

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2180	Press Mis.
Uq 126	
Dated	9-10-1862

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
9th October 1862.*

No. 119. . . Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to Honorable T. PYCROFT, Chief Secretary to Government, dated Madras, 14th August 1862, No. 5,331 :—

SIR,

With reference to Proceedings of Government dated 22nd August 1861 and 10th January 1862, Revenue Department, Nos. 1,678 and 37, I am directed by the Board to forward, for record, the accompanying Tabular Summary, embodying the modifications of the Schedules of the Stamp Act, suggested by the several Collectors, and the Chamber of Commerce in letters which did not reach the Board in time to be submitted with the Board's letters to Government when the draft of Act X. of 1862 was under consideration. Should the question of further amending the Stamp Law hereafter come under consideration, the Board are of opinion that many of these suggestions, may with advantage, receive attention.

TABULAR Statement embodying a precis of the replies of the several Collectors to the Board's Circulars Nos. 6,162 and 943, dated 9th November 1861 and 11th February 1862 respectively, inviting suggestions of any alterations in, or additions to, the Schedules of the Stamp Act.

Districts.	Proposed amendments to Schedule A.	Proposed amendments to Schedule B.	Other amendments.	Remarks.
Ganjam.....	Has no remarks to offer in consequence of the passing of the revised Stamp Act.			
Vizagapatam.....	(1) That Bonds, &c., for any sum not exceeding 50 Rupees be permitted to be drawn on paper bearing 1/2 Anna Stamp, 4 Annas being considered too high.	That a difference be made between Mooktearnamahs and Vakalatnamahs, the Stamp required for the latter being fixed at 4 Annas, 8 Annas being considered too large a sum for parties to pay who live at a distance from the Hoozoor, and are obliged to employ a Vakil. That a 4 Anna Stamp be fixed for Petitions or Applications presented to the Lower Civil Courts, 8 Annas being considered too high for poor people to pay, especially when a number of witnesses are required.		(1) In the amended Act No. X of 1862, the Stamp required for any sum not exceeding 25 Rupees is 2 Annas.
Godavry.....	That the clause which exempts all transactions to which Government are a party, from the operation of the existing law, be abolished. That the exact meaning of articles (40 to 42) of Schedule A, as well as of the exempting clause under the Section 42, be more explicitly laid down. That the existing law be so far modified as to render Stamped receipts for sums below 50 Rupees unnecessary. That a reduction be made of one-half of the present rates of Stamps required in Sections 12 and 23 of the Schedule for Bonds and Conveyances.	The Deputy Collector in charge of Vinuconda and Palnad suggests that as pleadings, &c., in Suits under 50 Rupees are exempt from Stamp duty,		
Kistna				

That Stamps on Bills of Exchange be reduced to an uniform rate of 1/2 Anna on every bill.
That the following documents be excluded from the list of exemption, and that the provisions of the Act be more strictly enforced by offering rewards to all persons giving information of any infringement, as it cannot be doubted that it is at present very largely evaded.
1. Agreement for the hire of any laborer, artificer, manufacturer, or menial servant.
2. Agreement, Memorandum, or letter, made for or relative to the sale of any goods, wares, or merchandize.
3. All Leases, Puttahs, and Kabooleats executed and exchanged with Ryots and other actual cultivators of the soil, provided that no fine or premium be paid, and no Security Bonds executed as part of the same transactions.
4. Wills, Testaments, and the like, together with deeds merely declaratory of trust or appointment, or apportionment or otherwise in execution of powers or pursuant to any previous settlement, deed, or will.
5. Every lease and its counterpart (Puttah and Kabooleat) or other engagement contracted between landlord and tenant relative to lands subject to the payment of revenue to Government.

Vakalatnamahs for similar Suits, for which an 8 Anna Stamp is required, be also exempted, as well as Vakalatnamahs in all Criminal cases, especially prisoners in Jail appealing against their sentences.

He also suggests that a lower rate of fees be instituted for all proceedings in Moonsiff's Courts than in the higher tribunals; and that in order to cover the loss sustained by the reductions proposed, a graduated scale be introduced for Receipt Stamps, increasing the Stamp in proportion to the amount for which receipts should be granted.

