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*Proceedings of the Madras Government, Revenue Department,
18th September 1873.*

No. 136. Read the following Proceedings of the Board of Revenue, dated 14th August 1873, No. 1,575:—

Read the following letter from J. R. DANIEL, Esq., Acting Collector of Vizagapatam, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 21st July 1873, No. 1,080:—

I HAVE the honour to request that you will obtain the opinion of the Board upon Section 9, Schedule I. Act VII. of 1870, as the manner in which figures, etc., are to be reckoned in calculating the amount of stamp to be paid for copies.

2. By this Section, 8 annas is charged for every 360 words, but there is nothing in the Act or any subsequent order to show how figures and abbreviations are to be calculated in giving copies of Accounts, etc., in tabular forms.

3. In the Board's Official Memorandum, August 20th, 1870, attention is called to this Section, but no rule for charging figures is given.

4. The Government in April 26th, 1872, under the provisions of Act VIII. of 1871, (Registration Act), passed the Revised Rule XIV. that "every figure, initial, or abbreviation, shall count as one word."

5. No such order has been passed in reference to the Court Fees Act, and I therefore doubt whether this Rule should be universally adopted.

6. If each figure is counted as a word, the copy of any account given from a Revenue Office, would be very expensive; it would cause considerable trouble to count each figure, and perhaps some more general rule might be passed; as that each number and not each figure be counted as a word.

7. There appears, however, to be no rule at all on the subject, and numerous applications for copies of accounts are made.

SUBMITTED for the orders of Government.

2. The Court Fees Act prescribes fees for copies at the rate of 8 annas for every 360 words. The Collector of Vizagapatam enquires how figures and abbreviations are to be reckoned.

3. The matter apparently cannot be settled except by an addition to the law, and the point is too trifling to call for any such measure. The Board would instruct all Government officers to adopt the rule laid down for the Registration Department whereby each figure and abbreviation counts as one word. This course is not likely to be questioned and will at least produce uniformity of practice.

No. 137. ORDER THEREON, 18th September 1873, No. 1,000.

Separate Revenue, No. 9.
Stamps.

THE Board's proposals are approved
and sanctioned.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

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No. B. of Revenue
Stamp fees to be charged on copies of } 14 Aug. 73. No. 1575
tabular statements.

Surin for Orders.

The acting Collector of
Vizagapatam brings to
notice that whereas by
the Court Fees Act the
fee of 8 annas is prescribed
for every 360 words of a
copy no. where has it
as yet been settled
how abbreviations &
figures are to be
calculated under this Act.

I agree in the
the Act. Uniformity
of practice is a
great convenience.

Edw.

2. The Board
recommended the adoption
of the Registration Rule
which charges each
figure & abbreviation
as one word. This would
secure uniformity but, as
the Collector says, it would
soon well to have a
more general rule
charging each number
not each figure.

Sec.

Memo. for Order

Inquiry of Collr. of Vijayapatam
how figures & abbreviations are
to be treated in calculating
Stamp fees to be charged
on copies of tabular state-
ments.

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For Mr. Secy

Wm. L. C.

c. 12 Sept. 73 to 15 Sept.

Revenue Department.

No. 1000

Proceedings of the Madras Court
of 18th Sept. 73

Read the following Proceedings
of the Board of Revenue.

Submitting for orders inquiry
of Collector of Vijayapatam how
figures and abbreviations are to be
treated in calculating Stamp fees
to be charged under Court Fees Act
of 1870 on copies of tabular state-
ments and recommending that all
Court officers should be directed to
reckon each figure or abbreviation
as being equivalent to one word.

H. E. 14th August 73

14th B. of Rev. Sep. 25-

For Mr. Secy

Wm. L. C.

The Board's propos-
als are approved, and sanctioned
J. L.

Wm. L. C.

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Enquiry of 18th of Virginia
how figures & abbreviations are
to be treated in calculating
Stamp fees to be charged on
copies of tabular statements.