

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1186	Press ~~Mis.~~
	44-45	
Dated	2 - 6 - 1865.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
2nd June 1865.*

No. 44. Read the following Proceedings of the Board of Revenue, dated 17th May 1865, No. 2,566.

Read the following letter from Lieutenant-Colonel J. TEMPLE, Superintendent of Stamps, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Madras, 4th May 1865, No. 1,579 of Fusly 1274 :—

SIR,

1. I have the honor to bring to the notice of the Board that in the Act for the administration of Military Cantonments, passed by the Madras Legislative Council on the 10th March, no provision is made to regulate the Stamps to be levied on suits filed before the Courts of Small Causes instituted under Section 6, which are to take the place of Courts established under Act III. of 1859.

2. The Government of India by Act XVIII. of 1865, Section 3, have provided for the similar case wherever Act XXII. of 1864 is in force, but that Act has been found inapplicable to the Madras Presidency.

Submitted for the orders of Government.

No. 45. ORDER THEREON, 2nd June 1865, No. 1,186.

Separate Revenue, No. 2.

Stamps.

Ordered that application be made to the Government of India for an order under Section 2, Act XVIII. of 1865, to give to suits in Madras Military Small Cause Courts, constituted under Madras Act IV. of 1865, the benefit of the lower scale of Stamp duty leviable under Article 11, Schedule B., Act X. of 1862, in suits instituted in Military Courts of Request, or in the Courts of Cantonment Joint-Magistrates under Act III. of 1859, or in Courts of Small Causes established under Section 6, Act XXII. of 1864.

Ordered that the following letter be despatched :—

(Here enter No. 1,187, dated 2nd June 1865.)

(True Extract.)

(Signed) W. HUDLESTON,

Acting Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

... 1/10 ...

Memor.

Act. 11. Sec. 1. 1842.

of 62 (from value of)

Stamp duties, for 1842.

provides a bond with

of Stamp duties, for 2

units not exceeding 10.32

value of subject matter

then is to be in full

of the duty of 10.32

a Certificate of duty

under Act 3. of 1842. Then

to each person for

Ordinary Civil Court

is to be below

Value not exceeding 80. value

10

32

Stamp in full (10.32) 10.32

10.32 10.32

10.32 10.32

20.64 20.64

10.32 10.32

10.32 10.32

10.32 10.32

10.32 10.32

10.32 10.32

10.32 10.32

10.32 10.32

10.32 10.32

Act 11. Sec. 1. of 1842.

the amount of the reduced

scale of Stamp duty is

given 2. such in force

of the 10th June 1842.

under Sec. 6. of Act XXII.
of 1854 (to make provision
for the administration of
Hil? Cantonment.)

This last Act 22. of 54.

is being found applicable
to the Hil? a special Act
(Madras) No. IV. of 1855 (to make
provision for the administration of
Hil? Cantonment in the Prov.
of M. P. & Berar) has been passed -
approved by the Gov. Gen. & published -
which among other things enables
the Gov. to establish a Small Cause
Court in Hil? Cantonment. & the Court
is to be deemed to be established
under Act 42. of 50. (the general
Act constituting Small Cause Courts)
5. Act has it may be mentioned
has repeated by the recent enactment
in the Hil?.

the lower scale of Stamp duty in

but inasmuch as Act 11. Sec. 5.
Act V. of 52 (Stamp Act) has not
been deemed applicable to the

the Court constituted under
the Madras Act 1854
Act. it would seem
that the Court cannot
have the benefit of
that Act. but must
pay the higher rate.

Then Court is
deemed to be
substituted for those
constituted by Act 3. of
1854.

and the wording of this
part of the Madras
Act is identical
with the original

Then seems therefore
no room for doubt.
that the lower scale
of Stamp duty will
be made applicable
to the Madras Hil?
Small Cause Courts.
This will require a
special enactment

of the Imperial Legislature
as it will affect "a Law
or Ordinance in force and
imposed by the authority of the
Govt of India for the general
purposes of such Govt."

(See Sec. 43. Act. 24 & 25 Vict. Cap. 67
Constituting the Councils in India.
in their present form.)

This is unfortunate, as it
will probably involve considerable
delay: but I fear there is no
alternative: unless it is considered
that an order of the Govt. Gen. in Council
under Sec. 2. Act 18. of 1857 will suffice
- This Sec. empowers the Govt. Gen. by order
to "revoke or restrict in the whole or any part
of the territories to which Act X. of 1857 (the
Stamp Act) applies - the Stamp duties pro-
scribed by the said Act and chargeable
on all or any of the Dred. Instruments or
 writings mentioned in the Schedule thereto
or on any particular class of such
Dred. Instruments or writings. or on
any of the Dred. Instruments or writings
belonging to such class. or on any
of the Dred. Instruments or writings
as a for sale, then executed or granted

The terms of Section II
are so wide that I ^{nor I}
see no reason why it ^{pp}
should not be used for
the reduction now
found necessary.

W.D.

by or to any particular
class of persons -
or by or to any
numbers of such
class."

The wording of this section
is very comprehensive
and it was certainly
intended to provide for
legislation on petty matters.
I think that an order
under it will suffice
(altho' the case is probably
scarcely one of those
to which the Sec. was
intended to apply) for
that we want to do
is in effect to reduce
the Stamp duty on Plaints
in the Small Cause
Court from the scale
for ordinary Plaints
in Civil Court to
the scale for H's in
"Small" Courts of Magistrates.

or ft. of Hamilton with first
high under Act 3. of 37
or in front of small houses
Established under Sec. 6.
of Act 22 of 1862 (the original
can't find the Act.)

I have drafted accordingly
in the Act. 22 of 1862

25, 5, 63
[Faint handwritten text continues, mostly illegible]

Low? sent a
letter according
to Act - W.D.

Wm

No 1824

*Pd 2^d June 1855
O 1855*

No. 2,566.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th May 1865.

Read the following letter from Lieutenant-Colonel J. TEMPLE, Superintendent of Stamps, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Madras, 4th May 1865, No. 1,579 of Fasli 1274 :—

1. I have the honor to bring to the notice of the Board that in the Act for the administration of Military Cantonments passed by the Madras Legislative Council on the 10th March, no provision is made to regulate the Stamps to be levied on suits filed before the Courts of Small Causes instituted under Section 6, which are to take the place of Courts established under Act III. of 1859.

2. The Government of India by Act XVIII. of 1865, Section 3, have provided for the similar case wherever Act XXII. of 1861 is in force, but that Act has been found inapplicable to the Madras Presidency.

Submitted for the orders of Government.

Wm
Acting Secretary.

To W. Huddleston, Esq., Acting Secretary to Government, R. D.

Copy to Lieutenant-Colonel J. Temple, Superintendent of Stamps.

Exd. J. Wright.

92-1186

Recd

1865.

Department

By J. G. ...

No. 1384-

PROCEEDINGS OF THE BOARD OF REVENUE,

[Signature]

Dated 17th May 1865.

20th May 1865
22nd May 1865

No. 2,506.

Submitting for orders letter from the Superintendent of Stamps stating that no provision is made in the Act for the administration of Military Cantonnments to regulate the stamps to be levied on suits filed before Courts of Small Causes.

22nd June 1865

Resolved that the Superintendent of Stamps be authorized to issue orders for the collection of the same in the Military Cantonnments in the same manner as in the other Courts of Small Causes. The order to be issued on the 22nd of May 1865.

Approved by the Board of Revenue

[Signature]

14th May 1865

22nd June 1865