

1298

✓

*Proceedings of the Madras Government, Revenue Department,
9th September 1872.*

No. 51A. Read the following Proceedings of the Board of Revenue, dated 16th August 1872, No. 1,607:—

Read the following replies of Collectors relative to the enquiry as to the definition of 'Negotiable Instruments':—

From the Acting Collector of Madras,	dated 18th June 1872, No. 115.
„ Collector of Nellore,	„ 19th June „ „ 1,367.
„ Commissioner of Nilgiris	„ 21st „ „ „ 74.
From the Collector of Godavery District,	dated 22nd June 1872, No. 187.
„ „ of Kurnool,	„ 3rd July „ „ 195.
„ „ of Chingleput,	„ 3rd „ „ „ 273.
„ „ of Cuddapah,	„ 7th „ „ „ 110.
„ „ of Malabar,	„ 8th „ „ „ 158.
„ „ of Vizagapatam,	„ 10th „ „ „ 745.
„ „ of Tinnevely,	„ 12th „ „ „ 290.
„ „ of Salem,	„ 16th „ „ „ 174.
„ „ of South Canara,	„ 18th „ „ „ 897.
„ Acting Collector of South Arcot,	„ 24th „ „ „ 221.
„ „ of Madura,	„ 30th „ „ „ 228.
„ „ of North Arcot,	„ 13th August „ „ 372.
„ „ of Tanjore,	„ 14th „ „ „ 305.

Read also the following Proceedings of the Madras Government, dated 29th July 1872, No. 1,133, Revenue Department.—

ABSTRACT.—*Definition of Negotiable Instruments in Section 2 of the License Stamp Act XVIII. of 1869.*—Letter from Government of India drawing attention to Circular requesting certain information relating to this subject, referred to the Board of Revenue with request to expedite report called for.

THESE papers are the replies to the enquiries—

(1.) Whether the definition of Negotiable Instrument in Section 2 of the General Stamp Act is anywhere held to include any document besides Bills of Exchange, Promissory Notes and Cheques.

(2.) Whether any documents like the Berar “Suttahs” circulate in this presidency as negotiable instruments, and without the payment of stamp-duty upon transfer.

2. Answers have not been received from the following districts:—

Ganjam.	Coimbatore.
Kistna.	Trichinopoly.
Bellary.	

3. In the rest of the presidency it appears that there are only two cases in which documents other than Bills of Exchange, Promissory Notes or Cheques are known to have been circulated as negotiable instruments without being stamped on transfer, viz., Hyderabad Cultivators' Agreements in Kurnool and Bills of Lading in South Canara.

4. The only documents resembling the Berar “Suttahs” are the Hyderabad Cultivators' Agreements just mentioned. They are agreements executed to

*Proceedings of the Madras Government, Revenue Department,
9th September 1872.*

merchants in Kurnool by cultivators in the Nizam's territories, engaging to deliver cotton or other produce.

5. The Collector of Cuddapah incidentally mentions Crop Agreements as in use in his district, which ought to be, but are not, stamped according to law. He will make the law known through the medium of the District Gazette and see that it is enforced.

(True Copy.)

(Signed)

W. HUDLESTON,

Secretary to Government.

REVENUE DEPARTMENT,
OOTACAMUND,
9th September 1872.

No. 1,298.

No. 52.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Separate Revenue, No. 5,015.

Stamps.

Dated 16th August 1872, No. 1,607.

SIR,—In reply to your Officiating Under Secretary's letter of 17th July 1872, No. 1,222, I am directed to forward the accompanying Proceedings of the Board of Revenue (with enclosures) furnishing the information therein called for.

2. It will be seen from the above Proceedings that replies have not been received from five districts, and that in the rest of the Madras Presidency there are only two cases in which documents other than Bills of Exchange, Promissory Notes, or Cheques are known to have been circulated as negotiable instruments without being stamped on transfer.

I have the honour to be,
Sir,

Your most obedient servant,

(Signed) W. HUDLESTON,
Secretary to Government.

Ed. A. S. Rodgers

3 ✓
No 2896
Rev. 1872. Sept
Board of Revenue,
MADRAS.

