

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1760	Press ~~Mis-~~
532-33. Dated	23-6-	19 1868.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
23rd June 1868.*

No. 532. Read the following Proceedings of the Board of Revenue, dated 1st June 1868, No. 4,030 :—

Read the following letter from the Acting Collector of Vizagapatam, to the Secretary to the Board of Revenue, dated 1st April 1868, No. 272.

1. Two cases of "Breach of Stamp Laws" were lately prosecuted before the Senior Assistant Magistrate.

2. Under Section 52 of the Stamp Act, the Collector is required to prosecute, but, of course, this could be done only by employing a prosecutor, to whom I gave a Vakalat.

3. Both cases were proved, and the parties fined Rupees 70, as shewn by the Calendars herein enclosed.

4. The prosecutor, Vempati Appanarasiah, has conducted the cases well, and I beg, therefore, to request the Board's sanction to Rupees 30 being disbursed to him as fees.

ENCLOSURE No. 1.

ABSTRACT.—Calendar of persons tried before Senior Assistant Magistrate of Vizagapatam.

ENCLOSURE No. 2.

ABSTRACT.—Extract from the Calendar of persons tried.

1. The sanction of Government will be solicited for the disbursement of Rupees 30 to one Vempati Appanarasiah, for having conducted the prosecution of two cases of "Breach of Stamp Laws" before the Senior Assistant Magistrate, Vizagapatam.

2. The Collector will be requested to notify the Case No. 102 in his *Gazette*, omitting the names, as a warning to the public.

No. 533. ORDER THEREON, 23rd June 1868, No. 1,760.

Separate Revenue, No. 10.

<i>Stamps.</i>

1. The Government sanction payment of the fee (Rupees 30) due to the Vakeel who prosecuted under the Collector's orders, but they consider that the cases themselves call for remark.

2. The note (a) to the general exemption at the end of Schedule A., Act X. of 1862, provides that any document needing to be stamped under the Schedule may be written on one or more stamps, if the aggregate value satisfy the requirements of the law. The general rule at the end of Schedule B. provides for making up the value of Judicial Stamps by the use of blank "Petition" value stamp papers attached.

3. In Case No. 102, on the file of the Senior Assistant, Vizagapatam, five persons are charged with executing on two papers of Rupees 8 value with two papers of Rupees 4 value attached to deeds of sale which required each a stamp of Rs. 12 value, and on proof of the charge, were sentenced to pay a fine of Rupees 5 each in four cases, and of Rupees 20 in the fifth case.

Deeds, are not unimpeded. Hence

Proceedings of the Madras Government, Revenue Department,
23rd June 1868.

4. The Government assume that the requirement of the above quoted rule (a) was not exactly met, and that the attached papers were blank so far that no part of the deeds were written on them, but as the deeds were presented for registration, the Government cannot doubt that the attached papers had, in the usual manner, been rendered useless for other purposes by some endorsement on them, and that any fraud on the revenue was thereby rendered impossible.

5. Under these circumstances, and bearing in mind the difficulty often experienced in procuring papers of the requisite value, and that the expedient expressly legalised by the general rule in Schedule B. is constantly practised, and may very possibly have misled the parties, who were clearly not guilty of any attempt to defraud the revenue, the Government resolve, in the exercise of the power vested in them by Section 54 of the Criminal Procedure Code, to remit the fines levied in this case, and direct that they be refunded to the parties.

6. In the second case, No. 142, the 2nd prisoner, a widow, borrowed Rs. 550 in 1863 from the 1st prisoner, the head of the village, the bond being drawn on a stamp of Rupee 1 value ("instead of Rupees 8," as stated in the Calendar) which was endorsed as having been bought by 2nd prisoner.

7. Referring to Articles 12 and 46, Schedule A., Act X. of 1862, the Government do not understand how a stamp of Rupees 8 value can have been required in this transaction; but there seems no doubt that a stamp paper of insufficient value was used, and there is every reason to suppose that the 1st prisoner must have knowingly violated the law.

8. But the Government cannot believe that a Hindu widow, in the hands of a village money-lender, who also held the influential position of head of the village, is likely, of her own accord, to have attempted a fraud on the revenue.

9. It is far more probable that she was a mere tool in the hands of more experienced persons, and acted in ignorance of the requirements of the law, and the Government resolve, under the above cited authority, to remit the fine of Rupees 5 levied on her, and to direct that if collected it be refunded.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
.. the Magistrate of Vizagapatam.
.. the Accountant General.
.. the Judicial Department.

Ed. F. R. Bantleman.

No 1968 of 1868. Rev: Department

Before granting sanction for the pay of Rs. 100 proposed by Mr. R. 18 to be made to one V. Alpha Narasiah, I would ask the attention of the Govt. to the two cases out of which the proceedings arose.

Case 102. Before Major Gove. Senior apt. Magistrate.

We have here some persons executing two deeds of mortgagage, each of which should have been on a 12 Rupee stamp paper.

Instead of being so executed, they were respectively drawn up on two papers each of 8 Rupees value, two 4 Rupee stamps being added & cancelled, so as to avoid detriment to the Stamp Revenue.

