Proceedings of the Madras Government, Revenue Department,
12th December 1873.

No. 169. Read the following Proceedings of the Board of Revenue, dated 21st November 1873, No. 2,388 :—

Read the following letter from J. F. PRICE, Esq., Acting Collector of Salem, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort Saint George, dated 16th October 1873, No. 300 :—

I HAVE the honour to request you will be good enough to obtain the orders of Government as to the kind of Stamp paper on which the licenses referred to in Section 8, Act XXXI. of 1860, are to be engrossed; whether on a general Stamp or Court Fees paper. I am obliged to make this reference, as both Act XVIII. of 1869, and Act VII. of 1870, are silent on the point.

TRANSFERRED to the Revenue Department.

(Signed) W. HUDLESTON,
Chief Secretary.

REFERRED to the Board of Revenue for their remarks.

20th October 1873. (Signed) R. A. DALYELL,
Acting Secretary to Government.

THE Board think that the stamp must be of the kind prescribed under the General Stamp Act. The Stamp referred to is that prescribed under Act XXXVI. of 1860, of which there was only one kind. This must be held to have been succeeded by the single kinds of Stamp paper under Act X. of 1862, which prevailed until special stamps were first prescribed for use under Schedule B., Act XXVI. of 1867 by Gazette of India Notification, No. 2,778, dated 29th April 1868. These special stamps and the special stamps which have succeeded them were to be used for documents of specified classes none of which could include the license in the present case, and the Board assume for no others.

No. 170. ORDER THEREON, 12th December 1873, No. 1,412.

Separate Revenue, No. 10.
Stamps.

THE Government concur with the Board.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.

Ed. G. Turton.

Rev: 1873: Dept
R3805

1873.

Board of Revenue,

MADRAS.

PROCEEDINGS, 21st NOVEMBER 1873, No. 2,333.

Encl.

Received 26th Nov

NOVEMBER.

No. 2,333.

Stamp paper—to be used for licenses referred to in Section 8, Act XXXI. of 1860.—Opinion submitted to Government on question raised by Collector of Salem as to —

15 Aug. 1865