PROCEEDINGS, 16TH AUGUST 1872, No. 1,607.

Copy 28 Aug 72
Encl. 16

Received 31st August 72

AUGUST.
No. 1,607.

Negotiable Instrument.—Replies of Collectors to Board's enquiries whether definition of — in Section 2 of General Stamp Act is anywhere held to include any document besides Bills of Exchange, Promissory Notes and Cheques, and whether documents such as those known by name of "Suttahs" in Berar, circulate as negotiable instruments and without payment of stamp-duty upon transfer, submitted to Government, with remarks. Collector of Cuddapah to notify that Crop Agreements are to be stamped.

S. L. No 1298-9th 6/72

5.1.14-52

No 51/14

No 115
Madras District
Collector's Office
18 June 1872

From.

J. B. Pennington Esquire
Collector of Madras

To.

J. Grose Esquire
Secretary to the
Board of Revenue Madras

Sir

With reference to the Proceedings of the Board dated 30th June No 866, I have the honor to report that the only instruments held to be negotiable under clause 19 Section II Act XVIII of 1869 in this District are Bills of Exchange, Promissory Notes and Cheques. No other instrument like the "Suttahs" circulate in this District as negotiable instruments without the payment of stamp duty upon transfer.

2 In the Profaeil documents like Suttahs are often executed by ryots but they are looked

looked upon as mere agreements: They are
not of course transferable without the pay-
ment of stamp duty.

I have the honor to be
Sir

Yours most Obedient Servant

J. Remington
to Lott & Co

Per 5

14 1872. Department.
No. 1367.
The H^o Collector of
Madras.

Per 10/10/1872
C. P.

To The Secretary to the
Board of Revenue.

Dated 18th June 1872.
Received 18th June 1872.
Oct 115.
Enclosure.

Reports that the only impositions held to be payable in this District are Rents of exchange, Promissory notes and fees under clause 19 Section II Act XVIII of 1869.

14
Rev. 2846/72

No 1367.



From,
The
Collector of
Madras.

Madras,
Collector's Office,
19th June 1872.

G. H. S. Esquire,
Collector of Madras.

J. Grose Esquire,
Secretary to the Board of
Revenue, Madras.

To the two questions of the
Government of India communicated
in Proceedings of Board, dated 30th
May 1872, No. 866, I have the honor
to reply in the negative as far
as this District is concerned.

I have the honor to be,

Sir,

Your most Obedt. Servt.

James H. S.
Collector.

Commissioners office
No 74 From Botacound 21 June 1872

J. R. Cockrell Esq
Commissioner Malgiris
The Secretary to the
Board of Revenue
Madras

Sir
I have the honor in reply to Proceedings
of the Board of Revenue No 866 of the
30th ultimo to report that on enquiry I am
led to believe that documents other than
"Bills of Exchange" "Promissory Notes" and
"Cheques" are not treated as negotiable
instruments in this District.

Documents of the nature of the
"Kura Pattas" are executed by Coffee
Planters and Potatoe Cultivators on the
Malgiris and the Wynad but it does not
appear that they circulate as negotiable
instruments.

I have the honor to be
Sir
Your Most Obedient Servant

E. J. Cockrell
Commissioner

7. 6. 72.



Received at Malgiris
21 June 1872

For the Secretary to the
Board of Revenue
Madras

Received at Malgiris
21 June 1872

Received at Malgiris
21 June 1872

Received at Malgiris
21 June 1872

Received at Malgiris
21 June 1872

Received at Malgiris
21 June 1872

Received at Malgiris
21 June 1872

Received at Malgiris
21 June 1872

Received at Malgiris
21 June 1872

Received at Malgiris
21 June 1872

GODAVERY DISTRICT.
COLLECTOR'S OFFICE.

Cannada 22 June 1872

NO. 187.

From

W. S. Foster Esquire
As Collector

To

J. Grace Esquire

Secretary to the Board of Revenue,

Madras.

Sir,

With reference to the Board's
Proceedings dated the 30th ultimo 1866
I have the honor to inform you that
the term "duttaks" is unknown in
this District, and that no documents
are held here to come within the
definition of "Negotiable instrument"
Except Bills of Exchange, Promissory
Notes and Cheques.

