REG. O. 1—32,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1088 Press ~~Mis.~~

157-58
Dated 16 - 7 - 1870.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
16th July 1870.

No. 157. Read the following letter from the Secretary to the Government of India, Home Department—Judicial, to the Secretary to the Government of Madras, dated Simla, 4th July 1870, No. 1,177 :—

A QUESTION* has been raised whether Stamp-duty should be levied under the Court Fees' Act No. VII. of 1870 on applications submitted by telegraph.

* *Vide* letter from Madras Government to Government of India, Financial Department, No. 713, dated 14th May 1870.

2. It has been argued that the law merely requires every *written* application to be stamped, and that telegraphic messages should be regarded as oral communications, and consequently not liable to Stamp-duty under the Act in question ; that no loss can occur to the revenue from such a ruling, for every telegraphic message is in practice followed by written communication of some sort to establish its authenticity, and, indeed, it is presumed that no public officer would take final action on an unauthenticated telegram, hence each telegraphic message must be followed by the transmission of a copy or other written communication of its contents ; and as such copy or communication constitutes a written application, it is chargeable with Stamp-duty under the Act.

3. In order, however, to secure uniformity of practice in this respect in the several provinces, the Governor-General in Council proposes to issue a Notification, for general information, to the effect that all telegraphic communications addressed to Government officers by private persons must be authenticated in the manner above stated, and that the authenticating documents must bear a Stamp of the amount of the fee chargeable under the Court Fees' Act on applications presented to those officers. But before issuing such a Notification His Excellency in Council wishes to be favoured with the views of the Government of Madras on the subject.

No. 158. ORDER THEREON, 16th July 1870, No. 1,088.

Separate Revenue, No. 11.
Stamps.

FORWARDED to the Board of Revenue for early report.

(True Extract.)

(Signed) H. E. STOKES,
Under-Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

No 1088

Proceedings of Board of Revenue

for week ending

18 July 1870

Govt. of Madras. 1870

REVENUE.

To

THE BOARD OF REVENUE.

Dated July, 16th.

Read.

G. O., 16th July 1870, No. 1,088.

JULY.
Nos. 157-158.

Applications by Telegraph.—Letter from Supreme Government regarding the chargeability of copies of such documents with Stamp-duty under the Court Fees' Act No. VII. of 1870, forwarded to Board of Revenue for early report.