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M.R.O. 1—89,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1910-11 Press ~~Mis.~~

126-78 Dated 9-7-1910.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
9th July 1868.

No. 176. Read the following letter from the Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, dated Madras, 11th February 1868, No. 1,010 :—

1. With advertence to the Order of Government, under date 29th May 1867, No. 1,216, I am directed by the Board of Revenue to submit the accompanying file of replies received from the several Collectors, the Chamber of Commerce, the Government Solicitor, and the Superintendent of Stamps, together with three Statements drawn up as desired by Government in paragraph 4 of the Order under reference.

2. The Government will observe from the second column of the Statements that the Board are in favor of a re-arrangement of the order of the Sections of the Act, as suggested by the Superintendent of Stamps, and that they would make a few amendments and additions to several of the Sections.

3. The Articles the Board would arrange not alphabetically as at present, which is excessively inconvenient for a variety of reasons, but with reference to the nature of the document, and the stamp to be borne by it, and they would add to the Act a few forms of the documents most generally in use, and an authorized glossary containing the names of the several documents in English with their Vernacular equivalents. The Collectors of several districts have forwarded glossaries of this nature, and a general one in Tamil, Telugu, Canarese, and Malayalum might be easily prepared if this suggestion be approved by the Government of India.

4. Though the Board have no returns from which to give any estimate of the effect of their present propositions upon the Stamp revenue, they are strongly of opinion that the simplification of the rates of duty and their reduction in a few cases, as proposed by them in their detailed remarks on the Articles, will not result in a loss to the State. They believe that a considerable evasion of the Stamp revenue now takes place entirely from ignorance of the parties as to the proper stamp to be used.

5. The result of the changes proposed by the Board would be as follow :—

I.—All the documents entered in Articles 10, 20, 61, 65, namely, Bills of Exchange, Letter of Credit, Drafts, Cheques, Promissory Notes, Hoondies, or other order or obligation for payment of money, not being bonds, *when payable on demand and for more than Rupees* 20, Scrip Certificates, Receipts for more than Rupees 20, and Shipping Orders, would pay duty of One Anna.

II.—All the documents entered in Articles 1, 4, 5, 6, 7, 8, 11, 26, 43, 60, viz., Agreements, Affidavits, Bills of Lading, Transfers of Stock, unless exempted, *single* Powers of Attorney, Notices of Protest and Bonded Warehouse Warrants, would pay a duty of Four Annas.

III.—Bills of Exchange, &c., when not on demand but at shorter sight than one year, Pledges and Insurance Policies, as described in Articles 10, 47, 55, 56, would pay an *ad valorem* duty of One Anna per hundred Rupees up to a thousand, when in excess of that amount, Eight Annas per thousand or part thereof up to Rs. 10,000 and when in excess of Rupees 10,000, Five Rupees per 10,000 or part thereof.

IV.—Bonds would be charged an *ad valorem* duty of Eight Annas per hundred up to Rupees 1,000. Five Rupees per 1,000 or part thereof when in excess of that sum up to Rupees 10,000, and when above Rupees 10,000,

Fifty Rupees per 10,000 or part thereof. Under this head would be included all the documents entered in Articles 2, 12, 14, 16, 22, (when the composition is in excess of Rupees 500,) 46, 48, 49, 57, 64.

V.—Conveyances would be charged double the duty levied on Bonds, that is, One Rupee per 100 up to 1,000, &c. &c.; but of course Bonds or Conveyances for sums below Rupees 100 would only be charged at these rates proportionately. Then a Bond for Rupees 25 would be charged Two Annas and a Conveyance for the same sum Four Annas. All Leases would be charged as Conveyances, the annual rent being taken to be the consideration money, so that the rate would not press hardly, and all the documents included under Articles 3, 9, 23, 24, 35, 38, 39, 40, 41, 42, 51, 52, and 54.

VI.—The Optional Stamp would be continued for the documents entered in Articles 17, 18, 49, and 64.

VII.—All other documents not specially provided for, or exempted, would pay a uniform duty of Rupees Four.

VIII.—Copies, duplicates, and triplicates, &c., as entered in Articles 28, 29, 30, 31, 32, 33, and 37, would be charged a uniform rate of Eight Annas per sheet.

6. The Board believe that were the rates of duty arranged on this principle, no difficulty would be felt in working a New Stamp Act in a satisfactory manner. They have no further remarks to add to those already made in their letters noted in the margin on the subject of Act No. XXVI. of 1867, and the amended Schedule B.

30th April 1867, No. 2,632.
31st July ,, ,, 4,907.
24th Sept. ,, ,, 6,139.

No. 177. ORDER THEREON, 9th July 1868, No. 1,910.

Separate Revenue, No. 10.
Stamps.

Ordered that the following letter be despatched to the Government of India, Financial Department.

(Here enter, No. 1,911, dated 9th July 1868.)

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

Exd. F. R. Bautleigan.

No. 1,010.

From R. A. DALYELL, Esq., Secretary to the Board of Revenue,
To the Secretary to Government, Revenue Department.

SIR,

With advertence to the Order of Government, under date 29th May 1867, No. 1,216, I am directed by the Board of Revenue to submit the accompanying file of replies received from the several Collectors, the Chamber of Commerce, the Government Solicitor, and the Superintendent of Stamps, together with three Statements drawn up as desired by Government in paragraph 4 of the Order under reference.

2. The Government will observe from the second column of the Statements that the Board are in favour of a re-arrangement of the order of the Sections of the Act as suggested by the Superintendent of Stamps, and that they would make a few amendments and additions to several of the Sections.

3. The Articles the Board would arrange not alphabetically as at present, which is excessively inconvenient for a variety of reasons, but with reference to the nature of the document, and the stamp to be borne by it, and they would add to the Act a few forms of the documents most generally in use, and an authorized glossary containing the names of the several documents in English with their Vernacular equivalents. The Collectors of several districts have forwarded glossaries of this nature, and a general one in Tamil, Telugu, Canarese, and Malayalum might be easily prepared if this suggestion be approved by the Government of India.

4. Though the Board have no returns from which to give any estimate of the effect of their present propositions upon the Stamp Revenue, they are strongly of opinion that the simplification of the rates of duty and their reduction in a few cases, as proposed by them in their detailed remarks on the Articles, will not result in a loss to the State. They believe that a considerable evasion of the Stamp revenue now takes place entirely from ignorance of the parties as to the proper stamp to be used.

5. The result of the changes proposed by the Board would be as follow:—

I. All the documents entered in Articles 10, 20, 61, 65, namely, Bills of Exchange, Letter of Credit, Drafts, Cheques, Promissory Notes, Hoondies, or other order or obligation for payment of money not being bonds, *when payable on demand and for more than Rupees* 20, Scrip Certificates, Receipts for more than Rupees 20, and Shipping Orders, would pay duty of One Anna.

II. All the documents entered in Articles 1, 4, 5, 6, 7, 8, 11, 26, 43, 60, namely, Agreements, Affidavits, Bills of Lading, Transfers of Stock unless exempted, *single* Powers of Attorney, Notices of Protest and Bonded Warehouse Warrants, would pay a duty of Four Annas.

III. Bills of Exchange, &c., when not on demand but at shorter sight than one year, Pledges and Insurance Policies as described in Articles 10, 47, 55, 56 would pay an *ad valorem* duty of One Anna per hundred Rupees up to a thousand, when in excess of that amount Eight Annas per thousand or part thereof up to Rupees 10,000, and when in excess of Rupees 10,000, Five Rupees per 10,000 or part thereof.

IV. Bonds would be charged an *ad valorem* duty of Eigh[t] Annas per hundred up to Rupees 1,000. Five Ru[pees] per [10],000 or part thereof when [in excess o]f that sum up to Rupees 10,00[0]

be charged as Conveyances, the annual rent being taken to be the consideration money, so that the rate would not press hardly, and all the documents included under Articles 3, 9, 23, 24, 35, 38, 39, 40, 41, 42, 51, 52 and 54.

VI. The Optional Stamp would be continued for the documents entered in Articles 17, 18, 49 and 64.

VII. All other documents not specially provided for or exempted would pay a uniform duty of Rupees Four.

VIII. Copies, duplicates and triplicates, &c., as entered in Articles 28, 29, 30, 31, 32, 33 and 37, would be charged a uniform rate of Eight Annas per Sheet.

6. The Board believe that were the rates of duty arranged on this principle, no difficulty would be felt in working a New Stamp Act in a satisfactory manner. They have no further remarks to add to those already made in their letters noted in the margin on the subject of Act No. XXVI. of 1867, and the amended Schedule B.

20th April 1867, No 2,632.
31st July 1867, No. 4,907.
24th September 1867, No. 6,139.

I have the honour to be,

Sir,

Your most obedient servant,

Secretary.

REVENUE BOARD OFFICE,
Madras,
11th February 1868.

Exd. J. Wright.

Precis of Remarks and Recommendations made with reference to a general amendment of Act No. X. of 1862.

SECTIONS.

Number of Section.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Section II	Supt. of Stamps.	Suggests that Deeds relating to property or transactions in India, though executed elsewhere, should be subjected to Stamp duty in this country, as is done in Ceylon.	The Board concur with the Superintendent.	
Section III.....	Collr. of Gajam ...	Mr. Hobhouse's suggestions are approved.		
	,, Godavery ..	Suggests that the words "not exceeding" be inserted after the words "or a sum," instead of "equal to," as proposed by High Court in their ruling of 15th February 1867. Deputy Collector and Huzoor Serishtadar suggest fixing of a maximum fine in this Section irrespective of the value of the stamp.		
	,, Kistna	Committee at Bezwada state, that difficulty is found in understanding this Section; pray that ten times the penalty only be entered in it. Collector remarks that the difficulty, if it exists, is one affecting the Magistracy, rather than the general public.		
	,, ,, ...	Suggests that a minimum fine be provided, so that the Section would run "shall forfeit a sum *not less* than (twice) or (thrice) or (as may be determined) the value of the stamp omitted to be used. Proposes that *use* again of a document unstamped, which under the Schedules ought to be stamped) should be rendered penal. Deputy Collector states that a provision prescribing levying of a penalty on a document written upon unstamped paper, instead of stamped paper, by the Court before whom it may be presented for being enforced and for being received as evidence is quite sufficient, and that it is hard to prefer criminal prosecutions for having omitted to execute documents or Hoondies upon prescribed stamps.	The Board would insert the word "use" before "accept" in this Section.	
	,, Bellary	Suggests that documents referred to in this Section, namely, Promissory Notes, Draft and Cheque, should be translated into proper Telugu words, and their nature explained.		
	,, Madras	States that difficulty of detecting breaches of the Section is so great as to render the Section a dead letter as regards a very large number of transactions.		

SECTIONS.—*(Continued.)*

Number of Section.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Section III.	Collr. of S. Arcot.	The Committee at Cuddalore, with reference to the amendments proposed by Mr. Hobhouse, observe that, in impounding a Bill of Exchange, Cheques, Drafts, &c., drawn on unstamped or insufficiently stamped paper, the Collector having jurisdiction to inflict the maximum penalty must possess certain discretion to remit or levy the fine according to the circumstances of the case. The Committee is further of opinion that the Appellate authority, proposed in Mr. Hobhouse's amendment, should be empowered to lower, but not to raise the fine. The Collector, disagreeing with the Committee in their suggestions, concurs in the view expressed by Mr. Hobhouse.		
	,, Coimbatore.	Vakeels and Serishtadar of Civil Court consider that penalties imposed by this Section are reasonable and should stand, and they suggest that provision should be made for an appeal from the imposition of the penalties. Collector agrees with the opinion expressed by Mr. Hobhouse with the exception of that portion wherein he advocates that the Appellate authority should have power to raise the fine.	The Board concur with the Collector of Coimbatore.	Agreed
	,, South Canara.	Concurs with Mr. Hobhouse's suggestions, but considers it inexpedient that the Appellate or Revising authority should be invested with power to *raise* the fine imposed by the District Officer. Thinks it would be sufficient if those authorities were empowered to remit or lower the fines only.		
	Chamber of Commerce.	Bringing to notice the difficulty of getting stamped papers, and the impossibility of procuring it of the value required at Mofussil Stations, thus inducing people to execute on unstamped or insufficiently stamped paper, and taking their chance of discovery. Observing, further, that the alternative of waiting till paper arrives, or using stamps of a higher value than is necessary, would prove inconvenient and expensive. Suggesting, therefore, that in the case of Bills of Exchange when drawn upcountry on unstamped paper may, if certified to by the Stamp Vendor that he could not furnish stamps of the value required, be allowed to be stamped at the Presidency when presented to the Superintendent of Stamps.	The Board will take the necessary measures in order to keep the Stamp Vendors properly supplied with stamps.	
	Govt. Solicitor ...	Suggests omission of the concluding twenty-five words of this Section, and the increase of the maximum fine from Rupees 100 to Rupees 250 or even Rupees 500.		
	Supt. of Stamps...	States that if a Collector of Stamp Revenue is not justified under this Section in detaining an unstamped or insufficiently stamped document which came into his possession, he should be empowered to impound such documents, whether the same may have been executed within or without his jurisdiction.	The Board concur with the Superintendent.	
Section V	Collr. of Kistna ...	Suggests substitution of the words "not exceeding" for "equal to" to remedy the unequal penalties imposed under this Section. Committee suggests omission as surplusage of the words "on demand and bearing the date on which is made;" but Collector is of opinion that the words are necessary, as the obvious intention of the Section is to define the documents the duty on which may be denoted by an Adhesive Stamp. Committee at Bezwada suggest that Receipts, &c., be written on stamped papers, as it is easy to evade payment, unless the document is required for some suit or other public purpose. Collector on this suggestion remarks, that if the use of the Adhesive Stamp is evaded, the use of stamp paper would not remedy the mischief.		Agreed
	,, Bellary	Inquires what is the difference between the word "Order" in this Section, and the word "Cheque" in Section 3. Suggests that "Order" should be translated into proper Telugu, and its nature explained.	The Board have no remarks to make on this Section.	
Section VI.....	,, ,, ...	Suggests that "Banking Corporations or Joint Stock Company" be translated into proper Telugu and explained with illustrations.	No remarks.	
Section VIII	Supt. of Stamps ...	Proposes introduction of the following provision from the Ceylon Act. "Whenever any Bill of Exchange, Draft, Cheque, or Order, having "thereon an Adhesire Stamp shall be presented for payment, the person "to whom the same shall be presented shall, upon paying the same, "write or impress or cause to be written or impressed upon every stamp "affixed to the Bill the word" paid "to the end that the same may be "more effectually cancelled, and made incapable of being used again; "and in default of so doing, he shall forfeit a penalty not exceeding "twenty Pounds."	The Board are not of opinion that the additional check proposed by the Superintendent is needed.	Agreed
Section IX.....	Collr. of Godavery.	Proposes that it should be stated that rates in Article 10 of Schedule A are meant to be applicable to Foreign Bills of Exchange, as there is no mention of those by that name anywhere else in the Act or Schedule.		
	,, Bellary	Suggests that reasons should be given for considering document referred to in this Section and in that following to be a Foreign Bill of Exchange though drawn within British Territories, and that nature of the document should be described by an illustration.		

SECTIONS.—(*Continued.*)

Number of Section.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Section IX.....	Supt. of Stamps ...	This Section enacts that "the duty by this Act imposed on Foreign Bills of Exchange, &c. &c." But neither in the Act nor in Schedule A is any duty prescribed for Foreign Bills of Exchange. Suggests that this be corrected.	The Board concur with the Superintendent.	Substitute "drawn" for "imposed"
Section XI.....	Collr. of Ganjam..	This Section seems clear.—See Mr. Hobhouse's Minute and the opinion of the Government of Bengal; but query for "by writing across the bill," read "by writing across the stamp."		
	,, Kistna	Bezwada Committee suggest that twenty times difference of stamp duty should be imposed as penalty, as the present Section might fall heavily upon a small evasion of duty. Collector remarks on the above that an "*evasion*" of duty, however small, is a wilful act, and should be punished like any other evasion.		
	,, Coimbatore.	Vakeels and Serishtadar of Civil Court are of opinion that latter part of this Section "and no person who shall take or receive from any other "person, &c.," does not lay down a sufficiently preventive measure; they consider that such a person as therein referred to should also share the penalty imposed by Section 3.	The Board concur in Mr. Hobhouse's remarks on this Section. At the same time they are of opinion that the wording of it might be made clearer.	Agreed
Section XII.	,, Ganjam.....	Mr. Hobhouse's remarks approved, except that no necessity appears for adding the words "and issue."	The Board concur in Mr. Hobhouse's remarks on this Section.	Agreed
	,, Kistna	See remark on Section XI.		
	,, Bellary	States that the English is not rendered into proper Telugu, and that the words "at the same time" are not to be found in the Telugu translation.		
	,, South Arcot.	Concurs in views expressed by Mr. Hobhouse on this Section. The merchants of Cuddalore think that the amendment suggested by the Board of Revenue, Madras, a most salutary one. When a Bill consists of two or three sets, to levy the full duty in the first instance will be a matter of great convenience, and afford facilities for commercial transactions. Consider the penalty specified in the Section as rather too heavy, and recommend that it be reduced to a more moderate figure.		
	,, Coimbatore..	Collector coincides in the opinion expressed by Mr. Hobhouse.		
Section XIII.....	Collr. of Kistna ...	See remarks on Section XI.		
Section XIV.....	,, Coimbatore.	Vakeel and Serishtadar of the Civil Court observe that this and Section 17 do not impose any duty upon the Court before whom the documents referred to in these Sections are brought; by which the chances of the holder of the document being brought to justice are evaded. They therefore suggest addition of a Clause to Sections 14 and 17 requiring the Court to examine the stamp and send up the holder of the document before the proper tribunal should there be sufficient reason for doing so.	The Board do not support the proposal made for an addition to the Section.	Agreed
Section XV.....	,, Ganjam ...	Agrees with Superintendent of Stamps, Madras—see Column 3 of Analysis of remarks—and reports that the Tekkali District Munsiff suggests double the duty if presented within two months; five times if within four months; ten times if within six months; six times if within twelve months; and twenty times if after a year.		Agreed
	,, Kistna.....	Suggests that periods during which an unstamped or insufficiently stamped document may be brought to Collector should be limited, and states that a fortnight or three weeks would be sufficient in cases of most foreign documents. States that the word *Section* seems to be a misprint for *Clause*; that provisions of Clauses 5 and 6 of this Section are inconsistent with those of Section 35, and that they should be reconciled. Suggests that power of general control and revision over local Officers be given to Board, to whom an appeal should lie from all orders not Judicial. Committee at Bezwada suggests, that if the document be brought within three months, three times the value be taken as penalty, and for six months, six times the value as penalty. To this, the Collector remarks that the practical result of the suggestion is that no document whatever would be stamped until a pending suit, or the provisions of Section 14 compelled the party. So far from extending, he would limit the periods as stamps are so easily procurable and for foreign documents the Collector's office is never so distant, but what a fortnight or three weeks would suffice.	The Board concur with Mr. Hobhouse's remarks on the Sections. They would, however, alter the penalties to be levied to the following scale:— If brought to be stamped within one month of execution they would levy (including the penalty) double duty, or within 2 months... ... 3 times. Do. 3 do. ..... 4 do. Do. 4 do. ..... 7 do. Above 5 do. ..... 10 do. They would in no case levy more than ten times the duty, as they are of opinion that the present law requiring twenty-one times the duty to be levied, if brought to be stamped more than four months after execution has a bad effect on the revenue.	Agreed
	,, Madras ...	Approves relaxation recommended by Board and Government.—(See Column 4 of Analysis of remarks on the Section.)		

