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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	1787	Press
B.P. No.		Mis.
Dated	24. 11. 1967	196 .

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

24th November 1881, No. 1787.

READ THE FOLLOWING PAPER:—

No. 430. Proceedings of the Board of Revenue, dated 4th November 1881,
No. 2619.

~~Read~~—the following letter from H. SEWELL, Esq., Collector of Trichinopoly, to
the Secretary to the Board of Revenue, dated 24th September 1881,
No. 2968:—

I HAVE the honor to request the favor of Board's instructions on the following
case.

2. On a certain document purporting to be a deed of division, of which the
accompanying is a translation, being presented to the Sub-Registrar of Lalgudi for
registration, that officer sent it up to this office, as he was of opinion that the value
of the property divided was larger than that set forth in the document, viz.,
Rs. 3,000.

3. My predecessor, agreeing with him, ordered the criminal prosecution of the
parties under Section 63 of Act I of 18 9, and the Lalgudi 2nd-Class Magistrate
who tried them found that the property was worth 5,100 and odd rupees, and fined
them in the aggregate sum of Rs. 40. It has now been sent to me to be properly
stamped.

4. The question is whether, after the successful prosecution of the parties,
proceedings can be taken under Section 37 of the Act and the insufficient stamp duty
and a penalty recovered.

5. Section 40 of the Act lays down that the imposition of a penalty does not
necessarily preclude a prosecution on the criminal side. The Act is silent about
the reverse case.

Resolution—

THE Board consider that proceedings under Section 37 are still obligatory in
spite of the previous prosecution.

(A true Copy and Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

No. 431. ORDER THEREON, 24th November 1881, No. 1787.

Separate Revenue, No. 39.

Stamps.

RECORDED.

(True Extract.)

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

To the Board of Revenue.

Edw. F. R. Bantleman.

45 Copies.

3-3-49 II.

[4th November 1881, No. 2619.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th November 1881.

No. 2619.

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2. On a certain document purporting to be a deed of division, of which the accompanying is a translation, being presented to the Sub-Registrar of Lalgudi for registration, that officer sent it up to this office as he was of opinion that the value of the property divided was larger than that set forth in the document, viz., Rs. 3,000.

3. My predecessor, agreeing with him, ordered the criminal prosecution of the parties under Section 63 of Act I of 1879, and the Lalgudi Second-class Magistrate, who tried them, found that the property was worth 5,100 and odd rupees and fined them in the aggregate sum of Rs. 40. It has now been sent to me to be properly stamped.

4. The question is whether, after the successful prosecution of the parties, proceedings can be taken under Section 37 of the Act and the insufficient stamp duty and *in* penalty recovered.

5. Section 40 of the Act lays down that the imposition of a penalty does not necessarily preclude a prosecution on the criminal side. The Act is silent about the reverse case.

Resolution—

The Board consider that proceedings under Section 37 are still obligatory in spite of the previous prosecution.

(A true Copy and Extract.)


Acting Sub Secretary.

To the Collector of Trichinopoly.

Copy to all other Collectors.

" to the Superintendent of Stamps.

" " Inspector-General of Registration.

" " Secretary to Government, Revenue Department.

Exd. W. J. Lewis.

Jan 1881.
Board of Revenue,
MADRAS.

To

THE COLLECTOR OF
TRICHINOPOLY.

Printed November 10th.

Received

PROCEEDINGS 4TH NOVEMBER 1881, No. 2619

INTIMATING that proceedings under Section
37 of the Indian Stamp Act I of 1879 are still
obligatory in spite of the previous criminal
prosecution under Section 63.

1707

Recorded

W. H.

24th Nov 1881