

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 209

Press

~~Mis.~~

91-92

Dated

4. 2. 1864

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
4th February 1864.*

No. 91. Read the following Proceedings of the Board of Revenue, dated 26th January 1864:—

Read again letter from H. GROVES, Esq., dated 5th January 1864, in Board's Proceedings, 20th January 1864, No. 400.

Read also the following letter from J. R. BOYSON, Esq., Government Solicitor, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 22nd January 1864, No. 16.

SIR,

1. I have the honor to acknowledge the Proceedings of the Board of Revenue, under date the 20th instant, requesting to be furnished with the Advocate General's opinion as to the legal effect of the letter (which accompanied those Proceedings and is herewith returned) addressed by Mr. A. Lascelles to Mr. H. Groves regarding the sale of the "Mayor Estates," with a view to determining the duty with which it should have been impressed under the Indian Stamp Laws.

2. I submitted the matter for the consideration of the Advocate General and have also conferred with him thereon.

3. And I now forward a copy of his opinion.

1. Ordered that the above papers be submitted to Government, with the Board's recommendation that the Collector of Coimbatore be directed to refund to Mr. Groves the sum of Rupees 114, being the difference between the Stamp Duty paid, and that now decided to have been due together with the adjudication fee.

2. A Circular Order will be addressed to all Collectors for their guidance in such cases.

3. The Board however presume that in this particular case the Stamp must have been impressed *after* the letter was signed and received by Mr. Groves, and that the penalty was remitted by the Collector under the authority of Clause 1, Section 15, Act X of 1862, Clause 4 of which Section empowers the Collector "to decide the proper amount of Stamp Duty" to be charged on any Deed, &c., impressed under that Section.

No. 92. ORDER THEREON, 4th February 1864, No. 209.

The refund of Rupees 114 is sanctioned as recommended by the Board of Revenue.
(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.
" Accountant General.
" Civil Paymaster.

Erd S. T. Augustin.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th January 1864.

Read the following letter from H. GROVES, Esq., dated Coonoor, 5th January 1864 :—

I have the honor to request the consideration of the Board in regard to the payment of the sum of one hundred and twenty-five Rupees, as Stamp duty on the enclosed document.

1. In September, I called in person on the Collector of Coimbatore requesting to have the necessary Stamp affixed to this letter. I was informed that the Stamp duty would be one hundred and twenty-five Rupees, which I accordingly paid, and had the letter returned to me by the Collector on the 10th October with the following remark appended :—"Received from Mr. H. Groves, Rupees one hundred and twenty-five, *being Stamp duty on this document.*"—(Signed) P. GRANT, Collector.

2. I would now bring to the notice of the Board that such a document can never be regarded as a conveyance on which alone could so high a Stamp duty be levied, for had the document been forwarded for registry, it could not have been legally registered, which proves that the same cannot be viewed in the light of a conveyance.

3. The letter is in fact simply a paper which might be produced in a Court of Justice as evidence of a contract, and as such liable under Article No. 1 (and the note thereto) of Schedule A, Act X of 1862, to a duty of one Rupee.

4. Requesting the consideration of the Board to this matter, and that if the view I have taken of the matter be correct, that a refund of the Stamp duty be ordered.

ENCLOSURE No. 1.—Document.

1. The Board observe that the paper in question has been stamped as a Bond for a sum above Rupees 40,000 and not exceeding Rupees 60,000, whereas it is stated to be legally no more than evidence of a contract, and as such liable to a Stamp duty of Rupee 1.

2. The Board do not find that they are empowered to refund such excess payment of Stamp duty ; but they are prepared to recommend the case for the favorable consideration of Government, if it is certain that the paper has not the legal force of a Bond, on which point the Government Solicitor will be requested to obtain the Opinion of the Advocate General.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,

Secretary.

To J. R. Boyson, Esq., Government Solicitor, with enclosure to be returned.

Copy to H. Groves, Esq.

" to P. Grant, Esq., Collector of Coimbatore.

Exd. J. Wright:

Copy Opinion.

I am of opinion that Mr. Lascelles's letter has not the legal effect of a Bond; but that it is simply evidence of an antecedent contract, and liable as such to a Stamp of only one Paper.

