M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1991. Press ~~Mis.~~

474-475

Dated 30-10-1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 30th October 1860.

No. 474. Read the following letter from J. OUCHTERLONY, Esq., to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Ootacamund, 20th October 1860 :—

SIR,

1. I have the honor to request that you will bring under the consideration of Government the serious inconvenience and confusion occasioned at this place, and doubtless at most other stations, since the lately passed Stamp Act came into operation.

2. I would first with all deference submit to the Government, whether it might not be judged expedient, in reference to this and to other Acts which involve taxation and which subject those who may transgress the provisions of the Acts to heavy penalties, to take some measures which may have the effect of placing these imperative laws within the reach of the community at large. At present there are almost no means of becoming practically acquainted with them. It is no exaggeration to say that there are not half a dozen Europeans in this place acquainted with the provisions of the Stamp Act, and that to the Natives it is altogether a sealed book. The consequence is, that, without any desire whatever to evade the law, every one is liable to do so unwittingly, and this has begotten amongst the Native trading community an undefined dread of pains and penalties which is paralyzing their business. One trader told me that he had altogether suspended a branch of his business in the issue of orders, because he could not make out what Stamps he had to affix to them !

3. I would humbly suggest that, with such an Act as the Stamp Act, measures might be taken to put an acquaintance with its provisions within the reach of all, by causing copies or abstracts to be lodged at all Táluq Kacheries and disposed of at a minimum price, irrespective of any cost of printing. Such copies would be both in English and in the Vernacular of the District.

4. But in the present instance inconvenience (and this to the whole community of Ootacamund) has not only resulted from an ignorance of what the law has demanded, but from a physical inability of meeting its requirements.

5. Owing to what was written in the public journals a general impression got abroad, that, in the absence of regular Stamps, under the Act, the use of those appropriated to the payment of Postages was sanctioned. In the belief of this, all parties here (myself among the rest) affixed one anna Postage Stamps to our Drafts payable on demand, and to receipts for sums over 50 Rupees. Nor could we have any doubt that we had understood correctly, when we found, on application, that no new Stamps had been supplied to the local office where such are sold. But an advertisement in the Madras Newspapers by the Chamber of Commerce has disagreeably opened our eyes. We read in it that, although *half* anna Postage Stamps may be used when a single one of them suffices, a *one* anna Stamp cannot, and neither can two half ones be put together to represent it. And the reality of the objection has been practically brought home to us through a trader at the station, who has had a bill returned by the drawer at Madras, for the alleged reason that it is drawn in on *irregular Stamp* ! I need not observe what a very serious contingency this might prove in any individual case. The fact of itself, when coupled with the published advertisement of the Chamber of Commerce, has given rise to an amount of apprehension that will be with difficulty allayed. A Native trader showed me a portfolio of bills which he was afraid to remit for the purposes of his business, owing to his doubt about the Stamps and his dread of penalties, and pleadingly asked *what* he could do, when no proper Stamps were to be had at the Táluk Kacheri. Indeed, we are all of us just now in the rather unpleasant predicament, of not knowing when any of our Drafts negotiated in good faith may not be returned dishonored ; and we have our legitimate transactions suspended under a prohibition, the means of obeying which are kept back by the only authority from which we ought to be able to obtain them.

6. I observe it stated in Bengal, that the new Stamps, when required, are procurable at *all local Treasuries*. Until arrangements can be completed for extending the same facilities throughout the Madras Presidency, I trust it will not be deemed too much to ask that the Government will be pleased to notify, that Postage Stamps of one anna (duly effaced by the initials or the name written across, and bearing date, i.e. the documents to which they are affixed, up to some certain period) will be allowed to pass current as being a compliance with the provisions of the Stamp Act.

No. 475. ORDER THEREON, 30th October 1860, No. 1,991.

1. The omission noticed in paragraph 5 of this letter, to supply one Anna Bill Stamps to the Ootacamund Treasury for sale, has already been noticed and explanation called for through the Board of Revenue.

2. With reference to the suggestion in paragraph 6 that this Government should legalize the use of one Anna Postage Stamps in lieu of Bill Stamps, the Governor in Council need only observe that this Government has not power to do so.

3. The remarks in paragraphs 2 and 4 regarding the circulation and sale of the Stamp Act and of notices explaining its requirements will be referred to the Judicial Department for disposal.

(Signed) J. D. BOURDILLON,
Secretary to Government.

Rec'd 1880 Sept 8

Dec: of Sept 7th 1880.

Thos J Wattleworth, Esq.

Dated 20 Oct 1880

Rec'd 23 Oct 1880

No. 4 Sept Bldg 13th Ave 18th

Ch. Dec 19 - Ja 1881

Friday 8 letter &c

inconvenience resulting from the new standard from the north of the Canon: only at long and 20 : square feet will be : arrangements are made for the delivery of the packages, &c packages of one cubic foot or less will be delivered under the said-

Jan 7 1881

Rec'd 1881. Dec 30 Oct 1880

Dec 31st 1880 Rec'd Jan 3 1881

Dear Sir

In reply to your letter of the 20th inst. I beg to say that the Commissioners have decided that the charge for packages not exceeding one cubic foot in volume shall be 3 cents each.

2. With reference to the 2nd para of your letter I am directed to say that the Commissioners have decided that the charge for packages of 2 cubic feet shall be 5 cents each.

3. The Commissioners have also decided that the charge for packages not exceeding one cubic foot in volume shall be 3 cents each.

I am Dear Sir
Yours very truly
Thos J Wattleworth Esq
Secretary