Nellore.....
That the scale given in Article 12 of Schedule for Bonds, &c., appears rather high, and that the scale given in Regulation XIII of 1816 is better adapted to meet all cases.

Districts.	Proposed amendments to Schedule A.	Proposed amendments to Schedule B.	Other amendments.	Remarks.
Cuddapah..... Bellary.....	That paragraph 4 of the general exemptions appended to Schedule A as regards receipts or discharges written upon or contained in any Mortgage Deed, &c., be amended, and that for every entry of the payment to the credit of the amount of the Bond endorsed thereon, $\frac{1}{2}$, or 1 Anna be affixed according as the sum paid is below or above Rupees 50. Has no suggestion to offer. That the rate of 4 * Annas which is at present fixed for Bonds for any sum not exceeding Rupees 50, and referred to in paragraph 8 of Schedule A may be divided into three rates, viz.:— Bonds for any sum not exceeding Rupees 10... .. 1 Anna. Bonds above 10 Rupees and not exceeding 35 } 2 As. Rupees Bonds above 35 and not exceeding Rupees 50... } 4 As. * That the Stamp on Bonds entered in Section 8 of the Schedule (Act XXXVI of 1860) be reduced when the Bond is for a sum not exceeding Rupees 25, to 1 or at most 2 Annas, the present charge weighing heavily on the poorest class who are alone likely to enter into Bonds for petty sums.			• In the amended Act No. X of 1860, 2 Annas is fixed for any sum not exceeding Rupees 25. • This has been done in the new Act No. X of 1862, Section 12.
Kurnool.....		That the copy of the sentence required to be appended to all appeals against decisions of the Courts and Magistracy under Chapter XXX of the Code of Criminal Procedure, be added to the general exemption under Section 9 of the Schedule B.		

Madras.....	That the scale appended to Article 23 for sale deeds be amended, and 8 Annas Stamp be provided for deeds executed for the purchase of property valued from 1 to 50 Rupees. That the Stamp for Co-partnership Deed be levied according to the amount of the capital of the Merchants, &c., at the rates laid down for conveyance and mortgage Deeds. Has no suggestions to offer. Do. That the requirements of the law in respect of Hoondies, Receipts, &c., as laid down in Sections 10 and 61 be altogether dispensed with, as the scale of duty for these documents is low, and the law in this respect is doubtless to some extent evaded, and is, from its nature, incapable of being strictly enforced; that the proceeds realized from the sale of Stamps for such purposes bear but a very small proportion to the whole revenue derived from this source; and that while the profit to the State is thus small, the annoyance and vexation to the community is by no means inconsiderable. That Bills of Sale, Bonds in money transactions, Deeds executed for the sale or transfer of lands, &c., as specified in Sections 12 and 23 where the value involved is less than Rupees 50, be exempted from duty. That the present rates of duty on Deeds, &c., the value of which exceeds 50 Rupees be reduced.			
North Arcot South Arcot Tanjore... ..				

Districts.	Proposed amendments to Schedule A.	Proposed amendments to Schedule B.	Other amendments.	Remarks.
Trichinopoly...	That the scale of Stamp duty for deeds of Partition, Gift, and Dowry, as well for leases of lands, &c., referred to in Sections 35, 40, and 54 be also lowered, it being now considered too high.	That the refund for appeal Stamp duty allowed by Note F. to Schedule B and for full duty payable under Section 3 of Act XVII of 1848, be made, <i>mutatis</i> the Commission paid to the Vendor, which should be properly borne by the purchasers, and that the provisions for refunding half of the duty be cancelled, the party who by negligence, &c., allows the pleadings to go on, undergoing the expenses of paying the full duty.	That the provisions allowed by Section 50 of the Act for the renewal of spoilt or damaged Stamps be cancelled.	That the ruling in the Government Notice dated 26th October 1860, that Stamps are required according to a given scale for Suits from below 8 Rupees be extended to this Presidency, and be made applicable to Suits filed before Village Moonsiff's and to Suits brought before the Collector under Regulation V of 1822.
Madura ...	Has no alterations or additions to recommend.	That Stamps in Suits for lands be regulated according to the value of the land, and not on the annual aggregate of its produce. See Clause 4th, Section 26, Chapter III, Act VIII of 1859, though (b) Section 5, Schedule B, provides to the contrary. In the case of the purchase of lands, the deed is executed upon a value of the lands, and not on the annual aggregate value of the produce.	That Razinama's filed by Defendants in Suits be written on Stamp paper of the same value as for a Bond, instead of on half a Rupee paper as at present. No registry fee is now paid for Razinama's; they are considered as good as any Bond duly registered.	That receipts given by parties to Courts be executed on Stamp paper. That in cases of transfers of land, where there is no original Deed or one not executed on a stamp, the Petitioner requesting the transfer be

