197. G. 1—30,000—25-10-25.

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue DEPARTMENT.

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| G.O. No. | 1436 | Press No. |
| 140-65 Dated | 12-9- | 1870 |

***Not to be folded or roughly handled***

*Proceedings of the Madras Government, Revenue Department, 12th September 1870.*

No. 144. Read again Proceedings of Government, dated 16th July 1870, No. 1,088:—

Read also the following Proceedings of the Board of Revenue, dated 29th July 1870.

READ Proceedings of Madras Government, dated 16th July 1870, No. 1,038, forwarding a letter from the Supreme Government to the Board of Revenue for report as to whether Stamp-duty should be levied under the Court Fees' Act, No. VII. of 1870 on applications submitted by telegraph.

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THE Board see no objection to the issue of the proposed Notification, but the phrase "all telegraphic communications" should be limited so as not to apply to such communications as would not be liable to Stamp-duty if made in writing in the first instance.

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No. 145. ORDER THEREON, 12th September 1870, No. 1,436.

| Separate Revenue, No. 5A. |
|---|
| *Stamps.* |

THE papers read above have reference to the proposal of the Government of India to issue a Notification, for general information, to the effect that all telegraphic messages addressed to Government officers by private persons must be authenticated by the transmission of a copy or other written communication of their contents; and that the authenticating documents must bear a stamp of the amount of the fee chargeable under the Court Fees' Act on applications presented to those officers.

2. The Board of Revenue, to whom these papers were referred for report, state that they see no objection to the issue of the proposed Notification, but that the phrase "all telegraphic communications" should be limited, so as not to apply to such communications as would not be liable to Stamp-duty if made in writing in the first instance.

3. On careful consideration of the subject the Government are of opinion that the expense of transmitting a telegraphic message is too great to render likely any attempt to evade the Stamp-duty by a resort to that mode of communication, and that any loss which may occur to the Stamp-revenue by exempting such messages, or transcripts thereof, from Stamp-duty, would be too trifling to compensate for discouraging the use of the telegraph. Another effect of the proposed Notification would be to deter public officers from taking action on telegrams until authenticated by some written communication sent by post, and thereby neutralize in such cases the advantages of telegraphy. It is also to be observed that the telegrams which would be affected by the Notification would generally consist of applications for suspension of judgment pending further representation, and others of a similar character.

*Proceedings of the Madras Government, Revenue Department,*
*12th September* 1870.

4. For these reasons the Government do not consider it expedient that applications submitted by telegraph or copies thereof should be charged with Stamp duty under the Court Fees' Act.

(True Extract.)

(Signed) H. E. STOKES,
*Under-Secretary to Government.*

To the Board of Revenue.

Encl. F. R. Bantleman.

Revenue Depart.

No. 1436

Proceedings of the Madras Government
Under date the 12th Septr 1870.

Read again Proceedings of
Govt, dated 16th July 1870. No. 1088.

Read also the following
Proceedings of the Board of Revenue.
dated 29th July 1870.

The papers read above
have reference to the proposal
of the Govt of India to issue
a Notification, for general
information, to the effect
that all telegraphic messages
addressed to Govt officers
by private persons must
be authenticated by the
transmission of a copy or
other written communication

of

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Govt. of India Circulars.
REVENUE.
TO
THE BOARD OF REVENUE.
SEPTEMBER.
Nos. 144-145.

of their contents; and that the authenticating documents must bear a stamp of the amount of the fee chargeable under the Joint Secretaries Act on application presented to those offices.

2. The Board of Revenue, to whom these papers were referred for report, state that they see no objection to the issue of the proposed Notification, but that the phrase "all telegraphic communications" should be limited, so as not to apply to such communications as would not be liable to Stamp duty

duty if made in writing in the first instance.

3. On careful consideration of the subject, the Govt. are of opinion that the expense of transmitting a telegraphic message is too great to admit of any attempt to evade the Stamp duty by a resort to that mode of communication, and that any loss which may occur to the Revenue by exempting such messages, or transcripts thereof, from Stamp duty, would be too trifling to compensate for discouraging the use

of

of the telegraph. Another
effect of the proposed Notifi-
cation would be to deter
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~~[illegible]~~ neutralize in such cases
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be observed that the
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be affected by the Notifica-
tion would generally consist of
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pending further representation,
of judgment and others
of a similar character.

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4. For these reasons
the Govt do not consider
it expedient that applica-
tions submitted by tele-
graph or copies thereof
should be charged
with stamp duty under
the Court Fees Act.

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