BRL. O. 1—32,000—16-10-21.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1352 Press Mis.

442-63
Dated 30-8-1920 19

Not to be folded or roughly handled

No. 442. Read the following Proceedings of the Board of Revenue, dated 2nd May 1870 :—

Read the following letter from the Superintendent of Stamps, Madras, to the Secretary to the Board of Revenue, dated 15th April 1870.

I SOLICIT the consideration of the Board to points connected with the subject of the stamps to be issued for the use of the Small Cause Court, upon which further orders appear to be required.

2. Under Sections 3, 25, and 26, of the Court Fees' Act, 1870, and the Notification by the Governor-General in Council, dated 15th March 1870, No. 1,865, the same descriptions of stamps have to be used for the Madras Small Cause Court as for other Courts, viz., impressed bicolour stamps and adhesive stamps, the latter having the words "Court Fees" printed across them.

3. The question arises whether it is necessary to adhere to the plan, formerly intended, of restricting the Small Cause Court to the use of adhesive stamps, specially enfaced for that Court such words as Small Cause Court, Madras, being printed on them.

4. I have seen nothing to indicate that the Government of India contemplate any distinction in the stamps for the Small Cause Courts of the Presidency Towns, and I imagine that the new stamps, which that Government intend to order from England for all the Presidencies, are to be used for the Small Cause Courts as well as for other Courts.

5. If the plan, before intended by the Madras Government, of having distinct stamps for the Small Cause Court is abandoned, bicolour impressed stamps will be used for it, as has, in fact, been done since 1st instant, adhesive stamps being used generally only to supplement the others ; the Foreign Bill Stamps in my possession need not then be reserved for this Court. I shall have all the Foreign Bill Stamps, excepting such as are likely to be required for Foreign Bills, printed with the words "Court Fees," as I have already commenced to do. There will not be double printing (one of the words "Court Fees" and another of the words "Small Cause Court, Madras"). There will be a saving of time and work not only to this and other offices, but to the public, and there will, in all likelihood, be a sufficiency of adhesive stamps for all the Courts, including the Small Cause Court, until the new stamps from England are received. If there should not, however, be enough of Foreign Bill Stamps, the Postage Stamps can be resorted to.

6. There are, as far as I am aware, only two drawbacks to the proposed abandonment of the plan of having an exclusive description of stamps for the Small Cause Court.

7. The first is, that as tenders were invited and a stamp vendor for the Small Cause Court appointed, on the condition of his having an absolute monopoly, a new arrangement will have to be made with him. It was expressly provided by the Board that, if any change in the law took place with regard to Small Cause Courts, either of the parties to the engagement might give three months' notice to the other, and on the termination of that period, the engagement should cease. The stamp vendor has not yet entered upon his duties. Under the present law, suitors will not be obliged to purchase their stamps from him, even if he enters upon his duties. It is inevitable, therefore, that there must be either an altera-

tion of the law, or a new arrangement with the vendor. Under the circumstances, the Collector of Madras, by whom the stamp vendor was appointed, might arrange fresh terms with him, with a liberal consideration for the change that has taken place. The probable loss to the stamp vendor may in reality be little or nothing; for he will have the means of ascertaining what stamps are required, as he will be on the spot, and suitors will find it for their interest to resort to him.

8. The second drawback is, that as the Small Cause Court Stamp Vendor will not have legally an absolute monopoly, and stamps may be purchased elsewhere than from him, he can hardly be expected to refund costs in withdrawn and compromised cases. Suitors of the Small Cause Court will probably have, like suitors of the High Court, to obtain refunds from the Collector of Madras; but if this is considered too great a hardship, the Deputy-Collector of Madras on the Mount Road might be entrusted with the duty of making the refunds on the certificates of the Small Cause Court.

9. The adhesive stamps already prepared for the Small Cause Court will be printed with the words "Court Fees" and the Deputy-Collector on the Mount Road will be requested to sell them only to the Small Cause Court Stamp Vendor.

SUBMITTED for the orders of Government.

2. The Superintendent of Stamps points out that the Court Fees' Act provides for no distinction between the stamps used in the Presidency Small Cause Courts and those used elsewhere, and states that he has seen nothing to indicate that the Government of India contemplate any such distinction, or intend to order a peculiar description of stamps for use in the Small Cause Courts alone. He shows that if no distinction is made, his Office will be saved trouble and the necessity of using Postage Stamps will be avoided.

3. Since the letter was written, however, the Governor-General in Council has directed in a Notification, dated the 22nd April 1870, No. 106, that the fees referred to in Section 3 of the Court Fees' Act (which include those paid in Presidency Small Cause Courts) may be denoted by adhesive stamps of the same kind as have been hitherto in use there. Although this order does not altogether apply to the Madras Small Cause Court, because no stamps had been used there before the date of the Notification, and because it was contemplated to use impressed as well as adhesive stamps, it shows that the Government of India recognize the fact that the Small Cause Court Stamps may be different from those used elsewhere.

4. In a Notification, dated the 26th April 1870, the local Government have prescribed rules for the sale of stamps at the Small Cause Court, which involve the condition that the vendor shall have a monopoly of the sale of the stamps.

