It simply imposes a burthen. The same reasons justify the imposition of an institution fee in the Presidency Small Cause Courts. There is no stamp on a case referred from the Presidency Small Cause Court to the High Court.

13. Law taxes, according to Bentham's first objection to them, fall on a man just at the moment when he is least likely to be able to afford their payment: "when a man sees more or less of his property unjustly withheld from him, then is the time taken to call on him for an extraordinary contribution. When the back of the innocent has been worn raw by the yoke of the oppressor, then is the time when the appointed guardians of innocence have pitched upon for loading him with an extraordinary burthen. Most taxes are, as all taxes ought to be, taxes upon affluence: it is the characteristic property of this to be a *tax upon distress*."

14. To those who can afford to pay it, it is cruel enough, for the reason which Bentham assigns. To those who cannot, it is simply a *denial of justice*.

15. This is not a case in which he who reaps the benefit ought to bear the burthen. "To throw upon the suitor," says Bentham, "the expense of administering justice, in addition to the trouble and risk of suing for it, is as if, in case of an invasion, you were to take the inhabitants of the frontier and force them not only to serve for nothing, but to defray of themselves the whole expenditure of the war." To my thinking, the present legislation is like charging the cost of the Police to those who have been knocked down, with this additional burthen, that they shall not be entitled to call in the Policeman's aid without first paying him a sum, increasing in proportion to the extent and amount of injury the complainant alleges himself to have sustained.

16. Bentham next deals with the proposition that law-taxes are desirable, inasmuch as they operate as a *check upon litigation*. This is one of the two avowed objects with which Act XXVI of 1867 was brought in and has been passed. The mover of this Bill said he "thought that Stamp duties should be levied not only to check petty and vexatious litigation, but in some degree to support the Courts." He also declared that the Natives indulge in litigation as a *pastime*, and that it is to them, what the excitement of horse-racing is to many of our own countrymen in England. Without denying that the Natives are much addicted to litigation, I must take leave to except to this rhetorical picture, as overdrawn and exaggerated, though I see it was accepted by the Honorable Financial Member of the Council, who is of course necessitated to lean much on others for information as to the manners and customs of the Natives, as sufficiently accurate and correct to warrant the application of a check.

17. But is the main argument sound? "Litigation" is a word of two significations; it is ambiguous; and in the use of it in one sense only lies the fallacy, a common fallacy enough, and exposed from Aristotle down to Bentham, in his own admirable Essay on Fallacies. In its neutral sense, it expresses "the irreproachable exercise of an essential right." No one, I presume, would wish to preclude a person who has sustained in fact an injury to his person, or property, seeking reparation at the hands of the law? In its bad sense, the term means "a mischievous abuse, practised under color of exercising such a right." It is this species of litigation alone which the legislator has a justification for desiring to check. It is this latter kind alone, the "petty and vexatious" litigation, that the

No. 70. Read the following letter from the Honorable J. B. NORTON, Advocate General, to the Chief Secretary to Government, Fort St. George, dated Madras, 19th December 1867:—

1. As requested by the Order of Government, Revenue Department, No. 2,877, 4th December 1867, I proceed to make such remarks as I desire to offer as to the "working of the existing Stamp Laws (Act X of 1862 and XXVII of 1867), with "my opinion as to the modifications which should be effected in them, and "additional provisions which appears necessary or desirable."

2. The subject divides itself into two considerations: first, that of Schedule A. to Act X of 1862; and secondly, of the Schedule B., as it now stands, by the provisions of Act XXVI of 1867, in supersession of the original Schedule B. of Act X of 1862.

3. Schedule A. has, I observe, been submitted for observation to several bodies of officers, in accordance with the instructions of the Government of India, 30th April 1867, No. 2,281, by the Order of this Government, 29th May 1867, No. 1,216, in the Revenue Department.

4. The Government Solicitor, Mr. Brockman, has kindly placed at my disposal his observations on Schedule A. I agree in them generally, and would observe that the duties generally leviable under Schedule A. are much higher here than on the corresponding transactions in England, by far the wealthier country of the two. One illustration must suffice. I recently met with a mortgage for Rupees 48,000 of certain landed property in India, which had to be executed as well by certain parties to it residing in England, as by others residing in India; the mortgagee being resident in England. Prior to its execution by the mortgagers resident in England, it was impressed with an *ad valorem* mortgage stamp of £ 6. Prior to its being executed by the parties here, it had to be, and was, impressed with an *ad valorem* stamp of Rupees 125, under Schedule A. This is by no means a singular case. The same thing happens with every conveyance requiring to be executed in both countries. A comparison of the English with the Indian Stamp duties will shew, I believe, that the latter are, about, or rather more, than double the former. If it should be urged that parties in India may execute a Power of Attorney for execution of conveyances in England, as is no doubt often done, this offers no answer to the objectionable height of the Indian duty. It is at best a method by which the payment of that duty may be evaded. Many persons may not be willing to allow others to execute important deeds for them.

5. Schedule B. has also been submitted to very many authorities under the Orders of the Supreme Government, 30th March 1867, No. 3,281, and the Order of this Government, Judicial Department, 6th May 1867, No. 716. The amendment and consolidation of the whole Law of Stamp duties are to come before the Supreme Legislative Council in the next Session. Many of the amendments of the original Schedule B., as they now appear in Schedule B. of Act XXVI of 1867, are of a "tentative" nature. The order of Supreme Government expresses a hope, that the Officers to whom the subject is referred will *carefully*, but *freely* give "their opinion on the working of the new Schedule."

6. It is to this Schedule, as more immediately bearing upon Judicial proceedings, that I desire more particularly to devote my attention; I shall endeavour,

Done 1868 Jypt.

[]

From Government of
Fort St. George.

To

The Government of India.

No. 334.

Enclosures .

spare copies.

Dated 27th February.

R.

D. No.

L. No.

Progs.

{ D.
No.

SUBJECT.

Transmitting Register of Stamp duties levied under Schedule B, Section 6, Act XVI of 1867, and the opinions recorded by certain Judicial Officers on the operation of the Schedule in this Presidency.

mover of the Act seeks to check. But a stamp, as the initial proceeding in a suit, unfortunately confounds both species of litigation. It falls with equal severity on the *bona fide* and the groundless or frivolous litigant, upon the man who has received the deepest injury, and him who brings a suit for the gratification of malice, oppression, or revenge. Like the tower of Solomon, it crushes all alike, the honest and the dishonest: like the command issued in the Albigensian war, it condemns every one to indiscriminate slaughter; with this difference, that there is no hope or prospect of any after segregation of the just from the unjust.

18. The poorer the applicant for justice, the heavier falls the lash on him. The tax levied on the smaller amounts in dispute is out of all proportion to that on the greater. The rate of tax keeps diminishing proportionally as the amount in dispute rises. The ryot may have to pay what to him is a sum of grave importance; the Zemindar, what to him is a trifle. "The characteristic of the tax," writes Bentham, "is to be favorable to the wealthy, and that in proportion to their wealth." Sound principle would, I conceive, rather increase the tax as the scale rises, as is the case with the English County Court institution fees, instead of diminishing it. On moving to refer the Bill to a Select Committee, the mover said he proposed a uniform duty up to a certain point; that was up to 1,000 Rupees, the duty would be 10 per cent., and on suits on 10,000 Rupees, the duty would gradually "decrease." To increase it would have proved intolerable to the suitor, and have shut up the Courts. "The Legislator," says Bentham, "who on the plea of checking litigation, or on any other plea, exacts of a working man as a preliminary to his obtaining justice, what the working man is unable to pay, does in a word refuse him justice, and that as effectually and completely as it is possible to refuse it."

19. I desire as much as any man to see litigation, that is to say unfounded, vexatious, and frivolous litigation, repressed. But the true machinery for effecting this appears to me to be in quite another direction than that of the imposition of law-taxes. The strengthening of the Judicial bench, the training up of a professional sense of duty and honor in the body of Vakeels, the advancing education of the people, the registration of assurances, the invariable punishment of perjury and forgery whenever detected, the imposition of stamps on instruments which are to be used as evidence these: and analogous measures, are what I look to for the check of improper, or what may be generically termed *fraudulent* litigation.

20. Perhaps some power might properly be given to the Judges of fining a party found, by the decision of the Court, to have been guilty of frivolous or vexatious litigation. Whether a suit is unfounded or vexatious, or frivolous, can seldom be ascertained, until it has been tried on the merits. Then would seem the time to impose what, by example, would operate as a check, rather than to impose on all litigants, at the institution of proceedings, a fine which confounds the honest with the dishonest suitor, without any reference to the justice or quality of his claim. This was the law under the old Regulation of 1802, Section 9. It is still the law in Criminal cases.—See Criminal Procedure Code, Section 270. In using the term "unfounded," of course it is used to imply unfounded within the knowledge of the party. It is his guilty knowledge of the want of foundation of his claim or defence, and persisting in it in spite of such knowledge, that renders a man justly liable to mulct. In the ordinary sense, one side or the other in every

suit must want foundation. Both cannot win: either the plaintiff's or defendant's case is declared unfounded. We must be cautious, too, in not using the term 'frivolous' in a fallacious sense. Bentham indeed contends that there can be no such thing as 'frivolous' litigation.

21. Law taxes, as Bentham shews, are a sword to the oppressor and a shield to the dishonest. But I will not pursue his arguments further. I shall be glad if what I have written induces others to study them for themselves, before the amendment and consolidation of the present Stamp Law again come before the Legislative Council.

22. But it is said, granted the tax is objectionable, the necessity of the State compels the Legislature to have recourse to it.

23. This is the other reason put forward for the present Act. About thirty lakhs, it is estimated, are required for the better remuneration of the officers of justice.

24. Here again, this reason is dealt with by Bentham. "It is too much," he writes, "to expect of a man of finance, that he should anticipate the feelings of individuals: it is a great deal if he will listen to their cries. Taxes on consumption fall on bodies of men: the most inconsiderable one, when touched, will make the whole country ring again. The oppressed and ruined objects of the taxes on justice weep in holes and corners, as the rats die: no one voice finds any other to join with it." Suitors for justice "have no common cause, and scarce a common name; they are everybody and nobody; their business being everybody's and nobody's. Who are suitors? Where are they? What does the Chancellor of the Exchequer care for them? What can they do to help him? What can they do to hurt him?"

