

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.

988

Press
~~Mis.~~292-311
Dated

16 - 4 -

18 68.

Not to be folded or roughly handled

Read the following letters :—

No. 292. From the Magistrate of Cuddapah, to the Acting Chief Secretary to Government, Judicial Department, Fort St. George, dated Cuddapah, 4th September 1867, No. 30.

	Present Permanent Advance Fund.	Proposed addition to be made.	With reference to the Government Order dated 20th August 1867, No. 1,354, I have the honor to state that the Permanent Advance Fund now placed at the disposal of the several Subordinate Magistrates of this district is not sufficient for the requirements. I request that an addition of Rs. 75 to the fund may be made in the margin.
For 11 Tahsildars and Sub-Magistrates, at 15 Rupees each	Rs. 165	Rs. 55	
For 4 Sub-Magistrates at Rupees 10 each	40	20	
	205	75	

No. 293. From the Magistrate of Tinnevely, to the Acting Chief Secretary to Government, Fort St. George, dated Kadayannallur, 6th September 1867, No. 264.

In reply to Government Proceedings No. 1,354, dated 20th August 1867, I have the honor to inform you that the simplest way of making the refund required would be to place a small permanent advance at the disposal of each Sub-Magistrate; the refunds will be trifling, as the poorest classes of complainants will not purchase a stamp until they have endeavoured to get heard without one, any other mode of adjusting refunds will only lead to correspondence and delay.

No. 294. From the Magistrate of Ganjam, to the Chief Secretary to Government, Fort St. George, dated Chatterpore, 6th September 1867, No. 2,680.

In reply to G. O., Judicial Department, 20th August ultimo, No. 1,354, I have the honor to state that no difficulty occurs in practice. Complainants, to whom the purchase of an 8 Anna stamp is a matter of indifference, present their petitions ready drawn up on stamp papers, others write on plain paper, and the Magistrate exercises his discretion in calling for a stamp. Thus the question of a refund of stamp duty already paid never arises.

No. 295. From the Magistrate of the Godavary District, to the Acting Chief Secretary to Government, Fort St. George, dated Cocanada, 7th September 1867, No. 221.

With reference to the Proceedings of Government, under date the 20th August, No. 1,354, I have the honor to report that I am not aware of any Criminal Court, in this district, having as yet ordered refunds of stamp duty under the provision referred to. It was the impression that the exemption did not contemplate refunds, and that it merely sanctioned the receiving of unstamped complaints, whenever the Courts thought it fit to do so. This discretion has been exercised by every Court in this district, according to circumstances. There is no difficulty in the way of making refunds if such is the intention of law, as the Magistrates of all grades have a permanent Advance Fund at their disposal, with powers to replenish the same whenever it is exhausted.

No. 296. From the Acting Magistrate of South Canara, to the Chief Secretary to Government, Judicial Department, Fort St. George, dated Mangalore, 17th September 1867, No. 32.

1. With reference to the Proceedings of Government in the Judicial Department, dated the 20th ultimo, No. 1,354, I have the honor to state that no refunds of stamp duty on criminal complaints have as yet been made by any Magisterial officer in this district. The reason is that the discretionary power vested in Criminal Courts by Act XXVI of 1867, of exempting criminal complaints from stamp duty, was hitherto understood to apply only to the receiving of such complaints on unstamped paper when the Courts thought proper to do so, and not to authorize the Courts to refund of the stamp duty paid on a complaint, after having once received it on stamped paper.

2. Even if refunds be in future made, I do not see any occasion for recommending an increase to the Permanent Advance Funds of all the Sub-Magistrates, as under the present system of incurring contingent expenditure, such of these officers as are talook Tahsildars can have no difficulty in drawing the requisite funds at once from the Treasury when required. With regard, however, to those Sub-Magistrates who are not Talook Tahsildars, and who are placed at a distance from a Treasury station, a small addition to their advance funds will, I think, be advisable, and I would recommend that in the case of such officers their present allowance be increased from 10 to 15 Rupees.

3. There are four such officers, the whole increase in the advance funds will therefore be Rupees 20 for the district.

No. 297. From the Magistrate of Malabar, to the Chief Secretary to Government, Fort St. George, dated Calicut, 19th September 1867, No. 106.