5. It seems to be very desirable that refunds should be made in the precincts of the Court, and this can only be done if the stamp vendor has a monopoly of the sale of stamps. If none of the stamps which the Government of India have indented for are specially marked for use in the Small Cause Court, the words "Small Cause Court" can be printed across them as at present.

6. The Board are not prepared, therefore, to recommend any change in the rules promulgated in the Notification published at page 496 of the *Fort Saint George Gazette* for the 26th ultimo.

Proceedings of the Madras Government, Revenue Department,
30th August 1870.

No. 443. ORDER THEREON, 30th August 1870, No. 1,352.

Separate Revenue, No. 31.
Stamps.

THE foregoing correspondence relates to the subject of the stamps to be issued for use in the Madras Court of Small Causes in payment of the commission and fees chargeable in that Court under "The Court Fees' Act, 1870"; and the question submitted for determination is, whether these stamps shall or shall not have the words "Small Cause Court, Madras," printed on them, in addition to the words "Court Fees" which, under the orders of the Government of India, are inscribed on all stamps used in the several Courts under the Act above referred to.

2. The Board of Revenue are of opinion that the additional words "Small Cause Court, Madras," should be inscribed; and their reasons for arriving at this opinion are—

1*stly*,—That the Government of India, by a Notification in the Financial Department, dated 22nd April last, No. 106, ruled that stamps of the same kind as had up to that time been in use in the Presidency Small Cause Courts might continue to be used in those Courts, and that, therefore, the Government of India recognize the fact that stamps to be used in such Courts may be different from those used in other Courts;

2*ndly*,—That the rules prescribed by this Government under Section 27 of "The Court Fees' Act," for regulating the use and sale of stamps in the Madras Small Cause Court involve the condition that the stamp vendor of that Court shall have a monopoly of the sale of the stamps; and,

3*rdly*,—That it is very desirable that refunds of costs in withdrawn and compromised cases should be made within the precincts of the Court, and that this can only be done if the stamp vendor has a monopoly of the sale of stamps.

3. With reference to the first of the reasons adduced by the Board, the Government observe that the Notification of the Government of India to which they allude does not apply to the Madras Small Cause Court, because, as the Board themselves remark, no stamps had been used in that Court before the date of that Notification. Moreover, the object of the Government of India in issuing the Notification was to meet a temporary difficulty, viz., the want of a supply of the stamps prescribed in pursuance of the Court Fees' Act, whereas in the present case, the question is as to the expediency of making an altogether new description of stamps.

4. As to the Board's second reason, no monopoly of the sale of stamps could be secured to the Court Stamp Vendor, unless the rules in question prescribed a distinctive stamp for the Small Cause Court, and expressly prohibited the supply of such stamps to any other stamp vendor.

5. With regard to the third and last reason, the Government do not see why the refund of costs in withdrawn and compromised cases should, as is alleged, necessarily depend on the circumstance of the stamp vendor having a monopoly of the sale of the stamps; nor do they see why suitors in the Madras Small Cause Court should have a privilege which neither suitors in the High Court (which is held in the same building as that occupied by the Small Cause Court), nor suitors in the Mofussil Courts enjoy. Under the arrangement recently ordered, under

which the Town of Madras has been constituted a separate Collectorate, the office of the Collector of Madras, by whom refunds are made to suitors of the High Court, is in the immediate vicinity of the Court-house; and, consequently, litigants in the Small Cause Court will not be subjected to any inconvenience if they are required to obtain refunds from the Collector's Office.

6. The Government concur with the Acting Superintendent of Stamps that it is not desirable to have stamps of a distinctive character for the Madras Small Cause Court. Such an arrangement would entail not only additional labour and expense, but also the necessity of keeping a large supply of stamps specially for the use of one Court, (which stamps cannot be used in any other Court). There seems, also, no reason why the Madras Small Cause Court should be placed on a different footing from that of every other Court, in respect of the stamps to be used in it under the Court Fees' Act; nor is there any apparent advantage in such exceptional treatment to counterbalance the disadvantages arising therefrom.

7. For these reasons, the Government resolve to direct the abandonment of the plan of having an exclusive description of stamps for the Madras Small Cause Court. They approve of the suggestion made by the Acting Superintendent of Stamps in paragraph 5 of his letter, recorded in the foregoing Proceedings, as to the supply of the impressed and adhesive stamps for the use of that Court, and direct its adoption.

8. The Government are also of opinion that it would be consistent with the convenience of suitors in the Small Cause Court that they should be able to purchase stamps elsewhere than in the stamp-stall attached to that Court; that refunds of costs in suits instituted in the Court, which have been compromised, or in which costs have been remitted, should be made by the Collector of Madras; and that Rules to this effect should be prescribed in modification of Rules IV., V., and VI. of the Rules published in the Notification of the Judicial Department, dated 26th April last.

9. The Board of Revenue will accordingly be requested to submit to Government a Draft of Rules, embodying the requisite modifications. They will also take such steps as may be necessary under these orders with regard to the arrangements to be made with the stamp vendor appointed for the Madras Small Cause Court, reporting their proceedings in this matter for the information of Government.

(True Extract.)

(Signed) H. E. STOKES,
Under-Secretary to Government.

To the Board of Revenue.
,, the Judicial Department.

Exd. F. R. Bantleman.

