M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 695 Press ~~Mis.~~

485. 486

Dated 28 . 3 . 1862.

Not to be folded or roughly handled

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

No. 485. Read the following Proceedings of the Board of Revenue, dated 25th March 1862, No. 1,980:—

Read the following letter from R. S. ELLIS, Esq., C.B., Officiating Superintendent of Stamps, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, — March 1862.

SIR,

1. I have the honor to report that, in accordance with the Board's instructions conveyed in Proceedings dated 6th instant, I have in Mr. Cunliffe's absence consulted the Deputy Collector of Madras respecting premises which might be suitable for the Stamp Office, and that we consider the house lately occupied by Mr. Murray, in the Second Line Beach immediately behind Messrs. Parry & Co.'s Office, well adapted for the required purpose.

2. The rent is 100 Rupees per mensem, and Messrs. Parry & Co., who are the Agents of the proprietor, will give six months' notice should they wish to dispose otherwise of the house; the same notice being required by them from their tenant. Some slight alterations will be required on the ground floor to render the room in which the Stamps are kept secure, and it will probably be necessary to level the flooring in the room in which the Stamping presses will be placed.

3. The cost of these alterations will not exceed 200 Rupees, and would have to be incurred in any premises which were taken for the Stamp Office.

4. I shall, should the Board think proper, have an estimate prepared for their approval, and the work itself might be done under my directions; as there are other applicants for the premises, I have to solicit an early reply to this application.

5. The letter received from Messrs. Parry & Co. is enclosed.

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1. Ordered to be submitted to Government, with reference to their Proceedings, dated 4th March 1862, No. 483, Revenue Department.

2. The Board consider that the building selected by the Superintendent of Stamps will answer for the present. It is very conveniently situated for the mercantile community.

3. Suitable accommodation could not be provided in the Bank premises, and the necessity for constituting the Superintendent a Collector of Stamp Revenue with limited powers is therefore increased. In the event of new Bank premises being built, it would be desirable to arrange for the necessary accommodation for the Stamp Department being provided in the same building.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 486. ORDER THEREON, 28th March 1862, No. 695.

1. The Board are authorized to rent the building in question from the 1st proximo on the terms stated.

2. The trifling alterations necessary can be effected in the manner proposed by Mr. Ellis.

3. It is observed that a sum of Rupees 2,000 was entered in the Budget of 1862-63 for this purpose.

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

R 4th March /62 No 68.

Rev = 1862 Dep^t
Pro: of Govt for W^m Hay^{ps}
W 868.
Proceedings of the Board of Revenue.

Dated 25
Rec^d 25 } March 1862.
Ent
E. 1-8.

Pro: of the B^d of Rev^e
D/ 11 June /62 Can
1663 in

No 1480.
Pro: of the R^{ts} of Pat^t
5 May /62 C No 1300 in

Pro: of the B^d of Rev. C No 2435
D/ 26 Aug^t /62

Submitting, with remarks, letter from Ag^t Superintendent of Stamps recommending the house in the 2^d Line Beach behind Messrs Parry & Co^s office to be taken up for the Stamp Office.

No 485 & 486.

No 695 - 28 March.
With order

W. 695.

The Board are authorized to rent the building in question from the 1st proximo on the terms stated.

The trifling alterations necessary can be effected in the manner proposed by Mr Ellis.

It is observed that a sum of Rupees 2000 was entered in the Budget of 1862/3 for this purpose

J. W. L.

To Col^o Ellis
2^d Asst Gen^l
3^d Civil Paymaster

From Ft St George
28 March 1862

Rs 2000 Repairs

Proceedings of the Madras Government, Revenue Department, 29th March 1862

No. 487. Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. J. SIM Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 8th March 1862, No. 1,569 :—

SIR,

1. With reference to the Proceedings of Government, dated 1st and 3rd March 1862, Nos. 454 and 457, Revenue Department, I am directed by the Board of Revenue to state that the following are the only observations they have to offer on the Draft Stamp Act in addition to those contained in my letter dated 24th February 1862, No. 1,295.

Section XII.—The marginal abstract does not correspond with the body of the Bill.

Section XXIV.—To be added at the end of the Section "provided also that such certificate to be admitted must be presented to the Collector for payment within three Calender months after its date."