I have the honor to be,

Sir,

Your most obedient servant

W. S. Foster

Collector

G. P. Ramachandram
H. P. Clarke

No. 187
Date 21 June 1872

Commissioner's Office,
Ootacamund.

SUBJECT.

The Secretary to the
Board of Revenue
Madras

Negotiable Instruments

Stating that documents
other than "Bills of Ex-
change" promissory notes
cheques are not treated
as such in this District

W. S. Foster

W. S. Foster

of
Shaw

Madras

97

Paul Gottlieb Cohen 1841
Man-hi 1842

To
 The Secretary,
 Godavery District,
 The Collector
 From
 2/10/23
 to the Board of Revenue

Address

Dated 28 June 1972 No. 18/

Enclosures *Three*

Received.

333467

sharing with his fellow
 workers 30 they had
 the term "cultists" as
 unknown in the South,
 what no dominions were
 held here to ~~the~~ ^{the}
 within the definition of
 "deportable immigrants"

executed in regard to produce
raised in this District.



I have the honor to be,

Sir,
Your most obedt servant

J. Chase
Collector

Depositing
the franchise of
the road in the
District regarding
the duty on
the goods and
the goods and
the goods and

Depositing
the franchise of
the road in the
District regarding
the duty on
the goods and
the goods and
the goods and

Depositing
the franchise of
the road in the
District regarding
the duty on
the goods and
the goods and
the goods and

Depositing
the franchise of
the road in the
District regarding
the duty on
the goods and
the goods and
the goods and

To the Hon. the Collector, Chingleput

By
J. Chase

No. 273

16

Chingleput District Collector's Office,
Saidapet, 3rd July 1872.



FROM

R. W. Barlow Esq.

COLLECTOR OF THE

CHINGLEPUT DISTRICT.

TO

J. Groves Esq.

SECRETARY TO THE BOARD OF REVENUE

MADRAS.

SIR,

With reference to the Proceedings
of the Board of Revenue, dated 30th May last
No. 866, I have the honor to state that
from enquiries made, it appears that
the definition "negotiable Instru-
ment" in Section 3 of the General
Stamp Act (XVIII of 1869) is not held in
this District to include any documents,
besides Bills of Exchange, Promissory
notes, and Cheques, though documents,
exempted in Clause 4 Section 15 of the
said Act, may be said to fall under
the definition of "negotiable instrument".

J.

I have the honor to be
Sir
Your most obed^t servant

W. W. Barker
H. C. Barker

Cuddapah Collector's Office
 on Arcuatat-Caunlamaduz
 17th July 1872.
 To Mr. J. L. G. Esquire
 Secretary to the Board of Revenue
 Madras.

Sir,
As directed in Board's Proceedings No 866 dated May 30th 1872, I have to state that I do not know of any instruments which can be termed negotiable other than Bills of Exchange, Promissory Notes and Cheques.

2. Cultivators here contract to dealers an agreement corresponding to Intahs in return for a sum of money advanced to deliver a certain amount of cotton within a specified time.

3. These agreements are not-stamped.

14. Article 11 Schedule 2 appears to apply to such documents, and they should therefore bear a stamp of

THE COLLECTOR OF

to

THE SECRETARY TO THE

Board of Revenue.

Dated 3rd July 1872
Received 5th July 1872
Enclosure

No. 273. VS
Reporters that the
definition negotiable
instrument may be
said to include the
exceptions enumerated
in clause 4 Section

15. $\overline{2896} \overline{72}^3$

I have the honor to be

Yours most obedient servant

W. M. M. M.

W. M. M. M.

1872
Every day of the month
3722
The Collector
of Cuddalore
To the Secretary to the
Board of Revenue
Madras
Dated 7th
Dec 11th 1872
Received
10/10
Rev. 2896/72 L.S.
With reference to the
Proclamation of 30 May 1872
stating that there are
no negotiable instru-
ments other than bills
of exchange, promissory
notes, cheques &c.