Tinnevely ...	That receipts for small sums of money not exceeding 10 Rupees be exempted from the Stamp Rules.	That the following scale of rates be substituted for Article 12 of Schedule A :— For any sum not exceeding 50 Rupees, 4 Annas. Above 50 and not exceeding 100 Rupees, 8 Annas. Above 100 do. 200... 1 Rupee. " 200 do. 400... 2 Rupees. " 400 do. 800... 4 do. " 1,000... 6 do. For sums above 1,000 the rates mentioned in the Schedule. That the scale of rates in Article 23 of the Schedule be altered as follows :— For any sum not exceeding 50 Rupees, 4 Annas. Above 50 and not exceeding 100 Rupees, 8 Annas. Above 100 do. 150... 12 Annas. " 150 do. 200... 1 Rupee. " 200 do. 300... 2 Rupees. " 300 do. 500... 4 do. " 500 do. 800... 8 do. " 800 do. 1,500... 12 do. " 1,500 do. 3,000... 20 do. " 3,000 do. 4,000... 30 do. " 4,000 do. 5,000... 50 do. " 5,000 do. 10,000... 100 do.	on the same stamp as for a regular Deed of Conveyance. That prisoners in Criminal cases tried by the Magistracy and Sessions Court be allowed copies of the sentences passed against them on unstamped paper.	That Razinama's relinquishing lands be engrossed on a 4 Anna Stamp paper. That the system of refunding the value of unused stamps and the renewal of damaged ones be discontinued.
Coimbatore ...				

Districts.	Proposed amendments to Schedule A.	Proposed amendments to Schedule B.	Other amendments.	Remarks.
Salem ... North Canara... South Canara ... Malabar ...	and for sums above 10,000 the rates mentioned in the Schedule. Has no suggestions to offer. Do. Do. That the term mortgage used in Article 46 of Schedule A is not deemed sufficient to embrace the various species of mortgage prevailing in the District, but that the only alterations and additions possible to meet the requirements of the case have been provided for in the new Act. Chamber of Commerce ... No. 2. That the following words be added, viz., except agreements for service, or personal employment, hereinafter provided for—see paragraph 7. * Note. 5. That the words "or upwards" be added. No. 12. That the rates of duty on bonds be lowered. Nos. 15, 16, 17, and 18.—Might be struck out and in the place substituted, "Bonds not otherwise specially provided for 5 Rupees." No. 23. That the remarks to No. 12 applies here also. No. 26. Transfer of shares. Considers the introduction of the principle of "market value" to be open to grave objections on account, amongst other things, of the doubts and uncertainty that might be engendered in after years as to a document being sufficiently stamped, and suggests that "nominal value" be		Section 19. That a fee of 10 Rupees for an adjudication is too high, that in England and Ceylon it is only 10 Shillings; and that therefore a fee of 5 Rs. would appear sufficient. Advocates the insertion immediately after Section 18 of two Sections similar <i>mutatis mutandis</i> , to Sections 48 and 49 of the Ceylon Act (copy annexed) with the view of placing the determination of all questions that may arise under Section 18 in the hands of the Judges of the Supreme Court, or of the Civil Judge of the District, in whose knowledge and experience the public would place confidence, and whose ability to deal with such questions, it is said, cannot assuredly be inferior to that of the Revenue authorities who now exercise the sole appellate jurisdiction under Section 32 of the Act. Considers this amendment more	* This alteration has been made in new Act No. X of 1862.