SECTIONS.—(*Continued.*)

Number of Section.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Section XV.—(*Continued.*)	Collr. of N. Arcot.	Suggests that provision may be made in Clause 1, for distinguishing the district in which the stamp was purchased from that wherein the Deed was executed and insertion of the words "and no other" between the expressions "the Collector of the Stamp Revenue of the district, "and if satisfied, &c." Recommends that provision may be made in Clause 5, for impressing proper stamp, under orders of the Board, in cases in which improper stamps have already been impressed by Collectors.		
	,, South Arcot.	Committee at Cuddalore approve of the amendments suggested by the Superintendent of Stamps, Madras. But recommend that fifteen days grace after the execution of the Deed, Instrument, &c., may be granted instead of seven days, for people in the interior of a district will require that length of time to present such Deed, &c., to the proper authorities, for the purpose of affixing the necessary stamps to it. Think it also desirable that the discretion allowed to the Collector by this Section should be retained in order to enable him to remit the penalty if the Deed, &c., be presented within six weeks' time.		
	,, Coimbatore.	The Collector concurs in the opinion expressed by Mr. Hobhouse, and would not allow any grace in the matter except in the case of foreign documents. Vakeels and Serishtadar of Civil Court suggest substitution of the words "unstamped or insufficiently stamped paper" for "paper not bearing the proper stamp" in the beginning of Clause 1—see Section 17. Collector agrees with Mr. Hobhouse, and states that the seven days' grace after the execution of documents, suggested by the Madras Superintendent of Stamps, will tend to encourage fraud and forgery in the Mofussil.	The Board approve of the proposed amendment of this Section.	Agreed
	,, South Canara.	Proposes to substitute the word "Clause" for "Section" at the end of Clause 1; will not withdraw the discretion now given to Collectors with regard to remission of penalties, and recommends that receipts for money be included in this Section, and not in Section 24.		
Section XV.—(*Concluded.*)	Chamber of Commerce.	Strongly recommending that the provisions of the Act be assimilated to those of the English Act as regards stamping documents after execution. Is of opinion that there would not be any usual opening for fraud, while the convenience to the public would be great. Observing that the system answers well in England, and has much to recommend it for adoption here, particularly in the case of more important documents such as Conveyances, &c.	The Board would make the provision proposed by the Government Solicitor.	Noted. Evidence communicated to the Courts establishing practice in England, but not in India. Reference to Secretary of State desirable in India when execution proved by some of the parties, or bond fide to avoid the penalty. Question of such requirement perhaps questionable.
	Govt. Solicitor ...	Suggests that in cases in which parties in India are required to execute Deeds sent out from England, executed there by certain of the parties to them, and bearing the date of such execution, a provision be made allowing the executing parties in this country liberty to have the Deed stamped at any time before execution of it by them, provided such time does not exceed four or six months from the date of the Deed as expressed on the face of it.		
	Supt. of Stamps ...	Objects to rigid enforcement of this Section, which inflicts a penalty where a document is brought to be stamped *after* execution even though immediately after it, and suggests that the rule be relaxed, and two months' time allowed for stamping as is done in England. Proposes to follow wording of Ceylon Ordnance in regard to the grounds on which refund of penalties is made, which provides "that where it shall "appear to the Commissioner of Stamps, upon oath or otherwise, to his "satisfaction, that any instrument hath not been duly stamped previously "to being signed or executed by reason of accident, mistake, inadvertency, or urgent necessity, and without any wilful design or intention "to defraud Her Majesty * * * or to delay or evade the payment "of such duty, then and in every such case," &c., &c.	The Board would place a Section at the end of the Act giving them a general appellate authority over all *Revenue* Officers in their proceedings under the Act, and they would omit Clause 6 of this Section.	Agreed
Section XVII. ...	Collr. of Ganjam...	The Tekkali District Munsiff proposes to extend the time as under Section 15, and to dispense with impressment of stamp on documents by the Collector of Stamp Revenue, but the Collector does not agree with him.	The Board beg to renew the suggestion formerly made by the Board, and referred to by Mr. Hobhouse; they would provide that the levy of Stamp duty by a Court should not exempt the document from liability in the event of subsequent production in Court, unless stamped intermediately, a certain period of grace being allowed for the impressment of such stamp. They would, however, require the document to be forwarded to the Stamp office, for impressment, through the Collector. The Board would also include Small Cause Courts in this Section.	Agreed Agreed

SECTIONS.—(*Continued.*)

Number of Section.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Section XVII....	Collr. of Godavery.	Objects to power given to Board over proceedings of Judicial Officers by Clause 2 of this Section, which extends provisions of Clause 6 of Section XV. to penalties paid into Courts; suggests that decisions of Law Courts in respect to penalties of Stamps be made subject to final orders of Civil appellate authority only. Recommends that it be declared that impressment on the Deeds, unless desired by the parties, is not absolutely necessary, and that the endorsements of the Courts and Collectors thereon, to the effect that the prescribed penalty and Stamp duty have been paid, to make the documents valid in law.		
	,, North Arcot.	Considers Clause 2 of the Section unnecessary.		
	,, South Arcot.	Approves suggestions from Madras with addition of a clause that the Court which levies the penalty and duty should be authorized to transmit the document to the Stamp Office for impressing the proper stamp on it.		
	,, Coimbatore.	Vakeels and Serishtadar of Civil Court recommend that an appeal should be allowed from decisions of Courts and Revenue authorities as regards Stamp duty, to the respective authorities to whom appeals from the decisions of such Officers, Judicial or Revenue, are preferable. State that, if this suggestion is adopted, the rules regarding remission of penalty, set forth in Clause 6, Section 15, and Clause 2 of this Section, will have to be altered. They consider that the authorization referred to by Mr. Hobhouse, in his remarks on Sections 17, 22 and 23, about transmitting the document for impressment of stamp, to be quite uncalled for. See also Section 14.		
	,, South Canara.	Collector remarks that Mr. Hobhouse's opinion meets the object in view. The endorsement of the Court on the back of the Deed, as ordered in Clause 2 of this Section, is tantamount to the impressment of a stamp. Objects to proposed alteration of Madras Board of Revenue of provisions of this Section and of Sections 22 and 23 with regard to levying of penalties on unstamped documents, and proposes that receipts for money be included in Sections 15 and 17 instead of in Section 24.		
	Supt. of Stamps ...	States that Madras Court of Small Causes considers that this Section does not apply to them, though, in his opinion, it seems to be sufficiently comprehensive and clear.		
Section XIX.....	Collr. of Godavery.	Intimates that though Board have ruled in Proceedings 26th August 1864, that inquiry in this Section does not apply to instruments already written, the position of the Section, its wording, and the marginal abstract lead to the supposition, that a party entertaining doubt in regard to the correctness of the stamp on a written deed may, either directly or through the Collector, submit the question to the Board for adjudication.	The Board would not alter the Adjudication fee, but they are of opinion that it should be made clear that they have the power to declare any document exempt from Stamp duty under this Section, as their power to do so under the present law has been questioned.	Agree. The existing provision can be worked as it stands by declaring a nominal Stamp to be sufficient in any case.
	,, North Arcot.	Recommends that Adjudication fee to be paid to Board for their opinion in doubtful cases be done away with, and application be merely required to be made on a stamp paper of eight annas.		
	Supt. of Stamps ...	Proposes to reduce Adjudication fee from 10 to 5 Rupees, as, in the English and Ceylon Stamp Laws, a fee of only 10 shillings is charged. The present high charge is almost prohibitory on people wishing to seek constructions, which it is desirable rather to encourage than otherwise. A lower rate of fee would have this effect, and also perhaps increase the receipts from this source.		
Section XXI... ...	Collr. of Trichinopoly.	Civil Court Pleader suggests that parties presenting documents for purpose of being stamped be required to deliver a copy of the document so that it may serve as evidence in their favour in case of loss or damage of the original.	The Board see no occasion for the amendment. It would give unnecessary trouble to the public.	Agreed.
Section XXII.....	,, Ganjam.....	The Tekkali District Munsiff proposes to extend the time as under Section XV., and to dispense with impressment of stamp or documents by the Collector of Stamp Revenue, but the Collector does not agree with him. Others would repeal the Section to suit the convenience of ryots and other ignorant men.		
	,, Kistna ...	General Deputy Collector considers that this Section, which prohibits Bills of Exchange and other orders of money from being stamped after recovering prescribed penalty, is injurious to the public in several ways.	The Board do not concur in this opinion. The result of such a change would probably be a large evasion of the duties on such documents.	Agreed. It is observed that in keeping this the parties can affix adhesive Stamps at pleasure.
	,, North Arcot.	This Section provides that the provisions of Sections 15 and 17 shall not extend to Bills of Exchange, or other forms of order for money, or to receipts for money. This is considered a great hardship on the public, and it is suggested that benefits conferred by those Sections may be extended to Bills of Exchange and receipts on payments at least of a larger amount of a penalty.		
	,, South Canara.	Objects to proposed alteration of provisions of the Section with regard to levying of penalties on unstamped documents.		

SECTIONS.—(*Continued.*)

Number of Section.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Section XXIII ...	Collr. of Ganjam...	The Tekkali District Munsiff proposes to extend the time as under Section XV., and to dispense with impressment of stamp on documents by the Collector of Stamp Revenue; but the Collector does not agree with him.		
	,, South Canara.	Objects to proposed alteration of the provision of the Section with regard to levying of penalties on unstamped documents.		
Section XXIV ...	,, Coimbatore..	Collector proposes to include receipts for money in this Section.		
	Chamber of Commerce.	Would include receipts for money in this Section.		
Section XXV.....	Collr. of Bellary...	Suggests that the words "Policy of Marine Insurance" should be translated into proper Telegu, and explained by an illustration.		
Section XXVI ...	,, of Kistna.....	Suggests omission of the Section, but, in case it should be retained, recommends that a proviso be added that the application be presented within a reasonable time, say six weeks, of the date of the grant of the certificate.		
		Bezwada Committee suggest that three-fourths be refunded if the case is settled before notice is issued to defendant. If before the settlement of issues one-half. If before the examination of any witness one-fourth.		
		The Collector observes with reference to this suggestion, that any refund should be made appears unintelligible, except on the ground of its perhaps inducing parties to compromise; that the stamp is the institution fee and nothing more, and in whatever manner the matter at issue may be decided, the fact of institution is not affected.		
	,, South Arcot.	Objects to extension of the time for the refund of Stamp duty, for any longer period than six months.		
	,, Coimbatore...	Vakeels and Serishtadar Civil Court recommend that a limitation of three years should be fixed if it be determined to continue refund of Stamp duties on compromise, to which Serishtadar is averse.		
		Collector proposes a moderate period of limitation, if the system of refund on compromise is to be continued.		
	,, South Canara.	Suggests that three months from the date of the certificate given by the Court should be fixed as the period within which applications for refunds on compromise should be made.	The Board beg to repeat the suggestions made by them on a former occasion, and referred to by Mr. Hobhouse. They would abolish such refunds altogether, but, if retained, they would limit the period for presenting the certificate to three months.	
	Supt. of Stamps ...	Observes that it has been declared that so much of Section 4 of Act XVII. of 1848, as provides for the presentation of Refund Certificates within three Calendar months after the dismissal of the suit, is still in force. In Section 26 of the Stamp Act, or in note (d) to Aticle 11 of the amended Schedule B in Act XXVI. of 1867, there is no limit as to time fixed. Suggests that this anomaly be rectified.		Agreed as to limitation of time but Act 17 of 1848 should provide for it in the Residency
Section XXVII ...	Collector of the Kistna District.	The Committee at Masulipatam state that, when an Optional Stamp is required to be used according to Schedule A, the proper amount should be guessed, and the appropriate stamp be used, and that, if at the time of claim a larger amount is intended to be recovered, and if the stamp already used be found less than the stamp to be used with reference to the larger amount, the deficiency should not only be made good, but also the penalty prescribed for the same be paid. To this the Collector observes that the stamp used defines the claim in the estimation of the party interested; that this would, in ordinary circumstances, be calculated rather above than below the reality; and that such a provision, especially without any reference to time, would simply lead to evasion of Stamp duty altogether, for no document of the kind would be stamped till the pressure of a law suit and the provisions of Section 14 drove the party to the office of the Collectors.	The Board would not alter the Section. They concur in the remarks of the Collector of the Kistna district.	Agreed
		Deputy Collector V. Venkatachellum states that this Section is detrimental to the interests of the public, and that Article 17 enacts that for Bonds or other obligations, when the amount of the money to be secured is not specified, an Optional Stamp is to be used. Suggests recision of the Section, and recommends that the holder of the document may be allowed to sue for whatever amount he may consider himself entitled to under it, but that he might be required to pay the Stamp duty, which might be due by him in addition to the stamp paper already paid.		
		The Bezwada Committee consider that Optional Stamps are unnecessary. On this the Collector observes, that if not necessary absolutely, the use of it is highly convenient, as it saves the enumeration of a large number of documents; a perfect list of which it would probably be impossible to make.		

SECTIONS.—*(Continued.)*

Number of Section.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Section XXVII...	Collr. of N. Arcot.	Chittoor Committee suggest that an illustration be added to this Section, so as to explain fully its applicability.		
	,, Trichinopoly.	Civil Court Pleader suggests omission of this Section, as it gives rise to much confusion and misconception, and is practically of no general use.		
	Govt. Solicitor ...	Suggests for consideration whether the Optional Stamp provided for under Section 27 of Act No. X. of 1862, and in various parts of Schedule A. to that, should be continued any longer, as it seems to be a stamp peculiar to the Stamp Laws of this country, and in the working of its provisions.		
Section XXVIII.	Collr. of Ganjam...	This Section is unnecessary in the face of Section 14.	The Board would retain this Section.	Agreed
	,, Bellary	Suggests that the word "Affidavit" should be translated into proper Telugu, and explained by an illustration.		
Section XXIX ...	,, ,, ...	Suggests that "Bill of Exchange," and "Letter of Credit," should be translated into proper Telugu, and explained by illustrations.		
	,, Coimbatore...	Vakeels and Serishtadar of Civil Court suggest that it be added that the Court imposing the penalty shall order the value of the Receipt Stamp to be paid from the amount of the penalty, or shall levy it in addition to the penalty.	The Board see no occasion for this alteration.	Agreed
Section XXX.....	,, Kistna	Does not see any ground for exempting Courts of Royal Charter and Presidency Small Cause Courts from the provision of the general Stamp law of the country.		
	Govt. Solicitor ...	Is of opinion that this Section, read in connection with Section 2 of Act No. XX. of 1862, requires amendment. In the High Court, Madras, as now constituted, all proceedings in the Appellate branch of the Court on appeals from Mofussil Courts, and grants of Probate and Letters of Administration in the Original branch of the Court, are subject to Stamp duties provided in Schedule B., Act No. XXVI. of 1867,	The Board concur in this proposal. They see no grounds for exempting the document produced in any Civil Court from Stamp duty, whether established by Royal Charter or not.	Agreed
		and the Schedule to the Succession Act respectively. All the other proceedings in the Original branch of the Court are, however, free from Stamp duty. Having regard to the provisions above referred to, the practice of the Court, and to the question which has lately arisen in the High Court here, on the construction of those provisions, with reference to the stamps on appeals to the High Court from Decrees and Orders having the force of the Decrees of the Mofussil Courts, under Clause 2 of Schedule B. to Act No. XXVI. of 1867, suggests that, in any amendment of the existing Stamps laws, it should be clearly laid down to which of the proceedings, and in which branch or branches of the High Court the Schedule B. of Act No. XXVI. of 1867, or any amended Schedule in lieu of it is to apply.		Agreed
Section XXXV....	Collr. of Coimbatore	See remarks of Vakeels and Serishtadar of Civil Court on Sections 15 and 17.		
		Collector suggests that Board of Revenue should have power to revise the duty as well as the penalty.		
	,, South Canara	Is of opinion that the provisions of this Section are at variance with those of Clause 6, Section 15. Suggesting amendment by the omission of the Clause beginning with "except orders," and ending with "impressed upon it" in Section 35.	The Board concur with the Acting Collector, but they would only propose that power be given to reduce, and not to augment the stamp or penalty.	Agreed
	Supt of Stamps...	Suggests that this Section be modified so as to bring it in harmony with Clauses 5th and 6th of Section 15.		
Section XXXVIII	Collr. of Ganjam...	The Tekkali District Munsiff proposes that Vendor's signature should be affixed on *all stamps* sold without exception, but Collector is of opinion that the Section should be retained as it stands.	The Board would merely add to this Section a provision requiring the Vendor to write the name of the actual purchaser when he purchases on behalf of another, as, for instance, in the case of a servant purchasing for his master, the names of both servant and matter would be entered in the document.	Agreed

SECTIONS.—(*Continued.*)

Number of Section.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Section XXXVIII	Collr. of S. Arcot.	Proposes retention of present practice of Vendors endorsing on the stamp the name of purchaser, and suggests that the purpose for which the Stamp is issued, together with the name of the party with whom the purchaser intends to negotiate, should also be endorsed as under the old Law.	The Board consider that this proposal is calculated to give the enactment an inquisitorial character which it is desirable to avoid.	Agreed
	,, Trichinopoly	Civil Court Pleader suggests that Vendors be required, as heretofore, to write on the back of each stamp the purpose for which the stamp is sold, and that a provision should be made that no person should keep unused stamps in his possession for more than a month or two.		
	,, Coimbatore...	Vakeels and Serishtadar of the Civil Court agree with the Board that there is no necessity for the endorsement. By Section 48 a purchaser of a stamp is at liberty to sell the same, if it has been obtained in an authorized manner for use and not for sale. That Section 48 does not require the seller to endorse the fact of the sale on the stamp; and it has been lately ruled by the High Court that endorsement by the seller is not necessary. Hence the force of Mr. Hobhouse's argument that the Vendor's name is found on the endorsement is not apparent, nor would the omission give rise to any public dissatisfaction.		
		Collector is of opinion that it may be useful in some cases to enter the name of the purchaser, but as a rule affords no security against fraud when fraud is intended.		
	,, South Canara	The Committee are of opinion that in a district like South Canara, the practice of having the name of the purchaser endorsed on a stamp paper is most serviceable, and are strongly opposed to its discontinuance.		
	Supt. of Stamps...	Proposes to legalize old practice under which the use to which a paper was to be put was specified in the Vendor's endorsement.	The Board consider that this proposal is calculated to give the enactment an inquistiorial character, which it is desirable to avoid.	
Section XLVIII...	Coll. of South Arcot	Agrees with Board as to expediency of amending the wording of this Section to render it more practically intelligible.	The Board beg to repeat their proposal that the wording of this Section shall be made clearer.	Agreed
Section L	,, Godavery ...	Clause 2 of this Section is brought to notice as bearing hard on the European Merchants, whose forms of Cheques are impressed either at Madras or Calcutta. Suggests that the words "in which he may have purchased the same" may either be left out, or a provision made in respect to Bill Stamps: authorizing all Collectors to comply with applications for refund of values of damaged stamps.		
	,, Kistna	Local Committee at Bezwada suggest extension of period for refund of value of spoiled stamps to one year; but Collector considers even present limit of six months to be too long. Proposes that this Section should follow Section 17; the time allowed for renewal should be limited as it seems too long considering how easily accessible, by post or otherwise, is the Office of the Collector of Stamp Revenue in most districts.	The Board see no occasion for any alteration of this Section.	Agreed
	Supt. of Stamps .	States that if this Section does not apply to unused stamps, party having them has only to write a few words and score them out again to bring the stamps under this Section, and suggests adoption of provision made in latter part of Section 69 of the Ceylon Act.		
Section LI.	Collr. of Godavery	As this Section requires, under a penalty, that the value or consideration be truly expressed in Conveyances, Deputy Collector and Huzoor Serishtadar suggest that Deeds of Gift, which are stamped as Conveyances and Partition Deeds, may be specially mentioned in this Section.	The Board would not alter this Section. beyond adding a clause requiring the estimated value of any property conveyed in a Deed to be entered therein.	
	Supt. of Stamps .	Is of opinion that the provisions on this head are not sufficiently stringent, and proposes to add a provision that, where the full purchase or consideration money shall not be truly expressed and set forth in the manner directed, the purchaser, or his heirs, executors, or administrators, may recover back from the seller or his heirs, executors, or administrators so much of such purchase or consideration money as shall not be expressed and set forth as aforesaid. Proposes to provide further that if any or either of the parties shall give information to the Collector of Stamp Revenue or to any Magistrate or Justice of the Peace whereby the penalty and quintuple duty imposed by Clause I., Section 51, or any part thereof shall be recovered from the party or parties liable thereto, the informant shall be indemnified and discharged of such his liability, and also rewarded to the extent authorized by the Act.		

