

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1603	Press
356-357	Mis.
Dated 28-7	1862.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
28th July 1862.*

No. 356. Read the following letter from the Municipal Commissioners for the Town of Madras, to the Chief Secretary to Government, Fort Saint George, dated Madras, 14th June 1862:—

SIR,

1. By the General exemption and rule under Schedule A. of Act 36 of 1860, deeds, instruments and writings of any kind, in which Government, or any Board Commission, Court or public Officer, may, in a public capacity, be a party, were not required to be stamped; but by Act X of 1862, this privilege is confined to deeds, instruments and writings made or executed by or on behalf of the Government; and in the Note appended to Schedule A it is expressly mentioned that the foregoing exemption does not extend to any deed, instrument, or writing executed by a Municipal Commissioner, the effect of which is to render every bill for Assessment or Wheel Tax exceeding in amount Rupees twenty (20), together with all bills for road, drain and other work performed by our Contractors, liable to a Stamp duty of one Anna.

2. To the operation of the amended Stamp Act in regard to the transactions between us and our Contractors we can offer no objection, but we submit that the levy of an Imperial Tax on receipts for Municipal rates, is opposed to sound policy, and contrary, we believe, to practice in Europe; and as, in some degree, the representatives of the rate paying portion of the public, we would respectfully urge a reconsideration of the matter.

3. Again, under Schedule B of the amended Act, applications presented to the Municipal Commissioners or to any Magistrate or Justice of the Peace under Act XIV of 1856, are required to bear a Stamp of one Anna; and by a reference to the local Board of Revenue we learn that all applications to the Commissioners to exercise their powers under said Act on behalf of the applicant must be stamped. This will, we fear, be considered a hardship by the public.

4. The working of the Conservancy Act has generally been looked upon with disfavor by the Native population, interfering as it does with many of their old customs and habits, and subjecting them to heavy penalties for acts that were not considered offences prior to November 1856; and now they are required to pay stamp duty on every application to our Board, however trifling and unimportant its nature may be.

5. The revenue derivable from this source will be insignificant, as the number of applications made to us yearly is only about 1,000, and we are therefore emboldened to solicit a reconsideration of this point also.

We have honor to be, &c.,

T. E. BELL, President.

B. CARDOZO,

S. JESUDASEN,

Municipal Commissioners for the Town of Madras.

Transferred to the Revenue Department for disposal.

(Signed) A. J. ARBUTHNOT,
Acting Chief Secretary.

19th June 1862.

No. 357.

ORDER THEREON, 28th July 1862, No. 1,603.

1. In this letter the Municipal Commissioners call the attention of Government to Schedule A, Act X of 1862, and Note thereto, according to which, instruments and writings executed by a Municipal Commissioner are no longer exempted from the operation of the Stamp Law, as was the case under the previous Act XXXVI 1860.

2. The Commissioners point out that according to the present enactment every bill for Assessment or Wheel Tax exceeding in amount Rupees 20, together with all bills for road, drain and other work, performed by the Contractors of the Municipal Commission, are liable to a Stamp of an Anna.

performed

*Proceedings of the Madras Government, Revenue Department,
28th July 1862.*

3. Again, under Schedule B of Act X of 1862, applications presented to Municipal Commissioners or to any Magistrate or Justice of the Peace under Act XIV of 1856, are required to bear a Stamp of one Anna, and as the Commissioners learn by a reference to the Board of Revenue, all applications to the Commissioners to exercise their powers under the said Act, on behalf of the applicant, must be stamped.

4. The Commissioners point out that this change in the Stamp Law will be considered a hardship by the public, and will add to the disfavor with which the Conservancy Act is already regarded by the Native population. They also point out that the revenue derived from this source will be insignificant as the number of these applications does not exceed 1,000.

5. The bills and applications to which the Commissioners' letter refers are clearly liable under the Stamp Act X 1862, and the Governor in Council sees no sufficient ground for a reference to the Government of India, with a view to any alteration in the Stamp Law, in respect of this class of documents.

(Signed) A. J. ARBUTHNOT,
Acting Chief Secretary.