With reference to the Order of Government dated 20th August 1867, No. 1,354, I have the honor to state, that I do not see any provision in the Stamp Act XXVI of 1867 for the refund of stamp duty in the cases mentioned. The Act simply authorizes Criminal Courts to receive the complaints of offences, or take down the first examination on unstamped paper; but there is no provision for a refund after a complainant has chosen to make his complaint on stamped paper. Applications for refund have never been made, and, in the above view of the matter, the inconvenience referred to has not been experienced in this district.

No. 298. From the Magistrate of Coimbatore, to the Chief Secretary to Government, Fort St. George, dated Coimbatore, 20th September 1867, No. 88.

In reply to the Proceedings of Government, Judicial Department, and their Order thereon, No. 1,354, dated 20th ultimo, I have the honor to report that no inconvenience has been experienced in the way of making refunds of stamp duty on petitions or applications containing complaints of offences. Practically, Sub-Magistrates determine before taking down complaints, whether the complainant is or is not a poor man, falling within the scope of the latter part of Section XXVI of 1867. If he is a poor man, his complaint is at once taken on plain paper. On the other hand, if he is not poor, he produces a stamp paper for his complaint. This course of procedure, it is obvious, precludes the necessity of making refunds. Should, however, exception be taken to the present course, and refunds become

necessary, an addition of Rupees 5 to the Permanent Advance Fund of each Sub-Magistrate will, I believe, suffice.

From the Acting Magistrate of Vizagapatam, to the Chief Secretary to Government, Fort St. George, dated Vizagapatam, 4th October 1867, No. 396.

Adverting to the Proceedings of Government, Judicial, dated, 20th August 1867, No. 1,354, calling upon all Magistrates to report whether, especially in the Petty Magistracy, any difficulty exists in the way of making refunds, I have the honor to state that no increase to the Permanent Advance Fund is required, and that there is no necessity for its increase, nor does there exist any difficulty in making the refunds referred to, since each Sub-Magistrate, who is likewise a Treasury officer, has simply to make the refunds he is authorized to do at once on the receipt of the parties concerned, debiting the charge to "TV Allowances, Refunds and Drawbacks, Stamps."

2. As regards Magistrates not being Treasury officers, refunds may be made on orders made by them to the Treasury officers, who will make the necessary payments on the prescribed receipts being presented.

No. 300. From the Acting Magistrate of Nellore, to the Chief Secretary to Government, Judicial Department, Fort St. George, dated Nellore, 9th October 1867, No. 263.

1. I have the honor to reply to the Proceedings of Government, Judicial Department, dated 20th August 1867, No. 1,354, with reference to the necessity of increasing the Permanent Advance Funds for contingent charges in the hands of the different classes of the Magistracy, to meet the refund of stamp duty already paid on criminal complaints.

2. At present the Permanent Advance Funds of the Magistrate, Joint-Magistrate, Head Assistant Magistrate, and Deputy Magistrate are limited to Rupees 10, those of Talook Sub-Magistrates to Rupees 15, and those of Division Sub-Magistrates to Rupees 10. An increase of Rupees 5 all round would probably be found quite sufficient to meet all demands for refund of stamp duties, which at present are very few.

Transferred to the Revenue Department, in reference to the Proceedings in that Department dated the 14th August last, No. 1,891.

FORT ST. GEORGE,
15th October 1867.

(Signed) A. J. ARBUTHNOT,

Chief Secretary.

No. 301. From the Acting Magistrate of Trichinopoly, to the Chief Secretary to Government, Judicial Department, Fort St. George, dated Trichinopoly, 11th October 1867, No. 58.

In reply to the Proceedings of the Government, No. 1,354, dated 20th August 1867, I have the honor to state that no delay or inconvenience of the description therein adverted to has ever occurred in this district. The Permanent Advance Funds of the Magistracy are at present provided with, are sufficient to meet all charges, and I am of opinion that any increase to these funds is uncalled for.

Proceedings of the Madras Government, Judicial Department,
16th April 1868.