SECTIONS.—(*Concluded.*)

Number of Section.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Section LII	Collr. of Kistna ...	Suggests the addition of the following provision to meet the case of a Collector and Magistrate:—"Provided that, when the Collector of Stamp "Revenue is also Magistrate of the district, nothing in this Section "contained shall debar him from trying any person for any offence "under this Act for which he might order him to be prosecuted."	The Board concur in the proposed amendment. They would, however, substitute the words "Collector of Land Revenue of the district" for the Collector of Stamp Revenue.	Provision ch. the make for case of Coll.r of Stamp Rev.s being therefore Magis.s of the District. as it under in the Revenue
Section LIII	,, Coimbatore.	Vakeels and Serishtadar of Civil Court suggest that a provision for appeal be made in this Section, and that a Magistrate with full powers alone should take cognizance of the offence, because that Officer has first of all to settle the *Stamp duty*, and they consider that a first-class Sub-Magistrate is incompetent to do so, both on account of the difficulty and complicated nature of the law, and the little opportunity he has of being acquainted with its details.		
Section LIII	,, South Canara	Suggests that appeal from decision of a Magistrate under this Section should be to the ordinary Criminal Appellate authority, and not to the Board of Revenue.	The Board concur in the view taken by Mr. Hobhouse of this Section.	Agreed
Section LIV	Supt. of Stamps ...	Suggests insertion of the word "simple" before "imprisonment," as it is presumed that that is the imprisonment authorized by the Section.	The Board concur with the Superintendent.	Agreed

ARTICLES.

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article I.....	Collr. of Vizagapatam.	Proposes to add after the word "Instrument" in paragraph following note "by Article 4."	The Board would prescribe a 4 anna stamp for all the documents mentioned in Articles 1, 4, 5, 6, 7, and 8; they would leave Articles 2 and 3 as at present, and would exempt only Life Affidavits in support of annual payments under £50, and agreements for service for less than a month.	Agreed
	,, Bellary... ...	Suggests that the Article be put into practical Telugu, and its nature explained.		?
	,, Kurnool ...	Proposes to place the Article at the end under Miscellaneous, and to omit Clause 2.		
	,, North Arcot.	This Article is objected to on the ground that it is too elaborately worded, further suggested that a mere Memorandum of an Agreement (not amounting to a copy or counterpart) ought not to require a stamp when the Agreement itself was duly stamped. It also requires illustration.		Agreed
	,, Tanjore.....	Is of opinion that Clause 2 may, with advantage, be omitted as Agreements if of the nature of a Bond, or other obligation for the payment of money, or of a Conveyance or Deed of Mortgage, &c., it is clearly liable to the Stamp duty prescribed for such particular document.		
	,, Coimbatore..	Vakeels and Serishtadar Civil Court suggest that the words "Nature of a Bond" should be explained and illustrated. With reference to the note to this Article, they inquire what would be the duty if one letter were offered, and suggest that the words "be stamped" in the note should be altered to mean that Stamp duty is to be levied on their being filed.		
	,, Salem	Proposes to omit either Article 1 or 18, as there seems to be no difference between them.		
	,, South Canara	Agreements made for, or relating to, cultivation, manufacture of any article, hire of any labourer, manufacturer, or artificer, without any advance being made, should be exempted from Stamp duty, if the consideration to be paid for the work does not exceed 50 Rupees, and where it exceeds that amount the duty should be fixed by a sliding scale.		

ARTICLES.—*(Continued.)*

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article I.....	Collr. of Malabar.	Acting Huzoor Serishtadar states that charge of one Rupee on "Agreement on any Minute or Memorandum of an Agreement" is too high, and that eight annas would be enough, and suggests that "if the "Agreement or Minute be of the nature of Bond," it should come under Article 23, but that Article 1 would suffice if a different construction is put.		
	Chamber of Commerce.	Suggest that the Stamp duty on Agreements other than those of the nature of a Bond should be at the uniform rate of four annas according to the English law. The same suggestion is made with reference to Articles 4, 6, and 7.		
	Supt. of Stamps...	Suggests a simpler and more intelligible classification of Agreements, (under Articles 1 to 7.) Agreements to cultivate and deliver produce where no advance is made, falls under Article 1, and the Stamp duty is one Rupee. Where an advance is made, the Agreement comes under Article 4, and is chargeable with duty varying from one Anna to one Rupee according to amount of advance. This is anomalous and should be rectified. Maintenance Agreements come under Article 2. They are generally for indefinite periods. The husband and wife very often compromise after a short time. In such cases the payment of the same Stamp duty operates as a hardship on the lower orders. Agreements for maintenance privately entered into by parties are subject to Stamp duty, under Article 2; but similar allowances secured under order of Magistrates, under Chapter XXI. of the Criminal Procedure Code, are free from payment of similar duty.		
Article II.	Collr. of Vizagapatam.	Proposes to add "as per Article 12" after the word "less."		
	,, Godavery ...	A note to be appended to the Article to the effect that Deeds for the maintenance of wives, &c., may come under it.		
	,, Kistna	Committee of Bezwada recommend that stamps required by Article 12, be applied to cases under this Article.		
	,, Kurnool. ...	Proposes to omit the Article, as all cases contemplated by it are covered by Article XVI.		
	,, Coimbatore..	Vakeels and Serishtadar of Civil Court suggest that this Article should be more distinctly worded and illustrated. It is not known for certain what Agreements are meant.		
	,, Salem.	Proposes to omit either Article 2 or 16, as both appear to be the same.		
	,, Malabar ...	Acting Huzoor Serishtadar suggests that this Article should be defined, as in some cases the amount of stamp required is heavy.		
Article III.....	,, Vizagapatam	In lieu of course prescribed in proviso under this Article, it is proposed to allow the party to execute the lease on an eight anna stamp himself, as in the case of an Agreement. Proposes to add after the word "Lease," "as per Articles 39, and 42."		
	,, Kistna	Bezwada Committee suggest that stamps required by Article 12 be applied to this.		
	,, Bellary... ...	The meaning of this Article to be specified by illustration.		
	,, Kurnool.....	Suggests that latter part of this Article may be omitted, as it seems comprised in Articles 36 and 42; that first part or Agreement for a future lease may be placed under leases or added at the end; and that provision that additional stamp of eight Annas should be affixed by the Collector or to the lease may be omitted.		
	,, North Arcot.	The proviso in the Article requires illustration. Committee at Vellore consider the Article superfluous, as Articles 39 and 40 provide for all documents of a nature of a lease being stamped.		
	,, Salem	If it is intended by the proviso under this Article that the half Rupee stamp should be impressed on the lease, it is attended with inconvenience and expense to parties. Therefore proposes that the Collector be authorized to attach half a Rupee stamp paper to the lease, on its being presented to him for the purpose, and to note the same on the paper with his signature and date.	The Board approve of this suggestion.	Approved
	,, Malabar. ...	Agreement or Minute or Memorandum of a lease, &c. The stamp required here is stated to be the same as for lease. This would affect the cultivating classes more than the others in general, and the simpler the plan the better; the measures provided for in Article 1 would seem to be enough.		
Article IV...	,, Godavery ...	Recommends that distinction between this Article and exemption under Article 5 be made clearer.		
	,, Kistna.... ...	See remark on Article 2.		
	,, Kurnool.....	Proposes to omit the word "deliver" as it seems to militate against second exemption under Article 5, and to insert the words "or execute a work or an office" after the word "Article" omitting it in Article 18.		

ARTICLES.—*(Continued.)*

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Order of Government.
Article IV	Collr. of N. Arcot.	Recommends that Agreements to cultivate, &c., any Article without advance made, may be exempted from Stamp duty, or a scale of duty lower than that in the Article be prescribed.		
	,, South Arcot.	Suggests insertion of the words "to perform or get performed any work," as at present there is great doubt whether an ordinary contract for work, such as would be adjudicable under the Breach of Contract Act XIII. of 1859, falls under Article 1, or Article 4.		
	,, Coimbatore..	Vakeels and Serishtadar of the Civil Court suggest insertion of the words "or to execute any work" after the word "Article."		
	,, S. Canara....	Approves proposal of Madras Government to insert the words "or to execute any work" between the words "Article" and "in."		
	,, Malabar ...	Acting Huzoor Serishtadar suggests increase of stamp fees provided for under this Article. RS. A. RS. A. 0 4 instead of 0 1 0 6 do. 0 2 0 8 do. 0 4 1 0 do. 0 8 2 0 do. 1 0		
		Deputy Collector Runga Charlu states that regulation of stamps under this Article according to advance made is quite unintelligible, as advance made is no index of the interests at stake, and that there is no reason why cases under this Article and Article 7 should be treated more favourably than leases under Article 40.		
		States that if an exceptional treatment is necessary with reference to documents under Articles 4, 7, and 18, the quarter per cent. rate may be adopted, but that if fixed rates are considered preferable, two general rates may be adopted one of four Annas for all whose monthly remuneration may be under Rupees 10, and the other of one Rupee for higher remuneration.		
	Chamber of Commerce.	See remark on Article 1.		
	Supt. of Stamps...	Suggests addition of the words "or to execute any work" after the word "Article," which would make it more comprehensive, and bring under it a large number of cases in which a uniform duty of one Rupee is now? Article 1, without any reference to the amount of advance made.		
Article V...	Collr. of Godavery.	Distinction between Article 4 and exemption under this Article should be made clearer.		
	,, Kistna... ...	See remark on Article 2.		
	,, Bellary	Suggests that nature of goods and merchandize, to which the Exemption 2 applies, should be described by an illustration.		
	,, Madras	States that either the documents mentioned in this Article should be liable to a Stamp duty of Rupees 10, as provided for Covenants on sale or mortgage of property, &c.—vide Article 34—or that duty in latter case should be reduced to one Anna.		
	,, North Arcot..	If Exemption 2 to this Article is one of a general nature, it ought to find a place under the head of General Exemptions; but if it should be understood to include only such contracts as are specified in the Article, it should be explained more fully with illustrations, if possible. Suggests also that the Article be included as a second clause to Article 1.		
	,, South Canara...	Second exemption requires illustration.		
	,, Malabar..... ..	Deputy Collector Runga Charlu suggests a Stamp duty of one Rupee.		
		Acting Head Serishtadar suggests increase of Stamp fees provided for under this Article— RS. A. RS A. 0 4 instead of 0 1 0 2 do. of exemption below 100. 0 4 for "Agreement" or contract relating to the sale of any goods or merchandize.		
Article VI.....	Collr. of Tanjore....	Proposes that the Article may be omitted, and that it may merge under Article 1.		
	,, of Coimbatore..	Vakeels and Serishtadar of the Civil Court state that the words "if for a single trip" create a doubt as to what it ought to be for more than a single trip.		
	,, of Malabar.....	Acting Head Serishtadar suggests increase of Stamp fees prescribed for under this Article.— RS. A. RS. A. 1 0 instead of 0 8 2 0 do. 1 0		
		Deputy Collector Runga Charlu suggests a single rate of one Rupee.		

ARTICLES.—*(Continued.)*

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article VI	Chamber of Commerce.	See remark on Article 1.		
Article VII.....	Collr. of Kistna. ...	See remark on Article 2.		
	,, Kurnool	Proposes to omit the words "in any other cases," and to substitute the words "if the amount secured exceed Rupees 50;" suggests that provision be made for cases in which time is not limited.		
	,, North Arcot.	Suggests that rate imposed on an Agreement for service, at a salary of from Rupees 5 to 20, be reduced from four to two annas.		
	,, Malabar.....	Vide Deputy Collector Runga Charlu's remarks on Article 4.		
	Chamber of Commerce.	See remarks on Article 1.		
	Govt. Solicitor	Suggests that a clause be inserted in Schedule A, similar to the English Stamp Act, providing for an *ad valorem* stamp for all Articles of Apprenticeship and Clerkship for the learning of any profession, trade, or employment, except Articles of Clerkship to Attorneys and others. Proposes that the stamp be calculated at the rate of two or three per cent. upon sum paid, or the value of the matter or thing assigned or conveyed or secured to be paid, assigned or conveyed to, or for the use or benefits of the Master or Mistress of the Apprentice, Clerk, or Servant. Proposes that provision of the English Stamp Law be adopted here with reference to Articles of Clerkship to an Attorney or Vakeel for admission as an Attorney or Vakeel of any of the Courts in India, and that the stamp be fixed at Rupees 250 or Rupees 300.		
Article VIII.....	Collr. of North Arcot.	Suggests that the Article be illustrated. States that rate per sheet under the Article is too high, and proposes half a Rupee as the rate.		
	,, Coimbatore....	Collector would, as proposed by the Board of Revenue, Madras, exempt periodical affidavits required from recipients of pensions and charitable allowances from Stamp duty.		
	,, Malabar.....	Acting Head Serishtadar suggests levy of a duty of eight annas per sheet, instead of one Rupee as at present. Deputy Collector Runga Charlu suggests a Stamp duty of one Rupee.		
Article IX..... ...	,, Bellary	Suggests that the words "Settlement and Assignments" should be rendered into proper Telugu, and their nature specified by an illustration.	The Board would treat all assignment as conveyances, but would keep the exemption.	The need for any change seems questionable.
	,, Kurnool	Proposes to insert the words "Mortgage Deeds of Gift" after the word "Conveyance" as, under the present wording, Deeds of that nature may be stamped under this Article. The words "in any other case" to be omitted, and the words "where the original Deed is written on a stamp of 8 or more than 8 Rupees in value" substituted, as by Note (b), it appears that these assignments are only of a collateral nature, and are not intended to apply to original Deeds.		
	,, North Arcot. .	Suggests that the Article be illustrated. Proposes to insert the words "if it amounts to or exceeds the value of 8 Rupees," instead of the words "in any other case."		
	,, Malabar	Acting Head Serishtadar recommends that two annas be charged for transfer by mere endorsement of a Bill of Exchange, &c.		
	Govt. Solicitor....	Observes that the wording of this Article is obscure, and constant questions arise in practice as to the proper stamps to be affixed on assignments of interests created or secured by an original Deed bearing a stamp of less value than Rupees 8. Suggests that the wording of the clause relating to assignments in the English Table of Stamp Duties should be adopted. Thus, for assignments upon the sale of any property, there would be the same stamps as upon Conveyances, to which heading there need only be a reference. For assignments by way of mortgage, there would be the same stamps as upon Bonds or Mortgages to which headings there would also be a reference; and for assignments of any property real or personal, heritable, or moveable, not otherwise charged nor expressly exempted from Stamp duty, there might be a uniform charge of Rupees 8 or Rupees 10. The exemption in the Schedule A. to Act X. of 1862, under the head of Assignment, might be amended, and made clearer by confining it to insurances against Fire or Mercantile Insurances of goods, &c. It never could be intended that assignments on the sale or mortgage of Policies of Assurance or lives should be exempted from Stamp duty any more than assignments of other personal property.		
	Supt. of Stamps...	Proposes that the words "of a value less than 8 Rupees" should be altered to "of a value not exceeding 8 Rupees."		

