M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 6

(2) Date of repair 7. 7. 66

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	353	Press
B.P. No.		Mis.
Dated	12. 3. 1874	196 .

Not to be folded or roughly handled

No. 158. Read the following Proceedings of the Government of India, Financial Department (Separate Revenue—Stamps), dated Fort William, 28th February 1874, No. 1,397.

Read the following papers regarding certain indentures executed on behalf of Government in favour of purchasers of waste lands on unstamped paper :—

Letter from Government of Fort St. George, No. 1,128, dated 26th July 1872, and enclosures.
Circular to Local Governments, No. 3,615, dated 19th September 1872.
Letter from Government of Fort St. George, No. 1,439, dated 17th October 1872.
" " " of North-Western Provinces, No. 258A, dated 1st November 1872.
" " Chief Commissioner of Ajmere, No. 877, dated 21st November 1872.
" " " " of Central Provinces, No. 653, dated 3rd March 1873.
" " " " of Oudh, No. 664, dated 8th March 1873.
" " Government of Bombay, No. 1,559-81R, dated 20th March 1873.
" " " of Punjab, No. 765, dated 9th June 1873.
" " Chief Commissioner of British Burmah, No. 552-103, dated 19th June 1873.
" " Government of Bengal, No. 127, dated 19th January 1874.

RESOLUTION.—Under Act X. of 1862, any deed, instrument, or writing made by or on behalf of Government was, under certain conditions, exempt from stamp duty. Act X. of 1862 was repealed by Act No. XVIII. of 1869, which came into operation from 1st January 1870, and the exemption in favour of such instruments was thereby withdrawn. This change in the law appears to have been overlooked in many instances, and deeds executed on behalf of Government in favour of purchasers of waste lands have been executed on unstamped paper.

2. A question having been raised as to the best means of giving validity to documents thus executed, His Excellency the Governor-General in Council is pleased to point out that they may be stamped by Collectors in exercise of the powers conferred on them by Section 24, Clause (*a*) of the General Stamp Act XVIII. of 1869, on payment of the proper penalty, and that the penalty incurred may be remitted under Section 42 of the Act.

3. The Governor-General in Council is, accordingly, pleased to suggest that the holders of such unstamped documents should be informed by notification in the various local Gazettes, and, when practicable, by notice served on each of them, that applications to have the documents stamped in the manner above set forth will be received by the Collectors having jurisdiction to a certain date, and that, if applications be not made within the prescribed time, the remission of the penalty imposed will be liable to be refused.

ORDERED that the foregoing Resolution be communicated to the several Local Governments and Administrations for information and guidance.

(Signed) R. B. CHAPMAN
Secretary to the Government of India.

Proceedings of the Madras Government, Revenue Department,
17th March 1874.

No. 159. ORDER THEREON, 17th March 1874, No. 353.

Separate Revenue, No. 14.
Stamps.

COMMUNICATED to the Board of Revenue with reference to the Proceedings of Government, dated 26th July and 17th October 1872, Nos. 1,127 and 1,438.

2. The Board of Revenue will submit draft of a notification to be published in the Fort St. George and District Gazettes with reference to the suggestions in paragraph 3 of the above Resolution.

(True Extract.)

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

To the Board of Revenue.

Exd. W. H. French.

O. S. G. P.—No. 849 G. F.—27-2-74—80.

Govt. of [illegible] Madras.

REVENUE.

To

The BOARD OF REVENUE.

Dated March 17th.

Read.

Encl.

G. O., 17th March 1874, No. 353.

MADRAS.

Nos. 158-159.

Indentures executed on behalf of Government in favour of purchasers of waste lands on unstamped paper.—Communicates to Revenue Board Resolution of Government of India regarding certain —, and directs them to submit a draft notification for publication in the Official Gazette, with reference to the suggestions in paragraph 3 of the Resolution.

No. 1397.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.

Stamps.

FORT WILLIAM, *the 28th February* 1874.

Read the following papers regarding certain indentures executed on behalf of Government in favor of purchasers of waste lands on unstamped paper:—

Letter from Government of Fort St. George, No. 1128, dated 26th July 1872, and enclosures.
Circular to local Governments, No. 3615, dated 19th September 1872.
Letter from Government of Fort St. George, No. 1439, dated 17th October 1872.
" " " of North-Western Provinces, No. 258A, dated 1st November 1872.
" " Chief Commissioner of Ajmere, No. 877, dated 21st November 1872.
" " Chief Commissioner of Central Provinces, No. 653, dated 3rd March 1873.
" " Chief Commissioner of Oudh, No. 664, dated 8th March 1873.
" " Government of Bombay, No. 1559-81R, dated 20th March 1873.
" " " of Punjab, No. 765, dated 9th June 1873.
" " Chief Commissioner of British Burmah, No. 552-103, dated 19th June 1873.
" " Government of Bengal, No. 127, dated 19th January 1874.

RESOLUTION.—Under Act X of 1862, any deed, instrument or writing made by or on behalf of Government was under certain conditions exempt from stamp duty. Act X of 1862 was repealed by Act No. XVIII of 1869, which came into operation from 1st January 1870, and the exemption in favor of such instruments was thereby withdrawn. This change in the law appears to have been overlooked in many instances, and deeds executed on behalf of Government in favor of purchasers of waste lands have been executed on unstamped paper.

2. A question having been raised as to the best means of giving validity to documents thus executed, His Excellency the Governor General in Council is pleased to point out that they may be stamped by Collectors in exercise of the powers conferred on them by Section 24 Clause *(a)* of the General Stamp Act, XVIII of 1869, on payment of the proper penalty, and that the penalty incurred may be remitted under Section 42 of the Act.

3. The Governor General in Council is, accordingly, pleased to suggest that the holders of such unstamped documents should be informed by notification in the various local Gazettes, and, when practicable, by notice served on each of them, that applications to have the documents stamped in the manner above set forth will be received by the Collectors having jurisdiction to a certain date, and that, if applications be not made within the prescribed time, the remission of the penalty imposed will be liable to be refused.

ORDERED, that the foregoing Resolution be communicated to the several local Governments and Administrations for information and guidance.

Secretary to the Government of India.

O. S. G. P.—No. 849 G. P.—27-2-74—80.

26 July 1872 [illegible]
17 October [illegible] 142 [illegible]

Revenue 1874 Deptt

No. 774.

From

The Secy: Govt. of India
Financial Deptt

Dated 28th Feby
Recd. 9th Mar 1874

No. 1397.

Communicating for information & guidance Resolution of Govt. of India on regarding certain indentures executed on behalf of Govt. in favor of purchasers of Waste lands on unstamped paper.

[illegible] Order
G.O. No. 353 – 17 March/74

Exp. Rev. Mark

No. 353

Communicated to the Board of Revenue with reference to the Proys. of Govt. dated 26 July & 17th October 1872, No. 1127 & 1438.

The Board of Revenue will submit draft of a notification to be published in the Fort St. George & District Gazettes with reference to the suggestions in para 3 of the above Resolution ..... [illegible]

13 to Bd. of Revenue
Dt. 18.3.74

17 March 1874