25. These observations apply with a hundred-fold more force to a country like India, where there is no public opinion, save to a limited extent in the Presidency towns; no Parliament representing all classes and every shade of opinion; no Press which scrutinizes weekly and daily opinions and propositions, almost as soon as they are uttered, with a fulness and depth, often surpassing that of the original proposer. The people cannot be heard; they do not hear of new laws and new taxes, until the lash falls upon their backs. They have no means of making common cause against measures which vitally affect their welfare. All these are, to my mind, reflections which should make legislation all the more cautious and considerate in the present instance. Yet I find that in the present case there was unwonted precipitation: The Bill was brought in on the 15th February; committed on the 1st March; the Report brought in on the 8th, and the Act passed on the 22nd.

26. It does not appear to have been published for general information, or circulated to the various authorities of the several Presidencies, for their opinion, previous to its being brought up for discussion in the Council. A somewhat similar measure had been rejected by the Legislative Council so lately as the year 1860. The opinion of this Government at least was known to be hostile, except as to stamps on criminal charges. The provisions are avowedly 'tentative'; information is now being gathered, it is true, to test the working of the measure. Previous inquiry as to its expediency seems to have been dispensed with. On the passing of the Bill.

the Honorable Mr. Shaw Stewart said he thought "it would have been better to have made inquiries before legislating, than to pass a law to which all local officers objected, and to promise revision, if after trial the law seemed undesirable."

27. Finally, Bentham argues that whatever may be urged in favor of continuing old law taxes, nothing can justify the imposition of new ones. "But by whatever plea," he writes, "the continuance of subsisting taxes is kind may be apologized for, nothing can be said in favor of any new addition to the burthen. The subsisting ones, it may be said, have been acquiesced in, and men are used to them; in this respect at least they have the advantage of any new ones which could be substituted in the room of them. But even this immoral plea, which puts bad and good upon a level, offering all distinction but that between established and not established, even this faint plea is mute against any augmentation of this worst of evils."

28. I have been thus particular in alluding to Bentham's "Protest," (although I am very far from having exhausted the arguments he uses,) not because I suppose that I am bringing to light anything that is new, but because in the "anticipative" reply to objections which were never made in the Legislative Council, but which were obviously likely to be raised when the matter was once fairly before the public; all these weighty arguments employed by Bentham to demonstrate the injustice of taxes on law proceedings have not been met, or even brought forward; while he has been represented as founding his objections on the idea that "all litigation, or all but a very little, was entirely the fault of Government, and therefore he naturally objected that Government, which caused litigation, should profit by it." Bentham believed "that litigation was owing to the complexity of the law, and that as litigation might be almost entirely removed by legislation based on true principles, he thought that litigation, and therefore the expense of litigation, might be reduced to a minimum, if it were not for the blindness, the stupidity, or the cupidity of the Legislature in not simplifying the laws."

29. In support of this view of Bentham, a passage was cited from his "Principles of Judicial Procedure," but no allusion whatever was made to his "Protest," in which he exhausts the subject, after a fashion which has ever since been deemed irrefutable, and in which he does not refer to the complexity of the law, but carefully and expressly excludes it as foreign to his argument.

30. If, it was urged, this complexity of the law is at the foundation of Bentham's argument, (which I conceive I have shewn it is not,) that doctrine collapses, the moment it appears that the Natives of India, Mahomedan and Hindu, resent and prevent all attempts at simplifying their laws.

31. I cannot admit that the Mahomedan and Hindu Laws are more complex than our own. Indeed, when I reflect on the unpretending little volumes of Mr. Justice Strangé and Sadagopal Chariar on the one hand, and call to mind the innumerable text books on English Law, growing bulkier and bulkier in each succeeding edition; the conflict of cases; the array of Judge against Judge; and division of Court against Court; the state of the Statute Book; the exceeding difficulty which most learned Judges frequently contrive to in arriving at a reasonable construction of the legislative intention; the many cases which are yearly "over-ruled and impeached;" and which now appear under a separate heading in our

Indices, I confess that I am inclined to regard the laws of the Natives as simplicity itself in comparison with the law of England. Let Bentham, or rather Bentham's arguments, be fully and fairly met in front, and face to face. Do not let us flatter ourselves that by marching on his flank by an echelon movement, and assaulting a mere outlying fieldwork, which there was no one present to defend, we have turned his position. His citadel, nay his fortress, has not yet been attacked, or even summoned to surrender. John Stuart Mill entirely corroborates and endorses the earlier view of Bentham. In his "Political Economy," Book V., Chap. VI, Sec. 3, he says of Law taxes, that "they are a tax on redress, and therefore a premium on injury."

32. The principle on which it has been determined to levy the tax is not by per-centage, but in reference to the machinery the suit would "bring into operation." If this be so, I cannot understand why no duty has been levied on suits instituted before the High Courts of the several Presidencies, on the Original Side, or on appeals from decisions in such suits to the High Court; since these are fitted with by far the most complex and expensive machinery of any Courts in the country. Had such a measure been attempted, the outcry against it would have been instant, loud, and unanimous enough. I venture to say it could not have been carried. If it be unjust and impolitic, so far as the Presidency capitals are concerned, I fail to see how its application is more just to the Mofussil; though the inferior power of self-defence possessed by the up-country suitors may, in one sense, make the passing of the Act less impolitic so far as they are concerned.

33. Sufficient time has not yet been given for returns of a conclusive or really valuable nature as to the working of the Act. In my opinion, the taxes now levied are so exorbitant, that they will be found to be practically, in a great measure, prohibitory to all suitors; and if so, that these taxes substantially amount to a denial of justice. Just so far as the Act represses litigation, will it defeat its object as a measure of finance.

34. I have since my return to this country (only a few weeks ago) heard of many cases in which suitors have come up to the High Court at Madras for the purpose of presenting their Appeals, who have given up their intention and their Appeal on learning the amount of stamp they are now called upon to pay. It is no answer to say that the Appeal was probably unfounded, vexatious, or frivolous. It might be so, or it might not. That point could not be determined till the cause was heard. We have no right to assume that the Appeal was frivolous. It is just as reasonable to suppose that the appellant resigned himself to submit to what he deemed an unjust decree, because he could not afford the amount now demanded from him before he could put in motion the "machinery" for setting it aside. There can be no doubt that he was prepared to pay the old stamp, whatever it was, or he would not have left his country and occupation and travelled up to Madras. I feel confident that if the present law be held by, future returns will shew by the vast and sudden falling off of Suits, Original and Appellate, that the Act is prohibitory to a degree probably never contemplated when it was passed. Such a consummation must not, however, be vouched as a proof of its success, even if the difference between the old and new scales of fees should in part make up for the loss

occasioned by the diminished number of suits. In a Revenue point of view, we have already pointed out, it will be just so far as it represses litigation, a failure. From a Judicial point of view, we must not lose sight of the fact, that the diminution of litigation represents denial of justice to the poor but honest suitor, as well as the suppression of the vexatious litigant. *'Solitudinem faciunt paucis Appellanti'*, may well be said of excessive law-taxes.

35. One of the first Appellate suits in which I was engaged was from Tanjore. The plaintiffs had paid 2,000 Rupees institution fee, in the shape of stamp duty on the Original Suit, under the old law. They had paid 6,000 Rupees more on their Petition of Regular Appeal. The respondent, for whom I appeared, had been fortunate enough to get in his own appeal on a stamp of two Rupees. The full amount of 6,000 Rupees was demanded from him, but after considerable argument the Court held that the appointment of a receiver (against which he appealed) might be treated as a temporary measure pending the taking of the accounts; and that, therefore, as against my client, the decree of the Original Court was not "final;" though as against the plaintiffs it had finally disposed of their rights. My client was, therefore, permitted to treat the decree as one against which he could appeal summarily. Had the Court, which I thought was somewhat astute in its construction, considered the decree as "final" against my client as against the plaintiffs, the result would have been, that he too would have had to pay a stamp duty of 6,000 Rupees.

36. But to me it appears that to call on any suitor to pay so large and heavy a tax as 6,000 Rupees before he can be heard, be the amount in dispute what it may, inflicts a grave hardship on him, a hardship of a kind which increases according to the "machinery" of the law which he has to call in aid before he can obtain a final decision on his claim. In the present case the plaintiffs had to pay no less a sum than 7,000 Rupees, which, if the suit had been brought after Schedule B, would have been 12,000 Rupees, before obtaining a decision, which after all may not be final, as an appeal to the Privy Council is still open to them. Their case was very far from being unfounded, frivolous, or vexatious, although they did not obtain the full measure of relief they prayed. The case may easily be put of a person claiming an estate as large as this, on a perfectly good title, yet so poor as to be utterly unable to contest his rights, or carry a manifestly erroneous judgment to an Appellate Court. Nevertheless, he is to be denied justice, because it is desirable that others, the frivolous, vexatious, dishonest class of litigants, should be checked and repressed.

37. In Special Appeals, although the amounts in dispute cannot be so large as in case of Regular Appeals, the Appellant may have to pay stamp duty three times over, instead of twice, or thirty per cent. on his claim, before he can obtain the Judgment of the High Court. By far the greater number of suits are for amounts under 10,000 Rupees, and therefore specially appealable.

38. I think that, as under the old law, there ought to be a limit, beyond which no further duty should be demanded. The old limit was 2,000 Rupees, high enough, in my opinion, as a general rule, to repress dishonest litigation, though it may sometimes operate to bar an honest claim.

39. The papers submitted to me furnish an instance of the working of Schedule B:—Lease for a year, at 18 Salaghyas of paddy, value 100 Rupees. Tenant refuses to deliver possession at expiration of term. Stamp duty on suit to recover the land Rupees 110.
See Proceedings of Board of Revenue, 2nd November 1867, No. 6,177.

40. The following cases within my own knowledge will also assist in illustrating the working of Schedule B. Hitherto we can scarcely do more than test it by Appeal Suits; hereafter, we shall know more about its operation on Original Suits, when fresh intending suitors seek to file their plaints under the law as it now stands.

