

(1) Number of Pages 22(2) Date of repair 20-8-66(3) Initials of the Referencer Me**MADRAS RECORD OFFICE****GOVERNMENT OF MADRAS**Revenue DEPARTMENT

G.O. No.	522	Press
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Dated	1-5-	1874 196

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
1st May 1874.*

No. 3. Read the following Proceedings of the Board of Revenue, dated 15th April 1874, No. 885:—

Read the following Proceedings of the Madras Government, dated 17th March 1874, No. 353, Revenue Department:—

ABSTRACT.—*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.

The Board resolve to submit for the approval of Government the following Draft Notification.

The provisions of Act XVIII. of 1869, whereby Indentures executed on behalf of Government in favour of purchasers of waste lands and other similar instruments became liable to stamp duty the stamp thereon being payable by the grantee having been overlooked, and such documents having been erroneously treated as exempt from stamp duty under the provisions of the law previously in force, whereby they have been rendered invalid; the holders of such unstamped title-deeds issued by Government on or after the 1st January 1870 can get them stamped and thus made valid by applying to any Collector before the 30th June 1875 and paying the value of the proper stamp.

2. The Board propose to instruct all Collectors to proceed in accordance with the provisions of Section 20 and grant the prescribed certificate on presentation of any documents of the nature referred to and to make application to the Board for a remission of the penalty under Section 42 an explanation of the delay being furnished in the case of documents produced before them after the date fixed in the notification. Collectors will also be directed, wherever it can be ascertained that holders of unstamped deeds issued by Government are residing within their jurisdiction, to cause a notice to be served on them personally.

3. The Board anticipate considerable difficulties in giving effect to the Resolution of the Government of India inasmuch as it is probable as pointed out in paragraph 6 of their letter of the 1st July 1872, No. 1,163, recorded in Government Order, 26th idem, No. 1,127, that many of the deeds have passed out of the hands of the original holders and that in some cases money has been raised on them in other countries.

4. The Board further request to be informed whether the Resolution of the Government of India is applicable to the quit-rent certificates adverted to in the correspondence submitted with Board's Proceedings, dated 23rd July 1872, No. 1,391, and recorded in Government Order, dated 17th October 1872, No. 1,438. The attention of Government is drawn to Mr. Arbuthnot's statement that "if every Indenture in Madras is to be called in and stamped the work will occupy several years."

5. The Board have already had to return three Title-deeds for land purchased on the hills to be stamped and they fear that great delay will be thus caused, unless Government are prepared to adopt the expedient suggested by the

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1st May 1874.*

Advocate General of making themselves liable to pay for the stamps by express agreement (Board's Proceedings, dated 1st July 1872, No. 1,163, paragraph 3).

No. 4. ORDER THEREON, 1st May 1874, No. 532.

Separate Revenue, No. 2.

Stamps.

The words "any deed, instrument, or writing," used in paragraph 1 of the Resolution of the Government of India, dated 28th February 1874,

No. 1,307, evidently include the quit-rent certificates alluded to in paragraph 4 of the Board's Proceedings above recorded, and the Proceedings of this Government, dated 17th October 1872, No. 1,438, regarding these certificates, were before the Government of India when they passed the Resolution referred to.

2. The Government, therefore, consider it necessary to adhere to the wording of the order of the Government of India, and the following revised Notification will accordingly be published in several consecutive issues of the *Fort St. George and District Gazette*:—

NOTIFICATION.

"The provisions of Act XVIII of 1869, whereby deeds, instruments, or writings, made by or on behalf of Government, became liable to stamp-duty, the stamp thereon being payable by the grantee, having been overlooked, and such documents having been erroneously treated as exempt from stamp-duty under the provisions of the law previously in force, and thereby rendered invalid, the holders of such unstamped deeds, instruments, or writings, issued by Government on or after the 1st January 1870, can get them stamped, and thus made valid by applying to any Collector before the 30th June 1875, and paying the value of the proper stamp and the penalty prescribed in the Act. The penalty will, however, be remitted under Section 42 of the Act, but, in the case of applications not made within the prescribed time, the remission of the penalty will be liable to be refused."

3. The difficulties alluded to in paragraphs 3 and 4 of the Board's Proceedings have already been brought under the notice of the Government of India, and the effect of their Resolution, dated 28th February 1874, must be fully watched and ascertained before they can be addressed again on the subject.