Proceedings of the Madras Government, Revenue Department,
30th August 1870.

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5. If the plan, before intended by the Madras Government, of having distinct stamps for the Small Cause Court is abandoned, bicolour impressed stamps will be used for it, as has, in fact, been done since 1st instant, adhesive stamps being used generally only to supplement the others ; the Foreign Bill Stamps in my possession need not then be reserved for this Court. I shall have all the Foreign Bill Stamps, excepting such as are likely to be required for Foreign Bills, printed with the words "Court Fees," as I have already commenced to do. There will not be double printing (one of the words "Court Fees" and another of the words "Small Cause Court, Madras"). There will be a saving of time and work not only to this and other offices, but to the public, and there will, in all likelihood, be a sufficiency of adhesive stamps for all the Courts, including the Small Cause Court, until the new stamps from England are received. If there should not, however, be enough of Foreign Bill Stamps, the Postage Stamps can be resorted to.

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7. The first is, that as tenders were invited and a stamp vendor for the Small Cause Court appointed, on the condition of his having an absolute monopoly, a new arrangement will have to be made with him. It was expressly provided by the Board that, if any change in the law took place with regard to Small Cause Courts, either of the parties to the engagement might give three months' notice to the other, and on the termination of that period, the engagement should cease. The stamp vendor has not yet entered upon his duties. Under the present law, suitors will not be obliged to purchase their stamps from him, even if he enters upon his duties. It is inevitable, therefore, that there must be either an altera-

Copy of G.O., dated 30th August 1870.

TO

THE BOARD OF REVENUE.

&c. &c. &c.

Dated August 30.

Read

G. O., 30th August 1870, No. 1,859.

AUGUST.
105, 112-113.

Stamps for Madras Small Cause Court.—Plan of having an exclusive description of stamps ordered to be abandoned. Superintendent to supply impressed and adhesive stamps for the use of the Court approved and ordered to be carried.

tion of the law, or a new arrangement with the vendor. Under the circumstances, the Collector of Madras, by whom the stamp vendor was appointed, might arrange fresh terms with him, with a liberal consideration for the change that has taken place. The probable loss to the stamp vendor may in reality be little or nothing; for he will have the means of ascertaining what stamps are required, as he will be on the spot, and suitors will find it for their interest to resort to him.

8. The second drawback is, that as the Small Cause Court Stamp Vendor will not have legally an absolute monopoly, and stamps may be purchased elsewhere than from him, he can hardly be expected to refund costs in withdrawn and compromised cases. Suitors of the Small Cause Court will probably have, like suitors of the High Court, to obtain refunds from the Collector of Madras; but if this is considered too great a hardship, the Deputy-Collector of Madras on the Mount Road might be entrusted with the duty of making the refunds on the certificates of the Small Cause Court.

9. The adhesive stamps already prepared for the Small Cause Court will be printed with the words "Court Fees" and the Deputy-Collector on the Mount Road will be requested to sell them only to the Small Cause Court Stamp Vendor.

SUBMITTED for the orders of Government.

2. The Superintendent of Stamps points out that the Court Fees' Act provides for no distinction between the stamps used in the Presidency Small Cause Courts and those used elsewhere, and states that he has seen nothing to indicate that the Government of India contemplate any such distinction, or intend to order a peculiar description of stamps for use in the Small Cause Courts alone. He shows that if no distinction is made, his Office will be saved trouble and the necessity of using Postage Stamps will be avoided.

3. Since the letter was written, however, the Governor-General in Council has directed in a Notification, dated the 22nd April 1870, No. 106, that the fees referred to in Section 3 of the Court Fees' Act (which include those paid in Presidency Small Cause Courts) may be denoted by adhesive stamps of the same kind as have been hitherto in use there. Although this order does not altogether apply to the Madras Small Cause Court, because no stamps had been used there before the date of the Notification, and because it was contemplated to use impressed as well as adhesive stamps, it shows that the Government of India recognize the fact that the Small Cause Court Stamps may be different from those used elsewhere.

4. In a Notification, dated the 26th April 1870, the local Government have prescribed rules for the sale of stamps at the Small Cause Court, which involve the condition that the vendor shall have a monopoly of the sale of the stamps.

5. It seems to be very desirable that refunds should be made in the precincts of the Court, and this can only be done if the stamp vendor has a monopoly of the sale of stamps. If none of the stamps which the Government of India have indented for are specially marked for use in the Small Cause Court, the words "Small Cause Court" can be printed across them as at present.

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1*stly*,—That the Government of India, by a Notification in the Financial Department, dated 22nd April last, No. 106, ruled that stamps of the same kind as had up to that time been in use in the Presidency Small Cause Courts might continue to be used in those Courts, and that, therefore, the Government of India recognize the fact that stamps to be used in such Courts may be different from those used in other Courts;

2*ndly*,—That the rules prescribed by this Government under Section 27 of "The Court Fees' Act," for regulating the use and sale of stamps in the Madras Small Cause Court involve the condition that the stamp vendor of that Court shall have a monopoly of the sale of the stamps; and,

3*rdly*,—That it is very desirable that refunds of costs in withdrawn and compromised cases should be made within the precincts of the Court, and that this can only be done if the stamp vendor has a monopoly of the sale of stamps.

