

(1) Number of pages _____
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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. B.P. No:	543	Press. Mis.
Dated	30.1.1877	197

Not to be folded or roughly handled

Archives 1-5,806-24-2-78.

No. 1,706.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th July 1874.

Read the following letter from W. S. WHITESIDE, Esq., Collector of North Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Palmanair, 1st June 1874, No. 234:—

WITH reference to the question of levying Stamp duty on Indentures executed on behalf of Government, I have the honour to inquire whether the duplicates of the Freehold title-deeds granted to the purchasers of building plots sold by public auction should also be stamped. *Vide G. O.*, dated 1st May 1874, No. 522, Revenue Department, in Board's Procs., dated 22nd idem, Mis. No. 3,336. The wording of the Notification of Government, whereby the holders of unstamped deeds, instruments, or writings issued by Government on or after the 1st January 1870 are invited to get them stamped and thus made valid by applying to any Collector, has raised a doubt in my mind as to whether it is the intention of Government that the duplicates should also be stamped. These duplicates are, as the Board are aware, lodged in the Collector's office, and bear the seal of Government.

THE Board are of opinion that the duplicates of Freehold title-deeds referred to are exempt from Stamp duty under Clause 15, Section 15 of the General Stamp Act.

2. Under Section 6, Clause 5, the expense of providing the proper stamp in the case of a counterpart of a lease must be borne by the lessor, and, though it is not expressly stated, by parity of reasoning the Stamp duty in the case of a counterpart of a conveyance must be paid by the grantor, and as Government would in that case be liable for the stamp the document would appear to be exempt under the 15th Clause of Section 15.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

To the Collector of North Arcot.
Copy to the Superintendent of Stamps.

Exd. J. Tulloch.

Miscellaneous No 962 Revenue Department

Proceedings of the Board of Revenue
Dated 25 January 1877.

Read the following

No 299.

From W. Logan Esquire,
Collector of Malabar

To H. E. Stokes Esquire
As Secretary to the Board of
Revenue Madras.

Sir

With reference to Board's Proceed-
ings Miscellaneous No 7235, dated
24 August last, I have the honor
to return herewith the deed of conveyance,
in duplicate, to be granted to Mr Johnnie
of Manantoddy, with the omispious
noticed

1874.
Board of Revenue,
MADRAS.

PROCEEDINGS, 7TH JULY 1874, No. 1,706.

Encl.

Received

29/1/77

JULY.

No. 1,706.

Freehold Title-deeds—granted to purchasers
of building plots sold by public auction.—Opinion
expressed to Collector of North Arcot that dupli-
cates of — are exempt from Stamp duty.

MS. A. 36 Jan 177 No 523

noticed in G.O. No. 1895 dated 11th idem,
duly supplied.

Malabar Collectors Office } I have &c.
Calicut 15th November 1876 } (Supp) W. D. G. J. M.
Collector

The Title Deed in duplicate received with the
foregoing letter is submitted for the Seal
of Government.

It is observed that a stamp duty of one Rupee
was levied on the duplicate; under Clause
15 Section 15 of the General Stamp Act -
duplicates of Free hold Title Deeds appear
to be exempt from stamp duty. The entry
in the duplicate that the necessary stamp duty
was levied on the original seems sufficient.

(True Copy and Extract)

W. D. G. J. M.
As Secretary

To
The Secretary to Government R. D.
with Title Deed in duplicate and Copy of
Board's Proceedings dated 7th July 1874 No 1706.
C. H. M.

No 543

Ordered that the Deed be
sealed and returned. —

W. H. M. — with hand in ink
offered — 30 Jan 77.

Order 1877 signed
the 9/14
Proceedings of the
Board of Revenue

Wales 25th January 1877

At 2nd 25th
Dec. 26th —

Submitting for the Seal
of Government the title
Deed in duplicate & the
Grant to Mr & Mrs Louie
with the same as in 2nd
Schedule. And here

With Love