1872
P. to Govt. all C. M. of 1872
of 1872

N 158

Malabar Collectors Office
Calicut 8th July 1872

From

A Macgregor Esq.
Collector of Malabar

To

J. Grose Esq.
Secretary to the Board of Revenue
Fort St. George

Sir,

With reference to the Board's
Proceedings dated 30th May 1872 No 66, I have the
honor to state that I have ascertained from
enquiries that no documents except bills of
Exchange, Promissory Notes and Cheques are
as Negotiable Instruments, or even held to come
under that definition, in this district.

2. There is no practice in this district of entering
into agreement to sell standing crops, and there is
therefore no such thing as Suttah, or any like
document, in use here.

I have the honor to be
Sir,

Your most obedt Servant

Macgregor
Collector

T. M. M.

No. 6 God. & C. L.
of St. George
Ct. 17

1872
The Collector of Madras
to the Secretary to the
Board of Revenue
Madras
Dear Sir,
I have the honor to acknowledge the receipt of your letter of the 28th inst. in relation to the above subject.
I have the honor to inform you that the same has been forwarded to the proper authorities for their consideration.
Very respectfully,
Your obedient servant,
J. Grose

No. 745
J. Grose
Secretary to the Board of Revenue
Fort St. George

Madras 10 July 1872.

R. J. Melville Esquire
Actg. Collector

J. Grose Esquire
Secretary to the Board of Revenue

Fort St. George

In reply to Board's Proceedings No. 866 dated May 30th 1872, I have the honor to state that no documents resembling the Dubahs therein referred to are known in this district. I am consequently unable to state whether it is the practice to stamp such documents or not.

I have the honor to be

Sir
Your Most obedt Servt.

W. L. Melville
Collector

17^v
 No. 290. *Innerly Collecting Court*
 Court at Calcutta 12th July 1872.
 From R. H. Puckle Esq.
 Collector
 To J. J. Grose Esq.
 Secretary to the Board of Revenue
 Madras.

Sir. In reply to Board's proceedings
 No. 866 dated 30th May last. I have the honour
 to inform you that negotiable instruments
 are held here to include only Bills of
 Exchange, Promissory Notes, & Cheques.
 2. There are no such documents as the
 "Mullahi" referred to, executed in this
 district by cultivators to deliver their
 Cotton produce - the Contracts entered
 into between native brokers & the Cotton
 pressing firms do not circulate as
 negotiable instruments.

I have the honour to be
 Sir
 Your most Obedt^s
 R. H. Puckle
 Collector

2nd July 1872
 R. H. Puckle Esq.
 Collector
 Madras
 The Secretary
 to the Board of Revenue
 Madras
 The Collector
 Madras
 The Collector
 Madras

2nd July 1872
 R. H. Puckle Esq.
 Collector
 Madras

Reporting that no
 documents resembling
 "Mullahi" have been
 the District, and by
 consequence is made
 to be no negotiable
 instruments.

28th July 1872
 R. H. Puckle Esq.
 Collector
 Madras



Salem Collector's Office
 No. 74. Salem 16th July 1872.

From
 Hon. S. Longley Esq.
 Collector of Salem.

To
 John J. Grose Esq.
 Secretary to the Board
 of Revenue. Boston.

I have the honour to
 reply to the Board's Proceedings
 dated 30th May last, No. 866.

I am not aware of any
 documents like the "Statute in
 circulation in this district, the

term "negotiable instrument" in
 section II of the General Stamp
 Act has always been held to

include no other document but
 bills of exchange, promissory notes

and cheques. A case has
 however



Post paid at Salem, Mass.

To the Secretary
 of the Board
 of Revenue
 Boston

Date 12th
 July 1872
 Recd 10th July 1872
 No. 298

Enclosure 10/17

Informing that no

particular statement may

include bills of exchange

promissory notes and cheques

in this district and that

documents called "Statute"

are not within the

No. 12896/72



However, occurred in which
 a deed of conveyance for the
 transfer of a land, was produced
 the other day before my assistant
 Mr. Rux, the transfer being
 simply an endorsement on the
 original deed. As the document
 did not fall within the class
 negotiable instrument and as
 it was evident that reason of
 stamp duty was the motive, the
 document was impounded under
 Section 23 of the Act and sent
 to me when I dealt with it
 under the provisions of the Law
 and levied the necessary penalty.
 I have the honour to be
 Your most obedt servant.

