

(1) Number of pages 8

(2) Date of repair 16-9-40

(3) Initials of the Referencer EP

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	<u>1438</u>	Press ~~Mis.~~
Dated	<u>17-10-1872.</u>	

Not to be folded or roughly handled

14

*Proceedings of the Madras Government, Revenue Department,
17th October 1872.*

No. 142. Read the following Proceedings of the Board of Revenue, dated 23rd July 1872, No. 1,391 :—

Read the following letter from the Honourable D. ARBUTHNOTT, Officiating Collector of Madras, to the Secretary to the Board of Revenue, dated 17th July 1872, No. 145 :—

I HAVE the honour, at the request of Mr. Pennington, to forward, for the orders of the Board, copy of the draft of a letter prepared by him as to whether or not Quit-rent Indentures are liable to stamp-duty. If they are not leases in perpetuity or puttass they must be considered "agreements not otherwise provided for," and if every Indenture in Madras is to be called in and stamped, the work will occupy several years. Under these circumstances, perhaps Government might be induced to apply to the Governor-General to have the duty remitted under Section XVI. of the General Stamp Act.

— — —
ENCLOSURE No. 1.

From J. B. PENNINGTON, Esq., Acting Collector of Madras, to the Secretary to the Board of Revenue.

I HAVE the honour to request that I may be informed if the so-called Quit-rent Certificates issued by the Deputy-Collector of Madras require any stamp.

2. I enclose one for the Board's consideration, and it will be observed in the first place that it is not properly a Certificate, though usually so styled, but an Agreement between the Secretary of State and the ostensible owner of the property as to the way in which the quit-rent due on the land claimed by the other party to the Indenture shall be collected.

3. It appears to me, therefore, that it is chargeable with a stamp of 8 Annas under Article 11 of Schedule II. of Act XVIII. of 1869, but I venture to suggest that the Indenture is altogether superfluous and unnecessary under the present state of the law. It was devised by Mr. Boyson in 1866, (*vide* Board's Proceedings, No. 4,896, dated 17th July 1866,) at the very time when the alteration in the law was under consideration; but I can find no trace of any correspondence in this office directly bearing on the subject when Act VI. of 1867 was passed. Last year, however, Mr. Garstin addressed the Government Solicitor proposing to do away with the Indenture and to substitute a simple form. I enclose copies of the correspondence. The Board will observe that Mr. Mayne only says that the proposed certificate would not be an equivalent for the present form which provides—

(1.) That the quit-rent shall not be raised.

(2.) That the Government may enter upon and take possession of the property in default of payment.

4. As to the first objection it would of course be easy to add a clause to the effect that the quit-rent should not be raised (though I believe as a matter of fact the quit-rent is often raised in spite of the Indenture), and as to the second it is not likely that Government will ever care to resort to the old cumbrous procedure now that they have got authority to sell for arrears. Mr. Mayne adds further that it is a question of policy whether the proposed form is or is not an advantageous substitute, and I think there can be no doubt of the advantage of substituting a simpler form.

5. An arrear of revenue is realized now in precisely the same way in Madras as in the mofussil, and there seems no reason for this exceptional compact between the ostensible owners of land and the Government.

(True Copy.)

(Signed) D. ARBUTHNOTT,
Officiating Collector of Madras.

Proceedings of the Madras Government, Revenue Department,
17th October 1872.

ENCLOSURE No. 2.

From J. H. GARSTIN, Esq., Acting Collector of Madras, to the Government Solicitor, dated
11th March 1871, No. 133.

REFERRING to the Proceedings of the Board of Revenue, dated the 17th July 1866, No. 4,896, and the orders of Government thereon, dated the 9th August 1866, No. 2,004, relative to the forms of Quit-Rent Certificates, I have the honour to request you will take the opinion of the Advocate-General on the point whether these documents and the cumbrous procedure entailed by preparing and filling them up cannot be dispensed with, bearing in mind that since their adoption an Act has been passed (Madras Act VI. of 1867) by which, in the event of an arrear of revenue existing, the Collector is empowered to make forcible entry and distrain and sell the property to liquidate the arrear.

2. It seems to me that a form of certificate in the form enclosed might well be substituted for those now in use.

(True Copy.)

(Signed) D. ARBUTHNOTT,
Acting Collector.

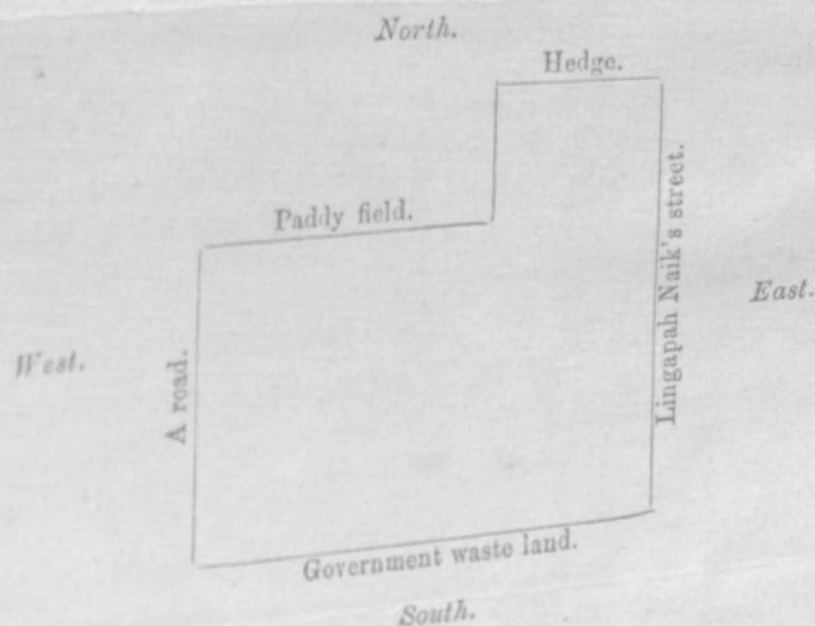
ENCLOSURE No. 3.