In Original Suit No. 2 of 1867, on the file of the Nellore Court, a stamp of 50 Rupees was paid under the old law on a plaint claiming land paying annually to Government the sum of Rupees 570, and yielding a net annual profit of Rupees 120. Then, the computation was made on the income. On Appeal to the High Court, a stamp of Rupees 350, seven times the amount of the stamp on the original plaint, was paid; because now the calculation is based on the annual aggregate produce of the land computed as payable to Government for the year in which the suit may be preferred.—See Note B, under the head of Plaint Appeal in Schedule B.

Now this case was of an amount admitting a Special Appeal. Supposing the suit had been instituted after Schedule B, became Law, and the suitor had to carry his case to the High Court on Special Appeal, before he obtained redress he would have had to pay Rupees 350, three times over; a total of Rupees 1,050 to recover land yielding an annual income of Rupees 120, or, in other words, the full value of the land.

In Original Suit No. 15 of 1865, on the file of the Guntur Court, for the recovery of Rupees 25,000, the plaint was put in on 500 Rupees paper. On appeal to the High Court, the stamp was Rupees 1,181.

In Original Suit No. 2 of 1865, on the file of the Nundial Court, the plaint for recovery of land paying rent to Government was put in on a stamp of 50 Rupees. Now, according to Schedule B, the stamp paid on Appeal was Rupees 350.

In Original Suit No. 12 of 1867, on the file of the Civil Court of Bellary, for an account of partnership transactions, the stamp was 250 Rupees; on Appeal it is Rupees 550. The amount claimed is Rupees 9,999-15-5. I think the original decree manifestly wrong, but doubt if the parties can afford to pay to get it reversed.

41. Other practitioners, if applied to, could no doubt swell this list with illustration of an equally striking character.

42. Time will no doubt furnish far more ample materials for determining on the quality of Schedule B. At present, the Collectors "complain that it is difficult

Letter from Secretary to Board of Revenue, to Secretary to Government, 24th September 1867.

43. I do not feel disposed to offer any detailed remarks with reference to the several items contained in Schedule B; because I think the whole is wrong in
"to form any estimate of the working of
"an Act within such short period of its
"introduction, and before its somewhat
"intricate provisions have become by
"any means generally known."

principle, and that the best amendment would be to revert to the old law as it stood before the passing of Act XXXI. of 1867. I see it stated that the imposition of a small duty on Criminal complaints has worked well. No doubt it has checked complaints, and I think it very probable that some of the complaints made before the Criminal Courts are rather for vexatious purposes than for the redress of any real injury. A small tax may be an expedient measure in respect to Criminal complaints, but the complainants are generally poor, and the sum may be large to them. I am not, however, prepared to express an opinion on this point, without far more materials and information than are at present at my disposal. The remarks made by the Honorable Mr. Shaw Stewart, in his speech of the 22nd March 1867, on this branch of the subject, appear to me to be pregnant with matter for reflection. If they are well founded with reference to the imposition of a petty stamp of one Rupee on Criminal complaints, how much more forcible is their application to the very heavy duties levied on suitors in Civil Suits?

41. The "Jumps" on the old scale might be judiciously rectified, without the rate of tax being increased. It may not be out of place here, *en passant*, to call attention to the extraordinary jumps in Schedule A, which may well call for rectification and re-adjustment, when the whole question is before the Legislative Council. Let me illustrate this by referring to the case of mortgage which I have already noticed. The English Act imposes a duty of 15s. up to £600, and then proceeds by easy stages *ad valorem*, so as to fit every amount pretty closely. The Indian Stamp Act (Schedule A, Mortgages) jumps from Rupees 40,000 to 60,000, so that although this mortgage was only for Rupees 48,000, the borrower had to pay a tax on an amount of Rupees 12,000 which he had never borrowed, a disagreeable "jump," and one which if he could, he would have refused. The same objection will be found to pervade the scales in Schedule A.

45. The subject will now doubtless receive far fuller consideration than it did before the Act was passed. The Honorable Mr. Taylor appears not to have been well founded in his statement in the debate of the 22nd March, "that the opinions received from the Madras Government were entirely in favor of the Bill." This Government in its Order (Revenue Department, 18th June 1867, No. 1,355,) points out that this can apply only to stamps on complaints before the Criminal Courts. The Secretary to the Board of Revenue, in his letter to the Chief Secretary to Government, 20th April 1867, No. 2,632, states that the "Board think it is much to be regretted that the Act was so hurriedly passed." He also points out that this Government "was not consulted as to certain important changes which it introduces into this Presidency, although it was known that they had been opposed to them when suggested on a preceding occasion." This Government, in its Order of 18th June 1867, No. 1,355, states that "no opportunity was afforded of offering any opinion on the framing of the Act, prior to its enactment, on any point, except one referred by telegraph as to stamps on Criminal complaints." The various papers before me shew how serious would be the consequences of insisting on enforcement, under Schedule B, of stamps on Revenue petitions, complaints, and the like, before the Revenue authorities in this Presidency, though the ruling of Government, under date 8th June 1867, No. 1,355, "has removed the most objectionable features in this portion of the enactment."

46. The Government of Madras was quick enough to see where and how the shoe would pinch in respect to Revenue complaints. Overruling the opinion of its Revenue Board, it put a construction on the Act which at once and effectually shut out its operation on all complaints before Revenue authorities within this Presidency. The tax will not, however, fall a whit the less heavily or oppressively on a suitor, because it happens to be levied in a Court of Law, instead of before a Revenue officer.

47. The precipitation with which this important measure was carried forward and passed, no doubt accounts for the form in which it has been given to the public. Observations to this effect have been made in the Supreme Legislative Council. The Chief Justice of Madras designates it a "somewhat involved piece of legislation." The Collectors speak of it as a "somewhat intricate provision." The Board of Revenue points out that to carry out the requirements of the Act, *six thousand and ninety-nine* different values of stamped paper (and therefore as many dies) will be necessary, up to six lakhs of Rupees. The whole frame of the Schedule appears to me very complicated and difficult of reference, an objection which seems to have struck the Honorable Sir Henry Durand. This probably would not have occurred, but for the haste with which the measure was passed. The Schedule will no doubt be re-modelled, if it is determined to continue its provisions. But the publication of a law in such a form recalls to mind the Emperor who complied with the exigency of promulgation, but had his edicts written in characters so small, and hung on pillars so high, that the public could not read their contents.

48. I think that to legislate in this way, in a matter where more than ordinary inquiry, caution, and forbearance were necessary, is very little likely to be attended with beneficial results. I fear that it may sow broadcast the seeds of discontent. I wish only I could think that such discontent would have no legitimate foundation.

49. On this point I beg to refer to certain observations which I made when writing on the extension to Mahomedans and Hindus of a portion of the Indian Succession Act.

50. These observations will be found in paragraphs 25, 26, and 27 of my letter to the Acting Chief Secretary, under date the 5th October 1865. To my then expressed opinions I still adhere; and feel their force more than ever with reference to the matter and the manner of Act XXVI of 1867.

51. But money is wanting, and must be had. It is only proper that he who objects to a tax should be prepared to suggest a better in its place. This, however, applies with more force to one who seeks to abolish an old tax already existing, than to him who proposes the imposition of a new tax. It is rather for those who propose the new tax to find a substitute, if that which they advocate should be proved to be impracticable or inexpedient. However, if I am asked the question, I reply in the language of Bentham: any tax rather than this. "My letter tax," he writes, "is any other than that named."

52. An Income tax would be far preferable: and except for the purpose of keeping faith with the Natives, it is difficult to see why the late Income tax was ever abolished. It might be better to revert to it, than adhere to the present increased scale of law-taxes. A duty on succession appears to me one of the most

*Proceedings of the Madras Government, Revenue Department,
7th January 1868.*

legitimate source of revenue. The people of India are accustomed to it in the shape of *Nazam*. It would probably be a highly productive tax. It has often been suggested. I have never seen the reasons which prevail against its adoption. I do not know of any which would suffice to prevent its becoming law. There are several transactions on which, at present, no duty is levied, in law. I think it might be fairly levied. On certificates of legal Clerkship a considerable stamp duty is paid in England. I do not see why such a duty should not be leviable here. I think, however, that practising as Attorney or Vakeel without a license should be made *ex officio* penal. Such a measure while it returns a fair equivalent to the man who pays duty, would get rid of a most objectionable class of practitioners who in Madras, at any rate, infest our Courts. A similar tax prevails in England. A duty on *Mechilkas*, or submissions to arbitration and on awards, seems to be highly proper, and would probably bring in a considerable amount of revenue. The duty may be increased on Charter Parties and Composition Deals without hardship to the contractors.

53. Finally, admitting fully that if better administration of justice is requisite, the means must be found to pay for it, I think it well worthy of consideration whether the more legitimate, and safer sources of accumulating the necessary funds, do not lie rather in the direction of checking expenditure in other departments, as was proved to be possible by General Balfour, or in prosecuting productive works for which capital might be safely borrowed, as advocated by Sir Arthur Cotton, or in both, rather than in saddling the people with additional taxation, especially when that taxation assumes the form of additional stamp duties on legal proceedings.

54. New direct taxes have been very rapidly called into existence, and multiplied within the last few years in India. We have had an Income tax, License tax, Municipal tax, tolls, Police taxes, road cesses, wheel taxes, voluntary Education taxes, and the like. The Natives fancied that Her Majesty's direct administration of the Government of India would inaugurate a new golden age. They have found the little finger of their Queen press more heavily upon them than the bias of the Company. Formerly, the cost of administration was principally borne by the Land Revenue, aided by that derivable from Opium, Salt, and a few other sources. There was indeed an antiquated pledge that these sources would be sufficient for the cost of good and efficient Government. The Natives are harassed and hurried by the rapidity with which tax after tax is now imposed upon them. They suspect that we are trying how far we may go; that the point of the wedge having been introduced, the body is gradually being driven home. The effect of this increase upon the old law-taxes, will, I feel convinced, be widespread discontent. I am well aware that the better administration which the advancing state of India requires, cannot be given without increased pecuniary means at the disposal of Government. But feeling as strongly as I do what I believe to be a dangerous tendency of such an Act as that now under review, I cannot honestly shrink from expressing candidly my opinion concerning the "working of the new Schedule." To borrow one of Sir Arthur Cotton's numerous felicitous illustrations, it may be wiser to begin by strengthening a man to bear his existing burthen, or even to carry an additional load with ease and cheerfulness, than to clasp weight after weight upon him till the last fairly breaks his back.