J. J. Locock

Rev
 The Collector
 of Salern
 To
 The Secretary to the
 Board of Revenue
 Madras
 Dated 16 July 1872
 Recd 18
 N. 174
 Explains the terms
 "Negotiable instru-
 -ment" referred in
 Board Progs: 1866
 Dated 30th May
 last.
 Rev: 2096/72



N^o 897.

South Canara Collectors Office,
Mangalore, 18th July 1872.

From H. S. Thomas Esq.
Collector of South Canara.

To J. Grose Esq.
Secretary to the Board of Revenue,
Madras.

Sir,

With reference to the Board's Pro-
ceedings of the 31st May 1872. N^o. 886, I have
the honor to state that from inquiries
instituted by me, I find that besides

1. Bills of exchange, the documents noted in the
2. Promissory notes, margin, Bills of Lading are
3. Cheques.

also treated as negotiable
instruments and transferred without
payment of stamp duty among the mercantile
community in this District.

2. No such documents as Sattahis
are in use in this District.

I have the honor to be,
Sir,

Your most obedt servant

H. S. Thomas
Collector.

18.

No. 221

Yours

H. E. Sullivan Esquire
Acting Collector of South Arcot

To

James Grose Esquire
Secretary Board of Revenue
Madras

Sir

With reference to the Board's
Proceedings dated 30th May last
N: 866, I have the honor to state that
documents of the nature of Suttas
are unknown in this District
and that besides Bills of exchange,
Promissory Notes and Cheques no
other documents are treated as Ne-
gotiable Instruments.

I have the honor to be
Sir

Your most obedient servant
W. M. M. M. M.
Acting Collector

[illegible]



No 228

Collector's Office
Madras
30th July 1872

To
Mr. The Duke Esq.
Collector of Madras

Y.
J. Grose Esquire
Secretary to the Board of Revenue
Madras

Sir,
With reference to the Proceedings
of the Board of Revenue dated 30th
May last No 866, I have the honor to
state that the definition of "Negotiable
Instrument" in Section 3 of the
General Stamp Act, XVIII of 1869,
is not here held to include any
documents, besides Bills of Exchange,
Promissory Notes, and Cheques. No
such documents as outtaks circulate
in this District as negotiable instruments.

I have the honor to be
Sir
Your most Obedient Servant

W. H. L. Esq.
Collector

Recd
G. J.

From Mr. No 1036.
The Acting Collector
South Arcot.

For 6 fms. all (clm. Sett
of Stamp Act 1872

To
The Secretary to the
Board of Revenue
Madras.

Dated 24th July 1872
Recd 24th July 1872
No 221
Enclosure.

Stating that documents
of the nature of outtaks
are unknown in this
District and that no
documents other than
Bills of Exchange Promis-
sory Notes and Cheques
are treated as negotiable
instruments.

Rev. 2896/72



No 372 North Branch
Collector's Office

Camp Palamini 13 August

For Nom 1872

W. S. Whiteside Esq

A. C. Coker Esq

North Branch

Secretary to the Board

of Revenue, Madrid

I have the honor with

reference to the Proceedings of the

Board, dated 30 May last No 866

to Report that in only one Salick

of this District vizt. Branch is

its connection with the Rights to Examine

Documents binding themselves to de

line indigo or Sugar Cane in con

sideration of an advance made. Al

though these documents are consid

ered as transferable without the

payment of stamp duty, not a

single instance has come to light

of such a transfer having been made

Of these documents passed from

hand

W. S. Whiteside Esq
Camp Palamini

1872
W. S. Whiteside Esq
Camp Palamini
13 August

1872
W. S. Whiteside Esq
Camp Palamini
13 August
I have the honor with
reference to the Proceedings of the
Board, dated 30 May last No 866
to Report that in only one Salick
of this District vizt. Branch is
its connection with the Rights to Examine
Documents binding themselves to de
line indigo or Sugar Cane in con
sideration of an advance made. Al
though these documents are consid
ered as transferable without the
payment of stamp duty, not a
single instance has come to light
of such a transfer having been made
Of these documents passed from
hand

hand to hand there can be little
little doubt that they would have
found their way into the Courts,
and formed subject of litigation.
It has been ascertained that in
the local Court of Small Causes
no suit has ever been instituted
on a transferred deed of the kind.

