M.R.O. 14—5,450—23-10-26.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1673 Press Mis.

Dated 6 - 7 1866.

Not to be folded or roughly handled

No. 144. Read the following Endorsement of the Assistant Secretary to the Government of India, Financial Department, dated Simla, the 14th June 1866, No. 1,010 :—

Read the following Extract from the Proceedings of the Government of Bombay in the Revenue Department, dated 26th May 1866, No. 1,933.

Read the following papers :—

Letter from R. WEST, Esq., Registrar of the High Court, to C. GONNE, Esq., Secretary to Government, Judicial Department, No. 685, dated 30th April 1866.

1. I have the honor, by direction of the Honorable the Judges of Her Majesty's High Court of Judicature, to state, for the information of His Excellency the Governor in Council, that some inconvenience having been experienced in the issue of Certificates for the refund of the Stamp Duty under the provisions of Note F. of Schedule B. of Act X. of 1862, owing to the place of sale not being endorsed thereon, the Superintendent of Stamps was requested to state whether Stamp Vendors were now empowered to supply stamps without endorsing them with the place of sale ; and if they were, to state the authority for the change of practice, and whether the former practice might not be revived with advantage.

2. Mr. Norman at first thought that the old practice was still maintained. On finding that this was not so, he expressed an opinion in which their Lordships concurred, that its resumption was desirable, but that an alteration of the law was required to effect this, since as Superintendent of Stamps he was not empowered to issue orders to Collectors of Stamp Revenue on matters connected with the retail sale of stamps in their respective Districts.

3. I am, therefore, directed by the Honorable the Judges of Her Majesty's High Court of Judicature to suggest to Government the advisability of issuing an order, directing the place of sale to be endorsed on all stamped paper sold.

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Report by A. NORMAN, Esq., Superintendent of Stamps, No. 609, dated 14th May 1866.

The Superintendent of Stamps has the honor to report that Section 38 of Act X. of 1862, requires every Stamp Vendor to write on the back of every stamp which he sells (except those stamps enumerated in the Section) the name of the person to whom the stamp has been issued, together with his own ordinary signature. But it is not compulsory on the Stamp Vendor to endorse on the stamp the place of sale. The Judges of Her Majesty's High Court consider the adoption of this practice desirable, and in this opinion I quite concur. This Department, however, is not empowered to issue any orders on the subject, nor do I consider that any orders, even though issued by Government, would be binding on the Stamp Vendors. The only remedy, therefore, which suggests itself is an amendment of the law.

———

1. RESOLUTION.—Act X. of 1862 does not give Government the power to enforce such an order as that which the Registrar of the High Court has suggested.

2. Pending alteration in the Act, when licenses are granted to Stamp Vendors, a condition should be insisted on, requiring them to write the place as well as the

date of sale on the back of every stamp they sell, on pain of forfeiting the license. Where the sale of stamps is under the control of a Government officer, a departmental order may be issued.

Ordered that copies of the above be forwarded to :—

The Judicial Department of the Secretariat.
The Superintendent of Stamps.
The Revenue Commissioner, N. D.
The Revenue Commissioner, S. D.
The Commissioner in Sind.

(Signed) F. S. CHAPMAN,
Chief Secretary to Government.

No. 1,934.

Submitted to the Government of India.

(Signed) J. KING,
For Chief Secretary to Government.

BOMBAY CASTLE,
26th May 1866.

Ordered that a copy of the above be forwarded to the Foreign and Home Departments, and to the several Local Governments and Administrations.

(Signed) J. E. COOKE,
Assistant Secretary to the Government of India.

No. 145. ORDER THEREON, 6th July 1866, No. 1,678.

Separate Revenue, No. 8.
Stamps.

Communicated to the Board of Revenue for their information, and for the issue of the necessary instructions to Collectors and the Superintendent of Stamps.

(True Extract.)

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

To the Board of Revenue.

Lnd. S. T. Augustin.

No 1678.

Communicated to the Board of Revenue for their information and for the issue of the necessary instructions to Collectors and the Superintendent of Stamps.

6th July 1866

To
The Secretary to the Board of Revenue Despatched 7th July

Rec.d 1865. Oct.r
Govt. of Gowalior & July
No. 1885.

Endorsement
from the Asst.
Secty. to the Govt.
of India

Noted & No. 3 June
Received 28th " 1866.
No. 1010.

Forwarding Copy
Extr. of the Govt of Bombay
on the subject of the non-en-
dorsement of the place of sale
on all stamped paper sold.

No. 1858 of 1865

No. 1414-1445

7 Novr 1865

Q