

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2206

Press

~~Mis.~~

301. 302

Dated

14-9-18 6s.-

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
14th September 1865.*

No. 301. Read the following Proceedings of the Board of Revenue, dated 6th September 1865, No. 5,498.

Read the following letter from J. R. BOYSON, Esq., Government Solicitor, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Madras, 11th August 1865, No. 454 :—

SIR,
1. I have the honor to acknowledge the Proceedings of your Board noted in the margin, relative to certain points raised by the Superintendent of Stamps in regard to the intention of Articles 32 and 63 of Schedule A. to the Stamp Act X. of 1862.

2. I submitted the matter for the consideration of the Advocate General, with whom I have also conferred; and

3. I now forward a copy of his Opinion.

ENCLOSURE No. 1.
COPY—OPINION.

1. Sections 28 to 32 all refer to *copies*. I think, therefore, that the exemption must also refer to *copies*.

2. I do not think that the term "Schedule" includes every statement, &c., necessary to elucidate a document. In the Law Dictionaries a Schedule is explained to mean an *Inventory*; and I think it is to this kind of document, not to mere plans, conditions, &c., that the term applies.

3. I think the word "annexed" applies only to separate papers fastened to the principal document. The derivation *ad-nexare*, shews this. An "annexure" differs in this respect from an "endorsement" which more appositely describes a Schedule written upon the back, or at the foot of a deed or other instrument.

4. It is to be observed that a Schedule endorsed will be as liable to Stamp Duty as one annexed. A perusal of the Deed, &c., will shew that it is "*referred to*," and, therefore, within the terms of Article 63.

(Signed) J. B. NORTON,

10th August 1865.

Advocate General.

(True Copy.)

(Signed) J. R. BOYSON,

Government Solicitor.

Communicated to the Superintendent of Stamps, and submitted for the information of Government, with reference to the Order of Government, under date 13th January 1863, No. 85.

No. 302. ORDER THEREON, 14th September 1865, No. 2,206.

Separate Revenue, No. 20.
Stamps.

Ordered to be recorded.

(True Extract.)

(Signed) J. GROSE,

Acting Under Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

No. 4615.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 3rd August 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, 27th July 1865, No. 137 of Fasli 1275 :—

1. I have the honor to request you will move the Board, if it is considered advisable, to obtain the opinion of the Advocate General on the following points for my guidance.
2. The first on which I desire instruction is the application of the exemption noted at the foot of Article 32, Schedule A. of the Stamp Act. Do the words "for which a Stamp is not specially required" refer to the word "paper" in the first line of the sentence, or to the word "copy," if the former; then why are extracts of Baptismal and other Ecclesiastical Registers which are not stamped in original, drawn out on stamped paper; if the latter, then should every voucher, such as extract of orders, register of service (and there are many similar) obtained from any Public office, Civil or Military, for personal use be stamped.
3. The second point is, what should be understood by the words "Schedule" and "annexed" in Article 63 of the same Schedule.
4. I observe the practice of the Solicitors and of the public generally, varies considerably in this respect. Some restrict the meaning of "Schedule" strictly to a *list* of articles, and the word "annexed" to a *separate* document stitched or otherwise fastened to the deed; while others include in the term "Schedule" an account current, &c., and consider the term "annexed" applicable to such when written *outside* the words of the deed even if on the reverse of the same paper, and apply for a stamp accordingly.
5. It appears to me that this latter practice is correct, and that a Schedule should be understood to apply to every statement, document, or writing, such as list of articles, account current, conditions in policies, plan of land, &c., as is necessary to elucidate the deed, and that the word "annexed" must apply even when the Schedule is written on the same paper as the Deed if not introduced *within* it.

The opinion of the Advocate General on the points raised in the foregoing letter will be requested through the Government Solicitor.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,
Acting Secretary.

To J. R. Boyson, Esq., Government Solicitor.

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

Ed. J. Wright.

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Read the following letter from J. R. BOYSON, Esq., Government Solicitor, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Madras, 11th August 1865, No. 454:—

- Dated 8th August 1865, No. 4,615.

COPY—OPINION

- (Signed) J. B. NORTON,
Advocate General.

(True Copy.)

(Signed) J. R. BOYSON,
Government Solicitor.

(True Copies and Extract.)

Acting Secretary.

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

with copy of the Board's Proc under date 3^d Aug^t 1865. N: 4615.

Exd. J. Wright.

PROCEEDINGS OF THE BOARD OF REVIEW

No

Deed 3rd August 1865

No. 4,615

Requesting the opinion of the Advocate General on certain points raised by the Subject-matter of Stamp in regard to the intention of Articles 32 and 63 of Schedule A. of the Stamp Act.

No. 100 for subject - Revenue

*Recd. 1865. Department
No. 25 for 25th*

No. 2522.
PROCEEDINGS OF THE BOARD OF REVENUE.

RECORDED.

*Sept 6th September 1865.
8428-2
2522*

*Board No. 25 & 26th
2522 in due*

No. 5,498.

Communicating to the Superintendent of
Stamps, and submitting for the information of
Government opinion of the Advocate General
on certain points raised by the former in regard
to the intention of Articles 33 and 63 of Sche-
dule A to Stamp Act X of 1862.

RECORDED.

16. 25th/65

100/1000

11/10/1000