ARTICLES.—(*Continued.*)

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article X...	Collr. of Vizagapatam.	Proposes to add the analogous terms at the end of the Act, as per glossary accompanying.	The Board would make no alteration in this Article, but would make the duty 1 Anna per 100 Rupees up to 1000 and 8 Annas per 1,000, for larger amounts dividing the duty between the bills as at present. 1000 ?	
	,, of Godavery...	Collector states that it has been represented that European merchants at present have their own Cheque books impressed in Madras or Calcutta, with the different values of stamps prescribed in Article 10 for Bills of Exchange. The stamped Bills of Exchange sold by the local vendors, it is said, will not suit them, as the filling up of entirely blank forms by Clerks entails much trouble and overlooking to prevent errors. Moreover, the use by each Firm of its own particular form of Cheque, &c., is stated to be both convenient and to give a certain amount of security to all transactions. It is, therefore, suggested that the use of Adhesive Stamps on Bills of Exchange at sight, drawn in British India, may be legalized, as it is on Cheques on demand for the convenience of trade; or that each Collector may be supplied with an Apparatus for impressing stamps on Mercantile documents.		
	,, Kistna	Deputy Collector and Huzoor Serishtadar suggest that the difference between Bills of Exchange payable on demand, and those payable at sight, should be clearly explained. For one party writes a letter to another to pay a third person, a sum below Rs. 20, on his producing the letter. It does not contain the words "on demand" or "at sight," Mercantile usage declares Bills at sight to be payable really at three days' sight, three days' grace being allowed. On the meaning to be given to the words "on production of the letter" depends whether or not it should be stamped. Deputy Collector recommends that Hoondies should be exempt from Stamp duty, as the Government are now giving Money Orders upon unstamped papers taking premium, and as it is difficult for the public to understand the niceties of Article 10. But proposes that when a suit is brought on such Hoondies, or when a Hoondi is produced as a document in any case, that a penalty equal to ten times the value of the Bond may be levied by the Court receiving it.		
	,, Cuddapah ...	Is of opinion that the present rates leviable under Articles 10, 12, 23, and 54 might be reduced with advantage.		
	,, Bellary... ...	Proposes to alter amounts liable to Stamp duty as follows:—100, 200, 400, 800, 1,000, 2,000, 4,000, 8,000, 10,000, 20,000, and states that revenue will not be decreased by the alteration.		
	,, Kurnool ...	Collector of Kurnool observes that the terms "demand" and "sight" require a clear explanation, as in a translation, no difference can be drawn between the words. Recommends following scale of duty on Hoondies at sight: One anna for every 100 or part of an hundred Rupees, up to 8,000 Rupees. } One Anna. For every additional 1,000 or fraction of a thousand Rupees up to 20,000 Rupees. } One Rupee. For every further 10,000 or part of 10,000 Rupees... 6 Rupees in addition.		
	,, North Arcot.	Committee at Chittoor observe that the words "if payable on demand, and bearing the date on which it is made" are unintelligible, as every document must necessarily bear the date on which it is made, and there appears no document which does not bear the date on which it is made, nor a document which bears a date on which it is not made. Paragraph 5 of the Article requires illustration.		
	,, Coimbatore.	Collector suggests incorporation with this Article of ruling of Government of India, that for stamp purposes Bills drawn on Foreign Banks should be held to be drawn at the par of the Indian Currency.		
	,, S. Canara ...	Suggests that a note be appended to Article 10, explaining the manner in which Foreign Bills were to be dealt with, as merchants and others were in the habit of relying upon the Schedule above, and seldom referred to the body of the Act, approving of Mr. Hobhouse's amendment, that the words "if drawn payable on demand" be substituted for "if payable on demand."		
	,, Malabar ...	District Munsiff of Chowghat proposes that documents described in Articles 10, 12, 23, 40, and 54 of Schedule A. being of a similar nature should have a stamp of 8 Annas affixed on every Rupees 100 up to 1,000. But for any sum below the first one hundred, Annas 4 up to Rs. 50, and Annas 2 up to Rupees 25, should be separately imposed. Any sum from 1,000 up to 10,000 Rupees should have Rupee 1 for every 100. And also from 10,000 up to 1,00,000, Rupees 5 for every thousand. States that this system of enforcing duty should be brought under first part of third Section proposed by him.—(See General Amendments.)		

ARTICLES.—*(Continued.)*

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article X..... ...	Collr. of Malabar...	Chevia Rajah of Keyake Kovilagum Submits the following uniform scales at uniform per-centages of Stamp duties to be leviable on documents described in Articles 10, 12, and 23:—		

				Promissory Note and Hoondies, &c., Article 10.	Bond, Mortgage, and Cannam Deeds, Section 12.	Conveyance of Deeds, or Instruments of any kind, Section 23.
				RS. A.	RS. A.	RS. A.
When not exceedings 25 Rupees... .....Rs.				... ...	... ...	... ...
When exceeding	25	and not exceeding	50...	0 ½	0 2	0 4
Do.	50	do.	100...	0 1	0 4	0 8
Do.	100	do.	200...	0 2	0 8	1 0
Do.	200	do.	400...	0 4	1 0	2 0
Do.	400	do.	800...	0 8	2 0	4 0
Do.	800	do.	1,200...	0 12	13 0	6 0
Do.	1,200	do.	2,000...	1 4	5 0	10 0
Do.	2,000	do.	4,000...	2 8	10 0	20 0
Do.	4,000	do.	8,000...	5 0	20 0	40 0
Do.	8,000	do.	12,000...	7 8	30 0	60 0
Do.	12,000	do.	20,000...	12 8	50 0	100 0
Do.	20,000	do.	40,000...	25 0	100 0	200 0
Do.	40,000	do.	60,000...	... ...	150 0	300 0
Do.	60,000	do.	80,000...	... ...	200 0	400 0
Do.	80,000	do.	1,00,000...	... ...	250 0	500 0
				(a)	(b)	(c)

(a.) For every further 10,000 Rupees, or for any part of every further 10,000 Rs. 6 Rupees in addition should be stamped.

(b.) For every part of 1,00,000 Rupees, 100 Rupees; and for every further 1,00,000 Rupees, 200 Rupees in addition should be stamped.

(c.) For every part of 50,000 Rupees, 100 Rupees; and for every 50,000 Rupees, 200 Rupees in addition should be stamped.

NOTE.—The leases which are for a period not exceeding one year are to be stamped as Bonds, and those for a period exceeding one year, as Conveyance Deeds.

Deeds of Partition are also to be stamped as Conveyance Deeds.

	Collr. of Vizagapatam.	Cheria Rajah of Keyaki, &c. &c. &c.		
	Chamber of Commerce.	As a matter of convenience for avoiding disputes and facilitating the calculation of Stamp duty on Bills of Exchange, &c., suggest that a standard value in Indian Currency of the several Foreign Currencies be modified by the Governor General to whom the Act might give the necessary power to issue the notifications as they may be required. Also recommend a reduction in the Stamp duty on Bills of Exchange to the English rate.	The Boardc oncur in the Chamber's proposal.	Agreed
	Supt. of Stamps...	Suggests that separate Tables should be given for Inland Bills of Exchange, and for Foreign Bills of Exchange.		
Article XI..... ...	Collr. of Vizagapatam.	Would add "Parcel Tickets" to this Article, but would reduce the stamp for these to one Anna, same as for Receipts.	The Board would leave the duty at 4 Annas, but would include Parcel Tickets or any other acknowledgment of the receipt of the goods on board.	Agreed
	,, Bellary.....	Suggests that nature of documents mentioned in this Article should be specified by an illustration, and proposes three rates, namely 20, 40, and 80, for a sum not exceeding 100 Rupees.		
	,, North Arcot.	Suggests that the words "Bill of Sale, see Conveyance and Mortgage," be altered to "See Conveyance, Article 23," as the value of stamp furnished for Deed of Conveyance and Mortgage under Articles 23 and 46 are quite different.		
	Govt. solicitor ...	Suggests insertion of two following items after this Article as amendments:— Bill of Sale, absolute..... See Conveyance. Bill of Sale, as security..... See Bond or Mortgage.		

ARTICLES.—(*Continued.*)

<table>
<tr><th>Number of Article.</th><th>Name of the Collector or other Officer.</th><th>Proposals of the Collectors, &c.</th><th>Board's views.</th><th>Opinion of Government.</th></tr>
<tr><td>Article XII... ...</td><td>Collr. of Vizagapatam.</td><td>Proposes to amalgamate and have one table of reduced rates of stamps for Bonds, Conveyances, (twenty-three,) and Partition Deeds, (fifty-four,) as follows. Conveyance Deeds are now in many instances executed on stamps for Bonds, and much loss ensues to the State:—
<table>
<tr><th></th><th>Bonds duty.</th><th>Conveyance duty.</th><th>Partition Deeds duty.</th></tr>
<tr><td>If for any sum not exceeding Rs.</td><td>RS. A. P.</td><td>RS. A. P.</td><td>RS. A. P.</td></tr>
<tr><td>25</td><td>0 2 0</td><td>0 2 0</td><td>0 2 0</td></tr>
<tr><td>50</td><td>0 4 0</td><td>0 4 0</td><td>0 4 0</td></tr>
<tr><td>100</td><td>0 8 0</td><td>1 0 0</td><td>0 8 0</td></tr>
<tr><td>200</td><td>1 0 0</td><td>1 8 0</td><td>1 0 0</td></tr>
<tr><td>400</td><td>2 0 0</td><td>3 0 0</td><td>2 0 0</td></tr>
<tr><td>600</td><td>3 0 0</td><td>6 0 0</td><td>3 0 0</td></tr>
<tr><td>800</td><td>4 0 0</td><td>8 0 0</td><td>4 0 0</td></tr>
<tr><td>1,000</td><td>5 0 0</td><td>10 0 0</td><td>5 0 0</td></tr>
<tr><td>2,000</td><td>10 0 0</td><td>20 0 0</td><td>10 0 0</td></tr>
<tr><td>3,000</td><td>15 0 0</td><td>30 0 0</td><td>15 0 0</td></tr>
<tr><td>4,000</td><td>20 0 0</td><td>40 0 0</td><td>20 0 0</td></tr>
<tr><td>5,000</td><td>25 0 0</td><td>50 0 0</td><td>25 0 0</td></tr>
<tr><td>7,000</td><td>30 0 0</td><td>70 0 0</td><td>35 0 0</td></tr>
<tr><td>10,000</td><td>50 0 0</td><td>100 0 0</td><td>50 0 0</td></tr>
<tr><td>20,000</td><td>60 0 0</td><td>120 0 0</td><td>60 0 0</td></tr>
<tr><td>40,000</td><td>80 0 0</td><td>160 0 0</td><td>80 0 0</td></tr>
<tr><td>60,000</td><td>100 0 0</td><td>200 0 0</td><td>90 0 0</td></tr>
<tr><td>80,000</td><td>120 0 0</td><td>240 0 0</td><td>95 0 0</td></tr>
<tr><td>1,00,000</td><td>150 0 0</td><td>300 0 0</td><td>100 0 0</td></tr>
<tr><td>Above 1,00,000</td><td colspan="3">a further sum of 100 Rupees for every lac or fraction of a lac.</td></tr>
</table></td><td>The Board would charge on all Bonds and Mortgages or Partition Deeds, a uniform rate of Stamp duty according to value at eight Annas per hundred Rupees, if not exceeding 1,000 Rupees, and at Rupees 5 per thousand when in excess of that sum as follow:—
Not exceeding Rs. 25.....2 Annas
Do. 50.....4 ,,
Do. 100.....8 ,,
Do. 200.....1 Rupee
Do. 400.....2 Rupees
Do. 600.....3 ,,
Do. 800.....4 ,,
Do. 1,000.....5 ,,
Do. 2,000... 10 ,,
Do. 3,000... 15 ,,
Do. 4,000... 20 ,,
Do. 5,000... 25 ,,
Do. 6,000... 30 ,,
Do. 7,000... 35 ,,
Do. 8,000... 40 ,,
Do. 9,000... 45 ,,
Do. 10,000... 50 ,,
Do. 20,000...100 ,,
Do. 30,000...150 ,,
Do. 40,000...200 ,,
and so on Rupees 50 for every ten thousand or part thereof.</td><td>The principle of levying graduated duty and of imposing the higher rates for the more important transactions is worthy of being kept in view.</td></tr>
<tr><td>,, Cuddapah ...
,, Kurnool... ...</td><td></td><td>Proposes to reduce rates leviable under this Article.
Instead of present varying scale, suggests a uniform rate of one Anna for every 10 Rupees up to 4,000 Rupees, and an additional rate of 2½ Rupees for every further 1,000 or part of a thousand Rupees, up to Rupees 1,00,000; and a further duty of 200 Rupees for every additional 1,00,000 Rupees or part thereof.</td><td></td><td></td></tr>
<tr><td>,, North Arcot</td><td></td><td>Tripatti Committee propose amendment of Article 12, so as to provide for the payment by instalments of the sum secured by the Bond or other obligation, as provided by Article 57 in the case of Promissory Notes.
Vellore Committee object to the scale as being unequal. Thus half per cent. is charged upon Bonds up to Rupees 200, and then the rate is increased on all sums up to Rupees 1,000, when it again falls to half per cent.; propose that the present scale should be modified, so that Rupees 2 be charged on Rupees 400, and Rupees 4 on Rupees 800.</td><td></td><td></td></tr>
<tr><td>,, South Arcot.</td><td></td><td>Merchants of Cuddalore consider the scale of duty on Bonds and Conveyances as very high; propose to make the scale a uniform one, fixing the rate of duty at one-eighth per cent. for all Bonds, and half per cent. for all Conveyances. The Collector, while approving of the proposal of a per centage as being more equitable and simplifying calculations, would fix it at half per cent. for Bonds, all fractions of one hundred above the first hundred being rated as one hundred, and one per cent. for Conveyances:—</td><td></td><td></td></tr>
<tr><td>,, Trichinopoly.</td><td></td><td>Suggests following scale for Conveyances and Bonds for payment of money:—
<table>
<tr><th></th><th></th><th></th><th>RS. A. P.</th></tr>
<tr><td colspan="3">For any sum not exceeding Rupees 25.....</td><td>0 2 0</td></tr>
<tr><td>Do.</td><td>exceeding 25,</td><td>but not 50 Rupees.....</td><td>0 4 0</td></tr>
<tr><td>Do.</td><td>50</td><td>100.....</td><td>0 8 0</td></tr>
<tr><td>Do.</td><td>100</td><td>200.....</td><td>1 0 0</td></tr>
<tr><td>Do.</td><td>200</td><td>300.....</td><td>2 0 0</td></tr>
<tr><td>Do.</td><td>300</td><td>500.....</td><td>4 0 0</td></tr>
<tr><td>Do.</td><td>500</td><td>700.....</td><td>6 0 0</td></tr>
<tr><td>Do.</td><td>700</td><td>900.....</td><td>8 0 0</td></tr>
<tr><td>Do.</td><td>900</td><td>1,000.....</td><td>10 0 0</td></tr>
</table>
and for the rest the same as is provided by the Schedule.</td><td></td><td></td></tr>
<tr><td>,, Coimbatore...</td><td></td><td>Vakeels and Serishtadar of the Civil Court as well as Collector state that the rates in Articles 12 and 23 are graduated at too distant scales, and must be approximated, *e. g.* In the case of Bonds a Bond for Rupees 301 bears the same stamp as one for Rupees 500, one for Rupees 501 the same as one for Rupees 700, and so on.</td><td></td><td></td></tr>
</table>

ARTICLES.—(*Continued.*)

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article XII.....	Collr. of Malabar.	Committee at Palghat suggest that Articles 14, 15, and latter part of 17 be incorporated in this Article, and that stamps for Bonds and Conveyances under this Article and Article 23 should be made exactly alike. Acting Head Serishtadar suggests that graduated scales of duty under Articles 12, 23, and 40, should be embodied in one and simplified. Proposes following scale:—		

		RS.	A.	P.					
Up to Rupees	50	0	8	0					
From 50 to	100	1	0	0					
,, 100 to	200	2	0	0					
,, 200 to	400	4	0	0	At 8 Annas for every	50	Rupees above		200
,, 400 to	1,000	10	0	0	,, 1 Rupees do.	100	,,		400
,, 1,000 to	2,000	15	0	0	,, 1 ,, do.	200	,,		1,000
,, 2,000 to	5,000	30	0	0	,, 5 ,, do.	1,000	,,		2,000
,, 5,000 to	10,000	50	0	0	,, 4 ,, do.	1,000	,,		5,000
,, 1,000 to	50,000	170	0	0	,, 3 ,, do.	1,000	,,		10,000
,, 50,000 to	1,00,000	270	0	0	,, 2 ,, do.	1,000	,,		50,000
For every 10,000 Rs. above 1,00,000 Rs. at		15	0	0					

		See Article 10.	
	Chamber of Commerce.	State that the duty on Bond is found very oppressive, and they agree in the recommendation of the Board of Revenue that the rates should be as in England 2*s.* 6*p.* per £100 on all Bonds above £300, and 10 Shillings for £100 on all Conveyances above 600£.	
	Govt. Solicitor....	Suggests adoption of a new scale as follows, as the present scale operates very harshly, owing to its unequal gradation:— If for any sum not exceeding Rupees 25, 2 Annas. If exceeding Rupees 25 and not exceeding Rupees 50, 4 Annas. Do. 50 Do. 100 8 ,, And where the sum shall exceed Rupees 100, then for every Rupees 100, and every fractional part thereof, 8 Annas.	
		Suggests that awards be included in any new Schedule to the Stamp Acts, and that they should be stamped with an *ad valorem* stamp, equal to the stamps on Bonds or Mortgages to be calculated upon the amount of the value of the property or matter which is in dispute, or which is dealt within the award. Where the value is not ascertainable, there should be a uniform stamp of Rupees 8 or 10 on all awards.	
	Supt. of Stamps...	Observes that the values jump by large differences which make the duties imposed very unequal and unnecessarily onerous. Would substitute a more careful graduated scale, the Tables in the English and Ceylon Acts furnishing a good guide.	
Article XIII... ...	Collr. of Kistna ...	Deputy Collector thinks that the rates prescribed by Clauses 1, 2 and 3 of the Article are too heavy, and suggests that duty should be levied as prescribed for Bonds in Article 12—See also remark on Article 2.	
	,, Bellary... ...	Suggests that English terms and documents mentioned in this Article—should be rendered into proper Telugu, and their nature specified by an illustration.	
	,, Coimbatore.	Vakeels and Serishtadar of Civil Court suggest that the words "in the form of a Bond" in the proviso should be explained.	
	,, Salem... ...	Proposes that a uniform stamp of two Rupees be adopted for Instruments under this Article, instead of present sliding scale.	The Board would adopt a uniform stamp of Rupees 4 for such documents when for loans not exceeding three months.
	,, Malabar.....	Acting Head Serishtadar suggests that stamps under this Article should be raised. States that they should be ranged in a Classified Table like that provided for under Article 12 or 23, and be regulated at one per cent. of the amount to be borrowed, up to a limited amount, say 1,000, and a sliding scale by degrees without reference to the amount of time. Deputy Collector Runga Charlu suggests that distinctive rates be abandoned, and one rate of one Rupee retained for cases under this Article.	
Article XIV... ...	,, Vizagapatam.	The terms "Respondentia" and "Bottomry" should be explained. The translation has the same terms which are not generally understood by native Shipowners and Syrangs.	
	,, Kistna... ...	Term "Respondentia" should be defined and illustrative example annexed—See also remark of Bezwada Committee on Article 2 as applicable to this Article.	
	,, Bellary... ...	Suggests that the terms "Respondentia" and "Bottomry" should be rendered into proper Telugu, and its nature specified by an illustration.	
	,, Malabar.....	Acting Head Serishtadar suggests that this Article be brought under Article 12.	

