

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 697

Press
Mis.

489.490

Dated

29. 3. 18 62.

Not to be folded or roughly handled

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

No. 489. Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 21st March 1862, No. 1,903:—

SIR,

1. In reply to the order of Government referring to the Board for report a Telegram from Honorable H. Forbes, relative to the Stamp proposed for Suits before Collectors, I am directed by the Board to state that they are decidedly opposed to any Stamp duty being charged on such plaints.

2. This class of Suits is almost invariably prosecuted by the poor, seeking redress from the rich and powerful, and the Board fear that any Stamp duty would prove an impediment to justice.

Ordered that the following letter be despatched.

No. 490. 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. 697.

SIR,

1. I am directed to acknowledge the receipt of your Telegram, dated 17th instant, and to forward to you a Report from the Board of Revenue on its subject, viz., the rate of Stamp duty to be charged on suits before Collectors under Regulation V of 1822.

2. From the wording of your Telegram the Government infer that the levy of Stamp duty on such suits (though hitherto exempt) has been decided on, and that their views are desired only on the question of the rate to be charged.

3. The Government have come to the conclusion that the best course to be adopted is to levy an uniform Stamp duty of one Anna on the plaint, and the remainder of the duty when the decree is passed as set forth in Clause G of Section 10 of Schedule B of the Amended Bill.

4. The suits preferred under Regulation V. of 1822 are very generally of the description mentioned by the Revenue Board, and this circumstance renders it necessary that the duty on plaints should be light, so as not to preclude the poor from obtaining redress.

peculiar

Memorandum

M^r. Forbes asked
what duty Government
would wish, applied to
Suits before collectors
under Regulation V of
1822. In Bengal $\frac{1}{4}$ the
stamp duty on other plaints
is to be charged on the
Plaints in these suits and
if a decree is passed
then the ^{the $\frac{1}{4}$ paid} full duty is to be
levied from the party or
part or from both parties
at the court's discretion
&
vide clause of section
10 - "Plaint" Schedule B.

The wording of
M^r. Forbes' telegram is
peculiar

peculiar and seems
to imply that the Supreme
Government are deter-
-mined to levy some
duty and only want
to know how much
it should be -

The Board ob-
-jects to any duty on
the ground that all
suits under this Re-
-gulation are "al-
-most universally"
brought by the poor
against the rich
and powerful, i.e.
Grievances against
against Zamindars.
The Board's argument
does not quite
meet

meet the whole
question - It is very
true that the Re-
-gulation is the poor
ryots' great safe-
-guard against
an oppressive
land-lord - but
all the suits brought
under it are not
of the character
described - But
however that may
be, if no duty
is charged
on

on the plaint,
the poor man
will have no
impediment
thrown in his
way - and the
same object will
be gained if
plaints under
a certain sum
as 100 Rupees are
exempted - and
in a lesser
degree

4
degree of the duty on
them is very light as
for instance if an adma
stamp is all that is
required.

Another ques-
tion however remains.
Supposing plaints to
be wholly or partially
exempted as above sug-
gested, is the duty to
be foregone when the
decree is passed. One
of the two parties in a
suit must be in the
wrong - must have
driven his opponent
to law and given the
Government officer
the trouble of holding
a judicial enquiry -
why is he to get off
scot free because
the Judge is a Collector.
The

The questions on which orders are necessary are therefore

I. Would Government want wholly exempt suits under Reg. V of 1832 as at present or

II. Only exempt the Plaints, leaving the full stamp duty to be realized from the party cast.

III. Would Government want exempt Plaints under a given sum as 100 Rupees, or

IV. To charge them a light duty say 1 anna, leaving $\frac{3}{4}$ duty as in Bengal to be charged on other plaints and full duty ultimately realized from the party cast in

- This course seems ~~best~~ best. It seems useless to argue for the exemption of these suits from all stamp duties when the Govt. of India has decided on levying ~~the same~~ elsewhere -

Yes well

in all cases. or V. To charge all plaints with an anna

form anna duty, leaving full duty ultimately

The last seems to me the best course. An anna duty can scarcely impede justice.

The rates of full duty are as follow -

Under 16 Rs.	1 Rupee
— 32 —	2
— 64 —	4
— 150 —	8
— 300 —	16
— 800 —	32
— 1600 —	50
per year	per year

JDS 24/3

Memo

On Stamps for Suits
before collectors

R. H. B.

Special

Sept 24

Steamer

8/14

+

N. 697-

R. H.

To

The Hon. Mr. A. G. Fisher

I am directed
to acknowledge the
receipt of your Lett.
per 717. Instant
and to forward
to you a report from
the Bd. of Rec. on
its subject viz the
rate of Stamp
Duty to be charged
on Suits before
Clerks under Act
of 1822.

From the working
of your Lett. per
the report in fact that
the levy of Stamp
Duty on such Suits

(Though the
Exempt / has been
decided on &
that the heirs of
the are desired
only on the question
of the rate to be
charged.

The first rule
came to the con-
clusion that the
best course to be
adopted is to levy
an uniform stamp
duty of one anna
on the plain & on
the remainder of
the duty when the
decree is passed
as set forth in cl
G of Sect 10 of Sched.
B of the Amended
Bill.

The duty to be
levied under the

V of 1822 are very
generally of the
description men-
tioned by the Pres.
Bd and the cir-
cumstances under
it ^{necessary} ~~very~~ desirable
that the duty on
plain should
be light, so as
not to preclude
the poor from ob-
taining relief.

I have the

Yours

Forf. Secy.

29 March 1862.

Copy to the Govt of India.
Piff-29

1.7 March/62 No 312
313

Revenue 1862 Dep^{to}.
Pro. of Govt. for March

N. 697.

To
The Honble H Forbes.
Member of Legislative
Council of India.
Of 29th March/62.

From 27th April/62 Cr 1153

Transmitting to Hon.
H. Forbes Report from
Revenue Board on the
subject of the rate of
stamp duty to be charged
on suits before Collectors
under Reg. V of 1822.

N. 489 + 490

for Steamer
Expected to arrive
at tomorrow
28/3/62