M.R.O. 14—12,000—27. 9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2536

Press
~~Mis.~~

334-335-

Dated 18. 10. 1865.

Not to be folded or roughly handled

Revenue/1865 Oct 18

No. 334. Read the following Circular from the Secretary to the Government of India, Financial Department, dated Simla, the 26th September 1865, No. 2,397:—

In continuation of Circular No. 1,656 of the 7th August, the undersigned is directed to request that the several Local Governments and Administrations (the Government of Bengal excepted) will furnish the Government of India on an early date with a Report of the amendments they may consider it desirable to introduce into Act X. of 1862, in view to increase the Stamp Revenue. A copy of some suggestions from the Bengal Government, is forwarded for information.

From the Honorable the Secretary to the Government of Bengal, to the Secretary to the Government of India, Financial Department,—(No. 372T., dated Her Majesty's Yacht *Rhotas*, the 14th July 1865).

With reference to your letter No. 1,608, dated the 22nd March last, I am directed to submit, for the consideration and orders of His Excellency the Governor General in Council, the accompanying Report on the amendments in the Stamp Act (No. X. of 1862), as proposed by the Board of Revenue,* with the remarks thereon of the Lieutenant-Governor, in juxta-position :—

* No. 437, dated 30th March 1865.

Board's Recommendations.	*Lieutenant Governor's Remarks.*
SECTION 3.—A practice prevails between the Presidencies, of parties drawing Bills on one another on insufficiently stamped paper, the drawers of which become liable to prosecution only in the event of the documents coming under negotiation. Otherwise they escape altogether the punishment in such cases appointed by the Law. The Board propose that the Section be amended, so that any Collector of Stamp Revenue may impound any such Bill coming into his possession, whether executed within or out of his jurisdiction, for the purpose of prosecuting the drawer for illegality.	The Lieutenant-Governor sees no objection to a provision of this nature, when the Law is being revised.
SECTION 11.—Under the impression that the Section was not clear, whether the adhesive Stamp to be affixed to a Foreign Bill of Exchange before negotiation, was to be of the full value of the entire duty, or only of the value of the duty payable on one of a set of Bills, the Board suggest that for the words "affix thereto a proper adhesive Stamp for denoting the duty by this Act, charged on the amount of such Bill when drawn singly," be substituted the words "affix thereto a proper adhesive Stamp of a value equal to the duty," &c.	On this point a correspondence took place between the Board and this Government in 1863, at the instance of the Chamber of Commerce, a copy* of which is enclosed for the information of His Excellency in Council. On that occasion the Advocate General, whose opinion was taken, declared the meaning of the Act to be sufficiently expressed. The Lieutenant-Governor does not think that the Law requires amendment in this case. One point seems to have been lost sight of in the discussion which took place in regard to the particular instance then brought to His Honor's notice, and which very much alters the appearance of hardship in the ruling. It seems to His Honor that the English Courts would not take cognizance of the Revenue or Stamp Laws of the Government of India, and that, therefore, the second and third of a set of Bills, even if unstamped, would not be considered to be of no avail in England.

*Stamps Proceedings for April 1863, Nos. 66-70.

Proceedings of the Madras Government, Revenue Department,
18th October 1865.

ARTICLE 10.—The Board propose that petitions of appeal to Commissioners, should bear a Stamp of one Rupee, which is the sum chargeable on Mooktearnamahs under Article 8.

The Lieutenant-Governor concurs.

His Honor would take the opportunity to urge the re-imposition of the Stamp of 8 Annas on petitions to Magistrates. They need only be presented in cases not cognizable by the Police without the authority of the Magistrate; all District Officers complain strongly of the increase of petty criminal litigation which has been fostered by the exemption of these petitions from Stamp Duty.

(A true Copy.)

(Signed) J. E. COOKE,
Asst. Secy. to the Govt. of India.

Transferred to the Revenue Department.

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

9th October 1865.

No. 335. ORDER THEREON, 18th October 1865, No. 2,536.

Separate Revenue, No. 18.
Stamps.

Forwarded to the Board of Revenue for report after communication with the Superintendent of Stamps.

2. Copy will also be forwarded to the Judges of the High Court for any remarks they may wish to offer.

(True Extract.)

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

To the Board of Revenue.
,, the Honorable the Judges of the High Court.

Exd. S. T. Augustin.

No. 2397.

FINANCIAL DEPARTMENT, SIMLA.

The 26th September 1865.

Circular.

IN continuation of Circular No. 1656 of the 7th August, the undersigned is directed to request that the several Local Governments and Administrations (the Government of Bengal excepted) will furnish the Government of India on an early date with a Report of the amendments they may consider it desirable to introduce into Act X. of 1862, in view to increase the Stamp Revenue. A copy of some suggestions from the Bengal Government, is forwarded for information.

Secretary to the Govt. of India.

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Transfd. to the Ind. Dept.

[illegible]

[illegible]

9. Oct. [illegible]

No. 2536.

Forwarded to the Bd. of Rev: for report after comments with the Supt. of Stamps

Copy will also be forwd. to the Judges of the High Court for any remarks they may wish to offer

[illegible]

9.10 18th Oct. /65

No. 2334 & 2335

Rev: ~~Financial~~ 1865 Dept.
Pra: of Govt. for October /65
No. 2843.

From
Secy. to Govt. of India
Finl. Dept.
No. 2397

Dated 26 Sep. } 1865 –
Rec. 9 Oct. }

1 Enc. & 3 Sp. Copies of each –

No. 481.

Requests the submission of a Report of the amendments considered by this Govt., necessary to introduce into Act X of 1862 in view to increase the Stamp Revenue –

With Order –

No. 2536 – 18th October

From Board of Revenue
dt. 24 Jany /65 C No. 276.
From Govt. of India
dt. 3 Feby /66 C No. 523

To the Board of Revenue.
,, the Honorable the Judges of the High Court.

Exd. S. T. Augustin.