ARTICLES.—*(Continued.)*

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article XV.....	Collr. of Kistna .	See remark of Bezwada Committee on Article 2 as applicable to this Article.		
Article XVI... ...	,, Kistna... ...	See remark of Bezwada Committee on Article 2 as applicable to this Article.		
	,, Bellary... ...	States that the difference between the documents mentioned in this Article, and those in Article 12 should be explained.		
	,, Kurnool.....	Suggests that 16th, 17th, and 18th Articles may be omitted, and "Bonds not specially provided for" substituted with a fixed stamp instead of an optional stamp, the words "to execute a work or an office" being transferred to Article 4.		
	,, Madras... ...	States that cases of Bonds for payment of maintenance money are brought under this Article, but that the wording of the Article does not allow of it, and that there is no provision made for such cases in any part of the Schedule.		
	,, North Arcot.	Suggests advisability of making the Article clearer by the employment of appropriate illustrations, or of reproducing it in an intelligent form As the use of the words "Interest" and "Principal" in this Article makes people to suppose that the Article refers to such Bonds or other obligations as fall under Article 12, but containing stipulations of instalments.		
	,, Tanjore... ...	Suggests omission of the Article, as obligations for annual or other periodical payments fall within the category of Agreements which are specially provided for in Article 2.		
	,, Salem... ...	Proposes to omit this or Article 2, as both appear to be the same.		
	,, Coimbatore..	Vakeels and Serishtadar of the Civil Court inquire to what "Periodical payment" refers. If not the principal amount of the Bond what then? Are of opinion that this is confusing, and must be clearly explained and illustrated.		
Article XVII.....	,, Kistna... ...	See remark of Bezwada Committee on Article 2 as applicable to this Article.		
		Deputy Collector recommends that a provision be made prescribing one Rupee stamp paper for documents which may not relate to specific sum of money.		
Article XVIII. ...	,, Vizagapatam.	This seems to be sufficiently met by "in any other case" under Article 7; but if retained, it is suggested that the words "and any other Bond, &c.," be omitted as being perplexing.		
	,, Kistna.....	See remark of Bezwada Committee on Article 2 as applicable to this Article.		
	,, Kurnool	Proposes the omission of this Article and the transfer of the words "to execute a work or an office" to Article 4.		
	,, Tanjore.	Proposes that the Article should be transferred from the head of "Bonds" to that of "Agreements," as contracts for the performance of any office or work would seem to come more perfectly under the latter than under the former head.		
	,, Salem..... ...	Proposes to omit either this or Article 1, as there appears to be no difference between them.		
	,, Malabar... ...	Acting Head Serishtadar suggests that this Article be brought under Article 12.		
		Deputy Collector Runga Charlu suggests that documents under this Article be charged with same rate as for Bonds upon the value of the work.—(See Article 4.)		
Article XIX... ...	,, Kistna.....	See remark of Bezwada Committee on Article 2 as applicable to this Article.		
	,, North Arcot..	States that it is necessary to show what sort of documents come under this head.	The Board consider that this Section must be considerably simplified; they would alter the fixed duty to Rupees 4.	Agreed
	,, Coimbatore ..	Vakeels and Serishtadar of the Civil Court state that the words "not being, &c.," at the end are unnecessary, because the word "other" before "contract, &c.," seems to convey the idea conveyed by the latter part of the Article. This Article is not clear.		
Article XX.....	,, Malabar... ...	Acting Head Serishtadar and Deputy Collector Runga Charlu suggests charge of one Rupee, instead of one Anna as at present.	The Board would leave the present rate of one Anna.	Agreed
Article XXI... ...	,, Kistna.....	Term "Charter-party" should be defined, and illustrative example annexed.		
	,, Bellary	Suggests that the documents called "Charter-party" should be rendered into proper Telugu, and its nature specified by an illustration.		
	Govt. Solicitor.	Suggests increase of stamp on Charter-parties to Rupees 3 or 4.		Agreed
	Supt. of Stamps.	States that Stamp duty for Charter parties is 1 £ in Ceylon, and 5 Shillings in England. Suggests that rate of 2 Rupees in India may be raised.	The Board would fix the duty at Rupees 4.	
Article XXII.....	Collr. of Kistna...	Deputy Collector recommends that Stamp duty should be regulated according to amount of the document.	The Board would fix the duty at Rupees 4, when the sum compounded for is not in excess of Rupees 500, and would stamp as a Bond when in excess of that amount.	Agreed
		See remark of Bezwada Committee on Article 2 as applicable to this Article.		

ARTICLES.—(*Continued.*)

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article XXII.....	Collr. of N. Arcot.	Chittoor Committee suggest that meaning of "Composition Deed" should be given.		
	,, North Arcot ..	Propose a scale of Stamp duty according to amount of debt.		
	,, Salem			
	,, Bellary.....			
	,, South Arcot...	Committee of Cuddalore would not alter the wording of the Article, but suggests that 8 Rupees be fixed for all amounts exceeding 8,000 Rupees, and that a graduated scale of duty be adopted in all other cases. Collector does not agree with the suggestion.		
	Chamber of Commerce.	Consider the stamp of Rupees 8 a proper one on a Composition Deed between a Debtor and Creditor.		
	Govt. Solicitor....	Suggests increase of stamp on Composition Deeds to Rupees 10. States that it is £1-15-0 in England.		
Article X.XIII ...	Collr. of Ganjam...	See Article 12.		
	,, Vizagapatam .	Proposes to amalgamate under Article 12.		
	,, Kistna.....	Bezwada Committee recommended following scale:— RS. A. P. From 1 to 25 Rupees..... 0 4 0 Do. 25 to 50 ,, ... 0 8 0 Do. 50 to 100 ,, ... 1 0 0 Do. 100 to 2,000 ,, a duty of Annas 8 for each Rupees 50, or fraction beyond one hundred Rupees, and for each 25 Rupees or fraction beyond 2,000 Rupees, a duty of 4 Rupees.	The Board would fix the duty on Conveyances at double the rate on Bonds and Mortgages *i. e.* Not exceedings Rs. 25...4 As. Do. do. 50...8 As. Do. do. 100...1 Rupee. 1 Rupee per 100 Rupees, up to 1,000 Rupees then after which Rupees 10 per 1,000 and 100 Rupees per 10,000 Rupees.	The principle seems reasonable & sound
	,, Kurnool	Proposes to simplify language of this Article, and to substitute the words "any principal or only Deed of Conveyance executed for the sale or transfer of any property or any interest therein." Suggests that the word "property" be defined in the beginning of the Article, and the word "purchase" omitted, and value of property substituted. This will render Clause 1 of Article 25 unnecessary. Recommends adoption of a uniform rate of 1 Rupee for every 100 or part of 100 Rupees, up to 20,000 Rs., and 20 Rupees in addition for every further 5,000 Rs., or part thereof.		
Article XXIII ...	Collr. of N. Arcot .	Proposes that rate should be reckoned as now at one per cent., but that a stamp of an increased value should be imposed upon every increase of Rupees 200 in the value of the Conveyance up to Rupees 1,600. Thus Rupees 400... ... ... 4 600... ... ... 6 800... ... ... 8 1,000... ... ... 10 1,200... ... ... 12 1,400... ... ... 14 1,600... ... ... 16 2,000... 20		
	,, Trichinopoly.	Suggests following scale for Conveyances. When the consideration shall not exceed 25 Rupees ..... RS. A. P. 0 4 0 Do. exceeds 25 Rs. but not 50 Rs. 0 8 0 Do. 50 75 0 12 0 Do. 75 100 1 0 0 Do. 100 200 2 0 0 Do. 200 400 4 0 0 Do. 400 800 8 0 0 Do, 800 1,600 16 0 0 Do. 1,600 3,200 32 0 0 Do. 3,200 6,400 64 0 0 Do. 6,400 10,000 100 0 0 Do. 10,000 20,000 200 0 0 Do. 20,000 40,000 400 0 0 Do. 40,000 80,000 800 0 0 Do. 80,000 1,00,000 1,000 0 0 Do. 1,00,000 2,00,000 1,500 0 0 and for any larger sum... 2,000 0 0		
		If no value appears on the face of the Conveyance, the highest stamp duty provided, Rupees 2,000 may be required.		
	,, Coimbatore..	Is of opinion that in the case of Deeds of Sale under this Article the necessity for a more approximated scale is urgent, or there is room for fraud; *e. g.*, a house is sold for 5,010 Rupees, and the stamp would be 75 Rupees, simply because of the excess 10 Rupees, otherwise it would be only 50 Rupees. Now the Sale Bond is drawn upon 50 Rupees stamp for 5,000 Rupees only, and the excess 10 Rupees, paid over to the seller. Thus the Government is defrauded of 25 Rupees. States that such cases are frequent and Section 51 of the Act affords little security.		

ARTICLES.—*(Continued.)*

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article XXIII ...	Govt. Solicitor ...	Suggests following scale, as that in the Schedule is too high and unequal:— Where the purchase or consideration money therein or thereupon expressed shall not exceed Rupees 100... RS. 1 A. 0 P. 0; Above Rupees 100 and not exceeding ,, 200... 2 0 0; ,, 200 ,, 500... 5 0 0; ,, 500 ,, 750... 7 8 0; ,, 750 ,, 1,000... 10 0 0; and where the purchase or consideration money shall exceed Rupees 1,000, then for every Rupees 500, and also for every fractional part thereof, Rupees 2-8-0.		
	Supt. of Stamps...	Proposes a more carefully graduated scale of rates. (Vide Remarks on Article 12.)		
Article XXIV ...	Collr. of Kistna ...	Bezwada Committee recommend same scale as that proposed under Article 23, the sum upon which the stamp is calculated being ten times the annuity.		
	,, Bellary.....	States that if the term "Annuity" occuring in this Article is of a different nature from that mentioned in Section 23, it should be specified by an illustration, if not, that this Article should be omitted.		
	,, NorthArcot.	Suggests that the Article be illustrated fully.		
	,, Coimbatore..	Vakeels and Serishtadar of the Civil Court suggest that this Article should be blended with Article 23, by adding the words "immediately or by annuity" after "for a consideration" in the latter, or if it is retained that the marginal entry to Article 16, altered as suited to Deeds of Sale, should be adopted instead of the present entry.	The Board concur in this suggestion.	Not approved — No change seems necessary.
Article XXV	,, Vizagapatam.	Proposes to be included under Article 12.		
	,, Kistna	Committee of Bezwada recommend that scale proposed in Article 23 be applied to Articles 25, 35, 38, 39.		
	,, Bellary	Considers the Article unnecessary, suggests that the Article be illustrated.		
	,, Kurnool.....	Clause 1 of the Article becomes unnecessary by proposed amendments in Article 23.	The Board would put a Section in the Act requiring the estimated value of the property conveyed to be shown in every Conveyance.	Agreed
Article XXV	Collr. of N. Arcot.	Considers the Article unnecessary. Suggests that the Article be illustrated fully.		
	,, Malabar ...	Palghaut Committee suggest that this Article be incorporated with Article 23.		
	Supt. of Stamps ...	Acting Head Seristahdar states that "if no value appear on the face of the Conveyance," 10 Rupees would be enough. Proposes to allow the use of an Optional Stamp after the analogy of Article 17 in regard to Bonds not containing a specification of the amount secured, as otherwise the latter clause of this Article will operate hardly in many cases.		
Article XXVI ...	Collr. of Bellary...	Observes that the words "other Government Securities," mentioned in the exemption to this Article, are also used in Article 5; suggests that the difference should be specified by an illustration.		
	,, Malabar.....	Acting Head Serishtadar suggests that this Article be brought under general article of Conveyance of Art. 23, and that exemption under it be omitted and "transfers" be made liable to a Stamp duty.		
	Chamber of Commerce.	Consider the present Stamp duty on transfer of shares oppressive, and to levy the rate on the nominal value would frequently be inequitable. Suggest, therefore, that the Stamp duty be paid at 1 Anna for a share of 50 up to 100, 2 Annas for 100, and 1 Anna for every additional 100 Rupees on the nominal value expressed in the Certificate as having been paid up. A uniform Stamp of 4 Annas, as proposed by Mr. Hobhouse. would be heavy on shares of small nominal value, many Companies having shares of 15 to 50 Rupees each.		
	Supt. of Stamps ...	Suggests that the Stamp should be regulated by the amount of the consideration money paid.	The Board would require a 4 Anna Stamp on every transfer of stock of the description indicated.	Agreed
Article XXVII ...	Collr. of Kistna ...	Recommends that the Stamp duty be regulated according to the amount of document.		
	,, Madras	Deputy Collector suggests that there should be varying rates, such as 2 Rupees up to 2,000 Rupees, 4 Rupees for 4,000 and so on, as the present indiscriminate stamp of 8 Rupees must, in the case of petty co-partnership, press heavily on poor parties.		
	,, North Arcot.	Committee of Vellore consider the value of the stamp required under this Article to be so high as to deter many small dealers from entering into written agreements in matters of partnership. Are of opinion that if the rate were reduced to one Rupee the loss of revenue would be only small. Committee of Chittoor suggest that amount of stamp should vary according to amount of capital agreed to be paid under or of annual profits arising from the Partnership Deed. A scale therefore becomes necessary.	The Board would require all Deeds of Partnership or Dissolution or Releases to pay a duty of Rupees 4.	Agreed

ARTICLES.—(*Continued.*)

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article XXVII ...	Collr. of S. Arcot.	Committee at Cuddalore suggest that as conveyances or transfer of shares of Banking Corporations are very limited in their nature, these instruments be exempted.		
	,, Trichinopoly.	Collector does not agree. Civil Court Pleader suggests adoption of a scale of rates instead of a uniform duty of 8 Rupees which presses heavily on the poor who have to enter into petty partnerships.		
	,, Salem	Proposes adoption of a sliding scale of duty instead of present fixed one.		
	,, South Canara	Suggests following sliding scale of duty on Deeds of Partnership:— RS. A. P. Where the amount of capital is below Rupees 100 ... ... 0 8 0 ,, is between 100 and 200 Rupees ... ... 1 0 0 ,, ,, 200 and 300 ,, ... 2 0 0 and so on up to 1,000 Rupees above which a uniform duty of Rupees 10 might be imposed.		
	Govt. Solicitor	Suggests that all Deeds of Partnership and all Deeds of Dissolution of Partnership and release on such dissolution should alike be stamped with a stamp of Rupees 8.		
Article XXVIII...	Collr. of Kistna ...	Collector recommends one uniform stamp on copies of all documents tending to prevent confusion.		
	,, South Arcot.	Suggests that it be made clear whether an attested or certified copy is exempt from Stamp duty when the original does not require a stamp.		
	,, Coimbatore.	Vakeels and Serishtadar of Civil Court suggest that after the word "furnished," it should be stated by whom.		
	,, South Canara	Suggests fixing of a uniform duty of eight Annas for all certified copies of documents, as it is hard that a party who had already paid duty on the original should have to pay a higher duty for a copy than persons who were not parties to the original were required to pay.	The Board would charge a uniform duty of eight Annas per sheet on all copies, and would include under this head the documents referred to in Articles 28, 29, 30, 31, 32, and 33. They would retain the exemptions added to Articles 32 and 33. The Board are still of opinion that the interpretation given by them to Article 32, and referred to by Mr. Hobhouse, should be made clear in the Article itself.	
	,, Malabar.....	Deputy Collector observes that the graduated scales in this Article and those of 37 and 37 is a needless complication on account of the very low rates adopted. It is also not clear why the counterpart of leases should be charged as the original, when those of Deeds got off with almost nominal rates. Suggests that counterparts be charged the same as the original up to one Rupee, and one Rupee stamp when the original exceeds that rate.		
Article XXIX. ...	,, Kistna	Same remark as that made on Article 28.		
	Govt. Solicitor ...	Proposes to define what a sheet is by declaring that it shall consist of 10 or 15 folios of 72 words in each folio.		
Article XXX.....	Collr. of Godavery.	Proposes to make a provision in this Article for granting copies of authorities to adopt a son.		
	,, Kistna	See remark on Article 28.		
	,, Bellary	Suggests that the document mentioned in this Article should be rendered into Telugu, and their nature specified by an illustration.		
Article XXXI ...	,, Kistna	See remark on Article 28.		
	,, Malabar.....	Deputy Collector Runga Charlu suggests a duty of eight Annas.		
Article XXXII ...	,, Kistna	Suggests that exemption under this Article should either be omitted or explained. Bezwada Committee recommend one uniform stamp of eight Annas.		
	,, Coimbatore .	Collector concurs with Board's views, and suggests that structure of the sentence in this Article, as indicated by Mr. Hobhouse, should be altered.		
	Govt. Solicitor ...	Suggests omission of the exemption under this Article as being unintelligible.		
Article XXXIII...	Collr. of Kurnool...	States that special exemption for Madras is unnecessary as it affects only middlemen between landlords and actual cultivators, whose transactions are more of a trading character than of cultivation.		
	,, North Arcot	Suggests that next to counterpart of a Lease, the word "Muchilka" may be inserted in exemption (for Madras), and that provision may be made as to whether counterpart of a lease executed between landlord and tenant, relative to lands not subject to the payment of revenue to Government, should or should not be on stamp paper.		
	,, South Arcot.	States that if a counterpart can be done away with by a copy, as noticed in the remarks from the Straits, this Section is unnecessary; and, as observed by Mr. Hobhouse, if its intention be merely to increase the Stamp revenue, it is clearly objectionable.		
	,, Trichinopoly	Civil Court Pleader suggests fixing of a small rate of 2 or 4 Annas for counterparts, as the same stamp, both for original and counterpart, is as putting a double tax on one instrument.		

ARTICLES.—*(Continued.)*

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article XXXIII.	Coll. of Coimbatore	Vakeels and Serishtadar of Civil Court inquire whether the words "Actual Cultivator" in the exemptions to this Article, and Article 42 mean the man who actually handles the plough, or the man who, having obtained the lands on lease, employs other agency to cultivate. They state that the phrase "subject to payment of revenue to Government," in the exemption for Madras in these Articles, is vague. It has been understood to refer to Zemindary lands, but learn that several counterparts of leases of Ryotwary lands are, under this exemption, drawn upon *plain paper* and registered. Approving and suggesting the adoption of Mr. Hobhouse's remarks.		
	,, Malabar ...	Vide remarks on Article 28.		
	Chamber of Commerce.	Recommends that a duplicate or counterpart of a Lease or of a Deed or Covenant should not be required to bear the same stamp as the original, and that Rupees 2½ would be a sufficient rate as in the English law.		
	Govt. Solicitor ...	Suggests that instead of this Article (counterparts of a lease) there should be a Clause for counterparts or duplicates generally, which might be charged on some such scale as follows:— Where the original deed or instrument is chargeable with or bears a stamp less than Rupees 10. The same stamp as the original. Where the same shall amount to Rupees 10 and upwards, Rupees 10. Observes that in practice it is found that the present heavy scale of duties on counterparts and duplicates, deters persons from executing other than single deeds.		
Article XXXIV...	Coll. of Vizagapatam	States that the stamp is too high as it is applicable to all covenants, and recommends that it be reduced to one-half.	The Board would reduce the duty named in this Article to Rupees 4.	Agreed
	,, Kistna	See remarks on Article 22.		
	,, Cuddapah...	Suggests that Deeds or Covenants made upon sale or mortgage of any immoveable property should be charged with Stamp duty proportionate to value of such property on a scale to be hereafter agreed on by Government, as the present uniform Stamp duty of Rupees 10 upon every Deed or Covenant made upon the sale or mortgage of any immoveable property presses unfairly in many instances.		
	Collr. of Bellary...	Suggests that the documents mentioned in this Article should be rendered into Telugu, and their nature specified by an illustration.		
	,, Kurnool.....	Suggests omission of the Article, as it causes much confusion, and in several cases conveyances which ought to bear a stamp of 50 Rupees, or agreements for which one Rupee stamp will suffice are written on 10 Rupees paper.		
	,, North Arcot.	Suggests that the Article be illustrated, and a scale prescribed according to the amounts.		
	,, South Arcot.	Committee of Cuddalore think that the Stamp duty required under this Article too heavy, applying as the Article does to small as well as large amounts. Suggest that the duty be reduced to a uniform small scale, or to fix it at Rupees 2 on all covenants. Collector does not agree with the low uniform rate now proposed.		
	,, Coimbatore...	Vakeels and Serishtadar of the Civil Court recommend a duty of 10 Rupees as the maximum, whatever may be the value of the stamp of the original bond where such value exceeds 10 Rupees, and one-fourth of the value of the stamp used for documents executed on stamp of less than 10 Rupees. Collector considers the recommendation from Madras most equitable and just.		
	,, Malabar ...	Acting Head Serishtadar suggests that this and the following Article be brought under Article 23.		
	Chamber of Commerce.	Agree with the remarks made by the Madras Board of Revenue on this Article.		
	Govt. Solicitor ...	Suggests that the stamp on these Deeds be regulated in the same manner as proposed in Article 33 for counterparts or duplicate deeds. So that the maximum stamp would be Rupees 10.		
	Supt. of Stamps...	States that instead of a uniform rate of 10 Rupees, it would be more reasonable to allow the principal deed to regulate the Stamp duty of the Dovenant, as both refer to the same transaction. Observes that the covenant stamp here required presses hardly, where, as is often the case, the conveyance is for a comparatively small sum, and therefore bears a low stamp.		
Article XXXV.....	Collr. of Vizagapatam.	Stamp in this case to be fixed with reference to the suggestions made under Article 12.		
	,, Kistna	See remark on Article 23.		
	,, South Arcot.	Advocates adoption of same scale of one per cent. as proposed for Conveyances under Article 23.		