3. With reference to the first of the reasons adduced by the Board, the Government observe that the Notification of the Government of India to which they allude does not apply to the Madras Small Cause Court, because, as the Board themselves remark, no stamps had been used in that Court before the date of that Notification. Moreover, the object of the Government of India in issuing the Notification was to meet a temporary difficulty, viz., the want of a supply of the stamps prescribed in pursuance of the Court Fees' Act, whereas in the present case, the question is as to the expediency of making an altogether new description of stamps.

4. As to the Board's second reason, no monopoly of the sale of stamps could be secured to the Court Stamp Vendor, unless the rules in question prescribed a distinctive stamp for the Small Cause Court, and expressly prohibited the supply of such stamps to any other stamp vendor.

5. With regard to the third and last reason, the Government do not see why the refund of costs in withdrawn and compromised cases should, as is alleged, necessarily depend on the circumstance of the stamp vendor having a monopoly of the sale of the stamps; nor do they see why suitors in the Madras Small Cause Court should have a privilege which neither suitors in the High Court (which is held in the same building as that occupied by the Small Cause Court), nor suitors in the Mofussil Courts enjoy. Under the arrangement recently ordered, under

which the Town of Madras has been constituted a separate Collectorate, the office of the Collector of Madras, by whom refunds are made to suitors of the High Court, is in the immediate vicinity of the Court-house; and, consequently, litigants in the Small Cause Court will not be subjected to any inconvenience if they are required to obtain refunds from the Collector's Office. ~~But, as already observed, the Government did not contemplate a monopoly of the stamps to the vendor, and therefore the Board's argument has no force.~~

6. The Government concur with the Acting Superintendent of Stamps that it is not desirable to have stamps of a distinctive character for the Madras Small Cause Court. Such an arrangement would entail not only additional labour and expense, but also the necessity of keeping a large supply of stamps specially for the use of one Court, (which stamps cannot be used in any other Court). There seems, also, no reason why the Madras Small Cause Court should be placed on a different footing from that of every other Court, in respect of the stamps to be used in it under the Court Fees' Act; nor is there any apparent advantage in such exceptional treatment to counterbalance the disadvantages arising therefrom.

7. For these reasons, the Government resolve to direct the abandonment of the plan of having an exclusive description of stamps for the Madras Small Cause Court. They approve of the suggestion made by the Acting Superintendent of Stamps in paragraph 5 of his letter, recorded in the foregoing Proceedings, as to the supply of the impressed and adhesive stamps for the use of that Court, and direct its adoption.

8. The Government are also of opinion that it would be consistent with the convenience of suitors in the Small Cause Court that they should be able to purchase stamps elsewhere than in the stamp-stall attached to that Court; that refunds of costs in suits instituted in the Court, which have been compromised, or in which costs have been remitted, should be made by the Collector of Madras; and that Rules to this effect should be prescribed in modification of Rules IV., V., and VI. of the Rules published in the Notification of the Judicial Department, dated 26th April last.

9. The Board of Revenue will accordingly be requested to submit to Government a Draft of Rules, embodying the requisite modifications. They will also take such steps as may be necessary under these orders with regard to the arrangements to be made with the stamp vendor appointed for the Madras Small Cause Court, reporting their proceedings in this matter for the information of Government.

(True Extract.)

(Signed) H. E. STOKES,
Under-Secretary to Government.

To the Board of Revenue.
,, the Judicial Department.

Ind. F. R. Pantleman.

To be reprinted with the omission of the Conclusive Sentence of para 5 — & Copies to be sent out in substitution of these Proceedings — Dft
4/10

Govt. of Madras.

REVENUE.

To

THE BOARD OF REVENUE

&c., &c., &c.

Dated August 30th

Recd. Print.

G. O., 30th August 1870, No. 1,352.

AUGUST.

Nos. 442-443.

Stamps for Madras Small Cause Court. Plan of having an exclusive description of stamps ordered to be abandoned. Suggestion of the Acting Superintendent to supply impressed and adhesive stamps for the use of the Court approved and ordered to be adopted.

-dictual, labor &
Inference - he cannot
it entails the ne-
cessity of the keeping
a large subsidy of
Stamps specially
for the use of one
Court - which stamps
cannot be used in
any other Court -/ he.
cause I see no reason
why the Madras Court
should be debarred
or a different policy
from any other Court in
the Presidency the.
cause I see no ad-
vantage resulting
from such treat-
ment to counter balance
the disadvantages -

The Bd of Rev. hold
how the words in revised
Stamp Rules - which
do not touch the merits
of the Question - are
1. That the Subs: put
in a Notification of
22 April 1870 No. 106
ruled that Stamps of
the same kind as
have hitherto been in
use may continue to
be used - therefore the
Subs: pts. recognise the
fact that Small Cause
Court Stamps may
be different from those
used elsewhere - the
future ability for their
argument, the order
does not solely to
the Madras Court be-
cause (as they are of the

to a Print / No Stamps
at all have hitherto
been in use there!
The argument ought
to be drawn from the
order is also unfit.
less because the Def.
fut were meeting a
temporary difficulty
by the want of new
stamps — here we
are making a new
description of Stamps
altogether —
2. That the Rules
Mthly laid by the fut.
at f. 527. of the Papers
of 3d May 70. & dated
26 April 70. filed
Def. involve a mo.
nopoly of the sale of