*Proceedings of the Madras Government, Revenue Department,
7th January 1868.*

55. The Financier is, I know, hard put to it in this country to find whereon to lay his hand for the increase of the Imperial revenues. But justice is the worst subject in the world for taxation. Taking the law into one's own hands is what the individual gives up when he becomes a member of the social state, on the express faith that the Government will find him the amplest equivalent for the personal right which he relinquishes. The question affects every one of the 150 millions of subjects in India. A plaintiff may, and in all countries often does, give up the prosecution of his claim, if it be relatively small, rather than submit to the delay, the uncertainty, the vexation, and the expense of law. Still he has a right to litigate, if so advised. A defendant is often in a worse position. He cannot afford to submit to an unjust claim, which, if he does not appear to resist it, may sweep away his entire means by an execution. He may, in case of special appeal becoming necessary for the vindication of his defence, have to pay two stamp fees, or twenty per cent. on a mere money demand made against him. The free and open distribution of justice lies at the very root and foundation of the State's duty and obligation to the subject. That State which opens Courts, and then bars their doors by the imposition of law taxes, only in fact *seems* to discharge its implied undertaking, for it does but give with one hand what it takes away with the other.

No. 71. ORDER THEREON, 7th January 1868, No. 36.

Separate Revenue, No. 2.
Stamps.

Ordered that the above letter be forwarded for the consideration of the Government of India, with reference to their Financial Secretary's letter dated

30th April 1867, No. 2,281, to which the detailed reply will shortly follow.

(True Extract.)

Secretary to Government.

To the Honorable J. B. Norton.
.. the Board of Revenue.

Exd. S. T. Augustin.

Sept 28/2

Judicial Department.

No. 324

324

To

The Secretary to the Government
of India,

Home Department

Sir,

I am directed by His
Excellency the Governor in
Council to transmit the
Register of the Stamp duties
levied under Schedule B
Section 6, Act VIII of 1867, and
the opinions recorded by the
judicial officers who have
been consulted on the opera-
tion of the Schedule in this
Presidency.

2. The Judges of the
High Court of Judicature
have not expressed any
opinion on this subject.
3. As was to be expected
there is a considerable
diversity

In manuscript - forwarded to the
Customs House on the 21st for despatch by
the P. & O. Steamer Surat on the 25th July -
Bill of lading sent by the same Steamer -

W.D.

by

see full

* although more
than one opinion
is given.

diversity of opinion among
the officers consulted, as
regards the effect of the
increased rates of Stamps.

A considerable number of
the Civil and Sessions Court
Judges state that, they
consider that the enhanced
rate of Stamps has had
a tendency to reduce vexa-
tious litigation, while it
has not prevented bona
fide suitors seeking
justice in the Courts.

Other judicial officers
consider that the Schedule
requires amendment, that
it prevents the poorer
class from obtaining redress,
and that it does not
deter the wealthier classes
from vexatious litigation.

The opinions of the Judges
of the Small Cause
Courts

Courts are generally favor-
able to the present Stamp
Act, but one very com-
petent officer remarks
that there has been a very
large increase of applica-
tions to sue in forma
pauperis since the intro-
duction of the new Schedule,
and that it has deterred
parties from freely taking
copies of decesses.

5. Of the Magistrates
consulted the majority
give opinions favorable
to the operation of the
Act, while others consider
that the expense involved in
presenting a complaint may
have the effect of deterring the
poorer classes from ^{seeking} obtaining
justice.

6. Very few suggestions have
been made for the amendment
of the Act.

? ^{endeavouring to}

The

The fixing of eight years
annual Revenue in cases
of temporarily settled lands,
as the market value of such
lands, is considered an ex-
cessive standard, and it is re-
commended that 5 1/2 years
^{be adopted as}
purchase ~~would be~~ a more
equitable estimate.

It is also considered that
Act A to Schedule B unnece-
sarily entails the jurisdiction
of Munsiffs in respect of
suits relating to land, and it
is advised that the jurisdiction
should be restricted.

The duty on petitions is
stated to operate harshly as
regards suits and the
duty on original plaints is
considered excessive. ^{One} ~~Let~~
judge records his opinion that
the law in its application
to certificate of succession
is waived.

Although the opinions
recorded are forwarded for
the information of the
Govt of India, I am desirous
to bring prominently
the

974/83

to notice that the Judicial
Officers consulted are agreed
in considering that the Stamp
Law has been too
short a time in operation to
enable them ^{either} to pronounce
a decided opinion as to
its effects or to furnish
suggestions for its amend-
ment.

No 36 The Advocate General
whose great experience and
unquestioned ability and
great weight to his opi-
nion, has in a letter
dated the 19 December
last, which was commu-
nicated to the Govern-
ment of India on the
7th January (Mr Secre-
tary Muddleston's letter

No 37) recorded
the serious objections
which

copy enclosed

which he submitted
to Schedule B. of the
Stamp Law.

29 Mr. Norton, after
discussing the principles
involved in making the
Stamp Taxes a source of
Revenue, and Combating
the theory which has
been advanced that they
^{will} serve to repopulate
the country, proceeds to point
out the inconsistency of
permitting to levy duty
in suits instituted be-
fore the High Courts
of the several Presiden-
cies on the original side
or on appeals from de-
cisions in such suits
to

339/9
to the High Courts,
although these are fitted
with by far the most com-
plex and expensive ma-
chinery of any Courts
in the country, and
although the principle
advanced in support of
levying the tax is not by
percentage, but in reference to
the machinery the suit
would bring into operation.
Mr. Norton ^{states} ~~states~~ as the re-
sult of his own personal expe-
rience, that many suitors
who had come up to the High
Court for the purpose of presenting
appeals from the decisions of the
Courts in the provinces, have
given up their intention on
learning the amount of
stamp which they are now

Call.

called upon to pay, and
that in many cases, the
additional burden ^{thus} imposed
has been practically a de-
nial of justice to those suitors

11. The Advocate General
further specifies the results
of Schedule B in cases in which
his own exigencies and the
enormous expenses to which
suitors in appeal cases are
subjected

12. Mr. Norton, on these
grounds urges that there should
as under the old Law, be a limit
to the duty and ~~be~~ consideration
former limit of \$5000. sufficient
to suppress dishonest litigation.
Although there has not been suffi-
cient time to test the operation of
Schedule B in original suits, Mr.
Norton gives some sufficiently striking
instances of the injurious effects of the new
Stamp Law on this class of suits.

It is stated, it must
be the Government, as
has been pointed out by
Judges and others, agreed,
with the Government, that
the stamp duty should be
paid to the Government
in full, and the Government
should be allowed to
repay the amount of the
stamp duty to the suitors
as soon as the Government
is able to do so.

3. I am desirous to state
that this Government
concur generally in the
remarks contained in the
Advocate General's letter
which deals specially
with the effect of the
new Law on Civil Suits,
but the Government also
entertain very serious
doubts as to the policy
of levying Stamp duties
on complaints ^{when generally} preferred
to the Criminal Courts.
The effect of this altera-
tion in the Stamp Law
with he to
will, it is feared, ~~have~~
~~the injurious effect of~~
withdrawing, in many
instances, from the poorest
clases in this country,
the easy means of
redress which has
hitherto been afforded
to them.

15/11

In Conclusion,

S.

I am desired to state
that. although the
period during which
the New Stamp Law
has been in operation
is too limited to enable
certain conclusions to
be drawn as to the
effects produced, the
Government desire to
avail themselves of
the opportunity afforded
them, to record their
decided opinion, that
to require suitors for
justice, Civil or Criminal
to contribute largely
to the maintenance of
the Courts is erroneous
in policy, and that
the cost of the admini-
stration of justice
is quite as legitimate

a

6
a charge on the taxation
of the general Communi-
ty, as the cost of the
Police or the Army-

Fort St. George.
27 Feb. 1868

W. H.

16C

Copy to the Revenue Department desd 10/3

1857

returned for amendment.

2. In further explanation of the delay, I am directed to state that several of the returns received from the Lower Courts were found to be very incorrectly prepared, and had consequently to be sent back for correction, and that some of them were not returned to this Office until very recently.

High Court of Judicature, Madras, 17th January 1863. I have the honor to be, Sir, Your most obed^t servant,

Edinburgh
Acting Registrar,
Appellate Side.

10
334
261

W. H. H. H.

H. Wigram, Esq.

Acting Registrars of the High Courts
of Judicature, Madras.

To

The Honorable R. S. Ellis, C. B.

Chief Secretary to Government.

Honorable Sir,

With reference to my letter dated
the 17th ultimo, N^o 76, I am directed
to forward the Return of Stamp
duty levied under Schedule B, Section 6,
Act XXVII of 1867 received from the
Civil Judge of Cuddapah.

I have the honor to be,

Honorable Sir,

Your Most Obedient Servant,

High Court of
Judicature, Madras,
4th February 1868.

Wigham

Acting Registrar,
Appellate Side

[illegible]

N^o 214-

Berhampton Civil & Session Court
15th October 1867-

From
E. B. Ford Esquire,
Civil and Session Judge,
Berhampton.

To
J. H. Nelson Esquire,
A. J. Registrar of the High Court
of Judicature, Appellate Side,
Madras.

Sir, With reference to the order of the
High Court dated 8th June 1867, I have
the honor herewith to forward 5 Registers
of Stamp duty kept in this Court and
in the Courts subordinate to it from
1st May to 30th September 1867-

I am informed by the Pleaders of this
Court that the increased Stamp duty
leviable on Plaints under this Act operates
as a check to litigation, but the Act
has

222

Forwarding Return
of Stamp duty sent
under Minute B, Section
6, Act XXIII of 1867.

Justices 1868. O. M. M. M.
N^o
The Acting Registrar of the
High Court of Judicature
Madras
The Chief Clerk of the Court
Madras
Dated 15th Oct. 1867.
1868.
With 2 enclosures.

has not been long enough in force to
enable me to test the accuracy of
this statement.

I have no reason to suppose that
any of the other provisions of the act
press with undue severity on debtors.

I have the honor to be,

Sir,

Your most obedient servant

J. F. F. F.

Civil and Session Judge

J. F. F. F.
+ M. F. F. F.

334
38

334
38

24 4
 JUDICIAL DEPARTMENT.
 From, *A. G. 29*
 The Civil and Sessions Judge,
 Bellary.