ARTICLES.—*(Continued.)*

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article XXXV....	Collr. of Coimbatore	Collector suggests that difference between a Deed of Gift or Dower, and a settlement under Section 64 should be defined.	The Board would include all Deeds of Gift or Dower under Conveyances.	Agree. Articles 35 & 64. Mark Thornewell
	,, Salem...	Observes that the Article, as it at present stands, make it imperative upon parties to specify in the Deed the value of the gift or dower. This is found to be inconvenient, and proposes that a fixed stamp may be substituted for the present sliding scale.		
	,, South Canara.	Suggests that the Article be expunged, and Deeds of Gift and Dower brought under Article 64.		
	,, Malabar	See remark on Article 34.		
	Supt of Stamps....	States that difference between this Article and Article 64 should be clearly defined.		
Article XXXVI...	Collr. of Kurnool.	States that natives consider this Article as being confused with Article I, and therefore unnecessary.	The Board would fix the duty under this Article at Rupees 4.	Agreed
	,, North Arcot..	Tripatti Committee observe that no particular Deed is alluded to in this Article. It is of a very general character. Its appearing at this part of the Schedule which relates to Deed of Gifts, &c., is not only not apparent, but tends also to create confusion. Suggests, therefore, that this Article be put in amongst such Articles of a general nature (Nos. 1 and 2 for example) as provide for documents not otherwise provided for.		
	,, South Arcot...	Collector agrees with the suggestion of the Cuddalore Committee, that the present duty of one Rupee properly fixed, should not be altered.		
	Govt. Solicitor. ...	Points out that the stamp under this Article is only one Rupee, and is of opinion that it might very well be raised to Rupees 5.		
	Supt. of Stamps....	Proposes to raise duty under this Article, as the low duty of one Rupee now prescribed has sometimes the effect of inducing parties to mystify their documents by confused wording in order to take them out of the Articles under which they properly fall, and bring them under Article 36. Points out that the corresponding stamp under the English law is 35 Shillings, and under the Ceylon Act 1 £.		
Article XXXVII.	Collr. of South Arcot	Collector suggests levy of a uniform duty of 8 Annas on all duplicates and triplicates of Deeds, whatever the stamp of the original Deed.		
		The Committee of Cuddalore would exempt from Stamp duty as a matter of convenience, (the original being already drawn on stamp paper) the duplicate or counterpart of a Deed.		
	,, Malabar.....	Vide remark on Article 28.	The Board would treat duplicates as copies charging them 8 annas per sheet.	Agreed
	Chamber of Commerce.	Is of opinion that a triplicate should bear the same stamp as a duplicate.		
Article XXXVIII.	Collr. of Vizagapatam.	Stamp in this case to be fixed with reference to suggestions under Article XII.	The Board would not alter this Article.	Agreed
	,, Kistna.....	See remarks on Article 23.		
	,, Madras	Deputy Collector suggests that rates for Exchange Deeds should be different from that for Conveyances of land and much lower, as this transaction of simple exchange in many cases does not secure any tangible profit as in the case of sales, but it is simply done to insure conveniences, sometimes attended with sacrifice or losses incurred.		
	,, North Arcot...	Committee of Tripatti observe that no provision is made for the exchange of *personal* property, which it seems proper should likewise be charged. As there is an utter absence of provision regarding it in any other part of the Schedule, suggests that a provision may be made in this Article for the same.		
	,, South Arcot...	Committee of Cuddalore suggests that on a Deed of Exchange half of the Stamp duty prescribed for conveyance be levied, as at present in the former case half of the duty is incurred by both parties, whereas in a conveyance it is otherwise.		
		Collector has no suggestion to make against the scale under this Article.		
	,, Salem	Proposes substitution of a fixed stamp for present sliding scale.		
Article XXXIX.	,, Kistna.....	See remarks on Article 23.	The Board would not alter this Article.	Agreed
	,, Kurnool	Collector observes that as lands paying revenue to Government are exempt from duty, this Article applies to a very few cases especially now that the Inam Commissioner has imposed a quit-rent on hitherto rent-free Inams. Is of opinion it would not be very hard on ryots if a low uniform rate were introduced, considering that the value of the landed property has of late greatly increased, and the present high price likely to continue. Suggests, instead of the present varying scale, one Anna for every 10 Rupees or part of 10 Rupees of the annual rent up to 4,000 Rupees, and an additional rate of 8 Annas for every further 100 Rupees or part of 100 Rupees, the stamp to be double if the period of the lease is unlimited or exceeds one year, in which case Article 41 will then be unnecessary. In cases in which the rent is not specified, as for instance, when the landholder borrows a certain sum of money from the lessee, and interest of the money lent is set against the rent of the land leased, provision should be made to meet such cases in the proposed Act.		

ARTICLES.—*(Continued.)*

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article XXXIX. .	Collr. of North Arcot	Proposes that the words "in the way of premium, fine, or the like" should be explained		
	Govt. Solicitor	Suggests adoption of some such scale as that proposed with reference to Bonds and Conveyances, Article 12 and 23.		
Article XL.....	Collr. of Ganjam.	See remarks on Article XII.		
	,, Kistna... ...	Bezwada Committee suggest that stamps required by Article 12 be applied to cases under this Article.		
	,, Bellary ...	Proposes to alter the sums as follows:—20, 40, 80, 100, 200, 400, and 800.		
	,, North Arcot.	See remark above on Article XXXIX.		
	,, South Arcot.	Collector agrees in the proposals from Madras on this Article.		
	,, Trichinopoly.	Committee at Cuddalore would exempt from Stamp duty as leases when the rent covered does not exceed 50 Rupees, and in all other cases would moderate the scale of duty.		
	,, Coimbatore..	Civil Court Pleader suggests exemption from duty when the annual rent shall not exceed 20 Rupees as the lowest rate of 8 Annas falls heavily on the poor.		
	,, South Canara	Vakeels and Serishtadar of Civil Court inquire whether the rent mentioned in this Article means a money payment, or includes payment in kind also, and if it includes the latter, how the value is to be determined.		
	,, Malabar ...	Committee consider the suggestion of the Madras Government regarding this Article to be most just and equitable.		
	Govt. Solicitor. ...	See Acting Head Serishtadar's remarks in Articles 12 and 23.		
		Considers the Stamp duty under this head too high and the scale very unequal. Suggests some such amendment as proposed by him with reference to Article 12.	The Board would charge all leases included in Articles 40 and 41 the same duty as conveyances taking the annual payment as the consideration money. Under this arrangement rents not in excess of Rupees 25 would be covered by a lease on a 4 Annas stamp.	Agreed
Article XLI... ...	Collr of Kistna.....	See remark on preceding Article 40.		
	,, Kurnool	Rendered unnecessary by proposed amendments in Article 39.		
	Govt. Solicitor	See remark on Article XXXIX.		
Article XLII.....	Collr. of Kistna....	See remark on Article 40.	The Board would not alter this Article. They would include all Puttahs in the exemption, whether between Ryots or Inamdars and their under-tenants.	Agreed
	,, North Arcot.	Suggests that after the words "every Lease" the word "Puttah" may be inserted in exemption (for Madras,) and that provision may be made as to whether counterpart of a lease executed between landlord and tenant, relative to lands not subject to the payment of revenue to Government should or should not be on stamp paper.		
	,, Madras... ...	Deputy Collector observes that the transaction of the rent operates always, but the transaction of the fine is only occasional and rare, and yet the stamp for the latter case is required to be calculated always and in all cases of their penal rent deeds. This he considers unfair, and, therefore, the stamp for the item of fine, which is stated to be that on a regular conveyance, should be struck out altogether, and leases of this kind allowed the simple stamp as for leases under Article 40, or in consideration of the advantage of fine being provided for, a uniform additional stamp of one Rupee may be prescribed. Adds, that this provision made in Article 42, though enjoined in law, does not seem to be acted upon in practice, the provision of Section 40 alone being availed of.		
	,, Coimbatore.	See remark on Article 33.		
	,, Malabar. ...	Deputy Collector, Southern Division, suggest that Kanadaram and Marupatam, or mortgage bond and counterpart, between a proprietor and tenant in South Malabar, should be shown under exemption under this Article.		
		Deputy Collector Runga Charlu suggests, that instead of complicated provisions of this Article, premium and fines paid for leases be simply added to annual rent as a part of it, in calculating Stamp duty applicable to the case.		
	Govt. Solicitor. ...	See remark on Article XXXIX.		
Article XLIII. ...	Collr. of N. Arcot.	Committee at Tripatty suggest that this Article be put in Schedule B.; that of Vellore propose to reduce rate in second column of Article to 8 Annas.		
	,, South Arcot.	Committee at Cuddalore suggest a uniform rate of duty for Powers of Attorney of every description. Collector agrees, but thinks one Rupee too little.		
	,, Tanjore.....	Is of opinion that the words "one act" in Clause 2 of the Article are capable of being differently interpreted. To require a Power of Attorney for every one of the several acts by which a case may have to be settled, seems unreasonable. Would substitute therefore the word "case" for "act."		
	,, Malabar. ..	Acting Head Serishtadar states that 2 Rupees would be enough for a Power of Attorney instead of 4 Rupees.		

ARTICLES.—(*Continued*)

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article XLIII.....	Chamber of Commerce.	Is of opinion that a stamp of 4 Annas is sufficient for a Power of Attorney to register any one Deed under Act XX. of 1866, the fee now exacted by the Registrar being 8 Annas for certifying the execution.	The Board would charge a duty of Rupees 4 on general Powers of Attorney, and 4 Annas for a Power of Attorney for the performance of one act, or for appearance in any particular case.	Agreed
Article XLIV ...	Collr. of Kistna...	Suggests that all that belongs apparently to Courts be removed from Schedule A., namely "Warrants of Attorney to confess judgment" release to an Executor or Trustee of his trust.	The Board would require a four Rupees stamp for the documents referred to in Articles 44 and 45.	Agreed
	,, Malabar.....	Acting Head Serishtadar states that this Article and the following are rather hard.		
Article XLV... ...	,, Vizagapatam.	The term "letter of license" is not generally understood; and the translation gives no illustration. The stamp is also considered high. It is recommended to reduce it to one Rupee.		
	,, Kistna... ...	Bezwada Committee recommend that this Article be brought under Article 1.—See Deputy Collector's recommendation in Article 22.		
	,, Cuddapah ...	State that meaning of the Article is not understood, and that the translation is unintelligible.		
	,, Bellary... ...	Suggests that documents mentioned in this Article should be specified by an illustration.		
	,, North Arcot.	States that the words "letter of license" should be explained, and a scale introduced according to the amount of the debt, and also states that the Article is unintelligible in the Vernacular.		
	,, Salem... ...	States that meaning of the Article is not understood, and that the translation is unintelligible.		
	,, Malabar.....	See previous Article.		
Article XLVI.....	,, Vizagapatam.	Deputy Collector Runga Charlu states that the Article is not clearly understood. Stamp in this case to be made with reference to suggestions under Article 12 (which see.)		
	,, Kurnool.....	Proposes to divide this into two Articles, one for immoveable and the other for moveable property, and to omit the latter part beginning with the word "also," as it seems identical with the first part of Article 13, unless the word "same" in Article 46 refers to property, in which case it will be redundant being included in the preceding Article.		
	,, North Arcot.	Under the head of "conditional sale," which is not now in the Schedule separately mentioned, the words "see Mortgage Article 46 may be inserted.		
	,, Malabar.....	Acting Head Serishtadar suggests that Article 46 to 48 be brought under Articles 12 and 23, and that Enacku, or documents relating to transfers of mortgages of land, common in Malabar, may fairly be required to be stamped, and states that it is not unfair to require that Dhurkhasts and Razinamahs of land should be stamped.		
	Govt. Solicitor ..	States that Bills of Lading are exempt from duty according to Advocate General's opinion, and that Parcel Tickets are also exempt. Suggests levy of duty on them. Objects to present orders against use of stamp cadjans. Stamp in this case to be made with reference to suggestions under Article 12 (which see.)	The Board would stamp all Mortgages as Bonds, but they would retain Articles 49, and 50, 51 and 52 as at present, but fix the fixed value stamp at Rupees 4 instead of Rupees 8.	Agreed
Article XLVII ...	Collr of Vizagapatam.	The stamp here prescribed is the same as that for a Promissory Note, whether that under Article 10 or 57 is not stated. It is proposed to supply the omission.		
	,, Kurnool.....	Observes that the stamp for Deeds of Mortgage under this Article is set down as the same stamp as for a Promissory Note under Article 57. In this Article no provision is made for cases in which no period of payment is specified. Further observes that Promissory Notes are classed with Bills of Exchange, &c., for which provision is made according as they are drawn singly, or in sets of two or three, which is not the case with Deeds of Mortgage. Suggests, therefore, the substitution of a fixed amount of duty, or include it in Article 46.		
	,, South Canara.	Proposes an amendment in wording of Section 38 of Articles 47, 48, 49, 61, and 63 and of the exemptions to Articles 32, 40, and 42 Schedule A.		
	,, Malabar.....	Acting Serishtadar is of opinion that this Article might fairly come under Articles 12 and 23.		
	Govt. Solicitor ...	See remarks on Act 12.		
	Supt. of Stamps...	The stamp here prescribed is the same as that for a Promissory Note, whether that under Article 10 or 57 is not stated. It is proposed to supply the omission.		

ARTICLES.—(*Continued.*)

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article XLVIII...	Collr. of Bellary...	Suggests that document mentioned in this Article should be specified by an illustration.		
	,, Malabar.....	See remarks on Article 46.		
	Govt. Solicitor. ...	See remarks on Article 12.		
Article XLIX.....	Collr. of Kistna ...	Bezwada Committee suggest that the stamps required by Act 12 be applied to cases under this Article.		
	,, North Arcot.	States that the last clause of the Section is unintelligible in the Vernacular.		
	Govt. Solicitor. ...	Remarks on Article 12 apply also to this Article.		
Article L...	Collr. of Madras...	Deputy Collector is of opinion that the rate of stamp for re-conveyance Deeds should be very trifling as these re-conveyances are not made for any consideration or profit, but simply as a safeguard against false claims or intricacies.		
	,, Malabar.....	Acting Head Serishtadar states that transactions of this character should not be encouraged by legal comments, and that duty chargeable in cases coming under note below this Article is rather high.		
	Govt. Solicitor. ..	Remarks on Article 12 apply also to this Article.		
Article LI...	Collr. of Kistna ...	Bezwada Committee recommend that scale of Article 12 be applied to this Article, as the transaction is not of the nature of a sale.		
	,, Bellary... ...	Suggests that documents mentioned in this Article should be specified by an illustration.		
	,, Salem... ...	States that Tamil translation of this Article is not correct, and that it describes the re-conveyance to be a document executed by the mortgagee, to the mortgagor re-transferring the mortgage property to the latter.		
	,, Malabar	Acting Head Serishtadar states that even one-fourth of the stamp required for the conveyance may be considered hard in this and following Article.		
	Chamber of Commerce.	Is of opinion that the stamp on a re-conveyance of mortgage property should not be more than 8 Rupees as the original Mortgage Deed has already paid an *ad valorem* stamp, and no new transaction is entered into by the re-conveyance.		
Article LII.....	Collr. of Kistna ...	Bezwada Committee recommend that scale of Article 12 be applied to this Article, as the transaction is not of the nature of a sale.		
	,, Coimbatore....	Vakeels and Serishtadar of the Civil Court recommend reduction to one-fourth of the value of the stamp for the principal deed, or as Article 51, as the stamp now fixed under the Article is too high.		
		They further observe that sale of Deeds are executed and a Counter-deed obtained in the district, whereby the purchaser agrees to restore the land by a certain term, and that Schedule A. contains no provisions either for this Counter-deed or for the document extending the term of redemption. They inquire whether it can be brought under Article 52.		
Article LIII... ...	,, Bellary.....	Suggests that the Bond mentioned in this Article be specified by an illustration.	The Board would raise the duty on these documents to Rupees 4.	Agreed
	,, Malabar	Deputy Collector Runga Charlu suggests reduction of rate from 2 Rupees to 1 Rupee.		
Article LIV... ...	,, Ganjam	To be amalgamated under Article 12 (which see.)		
	,, Vizagapatam..	Stamp in this case to be fixed with reference to suggestions under Article XII.		
	,, Godavery.....	Proposes to make a provision as in Article 25 regarding Partition Agreements, as it is customary with parties to omit insertion in such agreements of the values of the shares.		
	,, Cuddapah.....	Proposes to reduce rates leviable under this Article.		
	,, Kurnool	Proposes, for cases of partition, a uniform scale of 8 Annas for every hundred or part of a 100 Rupees of the value of each sharer's portion up to 1,000 Rupees, and 5 Rupees for every additional 1,000 or part of 1,000 Rupees, or 3 Rupees for every 500 or part thereof. Suggests that a provision may be made for cases in which the value of the property divided is not specified, as such cases are of frequent occurrence.		