2 these Stamps to the
Vendor. There is nothing
in these Rules - that I
can see to this effect -
the Chief Sec of / in those
Rules the Rules were
framed / know & intend
that fut. or any Publick
to such concession -
& the monopoly / if that
there be / cannot be
censured, as I read
the law - to the Vendor.
only fut., in the
sanction of the Lds.
fut., but a Rule de-
claring that these
Stamps shall be
published to the
particular Vendor
& to no one Else -

3. That it is very desirable that regulations should be made at the Court & the Vendors cannot do this, unless he has a knowledge of the sale. I do not see why one should necessarily or the other - nor do I see why suitors in the Court should have a privilege which neither suitors in the High Court (held in the same building) nor suitors in any other Court in the Country enjoy. Under the new arrangement the Collector's office is closed at 4 o'clock - Why should not suitors in the Court have their money from the Collector's Treasury? But as the rules in vogue do not strictly, the Govt. or private suitor is at work. Much.

For these reasons I should not have a distinctive stamp for the Madras Small Cause Court.

If put decide otherwise it will be necessary to abolish the subsidiary for terminology & print the words in question on these stamps - (v. Sect 25. Act VII of 1870) and

an incident should
be mentioned at
once for the benefit
of the Court of State
for the requisite num-
ber of special Stamps
adhesive & impressed
for the Electric use
of this Court.

In this event
it would be well also
to consider whether
this High Court - if
not all other Courts -
should not have a
special vendor - with
a monthly & dis-
tinctive Stamps - This
seems to me the logical
conclusion of the Brick
recommendation.

L.H.S.

N.B. In Calcutta there is already
Small Cause Court Vendor. Letters
is paid by a fixed salary - & is
accountable to Govt for the stamps
These stamps therefore is for
should be other & to keep a man
sum for selling Stamps to

The desiderata appear to me to be that
adhesive Stamps should be used & that
these stamps should be promptly &
easily procurable within the Precincts
of the Court of Small Causes. —
It seems indifferent whether such
Stamps bear the words Small
Cause Court — or Court Fees
or both. If the impression of the
words "Small Cause Court" rendered
any thicker or expensive Stamps
would unfit them for their present
purpose and necessitate procuring
new Stamps from the Secretary of State
& any inconvenience & delay thereby. If

(Monopoly in
the sale (Price)
& management
and the distinctive
character of the
supplied to
all Cause Courts
&c
Hon S

entered, and whether
he is remunerated by
discount or commission
on the Stamps sold by
him. He sort are unable
to understand the statement
in

an incident should be prefaced a Circular for delivery to the Secretary of State for the requisite number of Special Stamps adhesive & impressed for the Exchequer use of this Court.

Should this event it would be well also to consider whether the High Court - if not all other Courts - should not have a special vendor - with a monthly & distinctive Stamp - This seems to me the logical conclusion of the Bankruptcy Commissioner.

Yours

P.S. As the Calcutta Fee is only Small Cause Court Value. Would it not be simpler & quicker to affix Stamps to the amount of the Fee - & cancel it by writing the Stamps thereon a Receipt Note. Stamps for the purpose is for writing a memorandum to be attached to any a Plaint or Petition for filing Stamps & Fees Alone too —

The desiderata appear to me to be that adhesive Stamps should be used & that those Stamps should be promptly & easily procurable within the Precincts of the Court of Small Causes. —

It seems indifferent whether such Stamps bear the words Small Cause Court — or Court Fee — or both. If the impression of the words "Small Cause Court" rendered any tender or receipt Impudent unstamped but for this reason it might be mistaken in subpoenaing that the person would receptate proving new Stamps for the Secretary of State or any inconvenience or delay whatever. If

A

Clemenshi upon hearing the foregoing recommendations was that a large share of the unavailable stamps of other kinds in the Stamp Office should be converted in small Value Impressed Stamps by a simple process of "endorsement" or "defacement" and the application for converting them was forwarded by Mr. Jones. Mr. Lowen was asked for a detail the same foreign stamps in the Stamp Office should be impressed with the words [illegible] The substantial points as said before are 1. The use of Adhesive Stamps. 2. The sale of such stamps within the Precincts of the Court by one Vendor Authorized by Govt. for that purpose. 3. Documents that be used have a Stamp by Govt. Clerk

Govt. contemplated a monthly supply.
If impracticable it would be convenient if the Stamps could be issued in the small Value Impressed Stamps could be able to purchase elsewhere as well.

No.

I agree with Mr. Lowen that it is not desirable to have a distinctive Stamp for the Bankruptcy Small Causes Court. It is a Bankruptcy Proceeding and should be kept distinct from all other proceedings. Section 14 & 15 of the Bankruptcy Act of the 26th April should be modified so as they should stamp automatically with the Stamps Value of the Court is to have a monopoly, and this cannot be ensured if the Bankruptcy Stamp is a distinctive Stamp for the Court & Bankruptcy Stamp is a portion of this ordinary Bankruptcy Stamp

Stamps & any other Stamps under.