To, The Under Secretary
to Govt.:

Dated 26th Novr 1867

Received 2 Decr
No. 11.

Your Memo^{rs} No. 330 dated
the 15th instant.

Recd 26 36

The Acting Civil
 Judge has the honor
 to forward a copy of
 the Return showing the
 amount of fees received
 during 1865 & 1866
 on account of Certificates
 granted under Act
 27 of 1830

324.

High Court 14.56/91

Mr. J. P. Williams
 of the High Court
 of Madras

Dated 15th Decr 1867
 Received 14th Decr 1867

No of Decrees 5-719

Forwarding to the
 High Court of Madras
 the copy of the
 Return showing the
 amount of fees received
 during 1865 & 1866
 on account of Certificates
 granted under Act
 27 of 1830

XXV. 11. of 1860, called
for in the above Memo.

My Civil Judge

L. A. R. H. Clerk

No. 4

Trangalore, 2. January 1867

Memo

E. J. Elliott Esquire,

Acting Civil Judge,

Trangalore.

To

The Registrar of the High Court

of Judicature,

Madras.

Sir,

With reference to the Memo from the High Court dated 21st December 1867, I have the honor to state that the Return and Memo of Stamp Duty collected in this Court and the Courts subordinate, have been already submitted on the 21st December last, and that the delay in transmitting the same, arose from the fact of there having been no Head Writer for this Court for about a month, the late Head Writer having been appointed to act for the Sherastadar, and the consequent want of proper supervision over the Writers; also, from the Munsiffs having submitted incorrect Returns at the first instance, which had to be sent back to them for correction; one of the Munsiffs failed to submit the Return of Stamp Duty of his Court.

334
31

till so late even as November last. I also beg to
state, that there has been an unusually heavy
press of work in the Writers Office during the
last half year, which has also tended to prevent
the submission of the Stamp Account earlier,
and the new Head Writer had to be initiated,
before fairly commencing work himself.
The Writers' Department of this Court, in fact,
as well as nearly all the Departments, have
been in a transition state for some months back
owing to the different changes of appointments
in the Court, consequent on the dismissal of certain
officials, and this has necessarily thrown much
work into arrears, which requires time to make
up. I trust however to get everything into order
very shortly with as little delay as possible.

I have the honor to be,

Sir,

Your most obedient servant,

J. G. G. G.
Acting Civil Judge.

Tranquebar
17 January 1867

Revenue B. Office,
Madras.

10th January 1868.

From
The Secretary to the
Board of Revenue
To
The Secretary to Government
Revenue Department.

Sir
Referring to G. O. dated 8th May
1867 No 716 Judicial Department and the
subsequent reminders. I am directed by the
Board of Revenue to submit for transmission
to the Government of India the accompanying
Registers of Stamp duty collected under Schedule
B Section VI Act XXVI of 1867 with an Abstract
prepared in their office. The Register from
Bellary has not been received yet, and those
furnished by the Collectors of the Pistoia,
Cuddapah and Madras Districts having
been prepared in the Vernacular languages
were returned to the Collectors concerned in order
that fresh ones might be submitted in Eng-
lish. The Collector of North Arcot too much
forwarded an Abstract but he has been called

Letter 1868 Department

High Court No 31.

LO 4336
From the Collecting Office
of Revenue

Letter 1868 Department
No 7 - 1868

Letter 1868 Department
No 7 - 1868
Office Revenue

upon the financial aspect of the subject left
in the hands of the Government. This subject is submitted
to the Government for consideration, and in the mean-
while the Board request me to transmit the
specimens that have been already received, to
enable further study in the matter.

Very respectfully,
W. L. Garrison, 1858.

I have the honor to be
Dear Sir,
Yours very respectfully,
W. L. Garrison, 1858.

W. L. Garrison
Secretary.

The Secretary to Government
Revenue Department
with the Department of Customs and Excise

W. L. Garrison

No 88.

Official Memorandum

3/34

With reference to the Official Memo from the Under Secretary to Government S.D. dated 10th January 1868 No 20, the Undersigned has the honor to submit in print a complete general return of Stamp duty Collected under Schedule B. Section 6 Act XXV of 1867 in the several Districts of this Presidency and to forward the registers of N. Arcot and Bellary with an abstract from the Kistna District. Copies of details Registers in English called for from the Kistna, Maddur and the Madras Districts will be submitted when received.

By Order

Rev Board Officer
Madras
23rd January 1868

M. S. S. S.
Secretary

The Under Secretary to Government
Judicial Department with
a printed return & 3 original letters from Kistna
Bellary & N. Arcot Districts & Board's Proceedings
dated 10th January 1868 No 20.

L. M. S. S. S.
C. S. S. S.

1868

1868

1868

1868

1868

ne

- * Bellary.
Madura.
Tinnevelly.
Malabar.

852 1888 20/10
1888 11/11
~~1888 11/11~~

124. 53. Home
Expenditure to the
Board of Revenue

the first meeting of your
General Convention

Date of Survey 1882
 Page 24
 Reel 27
 Line 5 of 40 lines

1850
 1851
 1852
 1853
 1854
 1855
 1856
 1857
 1858
 1859
 1860
 1861
 1862
 1863
 1864
 1865
 1866
 1867
 1868
 1869
 1870
 1871
 1872
 1873
 1874
 1875
 1876
 1877
 1878
 1879
 1880
 1881
 1882
 1883
 1884
 1885
 1886
 1887
 1888
 1889
 1890
 1891
 1892
 1893
 1894
 1895
 1896
 1897
 1898
 1899
 1900
 1901
 1902
 1903
 1904
 1905
 1906
 1907
 1908
 1909
 1910
 1911
 1912
 1913
 1914
 1915
 1916
 1917
 1918
 1919
 1920
 1921
 1922
 1923
 1924
 1925
 1926
 1927
 1928
 1929
 1930
 1931
 1932
 1933
 1934
 1935
 1936
 1937
 1938
 1939
 1940
 1941
 1942
 1943
 1944
 1945
 1946
 1947
 1948
 1949
 1950
 1951
 1952
 1953
 1954
 1955
 1956
 1957
 1958
 1959
 1960
 1961
 1962
 1963
 1964
 1965
 1966
 1967
 1968
 1969
 1970
 1971
 1972
 1973
 1974
 1975
 1976
 1977
 1978
 1979
 1980
 1981
 1982
 1983
 1984
 1985
 1986
 1987
 1988
 1989
 1990
 1991
 1992
 1993
 1994
 1995
 1996
 1997
 1998
 1999
 2000
 2001
 2002
 2003
 2004
 2005
 2006
 2007
 2008
 2009
 2010
 2011
 2012
 2013
 2014
 2015
 2016
 2017
 2018
 2019
 2020
 2021
 2022
 2023
 2024
 2025
 2026
 2027
 2028
 2029
 2030
 2031
 2032
 2033
 2034
 2035
 2036
 2037
 2038
 2039
 2040
 2041
 2042
 2043
 2044
 2045
 2046
 2047
 2048
 2049
 2050
 2051
 2052
 2053
 2054
 2055
 2056
 2057
 2058
 2059
 2060
 2061
 2062
 2063
 2064
 2065
 2066
 2067
 2068
 2069
 2070
 2071
 2072
 2073
 2074
 2075
 2076
 2077
 2078
 2079
 2080
 2081
 2082
 2083
 2084
 2085
 2086
 2087
 2088
 2089
 2090
 2091
 2092
 2093
 2094
 2095
 2096
 2097
 2098
 2099
 2100
 2101
 2102
 2103
 2104
 2105
 2106
 2107
 2108
 2109
 2110
 2111
 2112
 2113
 2114
 2115
 2116
 2117
 2118
 2119
 2120
 2121
 2122
 2123
 2124
 2125
 2126
 2127
 2128
 2129
 2130
 2131
 2132
 2133
 2134
 2135
 2136
 2137
 2138
 2139
 2140
 2141
 2142
 2143
 2144
 2145
 2146
 2147
 2148
 2149
 2150
 2151
 2152
 2153
 2154
 2155
 2156
 2157
 2158
 2159
 2160
 2161
 2162
 2163
 2164
 2165
 2166
 2167
 2168
 2169
 2170
 2171
 2172
 2173
 2174
 2175
 2176
 2177
 2178
 2179
 2180
 2181
 2182
 2183
 2184
 2185
 2186
 2187
 2188
 2189
 2190
 2191
 2192
 2193
 2194
 2195
 2196
 2197
 2198
 2199
 2200
 2201
 2202
 2203
 2204
 2205
 2206
 2207
 2208
 2209
 2210
 2211
 2212
 2213
 2214
 2215
 2216
 2217
 2218
 2219
 2220
 2221
 2222
 2223
 2224
 2225
 2226
 2227
 2228
 2229
 2230
 2231
 2232
 2233
 2234
 2235
 2236
 2237
 2238
 2239
 2240
 2241
 2242
 2243
 2244
 2245
 2246
 2247
 2248
 2249
 2250
 2251
 2252
 2253
 2254
 2255
 2256
 2257
 2258
 2259
 2260
 2261
 2262
 2263
 2264
 2265
 2266
 2267
 2268
 2269
 2270
 2271
 2272
 2273
 2274
 2275
 2276
 2277
 2278
 2279
 2280
 2281
 2282
 2283
 2284
 2285
 2286
 2287
 2288
 2289
 2290
 2291
 2292
 2293
 2294
 2295
 2296
 2297
 2298
 2299
 2300
 2301
 2302
 2303
 2304

Communicated to the Judicial Department, with reference to the Official Memorandum of that Department, dated 21st November 1867, No. 358.

(True Extract.)

To the Judicial Department.
the Board of Revenue.

Exd. S. T. Augustin.

Combaloe Magee office
Combaloe 22 November 1864

From
P Grant Esquire 34/37

Magistrate of Coimbatore

J. E. Wilkinson Esquire

Acting Under Secretary to Government
Fort Saint George

Per.