2. In all the other parts of
the District "Negotiable Instruments"
is not held to include any documents
besides Bills of Exchange, Promissory
Notes and Cheques.

3. I have as yet received
no reports from the Ag. Secy.
Assistant Collector on this subject.
It has been again called for and
will on receipt be communicated
to the Board if necessary.

I have the honor to be,
Yours most obedt. servant

North Arcot
Colonial Office
Palamuru

13 August 1873
J. G. G. G.
Secretary to the Board
of Revenue Madras

Pa. 6/24/72 (C. 8/2)

neg 6/7

11519
From Shree of Madras
Pondicherry

To the Secretary to the
N. Board of Revenue

No. 2876/72

dated 13 August 1872

Dear Sir,

Ref. No. 372

With reference to Board's

Order No. 866 of 30 May

reporting that in only one

Saluk village in Pondicherry is

common with the Ryots

to execute documents

binding themselves

to deliver indigo to the

consideration of an

advance note.

Recd 16-8-72

No. 375
28
Sainjamballoor Office
Vallam, Sainjamballoor
14 August 1872

From W. M. Cadell Esq
Offs Collector
of Sainjamballoor

To J. Grose Esq
Secretary to the Board
of Revenue
Madras.

Sir,

With adavance to the
Board's Proceedings dated 30th
May last No. 866, I have the honor
to report that, from inquiries
instituted on the subject, it does
not appear that in this District
there are any documents besides
Bills of Exchange, Promissory notes
and Cheques that could be inclu-
ded under the head of "Negotiable
Instruments" as defined in sec-
tion 2 of the general stamp Act
VIII of 1869. There are also no
documents like the Suttahs
therein referred to which circulate
in

in this District no negotiable
instruments.

I have the honor to be

Your most ^{dear} affectionate son

W. M. F. M.

Officer

1872
14 Departing
F. L. O. 4560

The A. Collection
Successor

The Secretary
& Board of Rev

Dates 14th to 16th August
 Recd 16th August
 W.E. 305

Hearts R. B. Jones

Informes that

Comments lik

Sultas do mal

circulate in the

Excellence in
J. H. Lawrence.

As usual as my.

= Table in line 16

elements. Rev. 2846/7.

GOVERNMENT OF INDIA.
FINANCIAL DEPARTMENT.

SEPARATE REVENUE
Stamps.

CIRCULAR.

No. 3323.

Dated Fort William, the 11th May 1872.

Received 20 May 1872

21/5
S.O. 9 Sept/72 k. 1298

Requesting that the
Collector be only be informed
whether the definition of Negotiable
Instrument in Sec. 2 of the Stamp
Act 18 of 1869 is anywhere
held to include any documents
besides Bills of Exchange, Pro-
missory Notes and Cheques; and
also whether any documents, known
the name of *hittah* in the
Province of Berar circulate in
places known as Negotiable
Instruments and without the
payment of Stamp-duty upon
them.

G. S. G. P.—No. 240 C. F.—25.72.—103.

Reported the 18th Nov for
Spt. S. Anderson
May 1873 S. B. R. S.

7 copies
sent on the
16 Sept 1872

Revenue Department

9 Sept 72

No. 1298

The Secretary to the Govt. of India
Financial Dept.

Sir

In reply to your
Office Under Secretary's letter of
17th July 1872, No. 1222, I
am directed to forward
the accompanying Proceedings
of the Board of Revenue
(with enclosures) furnishing
the information therein
called for.

It will be seen
from the above Proceedings that
replies have not been received
from five districts, and that
in the rest of the Madras
Presidency there are only two
cases in which documents
other than Bills of Exchange, Pro-
missory Notes, or Cheques, are known
to have been circulated

as negotiable instruments
without being stamped on
transfer.



2000

Printed by the
Government of India
Calcutta

No. 512-32