No. 302. From the Magistrate of Kurnool, to the Chief Secretary to Government, Fort St. George, dated Kurnool, 16th October 1867, No. 83.

1. In reply to Government Order No. 1,354, dated 20th August 1867, Judicial Department, I have the honor to inform you that, after communicating with all the Magistrates and Sub-Magistrates in the district, I am of opinion that an increase of 10 Rupees should be made to the Permanent Advance Fund of each Sub-Magistrate, to enable them to make the necessary refund of stamp duty leviable by the Magistracy under the new Stamp Act.

2. Magistrates having full powers do not require any increase to their Permanent Advance Fund on this account, because on the complaint being made they have hitherto exercised their discretionary powers, and received complaints and depositions on or without stamp paper as necessary, in each case, and, generally speaking, cases requiring, such refund do not come before the superior Magistracy.

No. 303. From the Collector of North Arcot, to the Chief Secretary to Government, Fort St. George, dated Chittoor, 25th October 1867, No. 72.

1. I have the honor to acknowledge the receipt of the Proceedings of Government, dated 20th August last, calling on me to report whether, especially in the case of the Petty Magistracy, any difficulty is found to exist in the way of making refunds of stamp duty on petitions or applications containing complaints of offences other than those for which Police officers may arrest without warrant, without delay or inconvenience to the poorer class of complainants.

2. In reply, I beg to state that I have not heard that any difficulty has yet arisen, but the law which would create it, has been too short a time in force to admit of any reliable conclusion being formed.

3. To avoid, however, any difficulty that might hereafter arise, I would suggest that, instead of meeting charges such as those, of which there is now question, from the Permanent Advance Fund now at the disposal of the Magisterial officers, which is very small and inadequate even to current requirements, the refunds be made from the general funds at the disposal of the talook officers upon refund certificates, similar to those issued by the Courts in the case of suits compromised by parties, with this modification, that instead of the certificates being forwarded for payment under fresh instructions from the Treasury Deputy Collector, they may be paid on presentation at the Treasury of the officer issuing the certificates.

4. In the case of other Magisterial officers, the order for the refund of the stamp duty can be given on the nearest Talook or Division Treasury, and the advice be sent on to the officer in charge of the Treasury by the same day's post.

No. 304. From the Acting Collector and Magistrate of the Kistna District, to the Chief Secretary to Government, Fort St. George, dated Masulipatam, 25th October 1867, No. 301.

In reply to Proceedings of Government, Judicial Department, No. 1,354, dated 20th August last, I have the honor to inform you that the Divisional officers of this district are unanimous in considering that the provision of the law as it stands gives them sufficient power to exempt, for due cause, whatever may be, any criminal petition from stamp duty. The Sub-Magistracy here generally requested an increase of from 5 to 20 Rupees to their Permanent Advance Fund. Their

demands in general would imply that the majority of criminal cases are brought by the very poor, which is contrary to fact. For myself I agree with Divisional officers, that as the power to exempt is granted by the Act XXVI of 1867, no increase of permanent funds for the purpose of refund is required. *Exemption* from stamp duty implies that no stamp had ever been filed; the necessity for refund cannot, therefore, arise. The Stamp Act makes, as the Acting Sub-Collector observes, no provision for refund of stamps used erroneously. I am not convinced that, in the absence of express provision in the Act, similar to that for spoiled stamps, &c., any refund could be made when a stamp has been used in a case exempted by law.

No. 305. From the Collector of Salem, to the Chief Secretary to Government, Fort St. George, dated Salem, 29th October 1867, No. 46.

With reference to the Government Proceedings, under date the 20th August 1867, No. 1,354, I have the honor to state that, though no cases of difficulty in making the refunds referred to have been brought to my notice, yet, considering

Permanent Advance Fund.			ES.	
Collector and Magistrate ..	...	...	30	the smallness of the amount at present
Sub-Collector and Joint Magistrate ..	...	...	10	allowed as Permanent Advance Funds, I
Head Assistant do. ...	...	...	10	would suggest the propriety of at least
Deputy Collector and Magistrate, Namkul	...	...	10	doubling the several amounts marginally.
Division...	...	...	10	noted, with a view to avoid the incon-
Tahsildars and Talook Magistrates, each	...	...	15	venience that may be experienced in
Deputy do. and Sub-Magistrates, each	...	...	10	making the refunds in question.

