M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 396 Press ~~Mis.~~

469.471

Dated 25.2.1862.

Not to be folded or roughly handled

No. 469. Read the following Proceedings of the Board of Revenue, dated 11th December 1861, No. 6,931:—

Read the following papers:—

From the Superintendent of Stamps, dated 20th November 1861, No. 586.

SIR,

1. I have the honor to acknowledge the Proceedings of the Board, forwarding a letter from the Chamber of Commerce Cochin, and calling for any remarks I may wish to make, in regard to the proposed amended Act.

2. I beg to offer the following suggestions on the various Sections:—

SECTION I. The use of Adhesive Stamps for any but the smallest values, or for documents which are not likely to pass into independent hands, will probably leadto the greatest evasion of the Stamps Laws. As at present used for Foreign Bills of Exchange there is the safeguard that such documents generally pass through several hands; the drawee and the last endorser are probably persons not connected with the first transferree. But in the case of Deeds, Agreements, &c., the two executing parties may alone be cognizant of the transaction, and the person with whom the paper remains, will always have it in his power to affix a Stamp, if he wishes to make use of it. The obliteration of the Stamp need not show the date when it was affixed, and could not be trusted if it did. In this country in particular, the compliance with the Law, should be thrown as little as possible on the conscientiousness of the individual.

SECTIONS II—V.—The further concession asked for by the Chamber at Cochin, could not be granted with safety. As at present worded, the whole set of Bills must pass into the hands of the first transferree, and there would be some ground to go on if an inquiry was instituted, but if the drawer alone is to be responsible, there is nothing to oblige him to draw the whole set, and it would be impossible to prove that he had not done so. There would be absolutely nothing but his own sense of right, to prevent him drawing single Bills, under the name of first of exchange, and on one-third of the proper Stamp duty. The peculiar circumstances of Cochin might be met by allowing Foreign Bills in sets of two, stamped as single Bills (Section 9) to be made over singly to the first transferree. The double Stamp duty will only amount to a charge of $2\frac{1}{2}$ Annas per cent., or an additional charge of $1\frac{1}{4}$ Annas per hundred Rupees.

SECTION VI.—This will reduce to a very small amount the refunds (which for last year were Rupees 70,000). The half refunds now made will cease altogether while the whole refunds will be only half: the charge will, therefore, be only about one-third of its present amount.

SECTION IX.—Inland Bills might be allowed to be drawn in sets of two, each Bill charged with duty as a single Bill. It would enable persons who do not like to trust to a single Bill, to ensure their remittance at a small additional charge, and could lead to no fraud or loss of revenue.

SECTION XVI.—The wording should be made to exempt receipts and instruments executed to the Government by a Government Officer on the public account, and it should also appear whether receipts on Government Bills of Exchange and Drafts; Audited Bills should be stamped when given by private parties, or by public servants when taking the money as private indi viduals.

3. There are some other points in the Act XXXVI of 1860, which I would beg to notice though not referred to in the proposed draft.

4. To encourage persons to bring to notice breaches of the law, it would be desirable that part of the penalty should be given to the informer. The use of such means is rather repugnant to one's ideas, but in regard to offences, which are only such by a law for the collection of a

revenue, it is the only effectual manner of discovering offenders. Even in civilized countries evasions of the Customs excise, and Stamp laws are often looked on as not faults deserving of censure. In India certainly no person will ever lay an information regarding a breach of the Stamp law, except out of a private grudge or from hope of pecuniary profit.

5. With reference to the discussions connected with the stamping of private materials, it would perhaps be advisable to introduce into the new Act a description of the conditions under which such stamping is to be allowed.

From the Chairman of the Chamber of Commerce at Madras, dated 3rd December 1861.

1. With reference to my letter of the—ultimo, I have now the honor by desire of the Chamber of Commerce to submit the following observations on the several Stamp Acts, and especially with regard to the Draft Bill published in the "Fort Saint George Gazette" of the 11th October, and which has been referred to a Select Committee for report.

