Proceedings of the Madras Government, Revenue Department, 6th February 1861.

No. 64. Read the following Proceedings of the Board of Revenue, dated 27th November 1860, No. 5,501 :—

Read the following letter from P. GRANT, Esq., Collector of Malabar, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Calicut, 2nd November 1860, No. 216.

SIR,

1. Referring to Schedule B, paragraph 1, of the Stamp Act,* I find that the Bail or Security Bonds furnished and filed under the special orders of a Civil Court or of any Revenue Officer exercising judicial powers, should be engrossed on Stamp papers. I shall feel obliged by your obtaining for me the decision of the Board as to whether this rule is to be held applicable to Bail or Security Bonds, for appearance or good behaviour, furnished at the requisition of a Magistrate, and also whether under paragraphs 3, 4 and 7 of the Schedule, the documents marginally specified should likewise be on Stamp papers.

*No. 36 of 1860.

Copies of Proceedings, Decision, Orders, &c., of a Magistrate.
Muktearnamahs, Vakalutnamahs and other powers presented before do.
Razinamahs do. do.

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1. Ordered to be submitted for the decision of Government.

2. Section 15, Schedule A, appended to Act XXXVI of 1860 would seem to include a Magistrate's Court, but Section 1, Schedule B, has evidently reference to Civil Suits only, and from the general exemption attached to Section 5 of that Schedule it may be inferred that personal recognizances taken from persons in custody are certainly not required to bear a Stamp.

3 Whether Bonds for the appearance or good behaviour of a third party require a Stamp seems to be an open question.

4. Copies of Magisterial Proceedings, would come under Section 3, and Muktearnamahs, Vakalutnamahs, &c., filed in a Magistrate's Court, under Section 4 of Schedule B, with the exemption in regard to a Prisoner's Vakil.

6. A Razinamah in a Magistrate's Court is merely a withdrawal of the charge, or refusal to prosecute, and as such withdrawal would not be permitted in any but trifling charges, it may be doubted whether good policy would lay a charge on the proceeding ; but however this may be, except in the special rule for Bengal attached to Section 5, Schedule B, which is of limited application, the case of Razinamahs before Magistrates does not seem to be provided for by the Act.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Acting Secretary.*

Ordered that the following letter be despatched.

No. 65. From J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Financial Department, dated 6th February 1860, No. 289.

SIR,

1. I am directed by the Honorable the Governor in Council to forward for the orders of the Government of India, the accompanying copy of Proceedings of the Madras Board of Revenue, dated 27th November 1860, No. 5,501, relating to certain doubtful points in connection with the Stamp Act.

2. The manner in which the Act in question is made to affect Magisterial Proceedings should be uniform throughout the empire, and for that reason this Government consider it best to refer the mooted points for the decision of the Supreme Government.

appeal

Rev. Dept.

No 289

To The Secretary to the
Government of India
Financial Dept.

Sir,

I am directed by the Honorable the Governor in Council to forward for the orders of the Government of India ~~Right Honorable the Viceroy and Governor General in Council~~ the accompanying copy of Proceedings of the Madras Board of Revenue dated 27 October 1860 No 5501 relating to certain doubtful points in connection with the Stamp Act.

2. The manner in which the Act in question is made to

appear

effect Magisterial Pro
ceedings should be uni
form throughout the
Empire, and for that
reason this Govt con
sider it best to refer
the mooted points
for the decision of the
Supreme Government.

C G C

Fort St. Geo. 6th February 1861

To the Govt of India
Regarding doubtful points
in connection with the
Stamp Act

Revenue 1861 Dept
Pro: of Govt for February

No 289.

To the Secretary to the
Govt of India.
Financial Dept
Dated 6th February 61

From Govt of India 19th August 60
No 1148 ... in Pro 13th May No 1079

Forwarding Board's
Proceedings relating to
certain doubtful points
in connection with the
Stamp Act

No 64 & 65.