

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT

G.O. No.	193	Press Mis.
<i>90-91</i> Dated	11-2-1870 <i>M</i>	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
11th February 1870.*

No. 90. Read the following Proceedings of the Government of India, Financial Department, (Separate Revenue—Stamps,) dated Fort William, 24th January 1870, No. 707:—

Read the following Memorandum by W. STOKES, Esq., Secretary to the Council, of the Governor-General for making Laws and Regulations, dated 15th January 1870, No. 38.

IN returning the original papers received from the Financial Department, under cover of Endorsement, No. 351, dated 13th instant, relative to the question raised by the Financial Commissioner of Oudh, whether Wills are liable to Stamp-duty under Act XVIII. of 1869, the undersigned is directed to state that Act XVIII. of 1869 does not, and was not intended, to apply to Wills.

2. Wills were specially exempted in Act X. of 1862 apparently because there was a general clause (No. 36) in Schedule A. to that Act, imposing a one rupee stamp on all Deeds not otherwise charged or expressly exempted. But this general clause was intentionally omitted in the present Act, and the insertion of the special exemption was therefore unnecessary.

3. The Financial Commissioner might be told that not only Wills but Deeds of dower not affecting immovable property, are now exempt from Stamp-duty. In fact, no instruments are chargeable except those specified in the Schedules to Act XVIII. of 1869.

Copy forwarded to the Chief Commissioner, Oudh, for information, in reply to his Secretary's letter, No. 2, dated 3rd January 1870.

Copy also forwarded to the other local Governments and Administrations for information and guidance, and published in the *Gazette of India*.

(Signed) G. H. M. BATTEN,
Under-Secretary to the Government of India.

No. 91. ORDER THEREON, 11th February 1870, No. 193.

Separate Revenue, No. 3.

Stamps.

COMMUNICATED to the Board of
Revenue.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.

Ed. F. R. Bantleman.

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Commd. to the
Board of Revenue.

11. July 70.

11. To Mr. B. of B. 12

Lib

Bill. of 1870

REVENUE.

THE BOARD OF REVENUE.

Date February 17th

1870

G. O. 11th February 1870. No. 193.

FEBRUARY.

No. 80-81.

RECEIVED - Resolution of the Board of Revenue
regarding their non-liability to supply duty, commencing
from the 1st of February.