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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2087 Press / Mis.

Dated 17. 5 - 1884.

Not to be folded or roughly handled

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—again the following Proceedings of the Board of Revenue, dated 7th April 1884, No. 1692, Routine:—

Read—the following letter from Messrs. BARCLAY and MORGAN, Solicitors, to the Secretary to the Board of Revenue, datel Madras, 12th March 1884:—

We beg to forward you herewith two original letters, one to the Collector of Chingleput, dated 30th January 1884, and the other to the Deputy Collector, General charge, Saidápet, dated 12th February last, together with the respective endorsements thereon.

2. The letter to the Collector of Chingleput, dated 30th January last, herewith sent, has reference to certain land and stabling thereon situate close to the Guindy race-course (No. 219), belonging to the estate of the late John Miller, which were sold under orders of the Collector of Chingleput for alleged arrears of Government kist without any previous demand for such kist having been made or notice of attachment given, and when the fact of the sale was discovered, we naturally asked for information as to when such land and buildings were sold, by whose orders, and for what reason, what amount was realized thereby, and whether there was still anything due to Government.

3. The letter of the 30th January 1884 was returned to us with the printed endorsement attached thereto, and, in accordance with the request contained in such endorsement, we forwarded the letter to the Deputy Collector, General charge, Saidápet, with our letter of the 12th February last. The last-mentioned letter was returned to us by him with his endorsement thereon "returned, not being stamped."

4. It appears to us that our letter to the Collector of Chingleput, dated 30th January last, is in the nature of an inquiry, and not an "application or petition" within the meaning of the Court Fees Act, and, as such, that no Court-fee stamp is necessary.

5. We shall be obliged by your submitting this letter to the Board and obtaining their orders on the subject, as if letters of inquiry of this description require to be stamped as "applications or petitions;" it appears to us that every letter to a Revenue officer, even if the only request contained therein is that for a reply to the letter, will require to be stamped.

6. Should the Board disagree with our views on this subject, we should feel much obliged if they would refer it to the High Court.

ENCLOSURE No. 1.

From Messrs. BARCLAY and MORGAN, Solicitors, to the Collector of Chingleput, dated Madras, 30th January 1884.

We are informed that certain land and buildings situate close to the Guindy race-course, Vellacheri (No. 219), belonging to the estate of the late John Miller deceased, were in or about the year 1882 sold by your orders for alleged arrears of Government kist.

2. It appears from our books that the kist due in respect of the above has been regularly paid for some years, the last payment being made on 12th December 1883, and we shall therefore feel obliged by your informing us as to when such land and buildings were sold, by whose orders, and for what reason.

3. Please also let us know what amount was realised by such sale, and whether there is still any thing due to Government.

Endorsement by J. F. PRICE, Esq., Collector of Chingleput, dated 5th February 1884.

Returned as the petition has, in the first instance, to be presented to the General-charge Deputy Collector (*vide* notice published in the District Gazette Supplement, dated 17th November 1883).

ENCLOSURE No. 2.

From Messrs. BARCLAY and MORGAN, Solicitors, to the Deputy Collector, General charge, Saidápet, dated Madras, 12th February 1884.

We beg to forward you herewith a letter written and sent by us to the Collector of Chingleput, dated 30th ultimo, together with his endorsement thereon, dated 5th instant, and shall be obliged by your giving us the information asked for in the enclosed letter.

Endorsement by A. PINTO, Esq., Deputy Collector, Chingleput, dated Guindy, 13th February 1884, No. 203.

Returned, not being stamped.

Resolution—dated 7th April 1884, No. 1692, Routine.

Messrs. Barclay and Morgan are informed that their letter to the Board being a memorandum of appeal under Article 1 (*b*) of Schedule II, Act VII of 1870, requires a Court-fee stamp of two rupees.

2. On receipt of this stamp, the Board will pass orders on Messrs. Barclay and Morgan's letter.

(True Extract.)

(Signed) G. MACKENZIE,
Acting Sub-Secretary.

To Messrs. Barclay and Morgan.

RESOLUTION—dated 24th April 1884, No. 1399.

The Court Fees Act contains no provision stating who is to decide disputed questions concerning the liability of documents to be stamped under that Act.

2. The Board in Proceedings, No. 3062, dated 16th November 1878, decided that applications to Revenue officers for appointments require an eight annas' stamp, and his decision was accepted by G.O., No. 321, dated 9th April 1879, and was communicated to heads of departments.

3. In the present case, Messrs. Barclay and Morgan wrote to the Collector of Chingleput asking for certain information about the sale of a plot of land, and their letter was returned, not being stamped. Thereupon Messrs. Barclay and Morgan wrote to the Board maintaining that an inquiry is not an application within the meaning of the Court Fees Act. The Board called upon Messrs. Barclay and Morgan to affix a two rupees' Court-fees label to their letter which was an appeal against a Collector's order, and this having been done, the Board now decide that a request for information

addressed to a Collector is an application within the meaning of Article 1, Schedule II, Act VII of 1870, and requires a Court-fee stamp of eight annas.

4. The 1st Member of the Board is not a party to these proceedings, and has recorded a minute of dissent.

(True Copies and Extract.)

Acting Sub-Secretary.

To the Secretary to Government, Revenue Department.
„ all Collectors.
„ Messrs. Barclay and Morgan.

Exd. J. Henricus.

REVENUE DEPARTMENT.

1884.

Board of Revenue,

MADRAS.

Printed April th.

Proceedings, 24*th April* 1884, *No.* 1399.

Intimating that a request for information addressed to a Collector is an *application* within the meaning of *Article* 1, *Schedule II, Act VII of* 1870, and requires a *Court-fee stamp* of eight annas.