With reference to the
heart of Mr. Secretary's Minute
I have marked A I beg to
explain that my meaning was
that we should tell the Secretary of State
who is getting a Native Stamp made
in England to have a certain portion
of them marked "Small Cause
Court. Madras".

When the Press returns
the new Act we must get a
Native Stamp made available
for the Small Cause Court. They
may come out with the Imperial
for other Courts too.

J. H. S.

Revenue Department

No.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 187

Read the following Rep: of the Board of Revenue.

Subject: Letter from the Secy. Bd of Revenue suggesting abandonment of the plan of having an exclusive description of Stamps for the Madras Small Cause Court.

Dated 22nd May 1870.

The Board are requested to report on the terms of the engagement into which the Stamps vendor for the Small Cause Court has entered, and whether he is remunerated by discount or commission on the Stamps sold by him. The Govt are unable to understand the statement in

Put off: almost necessary to refer the question of the monopoly hereby granted. Who could (however) trade in Stamps is illegal (unless) (G.O. 4th November) Secure the distinctive character of the Stamps supplied to the Small Cause Court vendor

J. H. S.

in para 7 of Mr Fernandes letter that "under the present law, suitors will "not be obliged to purchase "their Stamps from the "Stamp vendor:" for Art. 1 of the Rules prescribed by the Govt under Sec. 27 of the "Court Fees Act" for regulating the use of Stamps in connection with the Small Cause Court lays down that the Stamps in question shall be sold by the licensed vendor or his assistants and by no one else.

2. The Judges of the Small Cause Court will be requested through the Judicial Dept. to give their opinions on the suggestions

suggestions of the Asst Supt. of Stamps. Of course, unless the Stamps supplied to the vendor are printed with the words "Small Cause Court", it will be necessary either to abolish his monopoly or to preserve some other distinctive character by some other means.

3. The following telegram will be despatched to the Govt. of Bengal.

"Does Bengal Govt "contemplate use of "Special Stamps under "Court Fees Act for "Calcutta Small Cause "Court? If so does a monopoly

"monopoly for their sale
in "east, and on what terms"
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Ordered

on the Madras Small Cause Court, Mr. Thos. Jones recommended a fixed allowance of Rupees 50 per mensem for Stamp vendors to be appointed (as in Calcutta) by the Treasurer of the Court, on the responsibility of the latter. The Government, however, were of opinion that there was no objection to be incurred, in attaching vendors to the Establishment of the Court and placing them under the control of the Treasurer. They considered that the Vendors should be licensed under the provisions of the Stamp Act, receiving the usual discount, on their remuneration, and should be amenable to the rules and penalties prescribed by the Act, as all other Stamp Vendors

Progs. Judl. Dept. 13th Decr 1869, No 1972.

and with this view, a copy of the Calcutta Rules was forwarded to the First Judge, and he was requested to offer suggestions as to the modifications required, to be made in those portions of the Calcutta Rules which related to Stamp Vendors.

Mr Bruce subsequently stated that the only suggestion which occurred to him to offer was, that the hardships which would arise if suitors were forced to go outside of the Court for a refund of half cents, should not be lost sight of.

Consequently, as Rule 5, above referred to, did not relate to refunds, it was allowed to stand. But before the Rules were finally settled, a draft thereof, revised with reference to the First

Have these Rules been sanctioned by the Govt. [illegible]

Name

The Rules passed for the Judicial Department for regulating the use of Stamps in the Madras Court of Small Causes are based upon the Rules laid down for that purpose for the Calcutta Small Causes Courts

Rules 5 which requires the Court Stamp Vendor to keep a Register of the number and denomination of Stamps received, and the quantity sold by him daily, and the Deputy Collector to furnish to the Court a Monthly Return of the number and value of Stamps sold to the Vendors identified with Rule 10 of the Calcutta Rules

In pursuance of this Memo

on

C. 28th July 56

on the Madras Small Cause Court, Mr. Thos. Jones recommended a fixed allowance of Rupees 50 per mensem for Stamp vendors to be appointed for in Calcutta by the Treasurer of the Court, in the responsibility of the latter. The Government, however, were of opinion that there was no objection to be incurred, in attaching vendors to the Establishment of the Court and placing them under the control of the Treasurer. They considered that the vendors should be licensed under the provisions of the Stamp Act, receiving the usual discount for their remuneration, and should be amenable to the rules and penalties prescribed by that act, as well other Stamp vendors

and

and with this view, a copy of the Calcutta Rules was forwarded to the First Judge, and he was requested to offer suggestions as to the modifications required to be made in those portions of the Calcutta Rules which related to Stamp Vendors.

Proc. Jud. Dep. Dec. 13th Dec. 1869, No 1772.

Mr. Bansteed in reply stated that the only suggestion which occurred to him to offer was that the hardship which would arise if suitors were forced to go outside of the Court for a refund of half costs, should not be lost sight of.

Consequently, no Rule 5, above referred to, which did not relate to refunds, it was allowed to stand. But before the Rules were finally settled, a Draft thereof, revised with reference to the

First

First Judge's suggestions and
with reference to the suggestions
of the Superintendent of Stamps,
the recommendation of the
Board of Revenue, and the
Order of Government in the
Revenue Department 6th
August 1869, No 2283, was
forwarded to the First Judge
for his concurrence. — Regs. Jud. Dept. 13th June 1869, No 997.