No. 306. From the Acting Magistrate, Madras District, to the Chief Secretary to Government, Fort St. George, dated Sydapet, 8th November 1867, No. 235.

With reference to the Order of Government, dated 20th August last, No. 1,354, I have the honor to state that there are not many cases in which the refund of stamp duty has been found necessary, nor do I anticipate that the number will ever be large. I would, however, recommend, that to obviate any delay or inconvenience which may arise in making refund to the poorer class of complainants, a sum of Rupees 5 be allowed to each Sub-Magistrate in addition to the Permanent Advance Fund that is placed at his disposal for contingent charges.

No. 307. From the Magistrate of Madura, to the Chief Secretary to Government, Fort St. George, dated Madura, 23rd November 1867, No. 403.

1. With reference to the Order of Government, in the Judicial Department, dated the 20th August last, No. 1,354, I have the honor to observe that no stamp duty has been refunded by the Magistracy in the district since the introduction of the new Act of 1867. The fact is that the practice hitherto observed in this district has been to receive *viva voce* complaints without a stamp. In most cases, however, the complaint is written on a stamp, and I am not aware of a single case in which a refund has been asked for.

2. However, Section 7 is to be strictly acted up to, it will be necessary to add a small sum to the Permanent Advance Fund of each Sub-Magistrate, as the *viva*

16th April 1868.

complaints are preferred by the very rest of the population; but as the necessity of producing a rupee stamp would probably deter most of such complainants from appearing at all, a very small allowance will be required. An addition of Rupees 10 to the Madura Town Sub-Magistrate's Permanent Advance Fund, and of Rupees 3 to each of the others, would probably be sufficient.

Town Sub-Magistrate	Rs. 10
18 Sub-Magistrates	54
Total	64

No. 308. From the Magistrate of South Arcot, to the Chief Secretary to Government, Fort St. George, dated Cuddalore, 23rd November 1867, No. 60.

1. I am in receipt of the Order of Government, dated 20th August last, No. 1,354, calling upon Magistrates to report whether any increase is necessary to the Permanent Advance Funds at their disposal, to enable them to refund the stamp duty on complaints of certain offences under the discretion vested in Criminal Courts by the 7th exemption of Article 10, Schedule B, of Act XXVI of 1867, and, in reply, I have the honor to state that no increase would be necessary to the Permanent Advance Fund for the purpose stated, if the following plan be sanctioned for adoption. I would propose, as in cases of refund of stamp duty in Civil Suits at certain stages, that refund certificates be issued by Criminal Courts also in all cases in which, in the exercise of the discretion vested in them, they may wish to refund the stamp duty. On presentation of this certificate at the nearest Government Treasury on which it is drawn, the amount of stamp duty will be paid, and debited in the accounts of the Treasury to the proper head, the certificate being sent, with the Treasury account as voucher for the payment.

2. A form of the certificate which I would recommend for adoption is herewith submitted, and, if approved, a supply of printed forms will be sent to the Magistrates of different grades throughout the district.

3. It appears to me that the plan now proposed is simple, and has the advantage of bringing the payments at once into the accounts as final charges, instead of allowing them to stand unadjusted for several months, which will be the case if payments are made from the Permanent Advance Fund in the first instance.

4. The Joint Magistrate has suggested, in connection with this subject, that in all cases of conviction the stamp duty may be paid to the complainant out of the fine imposed, according to Section 44 of the Criminal Procedure Code, which gives Magistrates discretion to award compensation for loss or damage sustained by the complainant. The wording of the section is no doubt adapted in cases of the kind under notice, inasmuch as the stamp duty is strictly an expense incurred by the complainant in the prosecution, as provided for by the section; but as fines collected are not in full credited to Government, and as the amount of such fines, minus compensation paid to the complainant, is alone carried to the credit of Government, it is evident that, under the arrangement proposed by Mr. Hathaway, the refund of stamp duty will not appear as a charge any where in the accounts. Moreover, in cases in which the fines may not be recoverable, there will be no money from which the duty can be refunded unless charged to Government, and it appears, therefore, objectionable to pay the stamp duty in some cases out of the fines, and in others to debit

the Madras 5th April 1868.

it to the State. A uniform course seems to me preferable, and I would recommend, therefore, that what I have now suggested may be adopted in all cases.

out

(Form.)

