

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1176	Press ~~Mis~~
⁸³⁻⁸⁴ Dated	8-8-	1870.

Not to be folded or roughly handled

21/5/30

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*Proceedings of the Madras Government, Revenue Department,
8th August 1870.*

No. 83. From the Acting Secretary to the Board of Revenue, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 27th May 1870, No. 3,620 :—

I AM directed to solicit the orders of Government on the following point connected with the Court Fees' Act :—

2. In Section 19 of the Act, applications relating to a supply for irrigation of water belonging to Government are, by Clause X., not chargeable with any fee. Clause XI. similarly exempts applications for leave to extend cultivation or to relinquish land when presented to an officer of Land-revenue by a person holding under direct engagement with Government, land of which the revenue is settled but not permanently. The Board believe that the intention in these cases was to free these transactions from charge, on the principle that they are of the nature of communications between the Government as *quasi*-landlord and the ryot as tenant in their mutual interest ; but there is no special protection for such transactions if not satisfactorily settled by local officers on the original application, though it is frequently necessary for the applicant to bring his application before the Board on appeal.

3. The Board are of opinion that the grounds for exemption apply equally to all stages of such transactions, and they are assured by their First Member, at whose instance these clauses were adopted by the Select Committee of the Legislative Council, that such was the sense in which the exemptions were accepted.

4. The effect of the omission of any formal exemption for appeals to the Board in the cases here alluded to will be to subject ryots to a payment of Rupees 2 before the Board can dispose finally of such applications, and it seems desirable to request the attention of the Imperial Legislature to the point. In the meanwhile the Board are desirous to have the instructions of Government as to the reception of appeals of this nature.

(True Copy.)

(Signed) H. E. STOKES,

Under-Secretary to Government.

REVENUE DEPARTMENT,
OOTACAMUND,
8th August 1870.

No. 84.

No. 1,176.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

LEGISLATIVE DEPARTMENT.

Miscellaneous.

SIR,—In forwarding the accompanying letter from the Board of Revenue, dated 27th May 1870, I am directed to

request that His Excellency the Viceroy in Council will favour this Government with instructions on the point raised.

2. The Court Fees' Act, Section 19, declares that certain documents of the nature of "applications" are not rendered chargeable with any fee. Whether the term "applications" includes "appeals" is a question which, according to the present wording of the Act, admits of doubt.

3. The Government concur with the Board in considering that the immunity from taxation which is accorded to a first application should be extended to an appeal, the same principle being involved in both cases.

I have the honour to be,

Sir,

Your most obedient Servant,

(Signed) R. A. DALYELL,

Acting Secretary to Government.

Exd. F. R. Bantleman.

From Government of
Fort St. George.

R.

No. 1,176.

Enclosures.

6 spare copies.

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No.

From Nov 27th to 31st Aug = 116/0
53782

Forwarding a communication from Board of Revenue, and requesting instructions on certain point raised in connection with the Court Fees' Act VII. of 1870.

In 1660 Franklin

I would make the reference - and submit the Vols. in the phreology of the Act there are but "appeals" but "applications" - and I can see no objection whatever as to applications to the Vols. in cases provided for in art 21. Should be taxed any more than those under

Intant Land Revenue X. XIX. XXI &
Officers on such subjects then fit to be made for
one exempted, and taxator. The way to
the Bill would also & provide a better
exempt appeals. certain is to give the
party cost. L. D. S.

It seems to the view
designed however, that
the present stamp duty
of No 2. will act as 1 One Rubber,
a very wholesome check
upon such appeals, which
may well be discouraged
when it is remembered

I would not make the
exception. I do not think
that in matters of this
kind the Royal Court
be encouraged to look
beyond the Collector.
There are questions in any
specimen which can
easily be dealt with so
well by three Collectors
sitting at the Presidency
City as by one Collector
in the District.

That in most cases the
original order is the
Subsidiary, and that
from him there is usually
the appeal to the Divisional
Officer and then to the
Collector.

[Signature]

[Faint, mostly illegible handwritten text in the top left corner of the left page.]

*Very truly yours,
The Secretary to the
Government of India*

Under Secy

*to go to the
India as
appointed by the
of members of the
[Signature]*

© 6 June 70 R114

70th Sept 12


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Rev. Department
10/17/6 8 August 1870

The Secretary to the
Government of India
By and under the

Sir,

In forwarding
the accompanying letter
from the Board of Revenue
dated 27th May 1870,
I am directed to request
that His Excellency the
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point raised.

2 The Court Fees
Act

L. D. S.

[Signature]

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W.

W.

S. H. Hall

Comptroller
Comptroller
Comptroller
1870

Case

Dr. Paul
S.M.

2. C-15 July 198 R.B. *don* *SH*