substituted where the consideration is not expressed. No. 28. Copy or extract. Considers it unreasonable to exact the same duty for a certified copy or extract as for an original document. No. 30. That the principle here sanctioned be extended to No. 28. * No. 35. That the words "as an agreement" be expunged, and the words "five Rupees" be substituted, or some other fixed amount. No. 39. Leases. Considers the rates too high, and suggests that there be no stamp where the annual rent does not exceed Rupees 100. No. 43. Letter or Power of Attorney. Considers four Rupees high and the old scale better. Deprecates the apparent abandonment of the 8 Anna Stamp for the "Special Power of Attorney" as distinguished from the "General Power." No. 49. That the words "where the total amount secured by the mortgage is unlimited" be expunged and the following be substituted :— "For all mortgages not otherwise provided for" some fixed amount. No. 53. Notarial Act. That an exception be made in favor of noting a Bill or Promissory Note and of a Ship Captain's notice of intention to protest. No. 57. That Promissory Notes payable by instalments should not be subject to the heavy Bond Stamp, and that the Stamp for a "Bill of Exchange drawn singly" seems sufficient and not inapplicable.	particularly desirable with reference to the approaching amalgamation of the Courts of Judicature throughout the country; and states that if it be adopted it will be necessary to alter in some degree Sections 18 and 32, and to enact that all orders passed by the Collector of Stamp Revenue or the Commissioner shall be open to revision by the Supreme Court or Civil Judge of the District in the manner hereinbefore suggested with reference to appeal from the Adjudication Stamp. Section 27. That this Section be expunged, as its object is better provided for by the Adjudication Stamp, and there appears to be no advantage in perpetuating the "Optional Stamp." Section 38. Regrets to find this Section continued in the amended Act. The public, it is stated, ought not to be called upon to see to the correct endorsement of stamped paper as therein directed, and there is no such requirement in the English Stamp Act. Observes, with reference to the whole of the Sections relating to Stamp Vendors, that their introduction into the Act has furnished the Board with the argument that no plain paper can be stamped even at the Stamp Office, nor stamped paper be anywhere obtained except from a licensed Vendor with the objectionable endorsement written across it. Section 48. Suggests that in order fully to meet the objection above referred to on the part of the Board,	* These words are not found in the new Act.
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Districts.	Proposed amendments to Schedule A.	Proposed amendments to Schedule B.	Other amendments.	Remarks.
	<p>No. 60. Be expunged.</p> <p>No. 63. That after the word "Schedule" the following words be inserted—"Annexed and"</p> <p>No. 64. That the reference to the "Optional Stamp" be expunged, and Rupees 15, 20, and 25, or at least something definite be substituted.</p>		<p>the words "or Commissioner or Collector of Stamps" be inserted in this Section after the words "duly appointed."</p> <p>Section 56. That the word "sheet" should be defined to mean any paper containing 15 folios, 1,080 words on any broken portion of the same.</p>	<p>In the new Act No. X of 1862, the words "annexed or" are inserted after the word "Schedule."</p>

No. 120.

ORDER THEREON, 9th October 1862, No. 2,180.

Ordered to be recorded.

(Signed) P. P. HUTCHINS,

Acting Deputy Secretary to Government.

See: 29 June/51 482-462. 463.
 " 22 Aug 4 " 298-299
 " 10 Jan 51/2 " 73-74.

Recd 1862 Department
 Of: of Post for Collector.
 No. 2356.
 From The Secretary to the Board of Revenue,
 To The Chief Secretary to Government.

Dated 14th August 1862.
 By P. J. -
 Secy to Govt.
[Signature]
 No. 5,331.

Forwarding for record a tabular summary
 embodying the modifications of the Schedules
 of the Stamp Act suggested by the several Col-
 lectors and the Chamber of Commerce.

No 119 4120.

225 Aug 52 123344

14 Copies to the Board of Revenue
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