With reference to your Memo of
the 19th Instant N^o 356 I have the
honor to inform you that the Registre
of Stamp Duties therein referred to
was sent to the Board of Revenue
on the 10th October 1867 as called
for in their Proceedings of the
18th May No: 3068 for transmission
to Government. Have the honor to be

ment. Have the honor to be
Sir
Yours most obedient servant

Grant
Magistrate

1899

121-33

James M. Smith
June 11, 1877

1029111

Commencement of the
 Second Session of the

Accepted for Deposit
Autograph - all Collections

Have not yet been married
Education will be provided

John Green

N: 46. Buddapah Magistrate's Office
20th December 1867.

20th December 1867.

From J. G. Smith Esq^r

224
2/38

Magistrate of Ludlow, Pa.

F. H. Wilkinson Esq^r

Acting Under Secretary to Government.

Medical Department:

Fort St George

Q 22

With reference to your Official Memorandum of the 19th instant No. 356, I have the honor to inform you that an ^{abstract} Register of stamp duties called for in Government Order dated 6th May, 1867 No. 716 was sent to the Board on the 24th October 1867. Copies of Registers with revised abstracts have this day been sent to the Board as directed by them. I have the honor &c

I have the honor to be

20

Your most Obedient, Serv^t

Epstein
Magistrate

Magistrate

Video Proceedings Bⁿ
18 May 1867.
#3068

① Under 18: Special.

Memorandum
 Dated 19th November
 1867. No 1209.

Ex^o Antonio de la Cruz 20

Chatterpore 28th November 1867.

Official Memo No 3646.

39

In reply to the Under Secretary's
Memo No 356 of 19th November instant, the
undersigned has the honor to state that
a Register of Stamp Duties, levied
under Schedule B. Act 26 of 1867 em-
bodying the transactions of all the
Revenue and Magisterial offices in
the Ganjam District from 1st May to 30th
September last, was transmitted to the
Board of Revenue by Steamer on 17th
October ultimo.

L. J. Partridge

Magistrate of Ganjam

To,

The Ag Under Secretary
to Government
Madras.

530.

1867
Official
Memo No 3646
of 28th November
to the Under Secretary
to Government

Received 26th Dec 1867

Received 1st Dec 1867
For the Under Secretary
to Government

Received 26th Dec 1867

No 2888

Slater in reply to the Under Secretary's
Memo No 356 of 19th November

Slater in reply to the Under Secretary's
Memo No 356 of 19th November

Slater in reply to the Under Secretary's
Memo No 356 of 19th November

Slater in reply to the Under Secretary's
Memo No 356 of 19th November

Slater in reply to the Under Secretary's
Memo No 356 of 19th November

Slater in reply to the Under Secretary's
Memo No 356 of 19th November

it was included in the State
Memorandum to the Board of Re-
venue, with reference to their
Proceedings of the 18th May 1807,
& to 3068 of 1807 as copies 3 and 4.

I have the honour to be,

Sir,

Your most Obedient Servant

J. Trice,
Magistrate

Edw.
H. P. M. Cotton
Esq. English Clerk.

3341
41
5

No. 343.

12
24
Kistna District
Magistrate's Court
Masulipatam 26th November 1867.

From,
William Wilson Esquire,
Acting Magistrate of Kistna District
To,
J. Brandt Esquire,
Under Secretary
to Government
Fort Saint George.

In reply to your Official
Memorandum No 355 dated 18th Current
I have the honor to inform you that the
return therein called for was despatched
hence on the 25th ultimo.

I have the honor to be,
Sir,
Your most obedient servant
W. W. Wilson
Acting Magistrate.

Recd by Mr. Brandt
11th Dec 1867
The Magistrate
Masulipatam

11th Dec 1867
The Magistrate
Masulipatam

No 357

14

Kistna District
Magistrates Court
Masulipatam 29th November/67

From,

William Wilson Esquire,
Acting Magistrate of Kistna District

To,

Honorable R. J. Ellis C. B.
Chief Secretary to Government
Fort Saint George

Sir,
With reference to Mr. Under Secretary
Wilkinson's Official Memorandum No 356 dated
19th Current. I have the honor to inform you that
the Stamps Returns called for in Proceedings of
Government No 716 dated 6th May last were for
the Revenue and Magistrial Departments combined
despatched hence to the Board's Office in accordance
with their Proceedings No 3068 dated 18th May last frame,
on the 31st ultimo. Copy is enclosed for your information.

I have the honor to be,
Sir,
Your most obedient servant
W. W. Wilson

Acting Magistrate

Judicial Department

Acting Magistrate
Kistna District

Mr Under Secretary
to the Government
Fort Saint George

Copy of the
Returns 2 direct
1867

No 357

No 2750

Informing that the
return attached have been
received by the Board's Office
on the 31st ultimo. Copy is
enclosed for your information.

No. 94. Kurnool Magistrate's Office
26th November 1867

From,

J. A. N. Chavasse Esq^r,
Magistrate of Kurnool.

To,

The Under Secretary to
Government, Public Department,
Fort St. George.

Sir,

With reference to your Memo, dated
19th November 1867, No. 356, I beg to state
that copy of the Register of Stamps up to
30th September, was included in the Regis-
ters sent to the Board of Revenue under
date the 11th October 1867, for transmission
to Government. A separate extract for
the Magisterial Department is now
being forwarded as requested in the
Memo.

2. For the courts of the Head Assis-
tant and Deputy Collectors, totals of
collection for each month are given. De-
tailed

1867

Judicial Department

From
The Acting Magistrate
Kurnool District.

The Chief Secretary
to Government
Fort St. George.

Dated 29th November

Trinity 1867

No 357.

Enclosure 1

No 2667

Informing that the stamp
returns called for in G. O. No. 356
of 16th October 1867 have been
sent to the Revenue & Magisterial
Departments combined & despatched
to the Board's Office on 25th 31st
with a covering of enclosing for information
copy of the 10th 11th

under the same bearing collections,
 and the same in the light and
 under the same bearing collections,
 and the same in the light and
 under the same bearing collections,
 and the same in the light and

Comd
 P.L.
 as
 in P.

Comd
 Magistrate

335.

(Enclosure one) 11/1
 stating that the
 Register of the
 Comd for the
 18th June 1867
 and forwarding a
 extract for the
 as requested

Letter 26.
 Recd. 26th June 1867.
 No 2633
 12.94.

12.94.
 The Under Secretary
 Government
 From the Magistrate
 1867

No 353

Madras Collectors office
 Saidupet 27 September 1867
 10

From
 J. Thorntill Esq.
 Acting Collector of Madras
 To

The Honorable R. S. Ellis C.B.
 Chief Secretary to Govt
 Fort Saint George

Sir.
 With reference to the official
 memo No 356 of the 19th Instant calling upon
 me to forward with the least practicable
 delay the Register of Stamp duties called
 for in the Government Order of the 6th May
 last No 716, I have the honor to state
 that I furnished the Board of Revenue
 with this Register on the 7th Instant and
 beg to submit now a copy of it for the
 information of Government.

I have the honor to be
 Sir
 Your most obedient servant
 J. M. M. M.
 Collector

N^o 253

Madras Collectors Office
Saidapett 27th November 1867

From

G. Thorakill Esq^r 331/18
Acting Collector of Madras

The Honorable R. J. Ellis. C.B.
Chief Secretary to Govt
Fort Saint George

In reply to the official Memo
N^o 355 of the 18th Instant, I have the
honor to request your attention to my letter
N^o 235 of the 8th Instant (Copy enclosed) in
which I furnished the requisite report
respecting the refunds of Stamp duty
under Act XXVI of 1867.

I have the honor to be
Sir
Your most obedient servant
M. M. M.
Acting Collector.

Drawn

Office of Collector of Madras

Chief Secretary

to Government

Fort Saint George

27th Nov 1867

(Encl^{os})

No 253

Forwarding the

Register of Stamp

as per call for in

335

G.O. of 6th May 1866

N. 235

Madras Magistrate's Office
Said 18th November 1857

From, J. Thornhill Esq. J. Magistrate of the Madras District
To, The Honorable R. S. Ellis Esq. Chief Secretary to Government (Fort St. George).

Sir, With reference to the order of Government dated 20th August last N. 135 I have the honor to state that there are not many cases in which the refund of Stamp duty has been found necessary nor do I anticipate that the numbers will ever be large. I would however recommend that, to obviate any delay or inconvenience which may arise in making refund to the poorer classes, a sum of Rs. 500 be allowed to each Sub Magistrate in addition to the Permanent Advanced Fund that is placed at his disposal for Contingent Charges.

I have the honor to be
Sir,
Your obedient Servant
Signed J. Thornhill
J. Magistrate.
(True Copy)

J. Thornhill
J. Magistrate.

1857 Dec 1st

From

Mr. A. Magistrate

Mr. A. Magistrate

Mr. A. Magistrate

Mr. A. Magistrate

Said 18th November 1857

N. 235

(Sealer)

Forwarding copy of
Letter of 18th Nov 1857
relating to the refund
of Stamp duty

26th Nov 1857

Magistrate's Office
No 404
23^d November 1867

23/11/67

From The Honorable D. Robertson
Magistrate of Madras

To R. S. Ellis Esq.
Chief Secretary to Government
Fort Saint George

Sir
With reference to the order of
Government dated the 6th May 1867 No 710
I have the honor to submit a Register
of Stamp duty collected in the District
both in the Revenue & Magisterial
Departments, under Schedule B of Act
XXVI of 1867 from 1st May to 30th Sep-
-tember inclusive

2. Several of the Returns received
from certain Officers were incorrect &
had to be returned for revision. Hence
the delay in submitting this Return.

I have the honor to be

Sir
Your most obt^l serv^t
D. Robertson
Magistrate

— a letter from Mr. Ellis
to Mr. Robertson
dated 27th Nov 1867

No 279.

To the Hon.
Magistrate's Office
23^d November 1867

From

J. A. C. Boswell, Esquire,
Acting Magistrate of the District.

To

The Honorable W. L. Ellis, Esq.
Chief Secretary to Government
Fort Saint George

Sir,

I have the honor to reply to
the Under Secretary's official memo-
randum No 356 dated 19th November
1867 calling upon me to furnish with the
least practicable delay the Register
of Stamp duties called for in L. O. dated
6th May 1867 No 716.

