

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2384

Press
~~Mis.~~

35-36

Dated 3rd October 1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
3rd October 1865.*

No. 35. Read the following Proceedings of the Board of Revenue, dated 21st September 1865, No. 5,889.

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, 16th September 1865, No. 529 :—

SIR,

Referring to the papers noted in the margin, I have the honor to inform you that on further consideration the Advocate General has modified the opinion, which he gave on the 10th ultimo, as to the legal construction of the "Exemption" below Article 32 of Schedule A. to Act X. of 1862, (the Stamp Act,) and has written the further opinion, of which I herewith send a copy.

ENCLOSURE No. 1.

Copy further Opinion.

On further consideration, I am of opinion that the exemption must be read as referring to the "paper," and not to the "copy." The wording is so ambiguous that it is difficult to arrive at any satisfactory conclusion as to what it really means. My present opinion is founded on this, that Article 32 is so large in its terms, as to include all papers, &c., copies of which can be given, and that unless the exemption be held to apply to a particular class of papers, (that is to say papers for which no stamp is required by the Schedule,) there will be nothing for it to operate upon.

(Signed) J. B. NORTON,

Advocate General.

15th September 1865.

(True Copy.)

(Signed) J. R. BOYSON,

Government Solicitor.

Submitted for the information of Government, and communicated to the Superintendent of Stamps, in continuation of Board's Proceedings, dated 6th September 1865, No. 5,498.

No. 36. ORDER THEREON, 3rd October 1865, No. 2,384.

Separate Revenue, No. 4.
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. 5,889.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st September 1865.

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15th September 1865.

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Advocate General.

(True Copy.)

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

Submitted for the information of Government, and communicated to the Superintendent of Stamps, in continuation of Board's Proceedings, dated 6th September 1865, No. 5,498.
(True Copies and Extract.)

G. M. A. C.
Acting Sub-Secretary.

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

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

„ to J. R. Boyson, Esq., Government Solicitor,
with copy of Board's Proceedings, 6th September 1865, No. 5,498.

Exd. J. Wright.