4. The Government are not prepared to adopt the suggestion made in the concluding paragraph of the Board's Proceedings. When it is clearly known in the districts that the title deeds alluded to must be stamped, no delay need occur. The Collectors must see that the deeds are stamped before they send them to the Board.

(True Extract.)

(Signed) C. G. MASTER,

Acting Secretary to Government.

To the Board of Revenue,
the Superintendent of the Government Press.

Ed. F. B. Bartleman.

Revenue Department

Board's draft of the Notification
with the alterations shown in red ink.

The provisions of Act XVIII of 1869 whereby indentures executed on behalf of Government in favor of purchases of waste lands and other similar instruments became liable to stamp duty, the stamp thereon being payable by the grantee having been overlooked, and such documents having been erroneously treated as exempt from stamp duty under the provisions of the law previously in force, whereby they have been rendered invalid; the holders of such unstamped title deeds issued by Government on or after the 1st January 1870 can get them stamped, and thus made valid, by applying to any Collector before the 30th June 1875 and paying the value of the proper stamp.

Rec.
Pl. 71, 4 May 74
Lr. B. 1st 3 Q 4

Revenue Department
Proceedings of the Board of Revenue
Dated 15th April 1874

Read Proceedings of the
Madras Government Revenue
Department dated 17th March 1874
No 553, Communicating to Revenue
Board the Resolution of Government
of India regarding certain
adventures in connection with the
Government in favour of pur-
chaser of waste lands and
undamped paper, and direct-
ing them to submit a recom-
mendation for publication in
the official Gazette, with refer-
ence to the suggestions in
paragraphs of the Resolution.

The Board resolved to sub-
mit for the approval of
Government the following
draft

Draft of the Act.

The provisions of Act No. 50 of 1879, which have been amended on behalf of the Government in favour of the owners of waste lands and other similar lands, must remain better to stamp duty. The stamp thereon being payable by the grantee, the Government are not to be looked upon as having been unreasonably treated as to the stamp duty. The provisions of the Act have been amended for the purpose of the Government, whereby the Government are not to be looked upon as having been unreasonably treated as to the stamp duty. The provisions of the Act have been amended for the purpose of the Government, whereby the Government are not to be looked upon as having been unreasonably treated as to the stamp duty.

on or after the 1st January 1880
can get them stamped and
thus made valid by applying
to any Collector before the
30th June 1875 and paying the
value of the proper stamp.
2. The Board propose to
instruct all Collectors to
proceed in accordance with
the provisions of section 50
and grant the proceeds
of the stamp on presentation
of any document of the
nature referred to and to
make applications to the
Board for a remission of
the penalty in such cases
an explanation of the
delay being furnished in
the case of documents not
used before then after
the date fixed in the
notifications

[illegible]

out of the hands of the
original holders and also
that in some cases money
has been seized for them
in other countries.

4. The Board further re-
quest to be informed
whether the Resolution of
the Government of India
is applicable to the East India
Company's accounts & directed to send
the corresponding Submis-
sion to the Board's Proceedings
25 July 1872 No 1291 and records
used in Government Order
17th October 1872 No 1438. The
attention of Government
is drawn to Mr. Arthur
on this statement that if
any Indian business in India
is to be called in and
examined.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 1st May 1874.

READ the following Res. of the Board of Revenue.

Subj: with certain remarks
Draft Notification regarding
Stamping of Indentures executed
on behalf of Govt in favor of
purchasers of waste lands.

H. B. 15 April 1874

The words "any deed,
instrument, or writing" used in
para 1 of the Resolution of the
Govt of India dated 28 February
1874, No. 1397, evidently include
the Draft and certificate alluded
to in para 4 of the Board's Res.
above recorded, and the Res. of
this Govt dated 17 Decr 1872,
No. 1638 regarding these certificates
were before the Govt of India
where

[Signature]

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- 17/2004 17/2-101-67
- 17/2004 17/2-101-114

Revenue 15/4 1874

28/4/1874

James P. G. G.
Agent of Revenue

12/10/15 - 11/11/15

12/10/15

12/10/15

Substantially agree

with certain remarks
and suggestions
regarding stamping
of Indentures
on behalf of Govt
in favor of
purchasers of waste lands.

12/10/15

Copy of the Res.