2. Section 2 introduced in lieu of Section 10 of Act XXXVI of 1860.

On the 10th October 1860, the Chamber in a letter to the Madras Government, wrote as follows regarding the operation of this Section:—

"Clause 10 enacts in its second part that if any person shall within the British Territories "in India transfer or negotiate any such Bills of Exchange as aforesaid purporting to be drawn "in a set of three, and shall not at the same time transfer or deliver on paper duly stamped as "aforesaid the whole number of Bills which such Bill purports the set consists of, every such "person so offending in any such cases shall be liable to the penalty prescribed in Section 3 of "this Act, &c." The words "as aforesaid" show that this clause refers to Bills drawn in India and payable out of India. Supposing a Bill to be drawn in Madras on London and sent to Bombay for negotiation, then the person receiving it at Bombay must negotiate all the parts at "the same time," a restriction which will cause great delay and possibly damage. For irrespective of loss of time pending the arrival in due course of the remainder of the set, these may be lost on the road, and never arrive. The very object for which Bills are drawn in sets is thus defeated, and duplicates and triplicates will be a source of danger instead of safety. It is proper that when Bills are drawn in parts these should travel singly and not together; but the effect of this clause is to make them of no value unless they are together.

3. The Government of India observed in reply that the Section was taken *verbatim* from the 6th Section of the English Act. It was added, however, that possibly the circumstances of India might render such a provision, although unobjectionable in England, the source of some inconvenience in this country, and it was promised that "the point should be carefully "considered when the Stamp Act was amended next year." It is, therefore, with surprise and regret that Chamber now finds that while Section 10 of Act XXXVI is repealed, and an amended Section substituted for it, the grievance pointed out above has been left untouched.

4. Under Section 10 as amended a person receiving from Bombay a Bill on England is punishable if he receives not the entire set at one and the same time. It is true that by employing the agency in Bombay of some person other than the drawer of the Bill, he conforms to the requirements of the Law, but it seems a very great hardship that he should be required "*nolens volens*" to employ such intermediate agency. The clause in the English Act to which the Government of India refer relates only it is believed to *Inland* not to *Foreign* Bills.

5. Section 9 does away with the half-Anna Stamp on drafts under fifty Rupees in amount, and imposes an uniform Stamp of one Anna on all drafts exceeding in amount ten Rupees. This is not objected to, but Article 4 contains the following anomaly, viz.:—

Inland Bills if drawn in sets are either wholly exempt or are subject to a double or triple duty, according as they may be drawn in sets of two or of three.

The heading of the second column should be altered, and it should run thus:—"*Inland*, "and Foreign if drawn in sets of three, each to be stamped."

6. The Chamber does not see the object of imposing upon Foreign Bills drawn in sets of two double the amount of duly to which a sole Bill or a set of three is liable. Why not deal with sets of two as with sets of three, stamping each part of the Bill with one-half instead of with one-third of the integral amount of duty?

If it be the introduction of the half Anna that is objected to, let Bills above Rupees 100 (and not exceeding Rupees 250), when drawn in a set of two bear a two Anna Stamp on each part. The half Anna would thus be eliminated, for it does not enter into any other of the ten classifications that are given.

If it be urged that the public has the remedy in its own hands by simply ceasing to use Bills in sets of two, I would submit that that is no sufficient reason for the introduction of what must be deemed a very anomalous impost when taken in connection with the duty which is applicable in the case of Bills drawn either in one or in three parts. Furthermore, it must be remembered that Bills drawn in any part of the world upon India, or that may find their way to India and be there negotiated, are taxable under this Act as Foreign Bills, and although residents in India may acquaint themselves sufficiently with its provisions, and avoid issuing Bills in sets of two, it is scarcely to be expected that persons carrying on business in Foreign countries will be equally well informed with regard to the Indian Stamp Acts. The more general adoption of sets of two has frequently been suggested in commercial circles as a convenient reform, and it is not desirable that the Stamp Act should interfere to prevent it.

7. Mr. Advocate General Ritchie, on the 26th November 1860, gave an opinion that if a Bill purport to be drawn in a set of three (or of two) no higher Stamp duty need be denoted in the Adhesive Stamp affixed on the part that is negotiated than that applicable to a single part of a set of three. The Chamber suggests that the foregoing opinion be confirmed by a clause in the Act. The Chamber would be glad also to know if Mr. Ritchie's opinion when he refers to the "negotiation" of a Bill, embraces also its acquittance or final discharge. If the two cases are considered distinct and separate, the distinction should be expressed in the Act.

8. *Section* 5.—Imposing a penalty for executing and issuing or transferring, negotiating or receiving Policies of Marine Insurance purporting to be drawn in a set of two, and not executing the whole number of the set.

Will it not be sufficient to confine the penalty to the issuer? If it be made applicable to the receiver, the same objections that have been stated in the case of Bills might be urged here also. It is proper that when Policies are issued in parts, these should travel singly and not together.

