M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2286 Press ~~Mis.~~

83-84

Dated 10-12-1884.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 10th December 1861.

No. 83. Read the following Proceedings of the Board of Revenue, dated 23rd October 1861, No. 5,820 :—

Read the following letter from C. DALE, Esq., Government Pleader Sudder Ádálat, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Madras, 15th October 1861, No. 167.

SIR,

9th October 1861, No. 1,957, Revenue Department.

1. With reference to the Order of Government of date and number noted in the margin, I do myself the honor of stating that I shall have much pleasure in meeting the Members of the Board if they wish to consult with me on the subject there referred to. On my way to Chambers would be the most convenient to me; I should however remark that no Friday would suit me.

2. I may state that I have looked at the Stamp Act, and am of opinion that it would not be safe for a Vendor of Stamps to take more than the value of the Stamp. The Legislature evidently intended that material already stamped should be kept by licensed Vendors for sale to the public. The Legislature must have known (although in all probability it did not enter into their consideration) that such material must be purchased at some cost, and yet they frame the Sections referred to by Government, in the language in which those Sections now stand. Of course it might be argued (and possibly successfully) that the one Anna per roll was not "demanded or accepted for the Stamp," but only as an equivalent for the material on which the Stamp is impressed; yet I cannot advise that Government should authorize any course which cannot be borne out fully by the language used in the Act.

3. In England, for receipt and small Stamps in ordinary use, the Vendors only charge the price of the Stamp; they furnish the paper; but on taking a certain amount of Stamps at one time, the Commissioners allow them a discount, which repays the Vendor for the paper, and his trouble in getting and selling the Stamps, &c.

In Cons. 10th October 1861, No. 6,455.

Ordered to be submitted for the information of Government, with reference to their Proceedings, No. 1,957, Revenue Department, dated 9th October 1861. In the face of the objection raised by Government and supported by the Government Pleader, the Board withdraw their recommendation that an additional charge be made on cadjans when issued to Stamp Vendors.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 84. ORDER THEREON, 10th December 1861, No. 2,286.

Ordered to be recorded.

(Signed) J. D. SIM,

Secretary to Government.

No. 5,820.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd October 1861.

Read the following letter from C. DALE, Esq., Government Pleader Sudder Adalat, to W. HUDLESTON, Esq, Secretary to the Board of Revenue, Chepauk, dated Madras, 15th October 1861, No. 167 :—

9th October 1861 No. 1,957. Revenue Department.

1. With reference to the Order of Government of date and number noted in the margin, I do myself the honor of stating that I shall have much pleasure in meeting the Members of the Board if they wish to consult with me on the subject there referred to. On my way to Chambers would be the most convenient to me ; I should however remark that no Friday would suit me.

2. I may state that I have looked at the Stamp Act, and am of opinion that it would not be safe for a Vendor of Stamps to take more than the value of the Stamp. The Legislature evidently intended that material already stamped should be kept by licensed Vendors for sale to the public. The Legislature must have known (although in all probability it did not enter into their consideration) that such material must be purchased at some cost, and yet they frame the Sections referred to by Government, in the language in which those Sections now stand. Of course it might be argued (and possibly successfully) that the one Anna per roll was not "demanded or accepted for the Stamp," but only as an equivalent for the material on which the Stamp is impressed ; yet I cannot advise that Government should authorize any course which cannot be borne out fully by the language used in the Act.

3. In England, for receipt and small Stamps in ordinary use, the Vendors only charge the price of the Stamp ; they furnish the paper ; but on taking a certain amount of Stamps at one time, the Commissioners allow them a discount, which repays the Vendor for the paper, and his trouble in getting and selling the Stamps, &c.

In Cons. 10th October 1861, No. 6,455.

1. Ordered to be submitted for the information of Government, with reference to their Proceedings, No. 1,957, Revenue Department, dated 9th October 1861. In the face of the objection raised by Government and supported by the Government Pleader, the Board withdraw their recommendation that an additional charge be made on cadjans when issued to Stamp Vendors.

(A true Copy and Extract.)

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to C. Dale, Esq., Government Pleader, Sudder Adalat.
" W. Balmain, Esq., Superintendent of Stamps.

Exd. J. Wright.

R 9 October 1861 Nos 131-132

(4)

Revenue 1861 Department.
Pro: of Govt for December

No: 2567.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 23rd *October* 1861.
Despatched. 30 do
Received. 31st Do

Pro of the Bd of Rev dd 30th Sept 62
No 2788

No. 5,820.

Submitting for information a letter from Government Pleader, and stating that the Board withdraw their recommendation that an additional charge be made on Cadjans when issued to Stamp Venders.

R-2286

RECORDED.

Fort St George
10th Dec 62

Nos 83+84.

Co 2d Accts 26th