M.R.O. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1805 Press ~~Mis.~~

260-61 Dated 18-11-1870

Not to be folded or roughly handled

21/5/30

Proceedings of the Madras Government, Revenue Department, 18th November 1870.

No. 260. Read the following Proceedings of the Board of Revenue, dated 9th November 1870, No. 6,574:—

Read the following letter from the Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated Calicut, 20th October 1870, No. 357.

I HAVE the honour to inform you that it has hitherto been the practice to issue Title-deeds for escheats on plain paper.

2. Under the old Act they were exempt, but on the new Act coming into force on the 1st of January, they became liable under Article 15, Schedule 1, as conveyances.

3. According to Clause 4, Section 6 of the Act, the expense should be borne by the grantee, but it would be hard to call on escheat purchasers, who concluded their bargains with Government years ago, to pay an additional sum under the head of Stamp fees.

4. The virtual conveyance is the *Fysal Chit* given at the time of settlement, but Title-deeds are issued only after the payment of all the instalments which are distributed over several years.

5. Under the old Stamp Act, all deeds executed by Government were exempt, but by the new Act only those deeds are exempt on which, but for such exemption, Government would have to pay the Stamp; and as I have shown above, in these cases the purchasers would have to find the stamp.

Schedule A, General Exemptions. Section 15, Clause 15.

6. What I suggest is, that I should be authorized to take the stamps from the Treasurers' stock without payment, in the same way as is done for stamps used by Government in Court Suits. Of course, in cases when lands may be hereafter sold, the parties may fairly be put to the expense which the present law casts on them. Since the 1st of January, 160 Title-deeds, comprising lands sold for 74,221 Rupees, have been issued. The best way to deal with these will be to instruct the parties to submit them to the Collector for adjudication. The stamp that ought to be levied can then be paid, and the necessary certificate given. The amount can be met from the general savings under "4, Land Revenue."

SUBMITTED for the orders of Government with the recommendation that the Collector may be authorized to do as he proposes.

2. In future valuations the cost of the stamp should be taken into account.

No. 261. ORDER THEREON, 18th November 1870, No. 1,805.

Separate Revenue, No. 22.
Stamps.

THE Collector's proposal is sanctioned.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

No. 3556

Rev. 1870. Dept.te

Board of Revenue,

MADRAS.

PROCEEDINGS, 9TH NOVEMBER 1870, No 6,574.

Dept.'s No. Encl.

Received 18 Nov 1870.

NOVEMBER.

No. 6,574.

1870

Title-deeds for Escheats,—Letter from Collector of Malabar, submitting suggestions relative to stamping of, submitted for orders of Government.

261.

Govt. of Madras

1870

REVENUE.

To

THE BOARD OF REVENUE.

Dated November, 1870.

Read.

G. O., 18th November 1870, No. 1,805.

NOVEMBER.

Nos. 230-231.

Title-deeds for escheats in Malabar.—Collector's proposal for stamping them, sanctioned