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ORDINARY MS.

G.O., No. 723.

Dated 4th Apr 1895.

INDEXED.

[Despatch Abstract.]

STAMP DUTY.

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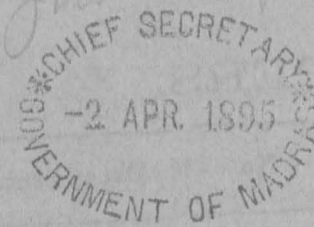
JUDICIAL DEPARTMENT.

1895.

Board of Revenue

(Separate Revenue),

MADRAS.



Printed March th.

Recd 2/4/95
Reg 3/4/95

Proceedings, 13th March 1895, No. 124.

Approving the suggestion of the Sub-Collector, Kistna, that in the case of a cadjan document the Collector shall certify by endorsement on a true copy of the document on plain paper, to be attached to the cadjan, that proper stamp duty, or the proper duty and penalty, as the case may be, have been levied in respect thereof.

Ms. A
No. 4.

Order 4 April 1895 No. 723

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Recorded.

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PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following letter from J. N. ATKINSON, Esq., Collector of Kistna, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated 24th February 1895, Ref. on C. No. 125 Acc. :—

In Board's Proceedings, dated 20th July 1885, No. 2147, the Board held that in the case of a cadjan document an endorsement on a plain paper attached to the document, to the effect that the proper duty and penalty have been levied, will satisfy the provisions of section 39 of Stamp Act. My Sub-Collector thinks that it is not safe to attach a loose certificate to a cadjan, as the former may be removed and attached to any other cadjan. He suggests that the cadjan may be copied out on a paper and the following certificate written below it :—

"Certified that this is a true copy of the accompanying cadjan, &c., &c."

The Sub-Collector's proposal will obviate possible fraud.
I request the orders of the Board.

RESOLUTION—dated 13th March 1895, No. 124.

The Sub-Collector's suggestion is approved. The certified copy with the certificate required by section 39 of Act I of 1879 duly endorsed thereon should be attached to the cadjan document.

(True Copy and Extract.)

(Signed) D. D. MURDOCH,
Secretary.

(True Copy.)

Assistant Secretary.

To the Collector of Kistna.

Copy to all other Collectors.

- " to the Superintendent of Stamps.
- " to the Inspector-General of Registration.
- " to all District Judges.
- " to the Secretary to Government, Judicial Department.
- " to the Registrar, High Court, Appellate Side.

APPENDIX.

PROCEEDINGS of the Board of Revenue, dated 20th July 1885, No. 2147.

Read—the following letter from H. MOBERLY, Esq., Head Assistant Collector, to the Collector of Nellore, dated 17th April 1885, No. 257 :—

Section 39 of Act I of 1879 (the General Stamp Act) says that when the duty and penalty (if any) leviable in respect of any instrument have been paid, the Collector shall certify by endorsement on the instrument that the proper duty, or (as the case may be) the proper duty and penalty, have been levied in respect thereof.

2 BOARD OF REVENUE (SEPARATE REVENUE), 13TH MARCH 1895, No. 124.

In the case of a cadjan document, an endorsement in ink can easily be effaced; and it seems retrograde to write English with an iron style (ghantom) on cadjan.

2. The wording of section 39 leaves no room for escape, so far as I can see. I would suggest that, in the case of a cadjan document, an endorsement on plain paper, which paper shall be attached to the cadjan, shall be a sufficient endorsement.

Endorsement by J. GROSE, Esq., Collector of Nellore, dated 8th July 1885, No. 3504.
Submitted to the Board of Revenue, for orders.

Resolution—dated 20th July 1885, No. 2147.

The Board consider that the provisions of section 39 of Act I of 1879 may be carried out in the case of cadjan documents, in the manner suggested by the Head Assistant Collector.

(True Copy and Extract.)

(Signed) C. F. MACCARTIE,
Acting Sub-Secretary.

To the Collector of Nellore.

Copy to the Inspector-General of Registration.
" to the Superintendent of Stamps.
" to all other Collectors.

Exd. W. J. Lewis,

When given for copying _____
When examined _____
When signed _____

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READ AGAIN G.O., No.
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DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTERS OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

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