2. I beg to submit that the Govern-
ment in L. O. dated 6th May 1867 No 716
directed this Register to be submitted as
as to recall them by the 15th October. The
Board of Revenue in their Proceedings dated
18th May 1867 No 3068 directed the Register
to be submitted through them "to this office"
says their order "by the 10th of October for

1867 President's Office
From

The Magistrate's Office

Chief Secretary to Government
Fort St George

Dated 23^d November 1867
J. A. C. Boswell

Enclosure 1867

Submitting a Register
of Stamp duties called
in the District in the
in the Revenue Survey
under Schedule B
of Act XXXI of 1867
from 1st May to 30th
September 1867

transmission to the Home Department
of the Government of India through
the Local Government. This was
accordingly done by me.

3. I have now the honor to submit
another copy of this Register of
Stamp duties already submitted through
the Board.

I have the honor to be,

Sir,

Your most Obedt Servts

J. D. Robinson

Acting Magistrate.

No 1

71

Northbrook

Magistrate's Office

Chittagong

1868

From

J. D. Robinson Esquire

Magistrate of Northbrook

To

J. Brand Esquire

Under Secretary to

Government of Chittagong

Sir,

In forwarding herewith the
Stamp Registers called for in your
Official Memorandum, dated 19th November
1867, No 357. I have the honor to state
that a general abstract of the Stamp
duties levied in the Revenue and
Magisterial Departments in this
District, was submitted to the Board
of Revenue on the 30th October 1867.
The Board thereupon directed that two
copies of the Registers kept by each
officer.

Officer in the District should be forwarded.

Three Registers were sent for and while copies were being prepared, your Memorandum above quoted was received calling for the Register of Stamp Duty in the Magisterial Department. This necessitated the preparation of Registers to the Divisional Officers and Tahsildars and Sub Magistrates, who were requested to furnish separate returns for the Revenue and Magisterial Departments respectively. These returns only came in a few days before the Christmas holidays. Hence the delay in the transmission of the Return called for.

I have the honor to be
Your most Obedient Servant

D. S. Ellis Esq
Magistrate

N^o 49.

From

Salem Magistrate's Office
Salem, 23rd November 1864.

C. N. Pochin Esquire,
Magistrate of Salem.

To
The Honorable B. S. Ellis, C. B.
Chief Secretary to Government,
Fort Saint George.

Sir,
With reference to Memo of the 19th Instant N^o 356 of the Acting Under Secretary to Government, Judicial Department, I have the honor to inform you that the "Register of Stamp duties" therein called for has already been submitted to the Board of Revenue on the 19th ultimo.

2. No separate Register having been kept in several subordinate offices in the District for the Magistrate's Department, a single Register has been forwarded both for the Revenue and the Magistrate's Department.

I have the honor to be
Sir,
Your most Obedient Servant

Charles Pochin
Magistrate

Office...

N^o 59 23 33 1/4

Mr. C. W. Pearce Esq.
Magistrate of South Coast.

By
Lieut. R. S. Ellis
Chief Secretary of Government
Fort St. George

Recd. Secy. to the
H. Secy. Official Memo
of the 19th Inst. N^o 356
Drawing my attention to
dated 6th May last, N^o 715
Memorandum to the
Stamp duties levied by the
as well as the
in the District have been
blended with the Register
submitted

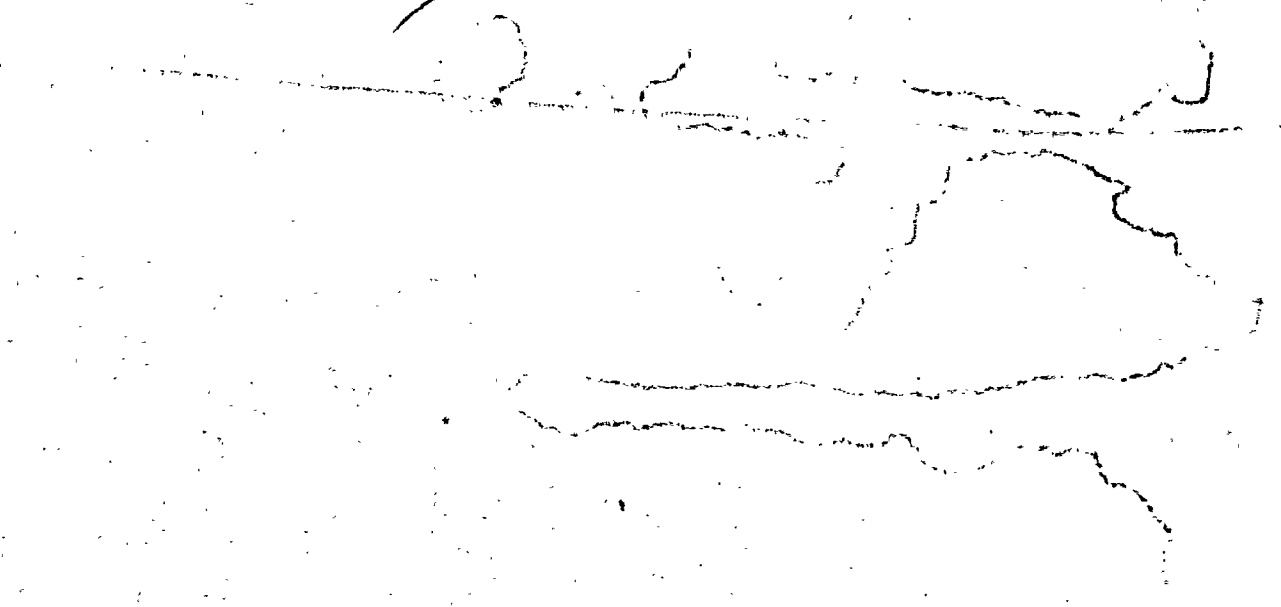
Mr. Ellis
The Secy. to the
H. Secy. Official Memo
of the 19th Inst. N^o 356
Drawing my attention to
dated 6th May last, N^o 715
Memorandum to the
Stamp duties levied by the
as well as the
in the District have been
blended with the Register
submitted

331/50-53

submitted the Board of Messrs
 in reference their Proceedings
 of the 18th May 1867, 19.3.68.
 2 To separate
 Reports specially for Messrs
 has been kept in my possession

I have the pleasure
 to
 inform you that the

South Coast	}	Charles Lee
Massachusetts		
California		
22 December 1867		Massachusetts



33A
 52
 54

Frederick D. H.

From 2nd

11/11/11
 The 1st. Regt. 1st
 Mass.

The 1st. Regt. 1st
 Mass.

1st. Regt. 1st

1st. Regt. 1st

1st. Regt. 1st

1st. Regt. 1st

1st. Regt. 1st

1st. Regt. 1st

1st. Regt. 1st

1st. Regt. 1st

1st. Regt. 1st

1st. Regt. 1st

1st. Regt. 1st

1st. Regt. 1st

Ind. 1868 Department

From

The Magistrate of N. B.

St. No 834

The Under Secretary to
Government.

Dated 4 January 1868

Received 8. —

No 44

No 1

Enclosures 1

Forwards register of stamp
duty levied under Act of 1867
called for in his official
Memo dated 19 "November" last
No 357.

In Witness Whereof

Ob: 35.

South Canara Mag^{ts} Office, On file
Bellangadi in Tippinangadi Taluk
25th October 1867

From
H. S. Thomas Esq^r
Magistrate of South Canara
To
The Honble A. J. Arbuthnot
Chief Secretary to Government,
Judicial Department,
Fort St George.

Sir,

According to the instructions conveyed in
the orders of Government noted
G.O. 6th May 1867, N: 716, Jud^l Dept^t in the margin, I have the
G.O. 14th June 1867, N: 967 - Villo. honor to submit herewith the
Register of Stamp duty levied in the Magisterial De-
partment in this District under Act XXVI. of 1867.

I have the honor to be,

Sir,

Your most obed^t Serv^t

M Thomas
Magistrate.

Ex. Sub.
Comp^d 28/11

Enclosed 1000 copies

from

the Magistrate of

South Canara

N: 357

The Chief Secretary to

Government

Madras

G.O. 22nd June 1867

N: 359

N: 357

States that the stamps
have been issued by the
Revenue Officer in the
Revenue Department with the
Magistrate and under the
Revenue Department -

342.

Subsiding with reference to the
issue of Government with which
various in Stamp duty issued
in the Magistrate's Department
under order of 1867

Nov 25/67

Enclosure

17. No. 334
1867 to 1868 } 1867
1868 to 1869 } 1868

17. No. 334
The Chief Secretary to Govt.
of the Straits Settlements
Singapore

Magistrate 1867 (Sept)

1867

215

Magistrate's Office in Council
Held in Council on 21st November 1867

From
Mr. J. Thomas Esq
Magistrate of Southey
The Honble A. J. M. Esq.
Chief Secretary to Government
Judicial Department
Fort St. George.

Sir,
With reference to the concluding part of my remarks
in the Register of Stamp Duties forwarded with my letter No. 33
dated the 23rd October 1867, I have the honor to state that
on a re-consideration of the Stamp Law I find that the
provisions of Section III Act X of 1862 cannot, as I proposed,
be brought to bear upon the evasion of Stamp duty on Cri-
minal Complaints required to be stamped under Schedule B
Act XXVI of 1867, inasmuch as those provisions apply only
to evasions of duty on papers required to be stamped under
Schedule A of the Stamp Act.

It may be thought advisable therefore to make the
penalties under Section III applicable to evasions under Schedules
A as well as under Schedule B.

I have the honor to be,
Sir,
Your most obed^t Serv^t
M. M. M.
Magistrate.

Ex^o M. M.

No. 39.

Magistrate's Office,
Mangalore, 5th November 1867.

From
H. S. Thomas Esq^r
Adj. Magistrate of South Canara.

To
The Honble R. S. Ellis Esq^r.
-Chief Secretary to Government,
Judicial Department,
Fort St. George.

Sir,
Referring to the Proceedings of Govern-
ment in the Judicial Department, dated 6th May last,
No. 716, I have the honor to request that I may be
informed whether the Stamp Registers therein referred to
should still continue to be kept, or may be dispensed
with.

I have the honor to be,
Sir,
Your most Obedt Servt
M Thomas
Adj. Magistrate.

22/11/67

CHAS 2362.