9. *Agreements.*—As per Article 1 of Schedule A and Sections 7 and 8 of the Draft Bill now under review. The Chamber would earnestly recommend that these Sections be entirely re-cast, and that the principle of the English Act be adhered to as closely as possible.

A writer in the "Madras Times" in May last pointed out with so much perspicuity the defects of the Indian Act as the Law now stands, and made such useful practical suggestions for its amendment, especially in regard to the Stamp on agreements and the optional Stamp, that the Chamber has no hesitation in bringing them forward on this occasion, and in recommending them to the favorable consideration of the Board and of the Government. I accordingly forward herewith for easy reference three extracts from the abovenamed Journal marked in the order of their dates A, B, and C.

If it be objected in regard to agreements that as between Hindoos the Law recognizes no distinction between an instrument under seal and one under the hand only of the party, and if this be considered a bar to the amendment which is desiderated, then the Chamber would suggest that agreements between Hindoos and other Natives, inasmuch as they possess a force and validity which similar documents in the case of British subjects do not, may without any savour of class legislation be treated as exceptional, rather than that they be permitted to originate a rule utterly subversive of the broad distinction which has at all times been recognized in the English Stamp Acts.

10. *Optional Stamps.*—The objections to these are clearly pointed out in the accompanying extracts, and the Chamber would respectfully but earnestly advocate the substitution of "Adjudication" and Deeds Stamps such as are used in England.
or

Articles 12, 13 and 18 of Schedule A would of necessity require to be altered to accord with the foregoing views.

11. *Section* 11.—The Stamp duty imposed upon engagements to cultivate produce, provide or deliver any article of commerce in consideration of advance made is fixed upon the amount advanced when over Rupees 200 at the rate of Bonds.

The Chamber submits that this is much too high. On the 10th October 1860, the late Chairman, Mr. Nelson, in a letter to the Madras Government, wrote as follows upon this subject, viz.:—

"The Chamber desires to express an opinion that this impost is highly impolitic, as it will "be an obstacle to the employment of capital in the cultivation of the soil, which it has hither-"to been the avowed object of Government to encourage. It appears to be inconsistent with "the outlay of large sums in improving road communications with the cost, and with the aboli-"tion of export duties that a tax should be laid on cultivation before the seeds is sown, and "superadded to the charges on land already levied by Government."

The views of the Chamber are unchanged, and it is suggested that in lieu of this impolitic and suicidal tax, there be substituted a scale of duty graduated up to four Rupees and no higher.

12. Section 16 repeals the exemption in favor of "receipts" granted to the Government or to any Officer of the Government.

This, the Chamber ventures to observe, appears a harsh and oppressive measure, and one that must eventually re-act against the Government. The exemption as at first allowed was a very reasonable one on many grounds. Why, therefore, withdraw it as is now proposed. The Chamber trusts that upon further consideration it may be allowed to stand.

13. In conclusion, I am requested to point out the difficulty which is daily experienced in arriving at a correct understanding of the Law relating to Stamps. This is mainly attributable to the numerous alterations and amendments which the Law has already undergone. The Chamber earnestly hopes it may undergo many more, for as will have been seen by the foregoing, it considers it open to much hostile criticism. The Chamber would suggest as the best means of surmounting the difficulty that so soon as the further necessary amendments shall have been determined upon, the Act be entirely re-constructed, so that any individual may be able at one view to satisfy himself as to what the Law demands, instead of being obliged as at present to pour carefully over three or more separate enactments in order to satisfy himself that he is acting in conformity with its most recent and actually existing requirements.

In Cons. 8th November 1861, No. 7,073.

1. Ordered that the above papers be submitted to Government, with reference to their Proceedings, dated 7th November 1861, No. 2,125, Revenue Department.

2. The Board recommend that they be transmitted for the consideration of the Government of India.

3. On the question of Inland Bills, the Board beg leave to recommend that provision be made for such Bills when drawn in sets. At present the only mention of them in the Schedule is as single Bills, and it must be inferred that double or triple duty must be charged if drawn in sets of two or three. In the case of Foreign Bills it is distinctly provided that the full duty for a single Bill is payable on each part of a set of two Bills, but no such provision is made for Inland Bills. It should be distinctly stated what the rule is to be in their case.

