

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2626

Press
Mis.

507-508

Dated 26th October 1865

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
26th October 1865.

No. 507. Read the following Proceedings of the Board of Revenue, dated 12th October 1865, No. 6,469.

Read the following letter from the Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated Madras, 23rd August 1865, No. 319 of Fusly 1275:—

1. I have the honor to submit, for the instructions of the Board of Revenue, an original letter and enclosure (to be returned) from the Examiner, Pay Department, relative to the Stamp to be required or not from Her Majesty's Troops serving in the Mysore Territories.

2. The question appeared before perfectly clear, that as Mysore was a Foreign Territory, and the Stamp Act was only in force in British India, no stamp could be required; but a recent Circular of the Board states, that it is the Advocate General's opinion, that, in order to render documents valid, (as I conclude even in British Courts,) it must appear that they have been stamped according to the law of the country where they were executed, and in this case, as the receipts are granted in Mysore, they should bear the Mysore Adhesive receipt stamp.

3. The effect, however, of this opinion, appears to be that British Courts give their aid in collecting the revenue of Foreign Governments.

From the Examiner, Pay Department, to the Superintendent of Stamps, dated Fort Saint George, 19th August 1865, No. 3,129.

I have the honor to forward an original letter from the Acting Paymaster, Bangalore, and to request that you will be good enough to furnish me with any information in your power relative to the question therein contained.

No. 281, dated 31st July 1865, to be returned.

From the Acting Paymaster, Mysore Circle, Bangalore, to the Examiner, Pay Department, dated 31st July 1865, No. 281.

With reference to the Notification published at page 125 of the "Fort Saint George Gazette" of the 25th July 1865, under the head of "New Mysore Stamps," I have the honor to request you will be good enough to inform me whether the Abstracts of pay of the individual Officers in this Province are to be stamped as those of the Officers in the Ceded Districts and in Malabar and Canara; if so, whether by Stamps of the Madras Government, or by that of the Mysore.

1. The Circular referred to by the Superintendent of Stamps (Standing Circular, No. XXVIII. of 1865) was based upon an opinion of the Advocate General's relating to *property* situated in British Territory.

2. The question raised in the foregoing correspondence seems to be set at rest by the Resolution of the Government of India, dated 7th October 1862, No. 6,307, published at page 857 of the "Fort Saint George Gazette" for 28th November 1862.

3. This ruling decided that stamped receipts for payments, or stamps on any other account, could not legally be demanded in Foreign Territories where Act X. of 1862 was not in force. It added "this is applicable to Mysore also..... unless the provisions of Act X. of 1862 have been or shall be introduced there by competent authority."

4. The Notification referred to by Major Pringle shows that the Indian Stamp Act *has* been introduced into Mysore.

5. Adverting, however, to the last sentence of Colonel Temple's letter, the Board resolve to submit the question for the decision of Government.

No. 508. ORDER THEREON, 26th October 1865, No. 2,626.

Separate Revenue, No. 23.
Stamps.

It does not appear to Government that there is any force in the objection raised by Colonel Temple in paragraph 3 of his letter.
(True Extract.)

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

To the Board of Revenue.

Erd. S. T. Augustin,

PROCEEDINGS OF THE BOARD OF REVENUE, dated 12th October 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, 23rd August 1865, No. 319 of Fasil 1275:—

1. I have the honor to submit, for the instructions of the Board of Revenue, an original letter and enclosure (to be returned) from the Examiner, Pay Department, relative to the Stamp to be required or not from Her Majesty's Troops serving in the Mysore Territories.
2. The question appeared before perfectly clear, that as Mysore was a Foreign Territory, and the Stamp Act was only in force in British India, no stamp could be required; but a recent Circular of the Board states, that it is the Advocate General's opinion, that, in order to render documents valid, (as I conclude even in British Courts,) it must appear that they have been stamped according to the law of the country where they were executed, and in this case, as the receipts are granted in Mysore, they should bear the Mysore Adhesive receipt stamp.
3. The effect, however, of this opinion appears to be that British Courts give their aid in collecting the revenue of Foreign Governments.

ENCLOSURE No. 1.

From Major J. W. RIDEOUT, Examiner, Pay Department, to Lieutenant-Colonel J. TEMPLE, Superintendent of Stamps, dated Fort Saint George, 19th August 1865, No. 3,129.

I have the honor to forward an original letter from the Acting Paymaster, Bangalore, and to request that you will be good enough to furnish me with any information in your power relative to the question therein contained.

No. 281, dated 31st July 1865, to be returned.

ENCLOSURE No. 2.

From Major G. PRINGLE, Acting Paymaster, Mysore Circle, Bangalore, to Major J. W. RIDEOUT, Examiner, Pay Department, dated 31st July 1865, No. 281.

With reference to the Notification published at page 125 of the "Fort Saint George Gazette" of the 25th July 1865, under the head of "New Mysore Stamps," I have the honor to request you will be good enough to inform me whether the Abstracts of pay of the individual Officers in this Province are to be stamped as those of the Officers in the Ceded Districts and in Malabar and Canara; if so, whether by Stamps of the Madras Government, or by that of the Mysore.

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4. The Notification referred to by Major Pringle shows that the Indian Stamp Act *has* been introduced into Mysore.
5. Adverting, however, to the last sentence of Colonel Temple's letter, the Board resolve to submit the question for the decision of Government.

(True Copies and Extract.)

C. Hunter
Acting Sub-Secretary.

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

Copy to Lieutenant-Colonel J. Temple, Superintendent of Stamps,
with two enclosures returned.

Exd. J. Wright.

192
Feb. 1865. Department.
Care of Guston Davis

No. 2933.
PROCEEDINGS OF THE BOARD OF REVENUE, &c.

Dated 12th October 1865.
B. 27315-a
22.172.

No. 6,469.

Dr. J. B. B. - Dr. J. B. B.

Submittin for decision question raised by the Superintendent of Stamps as to the stamps to be required from Her Majesty's Troops serving in the Mysore Territories.

With an order

14. *St. Osgood's*

262. Decker / 65

Ms. 2626.
 1. *Horrid? often?*
 No! that one is very gross
 in the objection raised of Col. Campbell
 in page 3 of the letter. I ought not to have
 been inoperative according to
 the laws of the same in 1843 if we
 do not, but the lawfully
 admitted them in a British Co's

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