

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

looked

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 any-
where 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 Go-
vernment, 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
honour 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 fines 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. Hansbrough Esquire,
Collector of Madras.

J. Grove 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 Henry
Collector.

Commissioners office
No 74 From Botacound 21 June 1872

J. R. Cokerell 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. Cokerell
Commissioner

7. 6. 72.



R. G. G. & Co. Malgiris
Sd/-

For the Secretary to the
Board of Revenue
Madras

For the Secretary to the
Board of Revenue
Madras

For the Secretary to the
Board of Revenue
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Board of Revenue
Madras

For the Secretary to the
Board of Revenue
Madras

GODAVERY DISTRICT.
COLLECTOR'S OFFICE.

Cavanada 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. Ramachandran
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

L. Chase
Collector

Saidapet, 3^d July. 1872.

FROM

COLLECTOR OF THE

CHINGLEPUT DISTRICT.

To

J. Grove Esq.

SECRETARY TO THE BOARD OF REVENUE

MADRAS.

SIR,

Sir, With reference to the Proceedings of the Board of Revenue, dated 30 May last N^o 866, I have the honor to state that from enquiries made, it appears that the definition—"negotiable Instrument" 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.



1892 Dec 13
of Mr. J. C. W.
The Collector of
of the
of the

The Duckworth
Spout of Lane
Market.

Date of Signature

10/19/87

Speaking and
the backside
turned up the
which regarding
which day and
possible situation

Dr. Lyndell Collins, Secretary
New York City

Dr
W

Rev. 289672

I am not aware of any documents of the nature referred to circulating in the District, as negotiable instruments, and without the payment of stamp duty upon transfer.

I have the honor to be
Sir,
Your most obedt. servant

J. Moore
Collector

1872 DEPT.
From THE COLLECTOR OF CHINGLEPUT
To THE SECRETARY TO THE Board of Revenue.
Dated 3rd July 1872
Received Enclosure
No. 273 G.S.
Reporting has been submitted in accordance with the instructions of the Board of Revenue.
15th Dec. 28/72

Cuddapah Collector's Office
No. 110 on Arcuat. Cunnamara

To July 1872.
From P. D. Horeley Esquire
Collector of Cuddapah

J. Grace Esquire
Secretary to the Board of Revenue
Madras

Sir,

As directed in Board's Circulars 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 resorted to dealers on agreement corresponding to Suttahs 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.

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

I have the honor to be
 Your most obedient servant
 W. M. M. M.
 Collector

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 July 1872
 Received 11th July 1872
 Rev. 2896/72 L.S.
 With reference to the
 No. 866 of 30 May 72
 states that there are
 no negotiable instru-
 ments other than bills
 of exchange, promissory
 notes, cheques &c.

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

N. 158

Malabar Collector's 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. 866, 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.
 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. S.

No. 6 God. & C. L.
of St. George
Call

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 documents referred to are not in the possession of the Board of Revenue.
I am, Sir, very respectfully,
Your obedient servant,
J. Grose

Madras 10 July 1872.

R. J. Melville Esquire
Secy 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. M. M.
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

29th July 1872
 The Secretary
 to the Board of Revenue
 Madras
 29th July 1872
 The Secretary
 to the Board of Revenue
 Madras

29th July 1872
 The Secretary
 to the Board of Revenue
 Madras
 29th July 1872
 The Secretary
 to the Board of Revenue
 Madras

29th July 1872
 The Secretary
 to the Board of Revenue
 Madras



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

From
 Hon. S. Douglas 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 was 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.

Hand of Douglas
 Madison

1872
 J. J. Grose
 Secy. to the Collector

To the Secretary to the

Date 12th
 July 1872
 Recd 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
 scope of the Act.

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 Proceedings of the 30th May 1872. N^o. 886, I have the honor to state that from inquiries instituted by me, I find that besides the documents noted in the

1. Bills of exchange,
2. Promissory notes,
3. Choppies.

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

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

I have the honor to be,
Sir,
Your most obedt servant

H. S. Thomas
Collector.

18.



From

South Arcot Collectors Office
Cuddalore 24 July 1872.
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 30 May last
N^o 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
M. S. Sullivan
Acting Collector

Recd. No. 3941
From the Collector
South Arcot
Cuddalore
24 July 1872
H. E. Sullivan
Acting Collector
South Arcot
Cuddalore
24 July 1872
James Grose Esquire
Secretary Board of Revenue
Madras
20 July 1872



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.

To
The Secretary to the
Board of Revenue
Madras.

Dated 24th July 1872
Recd 28th 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 Palominas 13 August

For Nom

W. S. Whiteside Esq

A. S. C. Esq

North Branch

Grave Esq

Secretary to the Board

of Public, 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
it common with the Nipis to execute
documents binding themselves to de
linea 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.
If these documents pass from
hand

W. S. Whiteside Esq
Camp Palominas

1872
W. S. Whiteside Esq
Camp Palominas
13 August

1872
W. S. Whiteside Esq
Camp Palominas
13 August
I have the honor to
acknowledge the receipt
of your letter of the
10th inst. and in reply
to inform you that the
same has been forwarded
to the proper authorities
for their consideration.
Very respectfully,
W. S. Whiteside Esq

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 report 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

neg 6/7

11519
From the Collector
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 documents are

common with the Ryots

is in the documents

binding themselves

to deliver indigo to the

consideration of an

advance note.

Recd 16-8-72

No. 375
28
Sainjamballay's Office
Vallam, Sainjamballay
14 August 1872

From W. M. Cadell Esq
Offs Collector
of Sainjamballay

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 as negotiable
instruments.

I have the honor to be
in
Yours most obedt Servt
W. H. Jackson
Officer

1872
28th Aug
1872

1872
19th Aug
1872

28th Aug 1872

1872
1st Deputy
£4500
The Collector
Surat
D. The Secretary
to Board of Rev.
dated 14th
Rev 16th August
£305
have the honor
to inform that
documents like
Sultas do not
circulate in this
District as neg-
otiable in the
market. Rev. 28th Aug 1872

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.

O. 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