CERTIFICATE.

I certify that of complainant in Petition No. of 186, filed in this Court, is permitted under 7th exemption, Article 10, Schedule B, of Stamp Act No. XXVI of 1867, to receive from the Treasury of Rupees being the stamp duty of his Petition 186

CHARLES W. READE,

Magistrate of South Arcot.

No. 309. From the Magistrate of Tanjore, to the Chief Secretary to Government, Fort St. George, dated Vallam, 23rd November 1867, No. 259.

* Judicial Department.

1. With reference to the Proceedings* of Government, dated the 20th

August 1867, No. 1,354, I have the honor to state that no refund of the nature therein referred to have ever been made by the Magistracy in this district since the passing of Act XXVI of 1867, and that I do not conceive that any necessity exists for the several Magistrates being furnished with permanent advances for making such refunds.

2. The discretionary power given to Magistrates by Section 7 of the said Act, as also by the exemption clause in article 10, has always been understood in this district to refer only to "written examinations of complainants," and not to be intended to authorize the refund of the value of stamped paper on which petitions are drawn up and presented by complainants themselves.

3. Should it, however, be authoritatively declared that the section empowers the Magistracy to refund the stamp duty paid on account of petitions presented by complainants themselves, a permanent advance of Rupees 5 for each Magistrate, including all the three grades, viz., Subordinate Magistrates of the first and second classes, and full power Magistrates, will be sufficient to provide for all possible cases.

4. In this district there are at present twenty-four Magistrates, besides the District Magistrate, viz., nine Talook Sub-Magistrates, eleven Town Sub-Magistrates, two Deputy Magistrates, one Joint and one Head Assistant Magistrate. The total amount, therefore, of the advance fund to be placed in the hands of these officers, would be Rupees 120. I, as District Magistrate, do not require any advance for this purpose, as I am not in immediate Magisterial charge of any talook.

At present, Tahsildars on the one hand, and Divisional officers and Deputy Tahsildars on the other have, in their capacity as Revenue officers, each a Permanent Advance Fund of Rupees 15 and 10 respectively, and it is in addition to this that the advance for the refund of stamp duty on Magisterial petitions, as stated, will be required.

No. 310. From the Magistrate of Bellary to the Chief Secretary to Government,
dated Camp at Rampur, 19th January 1868, No. 9.

1. With reference to Proceedings of the Madras Government, Judicial Department, dated 20th August last, No. 1,354, requesting Magistrates to report whether it is necessary that the Permanent Advance Funds, at the disposal of Petty Magisterial officers, should be increased to obviate any existing difficulty in the way of making refunds of stamp duty under the provisions of Act XXVI of 1867, on petitions or applications containing complaints of offences other than those for which Police officers may arrest without warrant, I have the honor to state that no difficulty has been experienced in this respect.

2. In the case of Sub-Magistrates, who are also Tahsildars, no difficulty whatever can arise, as having Treasuries under their control they may replenish their permanent advances as often as there is need; but the case of Sub-Magistrates at a distance from a local Treasury is otherwise.

3. In this district there are the seven Sub-Magistrates' Stations named in the margin, where there are no Treasuries, and which are from 13 to 35 miles distant from the nearest Treasury. All these Sub-Magistrates are provided alike with permanent advances of 10 Rupees each, and no case of difficulty has as yet arisen in the refund of stamp duty.

Siriguppa.
Kampli.
Calliandrug.
Yadiki.
Yemiganur.
Uravacondah.
Bookapatnam.

4. But to obviate the possibility of delay, and consequent inconvenience to the poorer classes of complainants, I would recommend that the permanent advances with the Sub-Magistrates of the stations named in the margin of the preceding paragraph may be increased from Rupees 10 to Rupees 20.

No. 311. ORDER THEREON, 16th April 1868, No. 988.