Quit-Rent Certificate No. .

THIS is to certify that quit-rent to the amount of Rupees _____ per annum is
due on the land of which the boundaries are specified below, and containing Cawnies _____
and Square feet _____.

(Signed)

Collector of Madras.



(Vide endorsement.)

Given to A. B., who claims to be in possession, this _____ day of _____ 18 ____.

(Signed)

Collector.

(Seal).

(True Copy.)

(Signed)

D. ARBUTHNOTT,
Officiating Collector of Madras.

Proceedings of the Madras Government, Revenue Department,
17th October 1872.

ENCLOSURE No. 4.

OPINION.

I AM of opinion that the proposed certificate would not be in any sense an equivalent for the present form. That form provides on one hand that the quit-rent shall not be raised, and on the other hand that in default of payment Government may enter upon and take possession of the property on their own behalf. This is a very different remedy from the proceeding by attachment and sale provided by Madras Act VI. of 1867. Whether the proposed certificate would be an advantageous substitute for the present form is a question of policy on which I offer no opinion.

17th March 1871.

(Signed) JOHN D. MAYNE,
Acting Advocate-General.

(True Copy.)

(Signed) H. G. PRICHARD,
Government Solicitor.

(True Copy.)

(Signed) D. ARBUTHNOTT,
Officiating Collector of Madras.

ENCLOSURE No. 5.—Indenture.

THE Board resolve to submit this letter to Government with reference to Board's Proceedings, dated 1st July 1872, No. 1,163.

2. The case with regard to stamping Quit-rent Certificates is much the same as that with regard to stamping Waste Lands Conveyances.

No. 143.

ORDER THEREON, 17th October 1872, No. 1,438.

Separate Revenue, No. 10.
Stamps.

ORDERED that an application for formal exemption from Stamp-duty be made to the Government of India.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. F. B. Bantleman.

No. 1,391.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd July 1872.

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(True Copy.)

(Signed) D. ARBUTHNOTT,
Officiating Collector of Madras.

19-7-24

8-3-13
19-7-16

16-2-25
17-3-74

Copy of 1872 Proceedings.

REVENUE.

To THE BOARD OF REVENUE.

Dated October 17th.

Recd.

Recd.

G. O., 17th October 1872, No. 1,438.

OCTOBER.

Nos. 142-143.

Quit-rent Certificates issued in Madras
Collectorate.—Application ordered to be made to
the Government of India for their exemption from
Stamp-duty.

ENCLOSURE No 2.

From J. H. GARSTIN, Esq., Acting Collector of Madras, to the Government Solicitor, dated 11th March 1871, No. 133.

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(True Copy.)

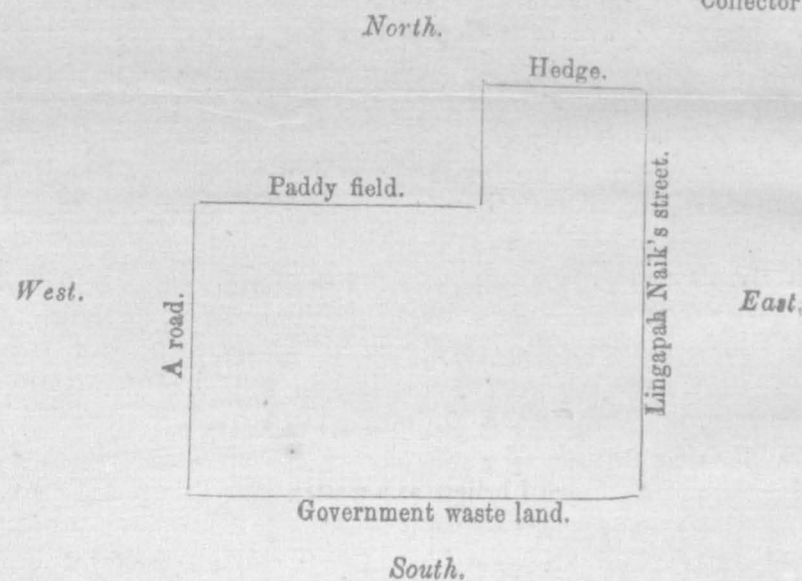
(Signed) D. ARBUTHNOTT,
Acting Collector.

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(Signed) _____
Collector of Madras.



(Vide endorsement.)

Given to A. B., who claims to be in possession, this _____ day of _____ 18 _____

(Signed) _____
Collector.

(Seal).

(True Copy.)

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(True Copies and Extract.)

J. G. Gole
Secretary.

To the Chief Secretary to Government, R. D., with one enclosure.
Copy to the Officiating Collector of Madras.

Exd. T. Cartledge.

No 2480
 Nov. 1872. *W. H. H.*
 Board of Revenue,
 MADRAS.

PROCEEDINGS, 23RD JULY 1872, No. 1,391.

24th July 1872

Encl 1

JULY.
 No. 1,391.

Quit-rent Indentures—issued by Deputy-Collector of Madras.—Question raised by Collector as to whether any stamps are required for—and whether a simpler form of certificate might not be substituted for them, submitted for orders of Government.

Received 29th July 1872

No 1438

Separate Stamp

*Annual Madras applications for
 Annual Revenue from Stamp duty
 by writ & the for of the
 L. D.
 14th Nov 1872
 14th Nov 1872
 14th Nov 1872
 14th Nov 1872*

*With order
 No 1438-17 Oct 1872*