1457

*Proceedings of the Madras Government, Revenue Department, 21st October 1872.*

Read the following papers:—

No. 179. Endorsement of the Officiating Secretary to Government, Military Department, dated Ootacamund, 29th June 1872.

Read the following letter from the Acting Commissary-General, to the Secretary to Government, Military Department, Ootacamund, dated Madras, 26th June 1872, No. 2,183.

In September 1871 it was deemed advisable to ascertain from the Government Solicitor the proper value of Stamp to be affixed to Commissariat Contract Deeds.

2. After communicating with the Advocate-General, the Government Solicitor advised that the contracts should be stamped under the provisions of Clause 16 to Schedule I. of the General Stamp Act XVIII. of 1869, *vide* his letter No. 405, dated 17th October 1871, marked A., attached.

3. On receipt of this letter Executive Commissariat Officers were instructed to have deeds entered into under them stamped accordingly.

4. In April 1872 certain contracts had to be stamped at Bangalore, and on the value of the Stamps being tendered, under the provisions of the clause above mentioned, the Deputy-Superintendent of the Division took exception to the amount and claimed Rs. 22 8 0 more as shown in the margin, giving it as his opinion that these contracts should be stamped under Clause 18 Section 3 of the General Stamp Act VIII. of 1869, which opinion is confirmed by the Judicial Commissioner in Mysore, *vide* correspondence marked B. and C. attached.

| | Rs. | A. | P. | Rs. | A. | P. |
|---|---|---|---|---|---|---|
| Gram Contract Bond ... | 125 | 0 | 0 | | | |
| Now stamped ... ... ... | 5 | 0 | 0 | | | |
| Balance... ... ... | | | | 120 | 0 | 0 |
| Now stamped ... ... ... | 1 | 0 | 0 | | | |
| Balance... ... ... | | | | 1 | 8 | 0 |
| | | | | 121 | 8 | 0 |
| Received... ... ... | | | | 99 | 0 | 0 |
| Balance required ... | | | | 22 | 8 | 0 |

B., No. 162, dated 17th May 1872, with copies of correspondence.
C., No. 492-108, dated 30th May 1872.

5. This correspondence was referred to the Government Solicitor and by him to the Advocate-General, whose opinion, marked D, dated 19th June 1872, is forwarded, and from which it will be observed that as the deeds are now drawn up, they should be stamped under the provisions of Clause 16 as at first advised.

6. I now beg to submit the question for the orders of Government, as it is very desirable that the value of the Stamps to be affixed under one and the same Act, applying equally to all parts of the country, should be uniform, and that contractors should not be called upon to provide Stamps of greater value for contracts entered into at one station than they would have to do at another, or than the correct interpretation of the Act actually requires.

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Referred to the Revenue Department in view to a case being stated under Section 41, Act XVIII. of 1869, for the decision of the High Court.

(Signed) A. C. SILVER, Colonel,
*Offg. Secy. to Government.*

REFERRED to the Board of Revenue, with reference to the within endorsement of the Military Department.

1*st July* 1872. (Signed) W. HUDLESTON,
*Secretary to Government.*

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No. 179A. From the Secretary to the Board of Revenue, Madras, to the Chief Secretary to Government, Revenue Department, Fort St. George, dated Madras, 9th July 1872.

WITH reference to your endorsement on a letter from the Commissary-General to Government in the Military Department, dated the 26th June 1872, No. 2,183, I am directed to request that you will forward for submission to the High Court one of the two Contract Deeds which are referred to in the correspondence.

2. The mere *form* of deed will not suffice because the High Court will probably refuse to give a decision except in a case which has actually arisen.

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REFERRED to the Commissary-General, through the Military Department, for direct reply to the Board of Revenue.

(Signed) W. HUDLESTON

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No. 179B. Proceedings of the Board of Revenue, dated 21st August 1872, No. 1,653.

Read the following letter from Colonel J. LOUDON, Acting Commissary-General, to the Secretary to the Board of Revenue, dated Madras, 6th August 1872, No. 3,359:—

ADVERTING to your letter dated 9th July 1872, to the Chief Secretary to Government, Revenue Department, referred to me for direct reply to the Board of Revenue, I have the honour to forward, herewith, the two Contract Deeds alluded to and as particularized in the margin.

1 Contract Deed signed by Messrs. Abraham and Co., under date 10th February 1872.
1 Contract Deed signed by Curryanah and Chick Roodrapah, under date 22nd January 1872.

2. My letter No. 2,183, dated 26th June 1872, to the Secretary to Government, Military Department, and its enclosures, are also herewith returned.

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ON scrutinizing these papers, the Board observe that the agreements between the Contractors and the Commissariat Department were made at Bangalore. This point was probably overlooked by the Government when they directed the Board to state the case and refer it with their own opinion thereon to the local High Court, a course which can be pursued only where the case has arisen in the Presidency of Fort Saint George.



No. 180. ORDER THEREON, 21st October 1872, No. 1,457.

| Separate Revenue, No. 15. |
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| *Stamps.* |

THE Board should call on the Acting Commissary-General to furnish Contract Deeds executed within the Presidency to enable them to submit a case for the decision of the High Court.

2. As the case now stands a doubt is thrown on the sufficiency of the Stamp-duty imposed on all the Commissariat contracts.

(True Extract.)
(Signed) W. HUDLESTON,
*Secretary to Government.*

To the Board of Revenue.
,, the Military Department.

Exd. F. R. Bantleman.

No 2882
Rev. 1872. Sept.

# Board of Revenue,

## MADRAS.

PROCEEDINGS, 21ST AUGUST 1872, No. 1,653.

Despt 26 augt 1872

Encl. 9
Fo. 10
Ord. off.
29/10/72

Received 31st August 1872

AUGUST.

No. 1,653.

*Commissariat Contract Deeds.*—Government informed, with reference to question of Stamp duty to be levied on certain — being referred to High Court, that deeds were executed in Bangalore.

With order
No 1457 - 21st Oct 72