M.R.O. 1—38,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1806 Press ~~Mis.~~

262-63 Dated 19 — 11 — 1929

Not to be folded or roughly handled

31/5/30

No. 262. Read the following Proceedings of the Board of Revenue, dated 9th August 1870, No. 5,234 :—

Read the following letter from C. VENKATALUTCHMANA MOODELLIAR, Member, for Honorary Secretary to the Hindoo Committee of the Ponnary Taluq, appointed under Act XX. of 1863, to the Chief Secretary to Government, Fort Saint George, dated Madras, 27th June 1870 :—

I HAVE the honour, by desire of the Committee, to transmit, herewith, the correspondence noted in the margin, and beg to call the particular notice of Government to *their contents*, with reference to the stamp-duty on the application made in respect to the kist due on the two Inam villages, granted for the support of the temple in question.

One Tamil letter from the Members of the Committee, to the address of the Collector of Madras District, dated ——— November 1869, with the endorsement appearing thereon.
One letter from myself to the address of do., dated 20th January 1870, with the endorsement appearing thereon.
One copy of my letter to the address of do., dated 30th May last, calling for an early reply.

2. The Committee, you will observe, have applied to transfer, from the funds now in the hands of the Collector, the amount of the kist due to Government on the above villages, to save the interest that will be charged by the Collector. This application was returned to the Committee in December last, with the endorsement appearing thereon, stating, that as it was not drawn on stamped paper, it cannot be admitted. I therefore, on the 20th January last, by desire of the Committee, addressed again a letter to the Collector, expressing the ground under which the above application has not been stamped. This letter and the application, I regret to bring to the notice of Government, were retained by the Collector for more than four months, and a reminder having been sent on the 30th ultimo, they were then returned with the endorsement appearing thereon.

3. To give effect to the Collector's endorsement, the Committee are not aware what steps are to be taken, since there are no provisions for funds to meet such charges made in the Pagoda Act (No. XX. of 1863) quoted in the Collector's endorsement.

4. I am also directed by the Committee respectfully to submit that, acting as Honorary Member for the Board of Revenue, and exercising their powers on behalf of Religious Institutions, exemptions from stamp-duty be allowed on the correspondence of the Committee, under Section 15, Clause 15, of the existing Stamp Act. While upon this subject, I also take the opportunity to state, that as to Section 11 of the said Act XX. of 1863, the Committee are also doubtful whether the provision be amplified and be made to mean that a Member of the Committee appointed for the management of certain Temple or other Religious Institutions in one district or taluq, *can be appointed* as a Trustee, Manager, or Superintendent of another separate Temple in another district or taluq altogether. This is another point which requires explanation for the guidance of the Committee.

5. In conclusion, the Committee, however, beg, taking into consideration the delay that has already taken place, that Government will issue the necessary orders for the immediate disposal of the matters under reference.

ENCLOSURE No. 1.—Tamil letter from the Members of the Committee.

ENCLOSURE No. 2.

From C. VENKATALUTCHMANA MOODELLIAR, Member, for Honorary Secretary to the Hindoo Committee of the Ponnary Taluq, to the Collector of Madras, dated 20th January 1870.

IN returning the accompanying application, addressed by the Members of the Committee, requesting you to transfer, in payment of the kist due on the two villages therein referred to, so much of the allowance (maray) now due to the Temple at Teroop Palavanum as will meet the demand, I beg now, by desire of the Committee, to bring to your notice that they regret to observe, from your endorsement made thereon, that the application cannot be admitted, not having been drawn on stamped paper.

2. I further beg to call your attention to Preamble and Section 7 of Act XX. of 1863; from the former you will perceive that the Committee had been appointed to relieve the Board of Revenue and the Local Agents from the management of Religious Endowment, and by the latter the Committee were empowered to exercise the powers of the Board of Revenue and the Local Agents in respect to the Institutions. Taking these into consideration, the Committee are considered to be acting on behalf of Government towards these Institutions, and as *no allusions for funds* had been made to meet such charges, they believe that their application should be exempted from stamp-duty.

3. Should the explanation be found correct, I request you will be good enough to admit the application above enclosed, and favour me with a reply for the information of the Committee.

As there is no provision under which applications under Act XX. of 1863 are exempted from stamp-duty, the petitioner's request cannot be complied with.

(Signed) W. T. BLAIR,
Acting Collector.

2nd June 1870.

ENCLOSURE No. 3.—Copy of letter from Venkatalutchmana Moodelliar, dated 30th May 1870, calling for an early reply.

REFERRED to the Board of Revenue for their observations.

(Signed) R. A. DALYELL,
Acting Secretary to Government.

OOTACAMUND.
7th July 1870.

WITH regard to the main question raised in the foregoing letter, namely, the liability of the application of the Hindoo Committee to bear stamp-duty, the Board are clearly of opinion that the Collector was right, and that the application cannot be exempted from stamp-duty. The law applicable to the case is contained in Act XXVI. of 1867, and none of the exemptions to the last clause of Article 10 of the revised Schedule affect it.

2. As regards the source from which the funds for payment of the duty are to be obtained, the Board can only suggest that the Committee might recover the cost of the stamp from the Institution on whose behalf the application was made.

3. With reference to the question raised in paragraph 4 of the above letter, namely, whether a Member of a Committee appointed for the management of a Temple or Religious Institution in one district can be also a Trustee or Manager of a similar institution in another district, the Board consider that there is nothing in Section 11 of Act XX. of 1865 to forbid such an arrangement. Section 11 merely prohibits any man from being Manager or Superintendent of any Religious Institution, and at the same time Member of the Committee which has the supreme control and supervision of that particular Institution.

No. 263. ORDER THEREON, 19th November 1870, No. 1,806.

Separate Revenue, No. 23.
Stamps.

Resolved that a copy of the foregoing Proceedings be communicated to the Pagoda Committee of the Ponnary Taluq, with an expression of the concurrence of Government in the views expressed by the Board of Revenue.

(True Extract.)
(Signed) W. HUDLESTON,
Secretary to Government.

To the Members of the Pagoda Committee of Ponnary Taluq, Chingleput District.
,, the Board of Revenue.

Exd. F. R. Bantleman.

Revenue Department

No. 1806

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 19 ~~October~~ November 1870.

Read the following. Pro: of the Board of Revenue

Informing Govt. that applⁿ made by Hindu Temple Committee of Pommery Taluq, Chingleput Dt. for W. in respect to certain Kist should not be exempted from Stamp duty.

R.L. 9. Augt. 70, No. 5284

Resolved that a copy of the foregoing Pro: be communicated to the Pagoda Committee of the Pommery Taluq, with an expression of the concurrence of Govt. in the views expressed by the Board of Revenue.

1 To the Members of the Pagoda Committee of Pommary Talook Chingleput Dt. with a Cuelb. Sept 21
14 ——— Bd of Revenue