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1,000—22-7-95.

Judicial (1895.) Department.

ORDINARY MS.

G.O., No. 572.

DATED 14th Mar: 1895.

INDEXED.

[Despatch Abstract.]

STAMP PAPERS.

Recording Proceedings of the Board of Revenue (Separate Revenue) cancelling paragraph 1 of ~~the~~ Board's Proceedings, dated 17th. April 1894, No. 133, and directing that the purchase of --for use together in one transaction does not operate to prevent their being used separately for different transactions.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1895.

Board of Revenue

(Separate Revenue),

MADRAS.

CHIEF SECRETARY
11. MAR. 1895
GOVERNMENT OF MADRAS

Printed March

Recd 11/3

Proceedings, 20th February 1895, No. 84.

Cancelling paragraph 1 of Board's Proceedings, dated 17th April 1894, No. 133, and directing that the purchase of stamp papers for use together in one transaction does not operate to prevent their being used separately for different transactions.

Order 14 March 1895 No 572
mis

Recorded in continuation of
7 17th May 1894, No. 1174, Judd, mis.
13. 1895

MR
13/3/95

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following letter from the Hon'ble S. SRINIVASA RAGHAVAIYANGAR, Dewan Bahadur, C.I.E., Inspector-General of Registration, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated Madras, 2nd February 1895, G. No. 614:—

In Board's Proceedings, dated 17th April 1894, No. 133 (Separate Revenue), the Board has ruled that, where for want of a single impressed stamp of the required value, stamp vendors issue, under Rule 14 of Board's Standing Order No. 50, two or more impressed stamps, whose aggregate value is equal to the value of the stamp paper applied for, the stamp papers issued should not subsequently be used separately for different transactions, and that documents written on stamp papers so used should be treated as unstamped and refused registration by registering officers. I communicated the ruling in due course to the registering officers for guidance, but some of them have made representations pointing out that the ruling seems opposed to the spirit of the decision of the Calcutta High Court reported in 18 I.L.R., Calcutta, pages 39—42, and requested a reconsideration of the matter.

2. In the Calcutta case above referred to, it was decided that a document written on two impressed sheets, whose aggregate value did not fall short of the amount of the prescribed duty, could not be treated as being "not duly stamped" within the meaning of sections 3 (10) and 9 of the Stamp Act, simply because the stamp vendor had omitted to endorse on the stamp papers a certificate to the effect that he was unable to furnish a single stamp of the required value and that the stamps sold by him was the smallest number he could furnish out of his stock to make up the value, as required by the Rules 5 (a), (b) and (c) published in the Government of India Notification No. 1288, dated 3rd March 1882. The Government of India also, being advised that the Stamp Act gave no power to the Governor-General in Council to make rules imposing on the public the duty of obtaining from a stamp vendor a certificate of the kind mentioned in the above rules, cancelled these rules. The Government of India at the same time directed that the substance of the Rules 5 (a), (b) and (c) should be issued by the Local Government, under section 55 of the Act, as a local rule for the guidance of Treasury officers and stamp vendors, and this has accordingly been done—vide Board's Proceedings, dated 2nd July 1891, No. 394. The rule thus issued is binding only on Treasury officers and stamp vendors and not on the public.

3. There is no obligation on the part of a purchaser of stamp papers to use them only for the purpose for which he intended them at the time of purchase. He cannot sell them, it is true, under section 68 of the Act, but there is nothing to prevent his giving them away to another person or to his exchanging a stamp of high value for stamps of lower denominations. This being so, and having regard to the fact that the certificate of the stamp vendor has no binding legal effect as above stated, so far as the public are concerned, it seems to me that the objection taken to the Board's ruling is valid.

4. In these circumstances, I have the honour to request that you will bring the matter to the notice of the Board, in view to the ruling being modified, should the Board concur in the view above expressed.

2 BOARD OF REVENUE (SEPARATE REVENUE), 20TH FEBRUARY 1895, No. 84.

RESOLUTION—dated 20th February 1895, No. 84.

On reconsideration the Board resolves to cancel paragraph 1 of its Proceedings, dated 17th April 1894, No. 133, and to direct that the purchase of stamp papers for use together in one transaction does not operate to prevent their being used separately for different transactions.

(True Copy and Extract.)

(Signed) D. D. MURDOCH,
Secretary.

(True Copy.) *[Signature]*
Assistant Secretary.

To the Inspector-General of Registration.

- „ all Collectors.
- „ the Superintendent of Stamps.
- „ the Registrar of the High Court, Appellate Side.
- „ the Chief Secretary to Government, Judicial Department.
- „ all District Judges.
- „ the Secretary to Government, Revenue Department.

Ext W J Lewis

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READ AGAIN G.O., No.
139

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

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