M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 237 Press ~~Mis.~~

Weq-150

Dated 8 2 — 1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 8th February 1862.

No. 149. Read the following Proceedings of the Board of Revenue, dated 24th January 1862, No. 608 :—

(In Cons. 23rd January 1862, No. 378.)

1. The Board observe that applications of the kind are required by the Act to be made to the Collector of Stamp Revenue ; but as the case is evidently one which he cannot dispose of finally, they think it better to refer it direct for the orders of Government, with reference to Sections 3 and 10, and to the concluding paragraph of Section 13 of the Stamp Act XXXVI of 1860.

2. Messrs. Line & Co. have drawn two sets of Bills on London for £500 each in sets of three bills on unstamped paper, and have negotiated and despatched the first of each set.

3. Now, having discovered their oversight, they come forward with a request that they may be put in the way of rectifying their mistake, and profess their willingness to pay any penalty that they may have incurred.

4. Their act has rendered them liable to a penalty of Rupees 100 under Sections 3 and 10, but at the same time the concluding part of Section 13 appears to preclude the possibility of remedying the oversight, and in no other part of the Act is provision made for the case of Bills of Exchange or other orders for money drawn on unstamped paper.

5. From the peculiar nature of the Bills in question, the set could not be cancelled without inflicting very serious inconvenience on Messrs. Line & Co., even had not the negotiation of the first of the set removed the possibility of cancelling the whole, and the Act does not provide the means of legalising the remaining Bills.

6. Under these circumstances the Board resolve to solicit the orders of Government on the matter.

(A true Extract.)

(Signed) W. HUDLESTON, *Secretary.*

From Messrs. LINE & Co., to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Madras, 22nd January 1862.

Sir,

1. We have the honor to transmit herewith the seconds and thirds of two sets of Bills of Exchange for £500 each, Nos. 3,724 and 3,725, dated the 11th instant, the first of which we have negotiated and forwarded to London without the requisite stamps being impressed thereon.

2. This, we need scarcely state, has occurred through an oversight, and that we are ready to meet the penalty which the Board may think proper to fix for this unintentional violation of the Stamp Act.

3. We shall be glad if the Board will inform us of the course to be pursued under the circumstances for the stamping of the documents above alluded to, as this is not, as far as we can see, indicated in the Stamp Act.

4. Be good enough to return us the Bills with the Board's reply as soon as possible.

(True Copy.)

(Signed) W. HUDLESTON, *Secretary.*

No. 150. Order thereon, 8th February 1862, No. 237.

The Government do not see how the Bills can be legalised or exempted from the operation of Section XII of Act XXXVI of 1860. The question, however, will be referred to the Law Officers of Government.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

the Board resolve to solicit the orders of Government on the matter.

(A true Extract)

E. Hudleston

Secretary.

To

J. D. Sim Esq.

Secretary to Government

Revenue Department.

with Enclosure.

Revenue 1862 Departt.
Pro: of Govt for Feby
No. 217/62

Proceedings of the
Board of Revenue

Dated 25th
Despd. 24th } January 1862
Recd. 25th
Encl. with 2 Bills

No. 608.

Forwarding copy of
letter from Messrs. Sime
& Co. relative to their having
drawn two sets of Bills
on London on unstamped
paper, and soliciting the
orders of Government on
the matter.

No. 237 - 8th Feb.
With an Order

No. 149 - 150 - ~~151~~

Copy January Rec'd Feby

No. 237.

The Government do
not see how the Bills can
be legalized or exempted
from the operation of sec-
tion XII of Act XXXVI of 1860.
The question however will
be referred to the Law
Officers of Government.

J. P. L.

Fort St. George
8th July 1862
14 Encl. Board of Rev with 2 Bills Dupts
3 Govt Solicitor