M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1816 Press ~~Mis.~~

83. 84

Dated 4 - 8. 1865.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 4th August 1865.

No. 83. Read the following Proceedings of the Madras Government in the Military Department :—

Communicating correspondence for consideration as to the legality of the two Rupees Stamp Duty levied on the Declarations submitted by the widow of the late Lieutenant and Brevet Captain A. T. Alexander to the Madras Military Fund. } (Here enter 24th July 1865, No. 2,748.)

No. 84. ORDER THEREON, 4th August 1865, No. 1,816.

Separate Revenue, No. 5.
Stamps.

1. The Government observe that Section 28, of the Stamp Act No. X. of 1862, declares that no Justice of the Peace or any Officer before whom an Affidavit not made for the immediate purpose of being filed, read, or used in any Court of Justice, may be taken, shall receive or attest such Affidavit, unless it be written on a stamp of not less than the value prescribed in the Schedule A. annexed to the Act, and that Article 8 of the Schedule prescribes a stamp of the value of one Rupee per sheet for such Affidavit.

2. Whether the rules or practice of the Madras Military Fund require such Affidavits, is for the Directors to decide.

3. It is observed that in the case under reference the declaration on honor is attested by a *Solicitor*.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

To the Board of Revenue.
,, the Military Department.

Exd. S. T. Augustin.

MILITARY DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers:—

From Mrs. MARY ALEXANDER, widow of the late Lieutenant and Brevet Captain A. T. ALEXANDER, late 3rd Madras Europeans, 7 Tindal Garden Road, Howrah, 1st July 1865; to the Secretary Military Fund, Fort Saint George.

I request you will be so good as to inform me, under what Stamp Act you have issued the order that widows should have their Declarations stamped at the cost of Rupee one?

I have called upon the Superintendent of Stamps in the Bengal Presidency, for an explanation, and he has informed me that there is no such Act passed, and that it has been misconstrued by the Superintendent of Stamps in the Madras Presidency.

I have also called upon the Paymaster of this Presidency, for the purpose of ascertaining, whether the widows of the Bengal Military Fund are obliged to pay Rupee one on their Declaration, he has informed me that there is no such Act or Order in vogue in the Bengal Presidency, (though the Supreme of the other Presidencies) and that it is not legal. I therefore request you will inform me by what authority and Act, such an Order has been imposed on the poor widows of the Madras Military Fund? I further request you will be so good as to refund me the Rupees two I have paid for the Stamps, and stamping of my Declarations, for the months of May and June. Having been absent from Howrah, has been the delay in my not having ascertained this earlier.

From Mrs. MARY ALEXANDER, widow of the late Lieutenant and Brevet Captain ALEXANDER THOMAS ALEXANDER, late 3rd Madras Europeans, 7 Tindal Garden Road, Howrah, 1st July 1865; to the Secretary to the Military Fund.

I have the honor to forward herewith the usual "Declaration," in support of my claim to the Annuity due to me, Rupees 74, Annas 10, Pies 2, from 1st to 30th June 1865, and request that the amount may be made payable to me, and with as little delay as possible.

DECLARATION.

I, ——, widow of the late Lieutenant and Brevet Captain Alexander Thomas Alexander, do hereby solemnly declare upon my honor, that I am still unmarried, and that my child viz., Robert Humfrey Alexander, residing in England, and for whom I receive Annuity, is living.

(Signed) MARY ALEXANDER,
Widow of the late Lieut. and Bt. Capt. A. T. Alexander, late 3rd Madras Europeans.

1st July 1865.

Signed in the presence of ——,*
Solicitor.

HOWRAH, *1st July* 1865.

*Name not legible.

Received from the Secretary Military Fund, by a Privilege Remittance on the Bank of Bengal, the sum of Rupees seventy-four, Annas eight and Pies two, being the amount of Annuity granted to——from 1st to 31st May 1865.

(Signed) MARY ALEXANDER.

BARRACKPORE, *22nd June* 1865.

ORDER, No. 2748, 24th July 1865.

Communicated to the Revenue Department for consideration, as to the legality of the Stamp Duty levied on the Declarations in question—also to the Directors of the Military Fund for remark, with reference to paragraph 3 of the Order of Government, No. 2184, Military Department, dated 12th June 1865, and to Mrs. Alexander's Statement that stamped Declarations had been required of her in the two consecutive months of May and June last.

(True Extract.)

H. Marshall Lt.
Secretary to Government.

To the Revenue Department. *With Despatch Office*
" Directors of the Military Fund.
" Superintendent of Pensions, ...
" Adjutant General, ... } for information.
" Controller of Military Accounts,

Exd. J. E. Cashart.

No. 10 June 65 No 359-360

Rec'd 1865 Nov. 7
Sec'y of Govt. of Madras
No. 2052.

Proceedings of the Madras Govt. in the Military Nov. 7

Dated 22nd July 65
Received 26th "

No. 2748

Communicates correspondence for consideration as to the legality of the two Rupee Stamp duty levied on the declarations submitted by the widow of the late Lt & Brevet Captain A. Sadler under the Madras Mily Fund.

No 1175-4 Augt
With Order

No 83 484

C 28 July 65 R 31st

Rec'd 1865 Nov. 7
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No 1175-4 Augt
With Order

No 83 484

C 28 July 65 R 31st

No. 1816.

The Govt. observe that Sec. 1 of the Stamp Act No. X of 1862 prescribes that no person shall administer or cause to be administered to or receive from any person in any of the Courts of Justice, Magistrate's Office or Public Office in British India any affidavit or declaration for the purpose of being filed, used or received in any Court of Justice, unless such affidavit, declaration or attestation be written on a Stamp of such value as the Governor General in Council may by rule direct.

2. That Section 8 of the Act provides that the Governor General in Council may by rule direct that any Stamp of the value of One Rupee may be used for any such Affidavit.

Under the rules framed by the Madras Govt. for the purposes of the Madras Civil Courts Act, every such affidavit is required to be written on a Stamp of the value of Two Rupees.

It is obvious that in the case under report the declaration or bond is attested by a Solicitor.

Sec. to the Govt. Revenue Despatch Dept.
Military Department

4th August 1865