4. The Board are not prepared to recommend the grant of rewards to informers in cases of evasion or breach of the provisions of the Stamp law. It may be questioned whether in any country the evils resulting from the practice of rewarding informers are not such as more than counter-balance any possible good to be obtained from it, but the Board consider that in this country all those evils would be greatly magnified, and little if any good secured.

5. They see reason to believe that much of the disregard of the provisions of the Law which has hitherto occurred in minor matters has been the result of ignorance as much as of intention, and they do not doubt that the evil will gradually cure itself.

6. Provision may, in the Board's opinion, be made with advantage for the impressment of Stamps on private materials, beyond those contained in Section 13, Act XXXVI of 1860, which relate solely to stamping under penalty after execution of any document. A practice has grown up here and is believed to exist to a still larger extent in Calcutta of stamping certain classes of private papers before execution as a convenience to the community, and the Board consider that it may without risk be legalized to a limited extent, so as to include all printed blank forms, and all deeds or instruments partially drawn out on paper or material other than such as is provided by the Government Stamp Office for sale by the licensed vendors. They do not recommend that the stamping of perfectly blank materials for private parties be permitted.

(True Copies and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 470. Read again Extract Proceedings of the Government of India in the Financial Department, dated 7th February 1862, No. 844, and recorded in Proceedings dated 17th February 1862, No. 345.

Read also the following letter from the Registrar to the Court of Sudder Ádalát.

From C. F. CHAMIER, Esq., Registrar of the Sudder Court, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 22nd February 1862, No. 26.

SIR,

1. With reference to the Order of Government, dated 17th instant, I am directed by the Judges to state that the arguments in favor of and against the practice of refunding Stamp duty, in suits privately adjusted by the parties, will be found detailed in the letter of the Sudder Court to Government, dated 8th June 1859.

2. The views of the majority of the present Court, however, correspond with those expressed by Mr. Strange, who on that occasion was in a minority. The Court are in favor of every facility encouraging the amicable settlement of a suit. In the discussions that have taken place the assertion that the refund of Stamps encourages false litigation has not seemed to the majority to rest upon better grounds than surmise. They do not think that such surmise is warrantable and they consider it unwise to yield to that which is so doubtful, and thereby to forego the positive and known advantage of inducing parties to terminate their litigation amicably. They are, therefore, not of opinion that the change proposed by Section XXIV is an improvement upon the existing law.

No. 471. ORDER THEREON, 25th February 1862, No. 396.

Ordered that the following letter be despatched:—

No. 472. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Financial Department, dated 25th February 1862, No. 397.

SIR,

1. I am directed to acknowledge the receipt of the Resolution of the Government of India, dated 7th instant, No. 844, calling for the opinion of this Government and the views of the Chamber of Commerce and Sudder Court on the Bill (therewith forwarded) for consolidating and amending the Stamp Laws.

2. With reference to paragraph 6 of Mr. Harrington's letter (forwarded with the Resolution) I am to explain, that on the 18th December last this Government received the accompanying report from the Board of Revenue, forwarding communications from the Superintendent of Stamps and Chamber of Commerce on the Bill published in the Calcutta Gazette of the 21st Sep-

tember last. Owing, however, to the receipt a few days subsequently of the Resolution of the Supreme Government, dated 14th idem, calling for another report, these papers were not at once forwarded, the Government intending to submit one report on the whole subject. They are now submitted, as showing the views of the mercantile community, on the original Bill which, however, has been materially amended by the one received with the Resolution under reply.

3. The Government consider the present Bill to be in many respects a great improvement both on its predecessor and on the existing Act.

4. They entirely approve of the change effected by Section XII. The inconveniences of the requirements of Section X of the present Act are well explained in the letters of the Madras* and Cochin† Chambers of Commerce noted in the margin, and the Government trust that these communications will receive due attention from the Select Committee. The Government observe that Policies of Marine Insurance drawn in sets of two are differently dealt with in Section XXIII of the Bill. They are not aware of any reason for this course, and recommend that the principle adopted in Section XII as to Bills of Exchange should be followed in the case of Policies.

* Dated 3rd December 1861.

† 19th October 1861, sent in letter 7th November 1861, No. 2,126.

5. The Government approve of the relaxation in Clause I, Section XIV of the Bill, and do not apprehend any abuse of the concession. The executor of a deed on unstamped or insufficiently stamped paper has to satisfy the Collector that his error did not arise from any intention to evade the Stamp Law, and this appears to afford ample security. The Government do not think any penalty necessary, and if any check is deemed essential they would rather require the payment of a light fee for the additional trouble caused by such errors.