*Municipal Commissioners' Office
Madras 11th June 1862.*

*To The Chief Secretary to Government
Fort Saint George*

Sirs,

1. *By the General exemption and rule under Schedule A of Act 36 of 1860, deeds, instruments and writings of any kind, in which Government, or any Board, Commission, Court or Public Officer, may, in a public capacity, be a party, were not required to be stamped; - but by Act 10 of 1862, this privilege is confined to deeds instruments and writings made or executed by or on behalf of the Government; and in the Note appended to Schedule A it is expressly mentioned that the foregoing exemption does not extend to any deed instrument or writing executed by a Municipal Commissioner, the effect of which is to render every Bill for Assessment or Wheel Tax exceeding in amount Rupees Twenty (20), together with all bills for road, drain and other work performed*

performed by our Contractors, liable to a stamp duty of one anna.—

2. As to the operation of the amended stamp act in regard to the transactions between us and our contractors we can offer no objection, but we submit that the levy of an Imperial tax on receipts for Municipal Rates, is opposed to sound policy, and contrary, we believe, to practice in Europe;—and as, in some degree, the representatives of the rate paying portion of the public, we would respectfully urge a reconsideration of the matter.—

3. Again, under Schedule **B** of the amended act, applications presented to the Municipal Commissioners or to any Magistrate or Justice of the Peace under Act **XIV** of 1856, are required to bear a stamp of one anna; and by reference to the local Board of Revenue we learn that all applications to the Commissioners to exercise their powers under said act on behalf of the applicant must be stamped. This will, we fear

be considered a hardship by the Public.—

4. The working of the Conservancy Act has generally been looked upon with disfavor by the native population, interfering as it does with many of their old customs and habits, and subjecting them to heavy penalties for acts that were not considered offences prior to November 1856; and now they are required to pay stamp duty on every application to our Board, however trifling and unimportant its nature may be.—

5. The revenue derivable from this source will be insignificant, as the number of applications made to us yearly is only about 1000, and we are therefore emboldened to solicit a reconsideration of this point also.—

We have the honor to be

Sirs

Your most Obedient Servants
J. M. J. President
M. J. J.
S. J. J.

Municipal Commissioners
for the Town of Madras

leave by a reference to the
 Bd. of Revenue, all applica-
 tions to the Govt. to
 exercise their powers under
 the said act, on behalf
 of the applicant, must
 be stamped. -
 The Commissioners point
 out that this change
 in the Stamp Law will be
 generally ~~unpopular~~ an-
 nounced a hardship by
 the Public and will add
 to the disfavor with which
 the Amherst act is
 already regarded by the
 native population.
 They also point out that
 the revenue derived from
 this source will be insignificant
 in the number of these applications

Recd
 12th 1862
 100 of Govt for Stamp
 Rs. 17.00.

Transferred to the
 Revenue Department
 for disposal.
 The Provincial Com-
 missioners for the North
 Province.

L. J. Cunningham
 Secy to Govt
 20th 1862

19th Dec 1862
 100 of Govt for Stamp
 Rs. 17.00.

1856.
 Paymaster General
 10th 1862
 100 of Govt for Stamp
 Rs. 17.00.

The Provincial Com-
 missioners for the North
 Province.
 10th 1862
 100 of Govt for Stamp
 Rs. 17.00.

does not exceed 1000.

The Bills and applications
to which the Commissioners
letter refers are clearly liable
under the Stamp Act x. 1862.
and the Governor in Council
has no sufficient ground
for a reference to the Govt.
of India, ^{with a view to} for any alteration
in the ^{Stamp} Law, in respect of
this class of documents

M.R.

1/2

3 Copies To the Municipal Commr
of the Town of Madras 3 Sept 29th
14 " B of Recd
5 " Public Dept

HP-1603.

Proceedings of the Madras
Govt. 28th July 1862

Read letter from the Municipal
Commissioners of the Town
of Madras.

(Here enter 755-1862.)

In this ~~concerning~~ letter the
Municipal Commissioners
call the attention of Govt.
-ment to the ~~alteration~~
~~made by~~ Sch. A. Act x.
of 1862, ^{& note thereto} according to which,
instruments and writings
executed by a Municipal
Commissioner ^{are} no longer
exempted from the operation
of the Stamp Law, as was

6
in case under the provisions
Act XXXVI. 1860

The Commission point out
that according to the present
enactment every bill be-
forement a wheel tax ex-
-ceeding in amount Rs. 20
together with all bills for road
work & other work performed
by the Contractors of the
Municipal Commission
are liable to a stamp of
one anna.

Again under Sec. 15 of
Act X. of 1862 applications
presented to Municipal
Commission to vary Municipal
a portion of the fees under
Act XIV of 1856 are required
to be a stamp of one
anna. and as the Com.

Revenue 1862 Departt.
Pro: of Govt. for July
N^o 1603.

Pro: of the Madras Govt.
D^y 28th July 1862.

Declining to make
reference to Government of
India, with a view to any
alteration in the Stamp
Law, respecting certain
documents executed by
a Municipal Commissioner.

N^o 356 + 357.