Separate Revenue, No. 10

Stamps.

1. These letters are the replies of the Magistrates to the Order of Government in this Department dated 14th August 1867, No. 1,891, calling upon

them to report whether, especially in the case of the Petty Magistracy, any difficulty is found to exist in the way of making refunds of stamp duty on criminal petitions without delay or inconvenience to the poorer classes of complainants, whether from want of a fund at the disposal of the Magisterial officer from which to meet such charges, or otherwise.

2. The Magistrates of thirteen districts report that the funds at present at the disposal of the several Magisterial officers are sufficient to meet any refunds that may be found necessary. Those of the remaining six districts state that the present Permanent Advance Fund allowed for the Sub-Magistrates is insufficient, and that it will be better to raise it.

3. On the whole, the Government do not find cause for any increase to the Permanent Advance Fund. The revision of the Law is at present under the consideration of the Government of India, and many of the Magistrates show that the use

of the discretion allowed them by the Act to receive criminal petitions on unstamped paper precludes the necessity for any refund in most cases. Such small expenditure as may nevertheless be found necessary for this purpose can be made from the Advance Fund already allowed, and it appears that the practise of making such refunds is not uniform, the Government hereby authorize all Magistrates, at their discretion, to refund in future any stamp duty that may have been paid on criminal informations filed before them, so long as the present provision remains unaltered.

(True Extract.)

(Signed) W. HUDI
Secretary

To all Collectors.
„ the Judicial Department.
„ the Board of Revenue.
„ the Accountant General.

Erd. S. T. Augustin.

Summary of the District Magistrate's proposals in respect to the duties under the discretionary powers allowed to Criminal Courts by Act-XXVI of 1862.

Districts	Permanent Revenue Fund	Magistrate's proposals	Remarks
Gangam-Sufficient		Necessity for refunding Stamp duty, when officers in the District.	
Nizampatnam Do		There is no difficulty in making refund of Stamp duty except that, all Magistrate's proposals to do so on the receipt of the Parties concerned.	
Godavery Do		No difficulty exists in regards to making refund of Stamp duty in the District.	

Permanent
District & Revenue Fund

Magistrates' proposals

Revenue

Kistna Sufficient

Neither the Magistrate nor any of the Divisional Officers of the District experience any difficulty in carrying out the provision of the law with respect to stamp duty.

Vellore

Propose an increase of Rs to the Choudhies to prevent permanent Revenue Fund of each of the Magistrates in the District for purposes of payment of Stamp duty.

(Cuddapah

Do

Suggests an addition of Rs to the permanent Revenue Fund of each Magistrate, as likely to meet all requirements on account of payment of Stamp duty.

Bellary

Do

No difficulty experienced in respect to revenue of Stamp duty that has been increased that the Revenue Fund is sufficient to meet all requirements of Stamp duty.

Mirnod

Do

Propose an increase of Rs 10 to the Revenue Fund of each Magistrate for purpose of payment of Stamp duty.

Nagpur Sufficient

N. N. N. N.

Do

No difficulty has arisen in respect to payment of Stamp duty and suggest a method for obtaining the probability of any arising in future.

S. N. N. N.

Do

An increase to the Revenue Fund would be necessary, if the plan suggested by him were adopted.

Tanjore

Do

No to payment of Stamp duty has been heard in the District but Revenue Fund that an increase of Rs to be made in order to prevent the Revenue Fund of the District to be used for any other purpose.

T. N. N. N.

Do

No to payment of Stamp duty has been heard in the District but Revenue Fund that an increase of Rs to be made in order to prevent the Revenue Fund of the District to be used for any other purpose.

Magister protektor

Reuben

to have a very low ceiling which requires
a large duty on the house, but that that
of the State, to be at all safe up to now
to give such an answer to the 22. 1841.

I suggest that a suitable permanent address be held as at the disposal of each sub-
 scriber to one of all demands on account
 of the funds of Stamp duty -

to inconvenience experienced in the way of making provision of stamp duty, but rather an increase of \$100 to \$1000 of each State or Territory, if the present course of procedure of King's College of the poorer classes of thought on plain paper, be altered -

(No difficulty experienced in making) Regiments
but dissuading the smallness of the ~~but~~ ^{ing} =
= gets, the doubling of the General's demand.