6. The Government regard Section XVIII of the Bill, which provides for an adjudication stamp in all doubtful cases, as a great improvement.

7. I am directed specially to draw the attention of the Supreme Government to the remarks of the Madras Chamber of Commerce on the "optional" stamp which is retained by Section XXV of the Bill. The Government consider the arguments adduced by the Chamber to be very weighty, and would recommend that this peculiar requirement of the Law be abandoned.

8. The opinion of the Sudder Court on Section XXIV of the Bill is submitted herewith. The Court, it will be seen, consulted twenty-three Judicial Officers on the subject in 1859; of these eight were in favor of and fourteen opposed to the refunds of Stamp Revenue introduced by Act XVII of 1848. The majority of the Sudder Court as then constituted agreed with the majority in condemning the system, but the present Court hold the contrary opinion. I am to state that the Government are opposed to the system, believing that it encourages fraudulent and vexatious suits, entails much labor on the Officers of Government, affords an opening for much fraud and does not materially lessen litigation. The Government consider that parties who have availed themselves of the agency of the Courts for enforcing their claims ought in justice to bear their share in common with other litigants, of the expense of maintaining those Establishments. The Government, therefore, are quite prepared to recommend that no refunds at all be allowed. The annual amount refunded now is about Rupees 70,000.

9. The Government would solicit re-consideration of Section XIX of Schedule A of the Bill, whereby *copies* of certain documents require the same stamp as the originals. The Government would advocate that wherever the original deed is certified to be on duly stamped paper, a copy of it should not require more than a fixed stamp duty of 1 Rupee.

10. The Government would make a slight alteration in the general exemption attached to Schedule A, limiting its effect more clearly to deeds executed on behalf of Government and in which the Government is directly interested.

11. The Report of the Chamber of Commerce on the amended Bill is expected in a few days and will be forwarded immediately on its receipt. The Government will take that opportunity of commenting further on the proposed enactment, and they hope that the Supreme Government will await that communication.

No 396 Revenue Deptt

Proceedings of the Madras Government
Under date the 25th Feby 1862.

Read the following
Proceedings of the Board of
Revenue.

Submitting with remarks
Letters from the Superintendent
of Stamps and the Chairman
of the Chamber of Commerce
Madras offering suggestions on the
proposed amended Stamp Act

/ Here enter 11 Dec: 1861 No 6931 /

Read again Extracts
Pro: of the Govt of India in the
Financial Departt dated 7 Feby
1862 No 844 and recorded in Pro:
dated 17 Feby 1862 No 345.

Read also the following
Letter from the Regr to the Court
of Sudr Udalut.

Stating that the Judges
are not of opinion that the ex-
change proposed by Sec XXIV of
the Bill for consolidating and
amending the Law relating to
Stamp duties in regard to suits
which are compromised or adjusted
is an improvement upon the existing
Law.

/ Here enter 22 Feby 1862
No 26 /

Ordered that the following
Letter be despatched.

Gfw

To The Secretary to the Govt of India

/ Here enter 25th Feby 1862 No

Rev Dept 4

397.

To The Secretary to the
Government of India

Sir,

I am directed to
acknowledge the receipt
of the resolution of
the Govt of India dy
7 instant &c 844 call
ing for the opinion
of this Govt and the
views of the Chamber
of Commerce and
Bench Court on the
Bill (therewith
forwarded) for con
solidating and
amending the Stamp
Laws &c

With reference
to para 6 of Mr
Bowrington's letter &c
forwarded

Bill

25 Gov. Gen. Cons. 407

Rec'd 22 Oct. 13-14

Revenue 1806 Dept
No: of Govt for 2 Encls.

407-8

No. 1796.

Do: of the Collector and Govt
Dated 25th Oct. 02.

25-10-02
79-80

Transmitting letter to
Supreme Govt on the Stamp
amended Stamp Act.

Copy at 471.

forwarded with the Resolution / I am to explain that on the 18 December last this Government received the accompanying report from the Board of Revenue forwarding communications from the Superintendents of Plantations and Chamber of Commerce on the Bill published in the Colombo Gazette of the 21 Sept last. Owing however to the receipt a few days subsequently of the Resolution of the Supreme

Supreme Govt dated 4 October calling for another report these papers were not ready for moulded the Govt intending to submit one report on the whole subject. They are now submitted, as showing the views of the mercantile community, on the original Bill which however has been materially amended by the one received with the Resolution under reply -

The Government consider

consider the present
Bill to be in many
respects a great
improvement both
on its predecessor
and the existing
act.