Mr. Breeded approved
of the revised draft, and did
not even on this occasion
make any remarks as to
Rule 5. Regs. Jud. Dept. 3rd March 1870, No 92.

Further amendments
were subsequently made
in the Rules, with reference
to the provisions of the Court
Fees Act, and the Rules as
finally settled were published
in the Fort Saint Geo. Gazette. Regs. Jud. Dept. 8th Sept. 1870, No 572.

The object of requiring

the Stamp Vendor to keep a
Register under Rule 5 is,
no doubt, to enable the Court,
the Government, or their officers
to refer to it, when necessary,
for information as to the
Revenue derived from the
Court. —

With reference to the
remarks of the Acting
Superintendent of Stamps
to the effect that, under the
present Law, suitors in the
Madras Small Cause Court
will not be obliged to purchase
these Stamps from the
Stamp Vendor of the Court,
it is observed that section 7
of the Court Fees Act, which
provides for the Local
Government making rules
for regulating the sale of
Stamps, provides also that
such rules shall, on being
published

published in the Local Official Gazette, have the force of law. Under Rule IV of the Rules made for the Madras Court, stamps required for the purposes of that Court are to be sold by the licensed Stamp Vendor of the Court, and a stall or office situate within the premises of the Court, and nowhere else." — L. E. by him.

It will thus be seen that under this Rule the Madras Small Cause Court, Suitors will be obliged to procure stamps from the Court Stamp Vendor. — Put to file.

There is nothing on record in the Proceedings of Government, as to the terms of the Stamp Vendor's licence. Information on this point should be obtained either from the Collector of Madras or from the Revenue Board. If the former is entertained, however, that Vendor should be required to give security of Rs. 10,000 or 20,000 Rs. and that he is allowed a discount of 2 per cent. — He has also given 1000 Rs. as security, & keeps ready money in hand for paying certificates of refunds. —

+ The discount usually allowed in the sale of adhesive stamps of the value of not less than 5 Rs. to all applicants including licensed Stamp Vendors is One Anna in the Rupee or 6¼ per cent. The rate of discount allowed on impressed Stamps purchased by licensed Vendors is 3 per cent.

Rule 28th

Proceedings of the Madras Govt
under date the

Read the follow-
-ing Proc: of the Bd of Rule-

Submitting letter
from the Supdt of Stamps
suggesting abandonment
of the plan of having an
Exclusive Description of
Stamps for the Madras
Small Cause Court:-

(W.E. 2d May 1870.

The Proceedings
of the Board are approved
The Actg Superintendent
of Stamps is requested to
submit at once an esti-
-mate of the probable num-
-bers of Stamps which will
be required for use in the
Small Cause Court during
one year, & until a sup-
-ply of specially manu-
-factured Stamps can be
obtained from England
all the Stamps sold for
use in the Small Cause
Court

I do not see the ad-
vantage of the
The Mark of having
"Court Fees" printed
across the Stamps
is only to enable put
to see what amount
is derived from the Court.
If put want to know
what any particular
Court realises, the in-
formation must be pro-

Court should be marked with the words "Small Cause Court" as well as "Court fees" - to this pur-pose the Acting Com-missioner of Papers Cus-tody is directed to sup-ply Mr. Ferrand with one or more dies bearing the inscription "Small Cause Court".

[illegible]

Should not the second paragraph respecting Stamps in the Small Cause Court which was embraced in due deliberation with Mr. Jones' memo, at least until the opinion of the Judges of the Court. be struck out. Leaving it in connection with the Court from a register to be kept by some officer of the Court. Having a multiplicity of special stamps for special purposes only is very inconvenient & wasteful. Unless therefore the Act-ing Pt. desire it for some of their suggestions therein, I would cancel. Should the orders to have the words "Small Cause Court Madras" printed on these stamps. The high rank & the post of Judge which they hold in this country, by telegraph.

In the rules of the Fort St. Dept. 26 alt. I see no provision made for the Vendor making any return to the Court of his sales. He has one - and the Deputy Clr. sends the Court one of his Sales & the Vendor. But unless the Deputy Clr. can get at the Vendor's register, he is in the dark & so is the Court.

I should like to know how to get his stamps - i.e. whether he may draw for cash or get credit & in fact I should like to know the terms of his employment. in full detail.

Mr. Ferrand stands at a "township" & the Board similarly the same - but this the law does not enable us to give - & if he has been lent to Salt at the known the arrangement is altered, the latter - His stocks should be held in Fiscally Examined under the Deputy Cash for his stamps.

L. D.

Revenue Department

No. 1352

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 30th August 1870.

Read the following. Proceedings of the Board of Revenue.

Submg: letter from the Accts: of Stamps suggesting abandonment of the plan of having an exclusive description of Stamps for the Madras S. C. Court.	M.E. 2nd May 1870.
Tel: from Offg: Under Secy: to Govt: of Bengal	22nd June 1870

The foregoing correspondence relates to the subject of the stamps to be issued for use in the Madras Court of Small Causes in payment of the commission and fees chargeable in that Court, under "the Court Fees Act, 1870;" and the question submitted for determination is, whether these stamps shall or shall not have the words "Small Cause Court, Madras" printed on

on them, in addition to the words "Court Fees" which, under the orders of the Govt. of India, are inscribed on all Stamps used in the several Courts under the Act above referred to.

