M.R.O. 14—18,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1934 Press ~~Mis.~~

323.324

Dated 19—8—1865.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 19th August 1865.

No. 323. Read the following Proceedings of the Board of Revenue, dated 2nd June 1865, No. 2,916.

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, 12th May 1865, No. 1,617 of Fusly 1274 :—

SIR,

1. I have the honor, with reference to Proceedings of Government in the Revenue Department, No. 1,690, dated 13th September 1864, to bring to the notice of the Board of Revenue that, in the amended Bill for the Code of Civil Procedure published in the Gazette of India, dated 28th ultimo, it is proposed by Section 193 to require one uniform penalty of three times the stamp needed, on unstamped or insufficiently stamped papers, and this the Committee state to be in order to bring the Code in harmony with Act X. of 1862.

2. I beg respectfully to point out that the practical effect of this Section if made Law, will be that documents of younger age than six weeks will be brought to my office to be stamped, as by Clause 1st, Section 15 of Act X. of 1862, I can only demand a penalty of *twice* the amount, and all others will be submitted for the Court's decision, because from six weeks to four months both offices will be uniform in practice, and after four months, I have to demand twenty times the stamp as a penalty, whereas the Court can never claim any higher sum than three times, and I respectfully submit that the other objections pointed out by the Board and by Government will still exist.

Submitted for the consideration and orders of Government.

No. 324. ORDER THEREON, 19th August 1865, No. 1,934.

Separate Revenue, No. 15.
Stamps.

1. Ordered to be transferred to the Legislative Department, with reference to the Proceedings Revenue Department, dated 13th September 1864, No. 1,690.

2. It should be brought to the notice of the Government of India, that the Section 193 of the Draft Code of Civil Procedure holds out inducements to evasion and breach of the requirements of the Stamp Act, inasmuch as it provides a penalty of no more than three times the legal amount of Stamp duty for unstamped or insufficiently stamped documents produced in evidence, the payment of which penalty will render the document valid in Law; while the penalties under the Stamp Act X. of 1862 run up as high as twenty times the amount of Stamp duty evaded.

3. The Draft Section, moreover, does not fulfil the expressed intention of the Committee to bring the Code into harmony with the Stamp Act.

(True Extract.)

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

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

Exd. S. T. Augustin.

No. 2,916.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 2nd June 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, 12th May 1865, No. 1,617 of Fasli 1274:—

1. I have the honor, with reference to Proceedings of Government in the Revenue Department, No. 1,690, dated 13th September 1864, to bring to the notice of the Board of Revenue that in the amended Bill for the Code of Civil Procedure published in the Gazette of India, dated 28th ultimo, it is proposed by Section 193 to require one uniform penalty of three times the stamp needed, on unstamped or insufficiently stamped papers, and this the Committee state to be in order to bring the Code in harmony with Act X. of 1862.

2. I beg respectfully to point out that the practical effect of this Section if made law, will be that documents of younger age than six weeks will be brought to my office to be stamped, as by Clause 1st, Section 15 of Act X. of 1862, I can only demand a penalty of *twice* the amount, and all others will be submitted for the Court's decision, because from six weeks to four months both offices will be uniform in practice, and after four months, I have to demand twenty times the stamp as a penalty, whereas the Court can never claim any higher sum than three times, and I respectfully submit that the other objections pointed out by the Board and by Government will still exist.

Submitted for the consideration and [illegible]

(A true Copy and Extract.)

Acting Secretary.

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

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

Exd. J. Wright.

Pro 13 Septr /65 Nos 220-221

Rev. 1865. Department

Proof Govt for August

No. 1539.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 2nd June 1865.

Despd -

Recd 8th

Pro Madras Govt in the Legislative Dept 18 Septr /65

Cat. 2592 No 2,916.

Submitting for consideration and orders letter from the Superintendent of Stamps objecting to Section 193 of the amended Bill for the Code of Civil Procedure requiring one uniform penalty of three times the stamp needed on unstamped or insufficiently stamped papers.

No 1934-19 Augt

14 To the Board of Rev. Dec 21 Aug
5 to the Legislative Dept

No 323 & 324

12 June/65

No 1984.

Ordered to be sent to the Legislative Dept. with ref. to the Progs. [illegible] of 13 Sept /64 No 1640.

It should be brought to the notice of the Govt of India that the Sec. 193 of the Draft Code of Civil Procedure [illegible] in documents [illegible] of the requirements of the Stamp Act in [illegible] it provides a penalty of no more than 3 times the legal amt of stamp duty for unstamped or insufficiently stamped documents produced in evidence. The [illegible] of the penalty will [illegible] the documents [illegible] in Court. While the penalties under the Stamp Act [illegible] of [illegible] as high as 20 times the amt of stamp duty evaded.

The draft section moreover does not fulfil the [illegible] intentions of the Committee to bring the Code into harmony with the Stamp Act. [illegible] 19th Augt/65