ARTICLES.—*(Continued.)*

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article LIV.....	Collr. of N. Arcot.	Proposing following rates, the present rates being too high:— Property up to Rupees 500 ..... Rupees 2. From ,, 1,000..... ,, 4. Every additional ,, 1,000 ..... ,, 2.	The Board would treat Deeds of Partition as Conveyances.	Agreed
	,, South Arcot...	Committee of Cuddalore think that the scale of duty for a Partition Agreement may remain as it is in all cases where the value of the share does not exceed 500 Rupees, but when it exceeds that sum, and is less than 1,000 Rupees, the duty may be fixed at Rupees 4, and in all other cases Rupees 8. Collector would retain the scale laid down in the Act without alteration.		
	,, Trichinopoly...	Civil Court Pleader suggests that provision may be made to meet cases in which the value of the property divided, is not expressed.		
	,, Coimbatore....	Vakeel and Serishtadar of Civil Court observe that it is almost the universal practice to write Deeds of Division without specifying the value of the property, therefore the addition of an Article, as suggested by Mr. Hobhouse, is necessary.		
	,, South Canara.	Suggests that in case of Deeds of Partition of landed property, the Stamp duty should be fixed on a sliding scale according to the produce of the land in question, and in that case where the value of the property divided was indeterminate, an Optional Stamp must be used subject to the provisions of Section 27.		
	,, Malabar	Acting Sub-Collector suggests that bonds on partition, &c., entered in this Article, should be entered as Jenmom bonds. Wynaad Deputy Collector remarks that Deeds specified in this Article should be more clearly defined, and separate stamps prescribed for different proportions of partition. See remarks on Article X. concluding clause.		
	Chamber of Commerce.	Is of opinion that Partition of Property Deeds should bear stamp of Rupees 8. The stamp now exacted bears heavily in many cases. Dissolution of Partnership Deeds, which are of precisely the same nature as Partnership Deeds, should have a stamp of Rupees 8.		
Article LV.....	Collr. of Kistna...	Term "Policy of Insurance" to be defined and illustrated by an example.	The Board would charge an advalorem duty on the document entered in Articles 55 and 56 at the same rates as an bills of exchange not on demand.	Agreed
	,, Malabar	Deputy Collector Runga Charlu suggests a duty of 8 Annas for 1,000 Rupees, and in case of ships on voyage insured for more than two per cent. premium, one Rupee for 1,000 Rupees. Acting Head Serishtadar suggests charge of 4 Rupees instead of 8 Annas.		
	Chamber of Commerce.	Would abolish the Stamp duty on Fire and Life Insurance altogether. If the duty be retained recommend as an alternative that the rates be reduced for Marine Fire and Life Insurance to the English rates of 3*d.* per 100£.		
Article LVI... ...	Collr. of Kistna...	See remark on preceding Article.		
	,, Malabar	Acting Head Serishtadar suggests adoption of a duty of Rupees 1-8-0 and gradually progressing scales. See Deputy Collector Runga Charlu's remark in previous Article.		
Article LVII.....	Do.	Acting Head Serishtadar states that Article 23 might as well answer for this.		
Article LVIII. ...	Do.	Deputy Collector Runga Charlu suggests alteration to one Rupee of duty of 2 Rupees and 8 Annas prescribed in Articles 58, 59, and 60.	The Board would fix the duty on Protests under Articles 58, 59 at Rs. 4.	The date seems high Agreed
Article LIX... ...	Do.	Vide Article 58.	The notice of protest they would charge 4 Annas.	
Article LX.....	Do.	Vide Article 58.		
Article LXI... ...	Collr. of Godavery	States that there is no exemption for receipts acknowledging the receipt of jewelry and other valuables, the reference in this article being only to actual payments of money.		
	,, Kistna.....	Bezwada Committee recommend following rates:—		

						RS.	A.	P.
From	20	Rupees	to	100	Rupees.....	0	1	0
Beyond	100	,,	to	150	,, ...	0	2	0
Beyond	150	,,	to	500	,, ...	0	4	0
Beyond	500	,,	to	1,000	,, ...	0	8	0

Beyond this for every 1,000 Rupees and fraction 8 Annas stamp.

	,, North Arcot...	Suggests that a note of exemption be attached to this Article exempting from Stamp duty receipts and discharges relating to sum of Rupees 20 and under.		

ARTICLES.—*(Continued.)*

Number of Article.	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
Article LXI... ...	Collr. of S. Arcot.	Committee of Cuddalore are of opinion that receipts or discharges given for payment of money, &c., ought to have stamps as Bonds, as specified in Article 12 to prevent forgery, as all Adhesive Stamps now affixed to receipts, &c., bear no dates of their sale and no name of the purchaser. Suggest also that all receipts drawn on the public account, and receipts given by Public Officers for their salaries be not stamped as Bonds. Collector does not agree in this recommendation which, in his opinion, would be very inequitable.	The Board concu in the remarks of Mr. Hobhouse on this Article. They would omit the first exemption under this Article.	The modification proposed by Mr. Hobhouse seems advisable
	,, Coimbatore ...	Vakeels and Serishtadar of Civil Court suggest that the object of the Article should be stated at length, as it is not clear whether it is applicable only to payments of money and acquittal of debt, or also to receipts for lands, &c., decreed or attached under a decree and made over to the decree-holder, or purchaser at auction, or to the owner if attachment is withdrawn. Suggests that the object of the Article be stated at length.		
	,, Malabar	Acting Head Serishtadar suggests that charge of one Anna should either be altogether omitted, or gradually increased in proportion to the increased amounts involved if pecuniary objects would render its retention necessary.		
Article LXII.....	,, Kistna... ...	See Collector's remark on Article 44.	The Board would fix the Stamp duty at 4 Rupees.	Agreed
	,, Trichinopoly...	Civil Court Pleader states that releases from further liability on the retirement of a Partner or Agent, and those of a similar kind are not provided for, and suggests a duty of 4 Rupees.		
	,, Malabar ...	Deputy Collector Runga Charlu suggests reduction of Stamp duty from 10 to 8 Rupees.		
	Govt. Solicitor ...	Suggests that the Article be worded so as to extend to all releases, and that the stamp on all such documents be fixed at Rupees 10.		
Article LXIII. ...	Collr. of Coimbatore.	Vakeels and Serishtadar of the Civil Court state that there is no reason for charging Schedules to any agreement, &c., with separate Stamp duty.	The Board would not charge any separate duty on Schedules.	Agreed
	,, Malabar.....	Collector suggests that the meaning of the word Schedule should be clearly defind. Acting Head Serishtadar states that a separate charge of 8 Annas per sheet for Schedules, while the main instrument is liable to its appropriate duty, would be disagreeable to the public.		
	Chamber of Commerce.	Definition of the term "Schedule" should be given.		
	Govt. Solicitor. ...	Suggests that the Article may be omitted, or if it is retained, that the word "Sheet" may be defined as suggested in Article 29.		
	Supt. of Stamps...	The word Schedule to be accurately defined.		
Article LXIV. ..	Collr. of Bellary...	Suggests that documents mentioned in this Article should be specified by an illustration.		
	,, Coimbatore.	Vakeels and Serishtadar of Civil Court states that the wording of the Article should be altered and the words "Marriage Settlement" omitted —Vide Collector's remark in Section 35.		
	,, Malabar ...	Acting Head Serishtadar states that Article 12 or 23 might render this superfluous.		
Article LXV	Chamber of Commerce.	Is of opinion that stamp on Boat Notes would not be equitable, and would work harshly. Shipping Orders stamped are issued here, and is not aware of any attempts at evasion.	The Board would not alter Articles 65 and 66, but they would reduce the Warehouse Warrant stamps to 4 Annas. They would fix the Stamp for all Collateral deeds at Rupees 4.	Agreed
Article LXVI ...	Collr. of Malabar.	Deputy Collector Runga Charlu states that the Article is not understood.		
General Exemption.	,, Godavery....	Suggests that authorities to adopt a son be specially mentioned in General Exemptions.		
	,, Coimbatore..	See observations on exempted to Article 33.		

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	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
General Amendments.	Collr. of Ganjam.	Gives a table containing uniform scales at uniform per-centages for Articles 12, 23, 40, and 54:—		

Amount.	Article 12, Bond.	Article 23, Conveyance.	Article 40, Lease. One year.	Article 40, Lease. More than one year.	Article 54, Partition Deed.
	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.
Not exceeding 25	0 2	0 4	0 1	0 2	0 2
Do. ... 50	0 4	0 8	0 2	0 4	0 4
Do. ... 100	0 8	1 0	0 4	0 8	0 8
Do. ... 200	1 0	2 0	0 8	1 0	1 0
Do. ... 400	2 0	4 0	1 0	2 0	2 0
Do. ... 600	3 0	6 0	1 8	3 0	3 0
Do. ... 800	4 0	8 0	2 0	4 0	4 0
Do. ... 1,000	5 0	10 0	2 8	5 0	5 0
Do. ... 2,000	10 0	20 0	5 0	10 0	10 0
Do. ... 3,000	15 0	30 0	7 8	15 0	15 0
Do. ... 4,000	20 0	40 0	10 0	20 0	20 0
Do. ... 5,000	25 0	50 0	12 8	25 0	25 0
Do. ... 10,000	50 0	100 0	25 0	50 0	50 0
Do. ... 20,000	75 0	150 0	37 8	75 0	75 0
Do. ... 40,000	100 0	200 0	50 0	100 0	100 0
Do. ... 60,000	125 0	250 0	62 8	125 0	125 0
Do. ... 80,000	150 0	300 0	75 0	150 0	150 0
Do. ... 1,00,000	200 0	400 0	100 0	200 0	200 0
For every further..... ... 50,000	100 0	200 0	50 0	100 0	100 0
Or part thereof	50 0	100 0	25 0	50 0	50 0

,, Vizagapatam.	Senior Assistant of Vizagapatam observes it is unquestionable that officials, both European and Native, as well as the public, experience considerable difficulty in understanding the requirements of the Stamp Law. This is attributable to want of clearness of expression, insufficiency of detail, and want of proper arrangement in the Schedules, and lastly, to the inaccuracy and obscure rendering of the Telugu translation of the Schedules, and suggests that under each Article of the Schedules requiring explanation, illustrations should be given, as has been done in the Indian Penal Code; that a Glossary, similar to that alluded to in paragraph 7 of the Board's Proceedings, showing in detail the value of the stamp for every description of document alluded to in both Schedules be appended to the Act, and that the Telugu translation be recast.		
,, Nellore	Proposes that all terms used in the Act should be distinctly defined in the body of the Act, and that the ordinary equivalents in the different Native languages should be added to the Act as an authorized Glossary. Reports that Mr. Smith, District Munsiff, suggests that Bonds, &c., under Articles 2, 12, 13, 14, 15, 16, 17, 18, 19, 44, 46, 47, 48, 49, 51, and 52, might be brought under one Section, embracing the different documents therein alluded to with the amounts specified as per Article 12 and Articles 23, 24, 35, and 38, under another Section, and so on in accordance with Section 2, Regulation No. XIII. of 1861, in as simple language as possible.	The Board fully concur in this suggestion. They fear the existing translations are very defective.	Agreed.
	The Collector is of opinion that, though the different descriptions of documents must be separately set forth, yet they might be so classified as to facilitate the adoption of fewer rates in the requisition of stamps.		
,, Cuddapah ...	Suggests that technical terms employed in Schedule A. (such as "Letter of License," &c., should be simplified or explained.		
,, Bellary	Suggests arrangement of duties payable, under general heads, instead of alphabetically. Proposes a more gradual scale of rates of duty, and advocates adoption of a scale similar to that in Schedule B., Act XXII. of 1867.		
	Suggests also that English terms used in the Schedule be rendered into intelligible Vernacular; that Vernacular translation be accompanied by an illustration of its meaning; and that Stamp duty on a composition between debtor and creditor should be a rateable and not a fixed one.		
	Proposes following arrangement of Schedule A. under general heads according to the nature of the document:—		
	I. Permanent transfers of immoveable property, such as Deeds of Sale, Gift, &c.		
	II. Permanent transfer of moveable property, such as Deeds of Sale, Gift, &c.		

GENERAL AMENDMENTS.—(*Continued.*)

	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
General Amendments. — (*Continued.*)	Collr. of Bellary. —*Concluded.*	III. Temporary transfers of immoveable property, such as Leases, Mortgages, &c. IV. Temporary transfer of moveable property, such as hiring Cattle, Furniture, &c. V. Obligations for payment of money, not negotiable, such as Bonds, Promissory Notes, and the like. VI. Bills of Exchange, Hoondies, and the like. VII. Agreements, Contracts for personal service, for production and supply of articles, manufactured or grown, and the like. VIII. Powers of Attorney. IX. Deeds of Partition. X. Receipts, Discharges, &c.		
	Collr. of Kurnool.	States that alphabetical arrangement of the Schedule is unnecessary and proposes the following classification:— Class 1.—Permanent or absolute transfers of immoveable property including Articles 9, 23, 35, 38, 39, and 52. Class 2.—Temporary or conditional transfers of immoveable property comprising Articles 9, 39, 40, 41, 42, 46, 48, and 49. Class 3.—Transfers of moveable property. Does not think it necessary to make any distinction between permanent and conditional transfer of moveable property. As generally in practice, absolute transfers or sales of personal property are not reduced to writing. Beside it does not appear advisable to charge sales of personal property with the same Stamp duty as is provided for sales of immoveables. If deemed necessary to draw the distinction, it may be done in the arrangement of Articles under this class, at the close of this Article, one provision for transfers of both moveable and immoveable might be inserted. Class 4.—Obligations for payment of money whether in the shape of Bonds or Agreements. Class 5.—Collateral Securities. Class 6.—Bills of Exchange, Hundies and the like. Class 7.—Receipts.		
	,, Madras	Class 8.—Copies. Class 9.—Miscellaneous including all documents not coming under any of the foregoing classes. Suggests that each Article be illustrated by form. Schedule A. (Act X. of 1862) Complains of want of clearness and of bad arrangement of the Schedule, and of want of simplicity in the definitions of the different documents. States that the alphabetical arrangement is productive of much confusion in the translated versions of the Act. Suggests an arrangement under general heads and the addition of illustrations under each head, and of an appendix containing forms of documents to which the different Sections of the Schedules are applicable.	The Board consider that if a few forms of the principal documents in use were appended to the Act it would be an advantage.	Agreed. If practicable.
	,, North Arcot.	Commitee of Wallajapet state that Schedule A. is obscure. Suggest that different documents mentioned in Sections 10, 12, 23, 40, and 54 be brought under one head, and arranged as in Section 11, Regulation XIII. of 1816, Madras Code now repealed Proposes that names of the different instruments should be given in the Vernacular also. Proposes that Articles in Vernacular transactions of the Schedule may be arranged alphabetically and the English number of the Articles also given. Recommends that form of Schedule A. be modified, and either following form or that appended to Code of Criminal Procedure be adopted.		

Number in numerical order.	Name and description of document.	Proper stamp.	General exemption.	Particular exemption.	Notes or remark.

GENERAL AMENDMENTS.—(*Continued.*)

	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
General Amendments.	Collr. of Tanjore.	Observes that the difficulty with the public in understanding the law arises in a great measure from the alphabetical arrangement adopted in Schedule A. with regard to the names of documents by which those similar in their nature are dispersed over the whole Schedule, thus rendering the difference necessarily nice and difficult of comprehension. Suggests that, as the bulk of the people will have to use Vernacular translations, and as it is undesirable to arrange the names of documents with reference to the English Alphabet, that the documents be classed under general heads with reference to their nature. The following suggestions and improvements are made in respect to the Schedule by the Sub-Registrar of the district:—	The Board approve of this suggestion.	Agreed
	,, Trichinopoly	(*a.*) Where any term is used in a technical sense, or bears an equivocal meaning, it should be clearly defined, and that forms should be provided for drawing up the various kinds of documents. (*b.*) Documents partaking of the same nature may be classed together. Conveyances, Assignment, Deeds of Gift, Deeds of Partition, and of Exchange and other absolute transfers severally provided for, may be brought under "Conveyances." (*c.*) Deeds of Mortgage of Hypothecation, Bonds, Settlements, Agreements of the nature of Bonds and other obligations for payment, might all be comprised under "Bonds for the payment of money." (*d.*) Bonds may be divided into "Bonds" for the payment of money and other bonds. (*e.*) The rest may stand as they are, but with a better arrangement. (*f.*) The Schedule may be divided into a few parts for facilitating reference as follows:—		

Part I. Conveyances.
Part II. (*a.*) Bonds for the payment of money.
(*b.*) Bonds not being those for the payment of money.
Part III. Leases.
Part IV. Agreements.
Part V. Mercantile transactions
(*a.*) Negotiable Instrument.
(*b.*) Deeds of Partnership and other documents.
Part VI. Copies.
Part VII. All other documents.

Civil Court Pleader proposes that the several documents subject to Stamp duty should be classified under 10 or 15 Articles instead of 66 as at present, or the omission of Articles 3, 19, 25, 41, 44, 47 and 48, and states that no provision is made for the written authority given to adopt sons, and suggests a stamp of 2 Rupees.

The Sub-Registrar further proposes to divide Schedule A into, 1, Agreement; 2, Bonds and Leases; 3, Conveyances; 4, Bills of Exchange; 5, Miscelaneous, including 1 Receipts; 2, Additional Stamps; 3, Vakalutnamahs; 4, Copies of Instruments and Revenue Records; 5, Bills of Lading; 6, Notorial accounts; 7, Life Insurance; 8, Property Insurance; 9, Protests; 10, Shipping Orders; 11, Warrants. Bonded Warehouse and other instruments not specially provided for. Suggests addition to the Schedule of a few specimen forms of each of these five classes of instruments. Recommends that in cases where no amounts are specified highest stamp of the class be provided; and that a stamp of Rupees 100 be required for documents not specified in the Act.

Suggests the following rates for agreements* whether the same be only evidence of a contract or obligatory upon the parties not being bonds or conveyance.

			R.	A.	P.
A. If relating to obligations concerning personal service.					
When the amount involved shall not exceed...		Rs. 25.....	0	1	0
Do.	do.	50.....	0	2	0
Do.	do.	100.....	0	4	0
Do.	do.	200.....	0	8	0
Do.	do.	400.....	1	0	0

* Under this head cases enumerated in Clauses of the present Schedules 1, 2, 3, 4, 5, 6, 7, 16, 18, 19, 21, 22, 27, 34, and 64 may be included.

	Name of the Collector or other Office.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
General Amendments.—(*Cond.*)	Collr. of Trichinopoly.—(*Cond*)			

When the amount involved shall not exceed...

		RS.	RS.	A.	P.
Do.	do.	800	2	0	0
Do.	do.	1,000	2	8	0
Do.	do.	2,000	5	0	0
Do.	do.	4,000	10	0	0
Do.	do.	8,000	20	0	0
Do.	do.	10,000	25	0	0
Do.	do.	20,000	50	0	0
And for any amount above this			100	0	0

(B.) If relating to obligations concerning property.

		RS.	RS.	A.	P.
When the amount involved shall not exceed		100	1	0	0
Do.	do.	200	2	0	0
Do.	do.	400	4	0	0
Do.	do.	800	8	0	0
Do.	do.	1,000	10	0	0
Do.	do.	2,000	20	0	0
Do.	do.	4,000	40	0	0
Do.	do.	8,000	80	0	0
Do.	do.	10,000	100	0	0
Above 10,000 Rupees			200	0	0

(C.) In both cases A and B if no value is specified. 50 0 0

Suggests the following rates for Bonds* and Leases for the payment, either absolutely or conditionally, of any definite or certain sum of money.

