

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1763	Press Mis.
325-326	
Dated	25-9-1918

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
25th September 1863.*

No. 325. Read the following letter from G. S. FORBES, Esq., Collector of Ganjam, to J. D. SIM, Esq., Secretary to Government, Fort Saint George, dated Chatterpur, 7th September 1863, No. 176:—

SIR,

I have the honor to submit for the order of Government an exception taken by the Civil and Session Judge of Chicacole to the power of the Principal Assistant Collector, Captain Grove (who is in effect a Joint Magistrate and Sub-Collector), to dispose of breaches of the Stamp Laws. I should have supposed that every Assistant Collector is a Collector of Stamp Revenue in the sense of the Act.

ENCLOSURE No. 1.

From Captain H. L. GROVE, Acting Principal Assistant Collector, to G. S. FORBES, Esq., Collector of Ganjam, dated Chicacole, 1st September 1863, No. 233.

SIR,

1. I have the honor to forward Extract from the Proceedings of the Session Court No. 249 of the 31st ultimo, and to request you will be so good as to instruct me as to what reply I am to make.

2. I would only observe that in a late case of breach of the Stamp Laws tried by me under my Magisterial powers, which was referred to the High Court by the Session Judge, that Court though they reverse the sentence for other reasons raised no objection as to my power to try such cases.

ENCLOSURE No. 2.

Extract from the Proceedings of the Session Court of Chicacole, dated 31st August 1863, No. 249.

Read Extract of Calendar in case No. 133 of 1863, Acting Principal Assistant Magistrate's file:

1. The Session Judge resolves to call upon the Acting Principal Assistant Magistrate to place before the Court his authority to prosecute in such cases.

2. Section LII of the Stamp Act X of 1862 expressly limits the power to prosecute "to the Collector of the Stamp Revenue of the District," which Captain Grove is not, "or other Officer specially authorized by the Government in that behalf," and if Captain Grove is so specially authorized by Government this Court should be furnished with the information.

3. It is not sufficient to say that the Collector of the Stamp Revenue must of necessity include his Assistants.

(True Extract.)

(Signed) T. J. KNOX,
Session Judge.

No. 326. ORDER THEREON, 25th September 1863, No. 1,763.

Referred, together with the papers, to the Government Pleader for his opinion on the question at issue. Mr. Dale's attention will be drawn to Section III, Regulation VII of 1823, Clause 1. Captain Grove as Acting Principal Assistant is in the position of a Sub-Collector and has charge of a division.

(True Extract.)

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

To the Government Pleader.
,, Board of Revenue.

Exd. S. T. Augustin.

For Review.

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