

MADRAS RECORD OFFICE.

Government of Madras.

Revenue

DEPARTMENT

G.O. No.

1480

Press

~~Mis.~~

232-33

Dated 21-9-1870

12

Not to be folded or roughly handled

No. 232. Read the following Proceedings of the Board of Revenue, dated 25th August 1870 :—

Read again Board's Proceedings, dated 18th August 1870, No. 5,356.

Read also the following letter from the Registrar-General of Assurances, to the Acting Secretary to the Board of Revenue, dated Madras, 20th July 1870, No. 78.

I HAVE the honour to forward, for the information of the Board of Revenue and for such orders as the Board may consider necessary, the accompanying reference from the Registrar of Tinnevely, No. 148, of the 13th instant, regarding certain questions arising under Section 23 of the General Stamp Act.

ENCLOSURE No. 1.

From the Registrar of Assurances, Tinnevely, to the Registrar-General of Assurances, Madras, dated 13th July 1870, No. 148.

UNDER the provisions of Section 23 of the General Stamp Act XVIII. of 1869 the several Sub-Registrars forwarded direct to the Collector, as therein required, all insufficiently stamped instruments which were brought to their offices for registration for the purpose of being disposed of by him under Section 20 or 24 of the said Act.

2. The Collector referred all such cases to me for disposal, and, when I pointed out that I did not think I was competent to dispose of them as I was only his personal assistant and had no original jurisdiction, and that they were disposable by himself as Collector of the district, who, for the purposes of the Act, might be either "a Deputy Commissioner or any officer having jurisdiction equivalent to that of a Collector of a district," (*vide* Clause 9 under Section 3 of the said Act,) he framed Proceedings, under date the 25th February last, delegating to me, under Clause 2, Section 3 of Regulation VII. of 1828, all the powers conferred on the Collector or any officer in charge of a division for the purposes of Act XVIII. of 1869, and directed me to proceed, under Section 20 or 24, in the cases referred to him by the Sub-Registrars for disposal.

3. As the definition of "Collector" seemed to include the divisional officers of the district who have independent charges and exercise co-ordinate powers with the Collector, I directed the several Sub-Registrars to send in future all cases in which unstamped or insufficiently stamped instruments were produced before them to the divisional officers concerned for disposal instead of to the Collector; but the late Sub-Collector, Mr. Pennington, was of opinion that Regulation VII. of 1828 did not include the case of the Stamp law, the administration of which, he goes on to say, seems to have been *intentionally* reserved to the Collector and the Treasury Deputy Collector, and adds that he is "not aware of any *precedent* for a Sub-Collector or other divisional officer disposing of these cases," and for these reasons declined to take up the cases referred to him by the Sub-Registrars in his division.

4. Under these circumstances some authoritative order or ruling seems desirable to guide both myself and the Sub-Registrars in our procedure under the Stamp Act, and the points involved in doubt are—(1), whether the Collector is competent to delegate his power, under the Stamp law, to a subordinate officer of the district under the provisions quoted above of Regulation VII. of 1828; (2), whether the administration of the stamp law is, as put by the Sub-Collector, reserved to the Collector of the district and his Treasury Deputy exclusively; and (3), whether divisional officers are, or are not, included under the definition given of Collector in Clause 9, Section 3 of the Stamp Act.

*Proceedings of the Madras Government, Revenue Department,
21st September 1870.*

THE Board have no doubt that the intention of the General Stamp Act is that the officer exercising the powers of a Collector shall be the head of the district, and they are further of opinion that it is most undesirable that the Collector should depute those powers to a subordinate. Amongst them is the power of adjudication, which up to passing of the Act was reserved to the Board.

2. Under Regulation VII. of 1828 a Collector may depute to subordinates any of the powers conferred on him by a subsequent enactment unless "expressly" prohibited in that enactment. The prohibition in the General Stamp Act of 1869 is implied, but it can scarcely be said that it is expressed.

3. Pending further orders the Board resolve to direct Collectors not to delegate any of their powers under Act XVIII. of 1869 to their subordinates.

ORDERED that a copy of the above Proceedings be submitted to Government.

No. 233. ORDER THEREON, 21st September 1870, No. 1,480.

Separate Revenue, No. 11.

Stamps.

The orders of the Board of Revenue
are approved.

(True Extract.)

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

To the Board of Revenue.

No 1480

L. O. L.

21st Sept 770

W. L. O. 22nd Dec. 26th Sept

Estt. of 1870 30th Nov.

REVENUE.

To

THE BOARD OF REVENUE.

Dated September, 21st.

Recd.

Am.

G. O. 21st September 1870, No. 1,450.

SEPTEMBER.

No. 232-233.

General Stamp Act XVIII. of 1869.
Proceedings Board of Revenue, directing Collectors
not to delegate any of their powers under the Act
to their subordinates, approved.