2. The Board of Revenue are of opinion that the additional words "Small Cause Court, Madras" should be inscribed; and their reasons for arriving at this opinion are—

1st,—that the Govt. of India, by a Notification in the Financial Dept., dated 22nd April last No. 106, ruled that Stamps of the same kind as had up to that time been in use in the Presidency

Presidency Small Cause Courts might continue to be used in those Courts, and that, therefore, the Govt. of India recognize the fact that Stamps to be used in such Courts may be different from those used in other Courts;—

2nd,—that the Rules prescribed by this Govt., under Sec: 27 of 'the Court Fees Act,' for regulating the use and sale of Stamps in the Madras Small Cause Court involve the condition that the Stamp Vendor of that Court shall have a monopoly of the sale of the Stamps;—and

3rd,

3rdly,— that it is very desirable that refunds of costs in withdrawn and compromised cases should be made within the precincts of the Court, and that this can only be done if the Stamp Vendor has a monopoly of the sale of Stamps.

3. With reference to the first of the reasons adduced by the Board, the Government observe that the Notification of the Govt of India to which they allude does not apply to the Madras Small Cause Court, because, as the Board themselves remark, no stamps had been used in that Court before the date of that Notification. Moreover, the object of the Govt of India in issuing the Notification was to meet a temporary difficulty — viz:, the want of a supply of the stamps prescribed in pursuance of the Court Fees Act, whereas in the present case the question is as to the expediency of making an altogether new description of Stamps.

4. As to the Board's second reason, it has been ascertained from the Judicial Department of the Secretariat, in which Dept the Rules to which they refer were framed, that the Govt did not contemplate any monopoly of the sale of stamps. Moreover, such a monopoly could not be secured to the Court Stamp Vendor, unless the

my misapprehension was that they did. A.J.P.

the Rules in question prescribed a distinctive stamp for the S.C. Court, and expressly prohibited the supply of such stamps to any other Stamp Vendor. –

5. With regard to the third and last reason, the Govt do not see why the refund of costs in withdrawn and compromised cases should, as is alleged, necessarily depend on the circumstances of the Stamp Vendor having a monopoly of the sale of the stamps; nor do they see why suitors in the Madras Small Cause Court should have a privilege which neither suitors in the High Court (which is held in the same building as that occupied by the Small Cause Court), nor suitors in the Mofussil Courts enjoy. Under the arrangement recently

ordered,

ordered, under which the town of Madras has been constituted a separate Collectorate, the office of the Collector of Madras, by whom refunds are made to suitors of the High Court, is in the immediate vicinity of the Court-House; and, consequently, litigants in the Small Cause Court will not be subjected to any inconvenience if they are required to obtain refunds from the Collector's Office – ~~Both already observed, the Govt did not contemplate a monopoly of the stamps to the Vendors and therefore the Board's argument has no force.~~

6. The Govt concur with the Ag. Board of Stamps that it is not desirable to have stamps of a distinctive character for the Madras Small Cause Court. Such an arrangement would entail

entail not only additional labor and expense, but also the necessity of keeping a large supply of stamps especially for the use of one Court, (which stamps cannot be used in any other Court). There seems, also, no reason why the Madras Small Cause Court should be placed on a different footing from that of every other Court, in respect of the stamps to be used in it under the Court-fees Act, nor is there any apparent advantage in such exceptional treatment to counterbalance the disadvantages arising therefrom.

7. For these reasons, the Govt. resolve to direct the abandonment of the plan of having

having an exclusive description of stamps for the Madras Small Cause Court. They approve of the suggestion made by the Asst. Supdt. of Stamps in para. 5 of his letter recorded in the foregoing Proceedings, as to the supply of the impressed and adhesive stamps for the use of that Court, and direct its adoption.

8. The Govt are also of opinion that it would be consistent with the convenience of Suitors in the Small Cause Court that they should be able to purchase stamps elsewhere than in the Stamp Stall attached to that Court; that refunds of costs in Suits instituted in the Court, which have

been

been compromised or in which costs have been remitted, should be made by the Collector of Madras; and that Rules to this effect should be prescribed in modification of Rules IV, V, and VII of the Rules published in the Notification of the Judl. Department dated 26 April last.

9. The Board of Revenue will accordingly be requested to submit to Govt ~~in the Judl Dept~~ a draft of Rules embodying the requisite modifications. They will also take such steps as may be necessary under these orders with regard to the arrangements to be made with the

They have to state in reply to the Chief Secy's letter transferred, that consideration is not

J. D. S.

A. J. A.

the Stamp Vendor appointed for the Madras Small Cause Court, reporting their proceedings in this matter for the information of Govt.

This vendor from the part of his stall being on the premises and of his being the vendor ~~exempted~~ in the Court precincts while naturally the person to whom the part in question of it is just almost about to sale. Under such circumstances it not that the parties should not be tried from a single vendor in a large place like London.

A. J. A.

To 14 The Board of Revenue Dept. 5 The Judicial Dept. — Recd 26th April 10