They entirely ap-
prove of the change
effected by Sec XII.
The inconveniences
of the requirements
of Sec X of the
present act are
well explained in
the letters of the
Masters and Cashiers
Chambers of Commerce
noted in the
margin and the
Govt trust that
these

6

these communications
will receive due
attention from the
Select Committee.
The Government ob-
serve that Policies
of Marine Insurance
drawn in sets of
two are differently
dealt with in Sec
XXIII of the Bill.
They are not aware
of any reason for
this course and
recommend that
the principle ~~adopted~~ followed
~~adopted~~ in Sec XII as
to Bills of Exchange
should be ~~adopted~~ followed
in the case of Policies.

The Government
approve

opprone of the relax
ation in clause I.
Sec XIV of the Bill
and do not ap
prehend any abuse
of the concession.
The exemption of a
deed on unstamped
or insufficiently
stamped paper has
to satisfy the fall.
that his error did
not arise from
any intention to
evade the stamp
law and this ap
pears to afford
ample security.
The Government a
are

x dy 3d Dec 1861.
o 19th Oct sent in letter
4th Nov 1861 No. 2126.

not think any
penalty necessary
and if any check
is deemed essential
they would rather
require the payment
of a higher fee for
the additional
trouble caused by
such errors. ~~But~~
~~or already stated~~
~~they would rather~~
~~give the parties~~
~~a month grace.~~

The Government
regard section XVIII
of the Bill which
provides an
for

for an adjudication Stamp in all doubtful cases as a great improvement.—

I am directed specially to draw the attention of the Supreme Govt to the remarks of the Madras Chamber of Commerce on the "optional" Stamp — which is retained by Section XXV of the Bill— The Govt consider the arguments adduced by the Chamber to be very weighty (~~convincing~~) and they would recommend that this peculiar requirement of the Law be abandoned.—

The opinion of the Judr. Court in Sec: XXII of the Bill is submitted herewith. The Court will be seen consulted 23 Judicial Officers on the subject in 1859— of these were in favor and 11 opposed to the refunds of Stamp Duty introduced by Act XVII of 1848. The majority of the Jud: Court as then constituted agreed with the majority in condemning the system— but the present

present Court held the contrary opinion. I am to state that the Govt. are opposed to the system, believing that it encourages fraudulent and vexatious suits - entails much labour on the officers of Government - affords an opening for unmerited fraud and does not materially lessen litigation. The Govt. consider that parties who have availed themselves of the Agency of the Courts for enforcing their claims ought in justice to bear their share in common with other litigants of the expense of maintaining those Establishments - The Govt. therefore are quite prepared to recommend that no refunds at all be allowed. The annual amount refunded now is about Rs. 40,000. ——

The Govt. would solicit reconsideration of Act 1904 Schedule

schedule A of the
Bill, whereby copies
of certain documents
require the same
Stamp as the originals
The Govt would as-
certain that where
ever the original
deed is certified to
be on duly stamped
paper, a copy of it
should not require
more than a fixed
Stamp duty of 1/0 —

The Govern^t
would make a
slight alteration
in the general exemp-
tion attachable to

schedule A. limit-
ing it to deeds &c
executed on behalf
of Government
and in which the Govt
is directly interested
The report of the
Chamber of Commerce
on the amended
Commerce on
Bill is expected
the amended
in a few days and
Bill is expected
will be forwarded
in a few days &
immediately on
will be forwarded
its receipt. The
Government will
Government will be
get the benefit of your
benefit of the Chamber
further on the
further on the

14 Copies to the Bd of Rev Calcutta
4 — Sudr Adalut
3 — Chairman of the Chamber of Comce

proposed
enactment
and they desire
me to request
that the Govt
of India will
proposed enactment
and they hope that
the Supreme Govt
will concur
in
Fort St Geo
25th Oct 1862

Revenue 1862 Departt.
Rec: of Govt. for February

No. 397

To
The Secretary to the
Government of India
Financial Departt.
Dated 25th February 1862.

Sir,

I am directed by the Governor in Council to forward herewith a copy of a letter from the Secretary to the Chamber of Commerce, dated 29th March 1861, with enclosures, transmitting the opinion of this Govt. together with the views of the Chamber of Commerce and Sudder Court on the Bill for consolidating and amending the Stamp Laws

No. 472.