The transaction required such legalizing as to stamps, the use of 24 Rupees worth of stamps, and this amount of stamps was used.

The Senior apt. Magistrate refers to the ascription of the Dept. that stamps bearing the precise stamp mark were not procurable at the village where the transaction took place, & says they ought have been had, as the public accounts show, at other stations.

This may be. But that the Magistrate had mainly to determine, was, whether the Stamp Revenue had been defrauded. ~~Notwithstanding~~ ~~and~~ ~~even~~ in Madras (on three occasions) I myself, within the last 2 years, have had difficulty in getting the stamps I wanted.

and it is notorious that our trifling stamp vending arrangements are very imperfect and that the approach to the vendors' places of sale, are not unimpeded. There

These visits in the High Court, the practice of
receiving blank stamps to make up the amount
of larger stamps - the practice prevails, also,
in the courts generally, though perhaps it is likely
may be surmountable -

as then, in the case under notice, no fraud
seems to have been intended, as no injury was
done to the Stamp Revenue, and as the practice
of adding small blank stamps exists, I submit
that the (post) should slip in & under their
powers (Section 54 C.C. Proc) remit the fines
imposed by the Sudder Aft. Magistrate.

This decision should not interfere with the
reward for work performed by V. Appanarasulu
looked on the business judgment of
Rs. 30 may be made ultimately.

Case 142 before Sudder Aft. Magistrate.

This case is not so marked a one as
that which precedes, but I cannot
believe that a Hindu widow in the
hands of a village money lender, is
likely, of her own accord, to have attempted
a raid on the British Revenue.

I would remit, in the manner above
proposed, the fine of 5 Rs. which Magistrate
has imposed on her.

Prosecutors under III and IV of the
Stamp Act damage the Stamp Revenue
and cause evasion of the law if they
are unduly indulgent or
without good substantial grounds for
conviction.

10 June 1868.

W.D.

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I agree with Mr. Phillips. That the
fine in the first case is a small one
and that the fines may be remitted. In the
other the widow was probably a weak
and ignorant agent. She ought to be
excused. The fee of Rs. 30. for
work successfully performed by the
prosecutor may be paid as the Govt. do
don't benefit by vigilance.
N.

copy 29 June 1868

Revenue Department

17-1760.

Proceedings of the Madras Govt
under date the 23^d June 1868.

Read the following
order of the Bd of Rev.

Submitting for
sanction letter from Bd
of Vixagapatam requesting
permission to disburse Rs
30 to one Kempati Appana-
-rasiah for having conducted
prosecution of two cases of
"Breach of Stamp Laws" before
senior Asst Magistrate.

U.S. 1st June 1868
No 4030

W.D. N.

The Govt sanc-
-tion payment of the ex-
-fee (Rs 30) due to the ex-
-Bakib who prosecuted
under the Collector's
orders - but they consider
that the cases ^{themselves} call for
remark -

The note (a) to
the General Exemption
at the end of Schedule
A: Act 10 of 1862 provides
that any document ex-
-needing

needing to be stamped
under the schedule may
be written on one or more
stamps, if the aggregate
value satisfy the re-
quirements of the law.

The general rule at the
end of Schedule B: pro-
vides for making up
the value of Judicial
stamps by the use of
blank "petition" stamps/papers
attached.

In case No 102 on
the file of the Senior
Assistant Magistrate,
five persons are charged
with executing on papers
of Rs 8 value with papers
of Rs 4 value attached
two deeds of sale which
require ^{each} a stamp of Rs
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tenced to pay a fine
of Rs 5 each, in four
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5B
cases, and of Rs 20 in
the 5th case.

The Court as-
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ment of the above en-
quoted rule (a) was
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were presented for
registration, the Court
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Revenue

Revenue was thereby
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of the requisite value,
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neral rule in Schedule

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have misled the parties
who were clearly not
guilty of any attempt
to defraud the revenue,
the Government resolve
in the exercise of the
power vested in them
by section 54- of the
Criminal Procedure Code
to remit the fines imposed
in this case - and direct
that they be refunded
to the parties.

In the second
case No. 142, the 2^d Pri-
-soner a widow, borrowed
Rs. 550 in 1863 from the
1st Prisoner - the Head of
the village, the Bond
being

being drawn on a Stamp
of Rs 1 value (instead of
Rs 8" as stated in the
Calendar) which was
endorsed as having been
bought by 2nd Prisoner.

Referring to articles
12 and 46, Schedule A. Act
of 1862, the Government
do not understand how
a stamp of Rs 8-value can
have been required
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But

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of a village money lender-
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tial position of Head of
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tempted a fraud on the
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11 Copies For the R. of P. Dept. No. 24

1 Copy to Magistrate
6 - District
5 - J. & S. Dept.

W. H. S. all

C^o 532-533.

Levee 1868 Sept
Bo of Govt for June

187460

No of the Levee Govt
at 23rd June 1868.

No of the 13th and 14th of June
Sept 1868 p 273/68