

*Proceedings of the Madras Government, Revenue Department,
2nd July 1872.*

No. 35. Read the following Proceedings of the Board of Revenue, dated 14th June 1872, No. 1,002:—

Read the following letter from W. D. HORSLEY, Esq., Collector of Cuddapah, to the Secretary to the Board of Revenue, dated Madanapally, 10th May 1872, No. 75:—

IN Board's Standing Order, No. 92, it is directed that copies of judgments, passed under Regulation VI. of 1831, should be furnished to each of the parties to the suit.

2. According to Section 68, Act VIII. of 1865, translations of judgments passed under that Act are to be given to the parties, free of charge.

3. I wish to know whether these copies and translations are to be given on plain or stamped paper.

4. It has been the custom in this district to issue these documents on plain paper, and this course appears to me to be contrary to the Stamp Laws.

5. Article 7, Schedule 1 of the Court Fees' Act, requires an *advalorem* fee on decrees or orders having the force of a decree made by a Revenue Court. This disposes of the question as regards copies of judgments under Regulation VI. of 1831.

6. Section 75, Act VIII. of 1865, is repealed by Schedule 3 of the Court Fees' Act. Summary suits under the said Recovery Act are, therefore, exempt from Stamp duties, and this must be held to apply to copies or translations of judgments granted under Section 68 of the same Act.

7. The question remains what construction is to be placed upon the words "free of charge" in Section 68.

8. There is no doubt as the High Court have already pointed out there is nothing in the Court Fees Act warranting the granting of copies of documents on plain paper for private reference. I believe it to have been an oversight that Section 68 was not modified when Section 75 was repealed, and the only way of getting over the difficulty now is to treat the word "charge" in Section 68 as applying only to copying charges.

THE Notification of the Government of India, dated 31st January 1872, No. 839, does not extend to the exemption of copies of judgments under Regulation VI. of 1831, from Stamp duties. Under Article 7, Schedule 1, Act VII. of 1870, such copies are liable to a fee of 8 Annas if the value of the subject matter of the suit is less than Rupees 50 and of Rupee 1, if more.

2. The Board resolved to request Government to move the Supreme Government to concede by a further Notification the exemption of such copies from Court Fees. They are a necessary enclosure to appeals which already bear a sufficient charge.

3. The Board do not agree with the Collector as regards Section 68, Act VIII. of 1865. A particular law is not overruled by a general one; and the section in question is therefore still in full force. It suffices in the opinion of the Board to

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exempt copies of judgments of Collectors under Act VIII. of 1865 from Court fees. The practice hitherto obtaining in the Cuddapah District is therefore correct.

No. 36. ORDER THEREON, 2nd July 1872, No. 1,027.

Separate Revenue, No. 2.
Stamps.

APPLICATION will be made to the Government of India for the exemption of copies of decisions under Regulation VI. of 1831 from Stamp-duty.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

7-1872

1872 Revenue

No 37-38

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சுருக்ககாப்பம்.

Gobt. of {1872} Madras

REVENUE.

To

THE BOARD OF REVENUE.

Dated July 2nd.

Recd.

Encl.

G. O., 2nd July 1872, No. 1,027.

JULY.

Nos. 35-36.

Judgment under Regulation VI. of 183
—Board of Revenue informed that applicatio
will be made to the Government of India for the
exemption from Stamp-duty.