

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 139

Press

~~Mis.~~

288

Dated

27-1-1865

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
27th January 1865.*

No. 287. Read the following letter from E. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, to the Secretary to the Government of Fort Saint George, dated Fort William, the 16th November 1864, No. 3,307:—

SIR,

With reference to your letters, Nos. 1,089 and 853, dated respectively the 20th June 1863 and 18th May last, to the address of the Home Department, I am directed to forward, for the information of the Government of Madras, an

* Paragraphs 1 and 2.

extract* from an opinion furnished by the

Advocate General on the question, whether authenticated copies of Registers of Baptisms, Burials, and Marriages, when granted to *pensioned* Non-Commissioned Officers, are exempt from Stamp duty.

Extract from an Opinion by T. H. COWIE, Esq., Advocate General, Fort William, dated 3rd October 1864.

1. In regard to the question as to the interpretation to be put on the Government Order of January 1863, I am of opinion that *pensioned* Non-Commissioned Officers and Soldiers are not within the meaning of the order. I think the order can only be read as referring to those who are for the time being, not to those who have been, in service as Non-Commissioned Officers or Privates.

2. But I am of opinion that copies of Baptismal and Burial Certificates, and copies of Marriage Certificates (other than copies furnished under Act 5 of 1852, or Act 25 of 1864, or by the Bishop's Ecclesiastical Registrar) do not come within the Stamp Act. With the exceptions just mentioned, these Certificates cannot, in my opinion, be said to be furnished from any Government Office. I do not deny that the Registers of Births, Deaths, and Marriages, the forms for which have been furnished by Government, and as to which the Court of Directors sent out general instructions in 1841, are to be treated as in the nature of public documents. But it appears to me that the Stamp Act makes a distinction between copies required to be furnished by a Public Officer and those required from a Government Office. The distinction is any thing but satisfactory; but unless it is to be made, the exemption at the end of Clause 32 either nullifies that Clause or is absolutely unmeaning. Indeed, the language of this, as of other parts of the schedule, is so extremely obscure, that it is not easy to put a satisfactory construction on it.

(True Extract.)

(Signed) J. E. COOKE;
Asst. Secy. to the Govt. of India.

Transferred to the Revenue Department.

FORT SAINT GEORGE,
7th December 1864.

(Signed) H. MARSHALL, Colonel,
Secretary to Government.

Ordered that the following letter be despatched.

No. 288. From A. J. ARBUTHNOT, Esq., Chief Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Financial Department, dated 27th January 1865, No. 139.

SIR,

Separate Revenue, No. 8.

Stamps.

1. I am directed by His Excellency the Governor in Council to acknowledge the receipt of your letter, dated 16th November, No. 3,307, Financial Department, and to point out that there has been some misapprehension of the object of my letter, No. 1,089, dated 20th June 1863, to the address of the Home Department.

2. I am to explain that the intention of Government was not to enquire whether the Notification of the Governor General in Council, dated 16th January 1863, exempting from Stamp

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27th January 1865.*

duty authenticated or certified copies of Registers of Baptisms, Marriages, and Burials "when granted to Non-Commissioned Officers and Private Soldiers" applied to *pensioned* Non-Commissioned Officers and Soldiers, but whether such documents when granted to persons of the latter classes might not also be exempted from Stamp duty.

3. I am directed to request that the Governor General in Council may be moved to extend this exemption to pensioned Non-Commissioned Officers and Soldiers, under the authority vested in His Excellency in Council by Section 33, Act X of 1862. The revenue realized on such documents must be trivial, and the pensioned Soldiers of the State have a strong claim on the consideration of Government.

4. I am also directed to enquire whether the Government of India concur in the opinion of the Advocate General, and purpose issuing a Notification embodying it.

5. I am also to enquire whether authenticated copies of Baptismal and other Certificates, furnished from the Records of a Government Church, are to be held exempt from Stamp duty.

To

*Revenue Department
27th Jan
1865*
No 139-
The Secretary to the
Government of India
Financial Department

Sir,

I am directed by His Excellency the Governor in Council to acknowledge the receipt of your letter dated 16th November, No 3307 Financial Department, and to point out that there has been some misapprehension of the object of my letter No 1089 dated 20th June 1863, to the address of the Home Department.

I am to explain that the intention of Government was to enquire whether the Notification of the Governor General in Council dated 16th January 1863 exempting from stamp duty authenticated or certified copies

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Revenue 1865 Debit
for of Govt for Jan

Dec/39

To Government of
India of 8
0729 Revenue 1865

Pro No. 327-24
20-6-63
203-205
18-5-64

AP 288

Delegation of Govt
to the Govt of India to
be made for Govt of
India of 8
0729 Revenue 1865
Debit for Govt for Jan