M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No.	1454-55	Press Mis.
4438-439		
Dated	28—6—	1867.

Not to be folded or roughly handled

No. 438. Read the following Proceedings of the Board of Revenue, dated 19th June 1867, No. 3,794.

Read the following letter from the Collector of South Arcot, to the Secretary to the Board of Revenue, dated Cuddalore, 30th May 1867, No. 141 :—

1. I request the instructions of the Board on the interpretation to be put on the new Stamp Act No. XXVI of 1867, in its application to Durkhasts and Razinamahs for land.

2. It appears to me that it never could have been contemplated to tax such petitions with a Stamp, and I think they may reasonably be treated as falling within the category of settlement matters, and thus properly be exempted.

3. I observe in some districts it has been declared that such petitions should, in future, be on a Stamp of eight annas value in each case, but I cannot think this can be intended, for the enforcement of such a tax would simply render the Act most oppressive in its operation.

4. I estimate that in each year the Durkhasts and Razinamahs in this district amount to 30,000 ; this is, I believe, much within the mark ; and when we bear in mind the ignorance and poverty of the class of persons from whom they are received in the great majority of cases, it surely cannot be intended to place so serious a tax on a ryot's freedom of applying for land, or on his freedom of relinquishing it. It appears to me almost a violation of his rights as a ryot in a Ryotwary district, and its effect will be to prohibit Durkhasts altogether, or to lead to a large amount of cultivation without permission ; a state of things very undesirable ; and I could point out, if required, innumerable instances of extreme hardship and oppression incidental to requiring a Stamp on applications of the kind.

5. My idea is that under a Ryotwary system the people should be left wholly unfettered whether as regards written applications for land, or formal relinquishments of the same ; and, as the new Stamp Law is clearly not decided on the point, it seems to me only an equitable and proper construction to declare all such papers or documents exempt from the Stamp Tax as relating to matters connected with the assessment of lands and the settlement of the Government revenue, as defined in Class 3 of the exemption in Schedule B. attached to the Act.

6. If the Board, however, do not feel themselves authorized to sanction the interpretation I desire to put on the new law, I certainly think the question is of sufficient importance to call for reference to the Local Government, and if necessary to the Government of India ; and I venture to hope that the subject may be mooted by the Board, in view to the entire exemption from the operation of the new Stamp Act of the particular documents under notice.

———

The Board consider that petitions of the description referred to by Mr. Reade are exempted as being petitions relating to the settlement.

Proceedings of the Madras Government, Revenue Department, 28th June 1867.

No. 439. ORDER THEREON, 28th June 1867, No. 1,454.

Separate Revenue, No. 30.
Stamps.

1. The Government, on consideration, concur with the Board in their interpretation, which will at any rate stand for the present.

2. The papers will be forwarded to the Supreme Government, in continuation of the reference already made under date 18th instant.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

REVENUE DEPARTMENT,
FORT SAINT GEORGE,
28th June 1867.

No. 1,455.

No. 440.
To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

Separate Revenue, No. 31.
Stamps.

Proceedings Board of Revenue, dated 19th June 1867, No. 3,794.
Order thereon, dated 28th June 1867, No. 1,454.

In continuation of my letter dated 18th June 1867, No. 1,356, I am directed to forward herewith, for the consideration of the Government of India, copies of the papers noted in the margin, relating to the interpretation put on the new Stamp Act as to its bearing on applications to take up as well as to relinquish land.

I have the honour to be,
Sir,
Your most obedient servant,

(Signed) W. HUDLESTON,

Secretary to Government.

Exd. S. T. Augustin.

28th June/67

28th June 67

Revenue Department

No 1455.

To

The Secretary to the Govt of India
Financial Department

Sir

In continuation of
my letter dated 18th June
1867 No 1356, I am directed
to forward herewith for the
consideration of the Govern-
ment of India copies of
the papers noted in the
margin, relating to the in-
terpretation put on the new
Stamp act as to its bearing
on applications to take up
as well as to relinquish land

Govt Dept of Revue dated 19th June 1867
No 3794.
Order thereon dated June 1867 No

Revenue 1867 Department
Proof of Court fee Labels

A. 1455

To The Secy to the Govt.
of India Financial
Department D/ 28th June
1867

Town D. 11th April/68 C. # 1197

Forwarding papers on the
question of applying the
Stamp Act & Court fee labels
for taking & delivering
up of land &c

A. 1460