M.R.O. 1—77,006—8-6-37.

(1) Number of pages

(2) Date of repair 30-8-38

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1800 —Press— / Mis.

Dated 15-5-1893.

Not to be folded or roughly handled

[2]

Political Department.

CHIEF SECRETARIAT MADRAS.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following paper :—

Endorsement of the Revenue Department, dated 8th April 1895, No. 1540, on Proceedings of the Board of Revenue, Separate Revenue, dated 20th March 1895, No. 1071.

O R D E R, dated 29th April 1895, No. 255.

The Resident in Mysore will be addressed.

/ True Extract /

Whitehead

Under Secretary, P.W.D.
for Chief Secretary.

TO

The Revenue Department.

Xd. 18

M.O. Dis. 20

Revenue 1893 Dept.

[G. 15.]

Govt. of { 18 } Madras.

(Political)

Current Number 6050.

To

The Revenue Deptt

Read 14 Augt Encl 2

Proceedings, dated 8 August 1893

No. 531

Subject.

Communicating to the Revenue Deptt letter from the Resident in Mysore regarding the omission of the Kupl-Reddi operation in Mysore to stamp the Receipts granted by him to the purchasers of certain elephants at Palghat.

5

C. Nos 6050.

Forwarders.

Dup. to 20 Aug. 93. No 1071 the Board of Revenue desired the attention of the Mysore Govt to be drawn to the fact that its Supt of Keddah Operations had granted unstamped receipts for the price of certain elephants sold at Palghat.

The Mysore Govt now offers to pay to the Colr of Malabar the amount of Stamp duty chargeable on these receipts.

However

It seems that the Collector is debarred by sec 38 of the Genl Stamp Act, 1879, from accepting the amount, as the receipts are only chargeable with a duty of one anna each.

The only legal remedy provided in such cases by the Act is prosecution under sec 61. The Bombay Govt appears to have

× This omit might be done. CL

× Bonnesaney Chetty's Stamp Manual p. 151

C. No. 6050 of 1893

Re Unstamped receipts granted by my Coorg Govt in British Territory

The Hoible Mr Garstin C.S.I.
The Hon'ble Sir H. E. Stokes KCIE.

ruled that intention to offend is not essential for securing conviction under this Section, but that where there is no such intention the Colr is not bound to prosecute. These rulings seem applicable to the present case. It is open to the Govt to refrain from prosecuting the Supt of Keddah operations but it seems doubtful whether it can in the face of sec. 38 accept my indemnification the validate the instruments by allowing the duty to be now paid. The alternative course of the myself Govt taking back the unstamped receipts & granting stamped ones instead would seem to be less objectionable. I think the case referred can be disposed of. There seems to be no reason for withholding an unstamped receipt.

Yr. ask for Mysore 25 Rupees to be entered place of the unstamped ones
28/8/93
HHS
29 Aug.

Please see letter No 87 of Board of Inland Customs & Salt.

To The Comr of S. A. & Sep. Revenue
& Political Deptt with 2 receipts.
Encl
1.9.93.

7

Read C. No. 6050 of 1893

G.O. Fins. No 3268/75. September 1893

The Govt of Mysore offers to pay to the Collector of Malabar the amount of stamp duty chargable on the unstamped receipts granted by the Supt of Keddah operations. But the Collector, however, is debarred by section 38 of the Indian Stamp Act, 1879, from accepting this amount as the receipts are only chargable with a duty of one anna each. The Govt of Mysore will, therefore, be requested in the Political Deptt to take back the unstamped receipts & to grant stamped ones instead.

HH 4/9. AP 5/9/93

C-No 6050 of 1893

Re. unstamped receipts granted by Mysore Government in British territory

MP/5/9

(From orders)

The Hon'ble the Chief Secretary to Govt of
Commissioners

Revenue 1893 Dept

[G. 15]

Govt. of 18 93 Madras.
(Political)
Current Number 3553

To

The Revenue Dept

DISPOSED OF BY GOVT ORDER
Rs. 1,000
15 May 93

Rec'd 8 May.

Proceedings, dated 29 — 4 — 1893
No. 253

Subject. 53
REVENUE DEPARTMENT

Directing that the Resdt in Injoor be addressed regarding the omission of the Supt of Resdat Operations to state in the receipts granted by him to the purchasers of certain elephants at Palghaut.

Lr to answer

1560 F. [illegible]

19-3-06

6.8.35 I

22-1-37 II

R.O. Mis. D/1000/15 May 1893

Communicated to the Comrs of Salt, Abkari & Sep. Revenue

15 May

Comrs of S. A. & Sep. Revenue
Des. 20-5-