I am further of opinion that Mr. Groves was in error in consulting the collector of Customs, and that the collector was in error in giving any opinion upon the subject. Mr. Groves, if in doubt, should have applied to the Board of Revenue, under Section XIX, forwarding at the same time a fee of ten Papers; and the collector should have merely told Mr. Groves that he could give him no opinion or information upon the subject; but would affix a Stamp of any amount that Mr. Groves chose to name, or, if Mr. Groves was in doubt, would forward the letter to the Revenue Board for their adjudication, upon Mr. Groves paying a fee of ten Papers.

The course taken was clearly an error on the part of the collector, and I think under all the circumstances may properly be considered

Received by the
Post Office
22nd July 26th Aug 1864

1864.

Department.

No.

Rev. Mr. Groves

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 20th January 1864.

Despatched

Received

No. 400.

Communicating to the Government Solicitor letter from Mr. H. Groves, and requesting to know whether the excess payment of Stamp duty on a certain document can be refunded, and to obtain the Opinion of the Advocate General on the point.

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an exceptional case; and as such recommended
to Government; as the Board judge, for their fa-
vorable consideration. In the terms however of
Mr. Gross paying Ten Papers as an adjudi-
cation fee, and one Paper Stamp Duty.

July 21st 1864.

/Signed/ J. Sydney Smyth
Attorney General

/True Copy/

/Signed/ J. R. Boyce
Government Solicitor.

(Attorney Copy)

J. Knowlton
Secretary

B. Smith

fee.

A Circular Order will be addressed
to all collectors for their guidance
in such cases.

The Board however presume
that in this particular case the
Stamp must have been impressed
after the letter was signed and received
by Mr. Groves and that the penalty
was permitted by the collector under
the authority of Clause 1 Section 15
Act 10 of 1862 Clause 4 of which
Section empowers the collector to de-
cide the proper amount of Stamp
duty to be charged on any Deed &c.
impressed under that Section.

/True Copy & Extract/

Indention
Secretary.

To

J. D. Sim Esq.

Secretary to Government
Revenue Department.
with copy of Board's Proceedings
dated 26th Jan'y 1864 No. 400 and
Advocate's General's opinion.

[Signature]

Enter in the Office
of the Secy. to the Govt.
to J. D. Sim Esq. 26
January 1864 -

Rev. 210/64.

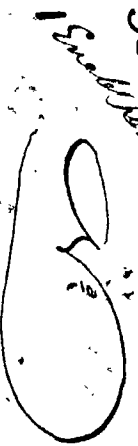
Copy of Opinion -

[Faint handwritten notes]

Dec: 1864 - Dec: 1865
No: of Gov 799 - 2410.

Members of the
Board of Revenue

Dated 21st January 1864
Sept 26th at -
Oct 27th
E. 3rd



Recommend
that the Collector of the
Mildenhall be authorized
to refund to Mr. H. Jones
the difference of duty
charged and chargeable
in said and that of
the above said duty of
the subject

2301 Gov 1021 1864

Re: 209.
The refund of
Rs. 114 is sanctioned and

Recommended by the

Board of Revenue.





From Mr. George
1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840. 841. 842. 843. 844. 845. 846. 847. 848. 849. 850. 851. 852. 853. 854. 855. 856. 857. 858. 859. 860. 861. 862. 863. 864. 865. 866. 867. 868. 869. 870. 871. 872. 873. 874. 875. 876. 877. 878. 879. 880. 881. 882. 883. 884. 885. 886. 887. 888. 889. 890. 891. 892. 893. 894. 895. 896. 897. 898. 899. 900. 901. 902. 903. 904. 905. 906. 907. 908. 909. 910. 911. 912. 913. 914. 915. 916. 917. 918. 919. 920. 921. 922. 923. 924. 925. 926. 927. 928. 929. 930. 931. 932. 933. 934. 935. 936. 937. 938. 939. 940. 941. 942. 943. 944. 945. 946. 947. 948. 949. 950. 951. 952. 953. 954. 955. 956. 957. 958. 959. 960. 961. 962. 963. 964. 965. 966. 967. 968. 969. 970. 971. 972. 973. 974. 975. 976. 977. 978. 979. 980. 981. 982. 983. 984. 985. 986. 987. 988. 989. 990. 991. 992. 993. 994. 995. 996. 997. 998. 999. 1000.