It is very desirable that some limit should be fixed for presentation of certificates of Court for refunds of Stamp duty, and there seems no objection to the period of three months which was prescribed by Section 4, Act XVII of 1848. The Board are aware that the Court of Sudder Adálat approve of such limitation.

Section XXVII, Line 5.—The Board would substitute the word "failure" in place of "refusal."

Section XLVIII.—The Board think it desirable to retain the original provision that their sanction shall be necessary for any suit or prosecution by Collectors of Stamp Revenue under the Act.

Schedule A, Article 12, *Bonds.*—The Board would exempt from Stamp duty all Bonds for Rupees 10 and under.

Recommendations to this effect have reached them from several of the Collectors, and they need scarcely point out that this class of documents, though required by the custom of the country in any loan transaction however petty, is executed for the amounts specified above by only the poorest class of the community, to whom the amount of the Stamp duty, trifling though it be, is a matter of moment.

Article 41.—Exemption for Madras and Bombay of leases or other engagements executed between landlord and tenant relative to land paying revenue to Government.

The Board are decidedly in favor of retaining this special exemption. The class of landlords in Ryotwary lands is gradually growing up under the influence of the liberal policy of recent years; and it is most desirable that its growth should be left unchecked by any obstacle, such as a Stamp duty on engagements with sub-tenants would offer, and this, as much from the inconvenience in remote hamlets of having to procure a Stamp from some distance, as from the amount of the duty itself.

It may also be safely assumed that the withdrawal of the *special* exemption, while it would shake confidence and obstruct progress, would only have the effect, as a general rule, of bringing the transactions in question under the *general* exemption immediately preceding, for fines upon renewal of engagements between landlord and tenant for land are generally unknown, so far as the Board's information goes.

Ordered that the following letter be despatched.

No. 488. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to the Honorable H. FORBES, Member of the Legislative Council, of India, dated 29th March 1862, No. 696.

SIR,

1. I am directed to acknowledge the receipt of your letter, dated 18th ultimo, and to forward for your information an Extract from a letter from the Board of Revenue on its subject, viz., the exemption from Stamp duty of leases between Landlord and Tenant in Madras and Bombay.

Proceedings of the Madras Government, Revenue Department, 29th March 1862.

2. In this Presidency, as y are aware, the Land Assessment is certainly not so light as to admit of any reduction of the argin left for profitable sub-tenancy, and if leases between Ryots and their sub-tenants are taxed such deeds will cease to be executed. It has always been an object to encourage the execution of leases as tending to prevent dispu es and litigation. This object will, however, be defeated if such documents are taxed at the heavy rates prescribed by the Act.

4. For these reasons and those adduced by the Board of Revenue the Government are decidedly averse to the entire withdrawal of the present exemption. They consider however that an uniform Stamp duty of one Anna may be levied on such leases, and that such a tax would not be felt by the people. The rates in Section 30 of the Act are quite unsuited to the circumstances of this Presidency.

Dispr. 29 March.

P.C.

R-696.

To The Hon^ble H. Forbes.

Sir

I am directed to acknowledge the receipt of your letter of 18 ult^o and to forward for your information a true extract from a letter from the Bd of Rev^e on the subject of the exemption from Stamp duty of leases between Land lord & Tenant in Madras & Bombay.

In this Presidency the Government are

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I have the

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Revenue 1862 Departt.
Pros: of Govt. for March

No 696.

Fort St. Geo.
29th March 1862.

To

The Honble R. Forbes.
Member of the Legislative
Council of India.

Sir

I have the honor to forward a Copy to the Govt. of India Dispatch

Dated 29th March 1862.

with A to B

of this date

for the

information

of your

Excellency

&c &c &c

(R. Temple)
Secy to Govt.

Immediate

Per the Steamer

Expected tonight

or tomorrow

29/3/62

1 March/62 № 9-10
3 March/62-15-16
From the Bd of Revr 24-2-62
Chro 5-29

Revenue 1862 Deptt.
Pro: of Govt. for March

№ 696.

To
The Honble H. Forbes.
Member of the Legislative
Council of India.
Dd 29: March 1862.
From Dd 9th April/62 № 1153

Forwarding to Honble
H. Forbes a letter from Revr
Board on the subject of
exemption from stamp
duty of leases between
Land lord and Tenant.

№ 487 & 488.