

3) Initials of the Referecer

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No.

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Not to be folded or roughly handled

*Proceedings of Madras Government, Revenue Department,
21st September 1870.*

No. 144. Read again Proceedings of Government, dated 16th July 1870, No. 1,088. —

Read also the following Proceedings of the Board of Revenue, dated 29th July 1870.

Read Proceedings of Madras Government, dated 16th July 1870, No. 1,038, forwarding a letter from the Supreme Government to the Board of Revenue for report as to whether Stamp-duty should be levied under the Court Fees Act No. VII of 1870 on applications submitted by telegraph.

The Board see no objection to the issue of the proposed Notification, but the phrase "telegraphic communications" should be framed so as not to include such communications as would not be liable to Stamp-duty if made in writing in the first instance.

ORDER THEREON, 12th September 1870, No. 1,436.

Separate Revenue, No. 5A.

Stamps.

The papers read above have reference to the proposal of the Government of India to issue a Notification, for general information, to the effect that all telegraphic messages addressed to Government officers by private persons must be authenticated by the transmission of a copy or other written communication of their contents; and that the authenticating documents must bear a stamp of the amount of the fee chargeable under the Court Fees Act on applications presented to those officers.

2. The Board of Revenue, to whom these papers were referred for report, state that they see no objection to the issue of the proposed Notification, but that the phrase "all telegraphic communications" should be limited, so as not to apply to such communications as would not be liable to Stamp-duty if made in writing in the first instance.

3. On a careful consideration of the subject the Government are of opinion that the expense of transmitting a telegraphic message is so great, and that any attempt to evade the Stamp-duty by a resort to that mode of communication, and that any loss which may occur to the Stamp-revenue by exempting such messages or transcripts thereof, from Stamp-duty, would be too trifling to compensate for discouraging the use of the telegraph. Another effect of the proposed Notification would be to deter public officers from taking action on telegrams until authenticated by some written communication sent by post, and thereby neutralize in such cases the advantages of telegraphy. It is also to be observed that the telegrams which would be affected by the Notification would generally consist of applications which would be pending further representation and others of a similar nature.

*Proceedings of the Madras Government, Revenue Department,
12th September 1870.*

4. For these reasons the Government do not consider it expedient that applications submitted by telegraph or copies thereof should be charged with Stamp duty under the Court Fees Act.

(True Extract.)

(Signed)

H. E. STOKES,

Under-Secretary to Government.

To the Board of Revenue.

Ed. F. R. Bantleman.

*Proceedings of the Madras Government, Revenue Department,
14th January 1871.*

No. 213. Read the following letter from the Under-Secretary to the Government of India, Financial Department, (Separate Revenue—Stamps), to the Secretary to the Government of Madras, dated Fort William, 23rd December 1870, No. 1041—

With reference to your letter noted on the margin, to the address of the Secretary, on the subject of the Stamp-duty under the Court Fees Act on applications made by Telegraph, I am directed to state that the Governor-General in Council is of opinion that telegraphic messages should be regarded as oral communications, and consequently applications made by Telegraph should not be liable to Stamp-duty under the Act. As no public officer would take final action on an unauthenticated telegram, the telegraphic message would be followed by the transmission of a copy or other written communication of its contents chargeable with Stamp-duty under the Act, and thus the requirements of the law will be met.

No. 214. ORDER THEREON, 14th January 1871, No. 104.

Separate Revenue, No. 18.
Stamps.

Communicated to the Board of Revenue, with reference to G.O. 12th September 1870, No. 1426.

(True Extract.)

Acting Under-Secretary to Government.

To the Board of Revenue.
the Judicial Department.

Ed. F. R. Dantlema.

Govt. of Madras
REVENUE.

THE BOARD OF REVENUE.

G.O. 12th September 1870, No. 1426.

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THE UNIVERSITY OF CHICAGO

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100-447289-1 - Letter from Representative of Igbo
tribes to the United Nations and the United States
Government, dated 1964, re: the Igbo people of
Nigeria.

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