Received
Sum of
one hundred and
eighty pounds
for the Chief Secretary, Esq^r
Judicial Department
Fort St. George

Given at
Mangalore 5th
November 1867
H. S. Thomas

Witness my hand
this 5th day of
November 1867
H. S. Thomas

Witness my hand
this 5th day of
November 1867
H. S. Thomas

No 913 *Tangere Salicaria septiflora* X.
Gallani, Tangere Salicaria
22nd November 1857.

Fort Saint George

I have the honor to be
Your most obedt servant

Glee Morris.
Councilor

*From the Chamberlain
of Smith's man*

*The Chief Clerk to Govt
particulars of treatment
- Sent to George*

*11/20/68 5³
Chamberlain 11/27/71*

C. C. C.

Enclosure 3one
No. 21, 281. 08539
21
Requesting to be informed whether
the Standard Regulations referred to
in Government of Provinces noted
within should still continue to be
applied or may be dispensed with?

N^o 376

28
Tinnevely Magistrate's Court
Trichendur 3rd December 1867

From R. R. Suchle Esq
Magistrate

To The Honorable A. S. Ellis C.B.
Chief Secretary to Government
Fort Saint George

Sir,
In reply to the Government
proceedings N^o 2096 dated 19th instant
I have the honor to inform you that
the Register of Stamp Duties levied
under Schedule B Section 6 Act XXVI
of 1867 from May 1st to September 30 1867
was furnished to the Board for this
District on 23rd November last.

I have the honor to be
Sir
Your most Obedt Serv^t

R. R. Suchle
Magistrate

Comp. A. B.

344

Recd 26th 1867 Department

From
The Secy to Govt
of
The Madras District
to Government

Date 23rd 1867
Recd 26th 1867
A. B.

No 2582

In former that a statement
showing the stamp duty and
Revenue as well as Magistrate's
Petition collected under
Schedule B of Act XXVI of
1867 has been furnished
to the Board of Revenue
on the 23rd October 1867.

Vizagapatam 16th February 1868

N^o 54. From J. H. Master Esquire
Sd Magistrate
To The Honorable P. S. Ellis
Chief Secretary to Government
Fort St. George

Sir,
I have the honor to submit, herewith, the Return of Stamp Duties called for in the orders of Government, dated 16th May & 26th September 1867, Nos. 46 & 1541. I regret the delay which has occurred in the transmission of the Return which was unavoidable.

I have the honor to be,
Sir,
Your most obed^t servant,

P. S. Ellis
Assistant for Sd Magistrate

1868 Just Department
from the Magistrate
Ministry

384
The Chief Secretary to Government
Fort St. George

Recd 31st Decem^r 1867

Recd 7th January 1868

1868
Enclosure Office

Informing that the
Register of Stamp Duties
are furnished to the
Board on 13th Novem^r 1867

No. 256

Court Magistrate's Office

Saint Thomas Court House

21st November 1864

From

Major C. D. Channing

Court Magistrate

Saint Thomas Court

To

The Adj. Under Secretary & Court

Judicial Department

Fort St. George

Sir

With reference to your letter of the

19th November 1864 I beg to state that the Records
given of Stamp Duties therein called for may
at the desire of the Magistrate of the District
sent to him on the 2nd October 1864 for trans-
mission to Government; and that copy will
have been prepared and sent as soon as
possible.

I have the honor to be

Sir

Your most obedt servant

W. H. Channing

Court Magistrate

W. H. Channing

4110

12 11 1864
The Adj. Under Secretary
& Court
Judicial Department
Fort St. George

Date 14th July 1865
Recd 25

No. 256 of 1864
Submitting Return
of Stamp Duties
called for in your
order Nov 1864
1871-12-1864

346

No 216

Washington
Cantonment Magazine
Apr 26. 1867
1867 3/27

From
Captain C. Richards
Cantonment Magazine
Washington

W. S. Williams Esquire
Acting Deputy Secretary
Government
Andrew

I have the honor to forward
the returns called for in your
Memo No. 356. They were
forwarded sometime ago to the
High Court and District
Magistrate.

I have the honor to be
Sir
Yours truly
Charles Richards Captain
Cantonment Magazine
Washington

of the 1st Regt. 10th
Apr 26. 1867
No 216
I have the honor to be
Sir
Yours truly
Charles Richards Captain
Cantonment Magazine
Washington

346

349

H.C. 0896065.
From the duty of no Cash
of small duty of
the Register
Rich Creek
M.H. Watson
no fine
Recd 16 November
Recd 1887
Amounts the Return
of small duty
under the XXXV of
1887.

338
1887 DEPARTMENT.
From, Cantonment Magistrate
Bellary.
To, The Secretary
to Government
Dated 29 November 1887
Received 12 Dec 1887
No 2668 No. 252
Enclosure One
Your Order No. 356 dated
19 Nov 1887
With reference to the
above, I have to inform
you that the Register
of Stamp duty and
require by G. O.
dated the 6 May last
No 116 to state that
a copy of the said
Register having been
forwarded to the
Magistrate of the
District from this
office on the 9 October
a second copy

Mr. C. J. Lee & Co.
Solicitors to Government

[Signature]
Care Charge

357.

N^o 135

Memorandum

7
234
/ 66

With reference to Official Memo N^o 356
dated 19 instant from the Ag. Under Sec-
retary to Government the Cantonment Ma-
gistrate has the honor to inform him that
the Register of Stamp Duties therein called for
was submitted to the Magistrate of
Malabar on the 2^d of October last -
Accordingly to G. O. dated 6th May last.
A Duplicate of the same is now
forwarded.

Cantonment Magistrate
Memorandum N^o 25 of 1866

[Signature]
Cantonment Magistrate

To J. H. Wilkinson Esq.
Ag. Under Secretary to Government
Public Department
Madras.

No. 7

36

From, The Adjutant General ^{3/4} 3/18

To, The Secretary to Government
Military Department.

Sir,

In continuation of letter from this Department, dated 1st November 1867 No. 579, I have the honor by order of the Commander in Chief, to forward for submission to Government, Copies of Registers of Stamp duty levied under Schedule B. Section 6, Act XXXI of 1867, as regards all Military Courts of Requests assembled at Bangalore and Mangalore.

I have the honor to be

Sir

Your Obedient Servant

M. W. M. Colours
Adjutant General.

Adjutant Genl's Office
Fort Saint George
1st January 1868.

at Bangalore 1867

Dear

Mr. Secretary

1867

1866

Office, that the Register of all Stamp duties have been the first of the first.

Military Department

Memorandum ^{23/11}

The Military Secretary to Government has the honor to inform the Chief Secretary, that the Registers of Stamp duties, referred to in Mr. Under Secretary Brond's Memo: No 359, dated 21st Instant, were received in the Military Department from the Adjutant General, on the 2nd Instant, and transferred to the Judicial Department on the 14th idem.

For Wain George,
23rd November 1837

Miss de la Moir
Secretary to Government

To the Judicial Department

Enclosed 1837 dep.

From
Continental Magistrate
Cannanore
No 135

SN: 334

2/25/37 J. J. J.

Enclosed

No 26/35

Forward Registers of
Stamp duty lined in
Act 26 of 1837 from 1
May to 30 Sept 1837.

From, The Adjutant General ^{3/4} 1868

To, The Secretary to Government
Military Department.

Sir,
In continuation of letter from this
Department, dated 1st November 1867 N^o 579,
I have the honor by order of the Commander in
Chief, to forward for submission to Government,
Copies of Registers of Stamp duty levied under
Schedule B. Section 6, Act XXVI of 1867, as
regards all Military Courts of Requests as
assembled at Rampur and Mangalore.

I have the honor to be

Sir

Your Obedient Servant

W. Minrose Colonel
Adjutant General.

Adjutant Genl's Office
Fort Saint George
1st January 1868.

Recd. 20 1868

Cham

M. S. ...

...

...

...

...

...

...

From
The Adjutant General
To
The Secretary to Government
Military Department

Sir, With reference to the Proceedings of Govern-
ment dated 29 ultimo No 4167, I have the
honor by order of the Provincial Commander
in Chief to forward for submission to the Right
Honble the Governor in Council, copies of
Registers of stamp duty levied under Schedule
B. Section 6. Act XXVI of 1864, as regards all
Military Courts of Requests, assembled at the
stations noted in the margin.

2. The Officers commanding
Pangoon, Moulmein, Calicut, Mercara,
Hosur, Bangalore, Berhampore, Samalkotah,
Buddapah, Palamcottah and Wellington,
have reported that no stamp duties have been
levied at the Stations under their Command,
consequently no copies of Registers are for-
warded from them.

3. The Registers from the other

Trichinopoly-
Mysore-
Bangalore-
Mannanore-
Pollahy-
Moul-
Hallow.

1868
Department

Adjutant General
8th January 1868

The Adjutant General
13th Jan 1868

Forwarded to the
Adjutant General
13th Jan 1868
13th Jan 1868

13th Jan 1868

Forwarded to the
Adjutant General
13th Jan 1868
13th Jan 1868

Forwarded

334/70

Stations not enumerated in this letter, will
be transmitted to Government as soon as
required.

Adj Genl. Office
Fort St George
1st November 1864

I have the honor to be,

Sir,

Your obedient servant

W. Minsham Col. Comd.
Adjutant General.

No 72

To The Chief Secretary, 33 1/2
 to Government,
 Fort St George.

With reference to Mr. Under
 Secretary, J. D. Brandt's official Memorandum
 of the 19th ultimo, I have the honor to
 forward in accordance to G. O. dated the 6th
 May last, No 716 a registry of stamps
 by this Department in form of statements as
 follows:

1. Used in bills for rates and taxes	1078
2. Applications received on account of house and land rates	21
3. — — — — — Road tax	260
4. — — — — — Survey duty	616

I have the honor to be,
 Sir,
 Your most obedient servant

Chandrasekhar
 President, Municipal
 Commission.

Me

1867 29th October 1867 No 55-57

Accepted 1867 Dec 1

30
 J. H. Brandt
 4th December 1867
 to the way to end.

Transferred to
 Judicial Department.
 No 21-6

Transferred to
 way to Government.
 No 21-6

to get copies of Regulations
 of the 1867.
 of the 1867.

1867

1867

Transferred

From
Hendrick, Hudson River
Sincerely No 72

12/1/08

Chas } dies
1/5

1. Evers

10/21/93

Handwritten return of
change used by me as
evidence for my friend