* In this, cases falling under Clauses 12, 13, 14, 15, 17, 20, 33, 39, 40, 41 42, 45, 46, 47, 48, 49, and 57 may be included.

	RS.	RS.	A.	P.
(D.) If for any sum not exceeding	25	0	2	0
Above 25 and not exceeding	50	0	4	0
Do. 50	100	0	8	0
Do. 100	200	1	0	0
Do. 200	400	2	0	0
Do. 400	800	4	0	0
Do. 800	1,000	5	0	0
Do. 1,000	2,000	10	0	0
Do. 2,000	4,000	20	0	0
Do. 4,000	8,000	40	0	0
Do. 8,000	10,000	50	0	0
Do. 10,000	20,000	100	0	0
Do. 20,000	40,000	200	0	0

Do. 40,000 Rupees at the rate of half per cent for every thousand.

(E.) If no sum in Rupees is mentioned and some quantity in kind is stipulated its highest market value in Rupees shall be the sum at the above rates.

Conveyances* of whatever description for the sale of, or transfer, or mortgage for a consideration, or not, of any property moveable or immoveable, real or personal or of any right.

*Under this, fall all cases under Clauses 9, 23,24, 25, 26, 35, 36, 38, 46, 47, 48, 49, 50, 51, 52, and 54.

	RS.	A.	P.
When the value or consideration money is not expressed	100	0	0
When it shall exceed	RS. 25	0	4	0
Above 25 and not exceeding	50	0	8	0
Do. 50	100	1	0	0
Do. 100	200	2	0	0
Do. 200	400	4	0	0
Do. 400	800	8	0	0
Do. 800	1,000	10	0	0
Do. 1,000	2,000	20	0	0
Do. 2,000	4,000	40	0	0
Do. 4,000	8,000	80	0	0
Do. 8,000	10,000	100	0	0
Do. 10,000	20,000	200	0	0
Do. 20,000	40,000	400	0	0
Do. 40,000	80,000	800	0	0
Do. 80,000	1,00,000	1,000	0	0
For any sum above	1,00,000	2,000	0	0

GENERAL AMENDMENTS.—(*Continued.*)

	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
General Amendments.—(*Contd.*)	Collr. of Trichinopoly.—(*Contd.*)	Suggests retention of present rates for other instruments enumerated in Clauses 4 and 5.		
	,, Madura.	Suggests re-arrangement of Schedule A so as to show the various instruments under the several heads to which they appertain as follows:— 1st.—Instruments relating to immoveable property. 2nd.—Commercial transactions. 3rd.—Marine. 4th.—Miscellaneous. And proposes that the several instruments should be described in the order of their importance, each description being made more clear by illustrations and explanations.		
	,, Tinnevelly....	Draws attention to obscurity of the Act generally, and suggests, therefore, that a table be prepared, specifying stamp for each description of Deed, and that each Deed should be mentioned by name.		
	,, Malabar.....	Suggests a general assignment of documents into following classes:— Class I. Documents relating to permanent transfers. ,, II. Do. do. temporary transfers. ,, III. Do. do. bearing uniform stamps. ,, IV. Do. do. optional stamps. and alphabetical arrangement under each of different descriptions of documents falling under those Sections.		

Proposes that a Schedule of Stamps somewhat on same principle as that adopted in Schedule B, Act XXVI of 1867, should be arranged with three rates A, B, and C.

Class I.—All documents under Class I would fall under rate A.

Class II.—Documents under Class II as Bonds, Mortgages, and such like would fall under Rate B and others as Bills, Drafts, (otherwise than on demand and such like would fall under Rate C.) Each document would have the letter B or C attached to its definition, indicating the rate to which it was liable.

Class III.—Documents under Class III would have the uniform stamp to which they were liable entered against them.

Class IV.—Documents under Class IV would be ruled by the provisions of the Act applying to their case.

Proposed Schedule.

	A. RS. A.	B. RS. A.	C. RS. A.
On documents involving sums over Rs. 20 and up to Rupees 50	0 4	0 2	0 1
Do. 50 Rs. 500 for every Rs. 50 or part thereof	0 8	0 4	0 2
Do. 500 ,, 1,000 100	1 0	0 8	0 4
Do. 1,000 ,, 5,000 500	5 0	2 8	1 4
Do. 5,000 ,, 1,000 1,000	10 0	5 0	2 8
Do. 10,000 ,, 50,000 5,000	50 0	25 0	12 8
Upwards of 50,000 10,000	100 0	50 0	25 0

Is of opinion that leases of land paying revenue may well be required to be on stamped paper. On land not paying revenue to Government all leases he would bring under Rate B. On land paying revenue, stamps under Rate C. should be required, exempting leases for a term not exceeding one year, and all taken direct from Government.

	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
General Amendments.—(*Contd.*)	Collr. of Malabar.—(*Continued.*)			

Table of Stamp values.

1	...	1	18	*3	8	35	20	...	52	*112	8
2	...	2	19	*3	12	36	*22	8	53	125	...
3	...	4	20	4	...	37	25	...	54	150	...
4	...	6	21	*4	8	38	30	...	55	175	...
5	...	8	22	5	...	39	35	...	56	200	...
6	...	10	23	6	...	40	*37	8	57	225	...
7	...	12	24	*6	4	41	40	...	58	250	...
8	...	14	25	7	...	42	45	...	59	300	...
9	1	...	26	*7	8	43	50	...	60	350	...
10	1	2	27	8	...	44	60	...	61	400	...
11	1	4	28	*8	12	45	*62	8	62	450	...
12	1	8	29	9	...	46	70	...	63	500	...
13	1	12	30	10	...	47	*75	...	64	600	...
14	2	...	31	*11	4	48	80	...	65	700	...
15	*2	4	32	12	8	49	*87	8	66	800	...
16	*2	8	33	15	...	50	90	...	67	900	...
17	3	...	34	17	8	51	100	...	68	1,000	...

NOTE—These figures show the stamp values that would be required, if Collector's proposals are adopted, and single stamp provided for every case. But the values marked with asterisks might well be omitted, and where such stamp values happened to be required, two stamps, whose aggregate would give the amount, used.

Acting Sub-Collector observes that the word "Bond" is not clearly defined; that the distinction between "Bonds," Contracts, Promissory Notes, &c., should be clearly made known; that the duty on Jenmom Bond, Otti Bond, Kanam Bond, Jenmom Panayam Bond and Theer of Bond should be raised, and that on Kudima Bond, Panayam Bond, Pattam Bond, Kadan Vaipa or Debt Bond, and Kachavadam Karar be lowered; that a letter of credit should be entered in the same Section as Bonds, and that all Mooktearnamas shown in Schedules A. and B. should be entered under one heading.

Acting Head Assistant suggests that stamps for the several kinds of instruments should be assimilated and provisions of Regulation XIII. of 1816 adhered to as far as possible, and states that merchants, &c., recommend that Schedule A should be greatly simplified.

Shekara Kump observes that it will be well to re-introduce provisions of Regulation XIII. of 1816 in case of Deeds and Documents of a permanent nature, lessening duty in case of those of a temporary nature, and suggests supply of stamped cadjans which is universally preferred to paper in the district.

District Munsiff of Chowghat proposes to divide Schedule A into three Sections; the first containing, as far as practicable, the names of all documents in general use in which an unvarying percentage of a single stamp duty for every 100 Rupees should be fixed; the second, the names of instruments of rare use or little value with a small Stamp duty; and the third should show the instruments indeterminable in their value which should bear a uniform stamp of 8 Rupees, and proposes to add to these a list of documents exempted from all Stamp duty. (See Article X.)

States that all instruments mentioned in Articles 4, 5, 6, 7, 8, 11, 13, 18, 20, 21, 28, 29, 30, 31, 32, 37, 65 and 66 and receipts mentioned in Article 61 of Schedule A should be brought in second part of proposed third Section, and that with the exception of receipts, all instruments should have a duty of one Rupee each, and one Anna stamp be used for all receipts stated in Article 61. Any part of whatever instrument remaining unwritten from want of space in the stamp paper of a prescribed value should be allowed to be executed on a stamp paper of the lowest value. If any document included in the third part of Section 3 be by its nature indeterminable in its price, or any that could not be brought under or explained by any of the three Sections of this Act, it should be classed in the said part of the Section, and a Stamp duty of Rupees 8 imposed on it. (For list see printed file.)

GENERAL AMENDMENTS.—*(Continued.)*

	Name of the Collector or other Officer.	Proposa s of the Collectors, &c.	Board's views.	Opinion of Government.
General Amendments—(*Conld.*)	Collr. of Malabar. *(Concluded.)*	Acting Huzoor Serishtadar observes that Stamp Act should be more simple and less oppressive; that Article 11 of revised Schedule B. is very hard; and that Stamp duties at present charged are very high. Deputy Collector Runga Charloo observes that the Tables of Stamp duty require simplification, and a better arrangement of the kinds of documents requiring stamps. That the generally prevailing rates of 1½ per cent. as regards the great bulk of documents, are so much modified and altered by needless varieties in the scales adopted to the several cases, and by unnecessary alteration in the rates themselves at different parts of the scales, that it gives rise to distinct tables for each Article, and that the rate of Stamp duty cannot be arrived at on any rule without reference to the table itself. Suggesting that the mode of simplifying would be to adhere strictly to the one-half and quarter per cent. rates, and to frame convenient tables for all the cases to which the rates may be applicable.—(See Tables A, B, C, and D in printed File of Replies.) He further observes that, with a system of stamps, it is obvious there cannot be an unlimited number of denominations of them, it becomes requisite, therefore, to determine what denominations of stamps are convenient to keep. He would propose the following denominations as applicable to the 1½ and ¼ per cent. duty, as well as to the ten per cent. duty for plaints, or in other words to the decimal scale. —(See Table E.) States that Table A has been prepared with reference to scale in Article 23, that it is common to all three per centages, but that it is fairly chargeable with making larger difference than there is occasion for. Submits, therefore, alternative Tables B which are much larger, reduce the differences to the minimum, and secures the full advantage of all the denominations of stamps proposed to be provided for. Table C. contains a properly graduated scale for ten per cent. duty in Schedule B.		

Objects to the present alphabetical arrangement, and proposes an arrangement of documents into general and sub-classes.— (See Table F.)
Under the head of Exemptions, the following only in his opinion seem to be really required:—

1.—Transfer by mere Endorsement of Bills of Exchange, Promissory Notes, &c.

2.—Receipts or Discharge written on Promissory Note, Bill of Exchange, or Mortgage Deed, or other Bonds, and for money deposited in the hands of Bankers.

3.—Documents executed by or on behalf of Government, and copies of papers which a Public Officer is required to make or furnish.

4.—Puttahs, Muchilkas, Receipts for payment of Rent or Revenue, Durkhast, &c., Razinamahs and other documents executed between the Government and the public, in connection with the payment of the Public revenue, or between Zemindars, Jaghiredars, Shrotriemdars, Inamdars, and Farmers, or Sub-Farmer of Government revenue, and their tenants, if made in pursuance of any Special Act or Regulation of the Legislature presenting the execution of such documents for the protection of the tenant's right.

Under general provisions he proposes:—

1.—One or more stamps to be used to cover the stamp value in cases of necessity.

2.—In what cases Adhesive Stamps are to be used. He would abandon the exemption in favour of leases for lands paying revenue to Government, and its restriction to Puttahs, &c., of Zemindars regulated by the laws made for the protection of the tenant's right.

Observes that duty levied under Schedule B. or Durkhast and other applications in Sea Customs and Salt Departments connected with Revenue, produces serious inconveniences, and proposes to exempt them. Proposes also to exempt Civil suits coming under cognizance of Revenue authorities and Petitions to Criminal Courts.

GENERAL AMENDMENTS.—(*Concluded.*)

	Name of the Collector or other Officer.	Proposals of the Collectors, &c.	Board's views.	Opinion of Government.
General Amendments—(*Conld.*)	Govt. Solicitor ...	Proposes that there should be a provision for progressive Stamp duty on all parts of deeds and documents amounting to an entire quantity of 15 folios or 1,080 words. Recommends following scale:— Progressive duty (that is to say) where any deed, instrument, or writing of any description whatever chargeable with any Stamp duty, together with any Schedule, Receipt, or other matter put or endorsed thereon, or annexed thereto, shall contain 2,160 words or upwards, then for every entire quantity of 1,080 words contained therein, over and above the first 1,080 words, there shall be charged the further *progressive* duty following:— Where such deed, instrument, or writing shall be chargeable with any *ad-valorem* or other Stamp duty or duties not exceeding, in the whole, the sum of Rupees 8, a further *progressive* duty equal to the amount of such *ad-valorem* or other duty or duties. And in every other case a further progressive duty of Rupees 3. Observes that under Clause 2 of the Schedule B, all applications by parties to suits (other than suits in the original branch of the High Court of Madras,) for the return of papers and documents filed by them in such suits are required to be stamped. Suggests that as this falls heavily on parties, and is productive of delay, that they be exempted from Stamp duty.	The Board prefer the present system.	Agreed
	Supt. of Stamps....	Proposes that all provisions relating to stamps in what Special Act occurring, such as Parsee Marriage and Divorce Act No. XV. of 1865, Indian Succession Act No. X. of 1865, and Arms Act No. XXXI. of 1860, should find a place in General Stamp Act. Disapproves of the arrangement of the Sections in Act No. X. of 1862, and proposes the following arrangement:— I. Preliminary—Comprising such Sections as 1 and 56. II. General Provisions—Such Sections as 2, 3, 4, 7, 14, 30, 31, 32, 34, 35, 52, 53, 54 and 55. III. Bills, Drafts, Orders, Receipts, &c., Sections 5, 6, 8, 9, 10, 11, 12, 13, 22, 24 and 29. IV. Unstamped and insufficiently stamped documents—Sections 15, 16, 17, 18, 19, 20, 21 and 23. V. Renewal of spoiled stamps—Section 50. VI. Adjudication in doubtful cases—Section 19. VII. Consideration and value in deeds—Section 51. VIII. Licensed Vendors—Sections 36, 37, 38, 39 to 49. IX. Miscellaneous Sections 25 to 28. Proposes also to arrange Articles in Schedule A. in strictly alphabetical order:— Inquires why such documents as, I. Appraisement or valuation of Estates or Effects; II. Articles of Clerkship; III. Awards by Arbitrators; IV. Dissolution of Partnership; V. License for Marriages; should not be subjected to Stamp duty. Suggests that Deeds of Dissolution of Partnership should be subject to same duty as Deeds of Copartnership, namely, 8 Rupees, Article 27.	The Board are of opinion that this General Amendment of the arrangement of the Sections of the Act is well worthy of adoption.	Agreed
		Act XXVI. of 1867.		
	Collr. of S. Canara.	Schedule B, (Act XXVI. of 1867.) Proposes to exempt from Stamp duty all petitions to Collectors relating to matters connected with the assessments of lands. Suggests that provisions of last Clause of Schedule B should be extended to Vakalutnamahs and Mooktearnamahs for the representation of one matter only presented before a Register and before Municipal Commissioners. Proposes to add the words "attested or certified to be a true copy" to Article 5, Schedule B, as it is the practice for Civil and Criminal Courts to grant unauthenticated copies of depositions for the private information of parties to any suit.	The Board would prescribe a four Rupee Stamps for each of these documents. The Board have already addressed Government on the subject of Act XXVI of 1867 in their letter under date 30th April 1867, No. 2,632.	Agreed Agreed Agreed
	,, North Arcot...	Committee of Chittoor observe that provision of the Stamp Act XXVI. of 1867 are calculated to stop the speedy business of Courts and Cutcherries in cases of emergency by preventing a suitor from making verbal motions in open Court or Cutcherry, that the stamps prescribed are on the whole double to those that might be requisite under the old law, and solicit a thorough amendment of the Act.		

Letter from the Secretary to the Board of Revenue to the Secretary to Government R 9 of 11 February 1868 No. 1090-

Rev. 178/68

Rec.d July/68 L. 2 p.

Precis of remarks and recommendations made with reference to a general amendment of Act No X of 1862.

REVENUE DEPARTMENT,
FORT ST. GEORGE,
9th July 1868.

No. 178.

No. 1,911.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

Separate Revenue, No. 11.
Stamps.

1. Referring to your Circular letter No. 2,281, dated 30th April 1867, I am directed to forward, for submission to the Government of India, the accompanying report of the Board of Revenue, with enclosures, on the amendments desirable in the Stamp Act X of 1862, and in Schedule A. thereto attached, and to express the general concurrence of this Government in the proposals made by the Board.

2. There can be no doubt that, in its present form, the Schedule A. is most puzzling to the Native community, that it is extremely difficult of translation, and that the advantage of its alphabetical arrangement, imperfect as that is, is necessarily lost when it is attempted to describe the various documents and transactions by vernacular equivalents.

3. The one thing to be aimed at should be concentration and simplification. A penal enactment which is not easy to be understood of the people is a blot on the Statute book. If reduction in the rates should be a necessary consequence of simplification in many cases, the Government have little doubt that the revenue would be recouped by the comparative absence of evasions.

4. The communications referred to in the last paragraph of the Board's letter have already been forwarded to the Government of India, under the dates noted in the margin.

18th June 1867, No. 1,356.
26th Sept. ,, ,, 2,254.

I have the honor to be,
Sir,
Your most obedient se[illegible]t.
(Signed) W. H[illegible]ESTON,
Secretary to Government.

Exd. S. T. Augustin.

Financial 1868 Department.

[ ]

From Government of
Fort St. George,

Dated 9th July. } *No.* 1,911.
R. } *Enclosures.*
6 spare copies

D. No.
L. No.
Progs. { *D.* / *No.*

Forwarding for submission to Government of India report of the Board of Revenue, with enclosures, on the amendments desirable in the Stamp Act X. of 1862.

Board.

There can be no doubt that in its present form the Schedule A is most puzzling to the Native Community, that it is extremely difficult of translation, and that the advantage of its alphabetical arrangement - imperfect as that is - is necessarily lost when it is attempted to describe the various documents and transactions by Vernacular Equivalents.

The one thing to be aimed at should be Concentration and simplification - A penal enactment which is not easy to be understood of the people is a blot on the

on the rates should be a necessary consequence of simplification in many cases, the Government have little doubt that the Revenue would be recouped by the comparative absence of evasions.

The communication referred to in the last para of the Board's letter have already been forwarded to the Govt of India under the dates noted in the margin

18th June 1867, No. 1356.
26th Sept. — " — 2254.

Revenue 1868. Dep^tt.
Pro of Govt for July

№ 1911

To The Govt of India
Fin^l Dep^t
dated 9 July 1868.

Sec Govt
Ladbury

Govt of India
Amendments on Stamp Act
Act X of 62 - 1862

No. 178