M.R.O. 1—20,002—12-8-65.

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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	387	Press
B.P. No.		Mis.
Dated 12-3-1874		196 .

Not to be folded or roughly handled

337
1

Proceedings of the Madras Government, Revenue Department,
12th March 1874.

No. 125. Read the following letter from A. O. HUME, Esq., C.B., Secretary to the Government of India, Department of Agriculture, Revenue, and Commerce, (Tuccavee,) to C. G. MASTER, Esq., Acting Secretary to the Government of Madras, dated Calcutta, 28th February 1874, No. 1-12 :—

I AM directed to say that a doubt has been suggested as to whether the certificates prescribed by Section 14 of the Land Improvement Act of 1871, when they do not hypothecate as security for the advance any land or property other than the land to be benefited, require to be stamped as mortgages under the General Stamp Act (XVIII. of 1869, Section 3, Clause 18). His Excellency the Governor-General in Council, as at present advised, is inclined to think that, if signed by the applicant, they are liable to the stamp-duty, but not so if they are not signed. In all the rules which have been issued by the several local Governments and Administrations, however, the applicant is required to sign the certificate as a guarantee of his proper understanding of its terms ; it is, therefore, under the law liable to stamp-duty.

2. None of the rules hitherto sanctioned have, however, required the certificate to be stamped, except in cases in which land or property other than the land to be benefited is hypothecated as security for the re-payment of the advance. I am, therefore, to invite an early expression of the opinion of His Excellency the Governor in Council on the following points :—

(1.)—Whether the requirement of a stamp in cases where only the land to be benefited is hypothecated as security is likely to operate to discourage applications for advances.

(2.)—Whether, in the event of the above question being decided in the affirmative, it would be safe to dispense with the signature of the applicant and his witnesses to the certificate.

No. 126. ORDER THEREON, 12th March 1874, No. 337.

Miscellaneous.

REFERRED to the Board of Revenue for their opinion.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

Govt. of Madras.

REVENUE.

To

The BOARD of REVENUE.

Dated March 12th.

Rcd.

Encl.

G. O., 12th March 1874, No. 337.

MARCH.
Nos. 125-126

Certificates prescribed by Section 14 of the Land Improvement Act of 1871.—Refers to Revenue Board for opinion, letter from Government of India requesting information on certain points connected with the stamping of —.

337/2

[**Confidential.**]

No. 1/12.

FROM

A. O. HUME, ESQ., C.B.,

Secretary to the Government of India,

To The Secretary to the Government of Madras

Dept. of Agriculture, Revenue and Commerce.
Tuccaree.

Calcutta, the 28th February 1874.

SIR,

I AM directed to say that a doubt has been suggested as to whether the certificates prescribed by Section 14 of the Land Improvement Act of 1871, when they do not hypothecate as security for the advance any land or property other than the land to be benefited, require to be stamped as mortgages under the General Stamp Act (XVIII of 1869, Section 3, Clause 18). His Excellency the Governor General in Council, as at present advised, is inclined to think that, if signed by the applicant, they are liable to the stamp duty, but not so if they are not signed. In all the rules which have been issued by the several local Governments and Administrations, however, the applicant is required to sign the certificate as a guarantee of his proper understanding of its terms; it is therefore under the law liable to stamp duty.

2. None of the rules hitherto sanctioned have, however, required the certificate to be stamped, except in cases in which land or property other than the land to be benefited is hypothecated as security for the repayment of the advance. I am, therefore, to invite an early expression of the opinion of H.E. the Governor in Council on the following points :—

(1).—Whether the requirement of a stamp, in cases where only the land to be benefited is hypothecated as security, is likely to operate to discourage applications for advances.

(2).—Whether, in the event of the above question being decided in the affirmative, it would be safe to dispense with the signature of the applicant and his witnesses to the certificate.

I have the honor to be,

SIR,

Your most obedient servant,

A. O. Hume

Secretary to the Government of India.

From the Secy to the Govt of India
Agriculture Revenue & Commerce
No 337 dated 16 April 1874

[Confidential.]

Revenue 1874. Department

GOVERNMENT OF INDIA.

DEPARTMENT OF AGRICULTURE,
REVENUE AND COMMERCE.

No. 771

TUCCAVEE.

To

No. 337.

Referred to the Board

No. 1/12.

of Revenue for their opinion

Dated the 28 February 1874.

Recd 9: March

12: March/74

Ret

12 March 1874.

13 Dft. of Reserve
dis: 13. 3. 74

G.O. No. 337 - 12 March 74.

SUBJECT.

ENQUIRES what will be the effect on the working of the Act if the certificates prescribed by Section 14 of the Land Improvement Act of 1871 are required to be stamped.

O. S. G. P.—No. 704, A., R. & C.—27-2-74.—140.

with Order