

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	784	Press ~~Mis.~~
331-32 Dated	30-5	19-1870

Not to be folded or roughly handled

No. 331. Read the following Endorsement of the Chief Secretary to Government, Fort Saint George:—

Read the following letter from the Under-Secretary to the Government of India, Financial Department, to the Secretary to the Government of Madras, dated Simla, 18th May 1870, No. 514.

I AM directed to acknowledge the receipt of your letter, No. 294, dated 25th February 1870, on the subject of the rules for the vend of stamps, prepared under Section 48 of the General Stamp Act. After a consideration of the same, the Governor-General in Council has caused a revised set of draft rules to be prepared, three copies of which are enclosed. The object of His Excellency in Council has been to make these rules as elastic as possible, and with this view he has left many subsidiary details to be prescribed by the local Government. As it is not improbable that experience may suggest the alteration from time to time of these details, it has been thought inadvisable to insert them in the rules, which, under the Act, require the sanction of the Governor-General in Council, and which therefore could not be altered without that sanction.

2. I am to request that His Excellency the Governor in Council will take into early consideration these draft rules with reference to the following remarks, and that they may be formally re-submitted for sanction under the Act, with any amendments or local adaptations that may be considered necessary. They will probably be very few.

3. All mention of Court Fee Stamps has been omitted; the question of the sale of such Stamps is, as the Government is aware, being separately considered. The chief matter in which the opinions of the various local Governments have differed is, that in regard to the remuneration of the vendors. The Governor-General in Council has contented himself with prescribing maximum rates of discount. It is thought better that within the prescribed limits the local Government should from time to time fix the actual rates to be given. These should not exceed the amounts which, with reference to the population and the demand for stamps, are necessary to secure a free vend.

4. If the local Government consider it inadvisable to grant any discount at all, except to licensed vendors, the rules admit of this course being followed. It has been suggested that there is no sufficient reason for allowing any favourable discount upon the sale of stamps in Class I, and consequently that the distinction of classes made by Rule I. is unnecessary. Should there be a general concurrence in this view, that rule must be altered. But under the draft rules as they stand, no Government need practically make the distinction if it thinks it not called for.

5. If instead of remuneration by discount it is thought in any case advisable that there should be salaried vendors, then the usual proposition statement must be submitted. But His Excellency in Council is not willing to allow any discount to ex-officio vendors, it being understood that stamps are supplied to such vendors without payment for the same, and that they merely sell them as part of their duty. A local Government may grant a license to a public servant on the same terms as to any other licensed vendor, if he pay ready money for the stamps he retails.

6. It will also be observed that it is optional for the local Government to act on Rule IX. or not, as it thinks best. In the opinion of the Government of

*Proceedings of the Madras Government, Revenue Department,
30th May 1870.*

India, stamp should be advanced to vendors on credit only, in case their retail cannot be otherwise sufficiently provided for. It may prove, however, that such advances will be more often necessary if separate arrangements are made for the retail of Court Fee Stamps.

7. The Governor-General in Council objects to raise the rate of commission allowed by Rule IX. above two per cent., which has been accepted by every other local Government.

8. With reference to the proposal of the Board to insert rules similar to those contained in Sections 44 and 47 of Act X. of 1862, I am to observe that Rule XIV. has been somewhat altered in the new draft now sent, but that any rule providing for the method of recovering balances due from vendors, or affecting persons who are not vendors, would be beyond the scope of Section 48 of the General Stamp Act, and would have no legal force. For a similar reason the final sentence of Rule IX. has been omitted.

9. Rule XVI. has been omitted as not properly coming under Section 48, though the rule itself is correct.

TRANSFERRED to the Revenue Department.

(Signed) R. S. ELLIS,
Chief Secretary.

No. 332.

ORDER THEREON, 30th May 1870, No. 784.

Separate Revenue, No. 24.
Stamps.

FORWARDED to the Board of Revenue
for early report.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.

Exl. F. R. Bantlemaa.

Govt. of Madras

REVENUE.

THE BOARD OF REVENUE

Dated May, 30th.

Recd.

G. O., 30th May 1870, No. 784.

MAY.

No. 331-332.

*Rules for the sale of Stamps.—Revised and
received from the Government of India, forwarded
to Board of Revenue for report.*

Transferred to the
Revenue department

Prison
custody

87-784
Forwarded to the Bd of Revenue for
early report

List

MS

MS

30 May 179

14 Collected by Dept of Justice 21 May
with 2 incls.