= gets the doubling of the General Account.
I state that the present Post-Office Fund is sufficient,
but that as four Civil Magistrates are at the time,
four daily payees, redoubled, are in need -
from 10 to 15 needed -

Application for a refund of stamp duty
has never been made on the subject -

Yours Truly

Conducta insufficient

Spelen

South Carolina

Walter Do

Summary of replies
from District Magis-
trates respecting refunds
of Stamp duty.

W-988.
Proceedings of the Madras Government
Under date the 16th Novr 1868.

Read the following letter
from the Magistrates of Districts
on the subject of refunding
duty under the discretionary
power allowed to Criminal Courts
by Act XXXI of 1867.

From Magistrate of Cuddalore - Here enter 4th Sept. 1867 N^o 30
Do — Do — Tinnevely — " — " — 6th Sept. 1867 N^o 264
Do — Do — Ganjam — " — " — 6th Sept. 1867 N^o 2680
Do — Do — Godavery Dist^t — " — " — 7th Sept. 1867 N^o 221
Do Acting Do — South Canara — " — " — 17th Sept. 1867 N^o 32
Do — Do — Malabar — " — " — 19th Sept. 1867 N^o 106
Do — Do — Coimbatore — " — " — 20th Sept. 1867 N^o 88
Do Acting Do — Vizagapatnam — " — " — 1st Oct. 1867 N^o 376
Do — Do — Vellore — " — " — 9th Oct. 1867 N^o 263
Do — Do — Trichinopoly — " — " — 11th Oct. 1867 N^o 53
Do — Do — Kurnool — " — " — 16th Oct. 1867 N^o 83
Do — Coll^r — N. Arcot. — " — " — 25th Oct. 1867 N^o 72
Do Acting Do & Mag^{te} — Kistna Dist^t — " — " — 25th Oct. 1867 N^o 307
Do — Coll^r — Salem — " — " — 29th Oct. 1867 N^o 461
Do Acting Mag^{te} — Madras D^t — " — " — 8th Nov. 1867 N^o 235
Do — Mag^{te} — Madras — " — " — 23rd Nov. 1867 N^o 403
Do — Do — South Arcot — " — " — 23rd Nov. 1867 N^o 60
Do — Do — Tanjore — " — " — 23rd Nov. 1867 N^o 259
Do — Do — Bellary — " — " — 25th Jan. 1868 N^o 9

These letters are the re-
plies of the Magistrates
to the order of Government
in this Department dated

whether especially
a case of the Petty
stealing, any difficulty
and the fact in the
of making refunds

of stamp duty on Criminal
petitions without delay
or inconvenience to the
poorer classes of complain-
ants whether from want
of a fund at the disposal
of the Magisterial Officer
from which to meet such
charges or otherwise.

2. The Magistrates of
the District report that
the fund at present at the
disposal of the several
Magisterial Officers are in-
sufficient to meet any re-
quirements that may be found
necessary, and the Magis-
trates of

present permanent
advance fund allow-
ed for the District
is insufficient and
it will be better
it.

3. The Government do
not ~~deem~~ ^{find cause for} any increase
to the Permanent advance
fund necessary. The
revision of the Law at
present under the con-
sideration of the Govt. of India
and many of the Magistrates
show that the idea of the
discretion allowed them
by the Act to receive
criminal Petitions
on unstamped paper
is not sufficient
to meet the want
of a permanent fund
for the District.

the ^{rights} ~~period~~ from the
since period already
allowed - and as it
appears that the practice
of ~~nothing~~ such a period
is not uniform the Govt
has in this all
they is at their discretion
I expect ^{in future} any stamp
but that may have been
paid on criminal
information filed
before them so long
as the present provision
of the law remains
unaltered -

5 - all Collected on Deep-sea.
 5 - Ind. Depth 17
 6 - As³ of Reel 17
 6 - Chart General 17

2920311

Reverie 1868 & 1869
Boob (Cock) from April

2920311

Boob (Cock) from April
of 16th April 1868

2920311