M.R.O. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 760 Press Mis.

546-547

Dated 20 & March 1669

Not to be folded or roughly handled

"favorably, on the whole, in this district, and has not borne hardly on the people, "nor is it unpopular. In criminal matters, when a charge is brought and estab- "lished, and the complainant is proved to be in indigent circumstances, the "amount of the Stamp is remitted. I do not think that the necessity of a Stamp "prevents any one from making a complaint, who has a substantial ground; "and the principle, I think, is a sound one, that in petty cases the complainant "should pay a small sum in taking out a Summons. There is an undoubted dis- "tinction to be drawn between petty offences as private individual wrongs, and "crimes which are offences against society, and the prevention of the former may "surely be subjected to moderate taxation, in the same way as plaints are taxed "in Civil Courts." Mr. Morris, the Collector of Tanjore, remarks, on the other hand: "The new Stamp law has not brought about any falling off in the number "of magisterial complaints, and I have reason to believe that, in point of fact, "false complaints have latterly increased rather than otherwise; indeed, this is no "wonder, for the tendency of a tax on criminal petitions is, I consider, rather more "apt to check true than fictitious complaints, since a person, who is actuated by "malicious and vexatious motives, will not be deterred by the consideration that "he has to pay a Rupee for the Stamp; whilst, on the other hand, to the poor and "helpless, who are wronged and oppressed by the strong and powerful, and have "therefore a real grievance to complain of, the payment of a Rupee must often be "a matter of consideration, and beyond their means. I beg to add that, in my "opinion, the only proper and effectual safeguard against false and vexatious com- "plaints lies in the mode of dealing with evidence, and the detection and punish- "ment of actual guilt; and that the indirect mode of imposing a general barrier "on the representation of grievances is as ineffectual in practice, as it is bad in "principle. In fact, the remedy is more in the hands of the administrators than of "the framers of law."

8. On the whole, the Board, whilst altogether disapproving of the tax, cannot say that experience shews a necessity for altering the law.

9. Petitions to the Board of Revenue being exempt from duty, under Section 5, Act II. of 1825, no statement of the kind desired by the Government of India has been prepared in this Office.

No. 547. ORDER THEREON, 20th March 1869, No. 780.

Separate Revenue, No. 24.
Stamps.

Ordered to be recorded.

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

To the Board of Revenue.

Ext. C. A. Turton.

Govt. of Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated March, 20th.

Rec'd.

Rec'd.

G. O., 20*th March* 1869, No. 780.

MARCH.

Nos. 546-547.

Stamp Act XXVI of 1867.—Letter from Board of Revenue submitting a file of Reports from Collectors on its working during the first year of its operation, recorded.

From H. S. THOMAS, Esq., Acting Collector of South Canara, to the Acting Secretary to the Board of Revenue, dated Mangalore, 16th June 1868, No. 550.

1. I have the honour to submit the report called for in the Proceedings of the Madras Government, Judicial Department, dated 28th May 1868, No. 875. The return, of which copy is enclosed, has been forwarded direct to the Government of India, as apparently required by clause 1, paragraph 3, of the letter from the Secretary to the Government of India, Financial Department, to the Chief Secretary to Government, Fort St. George, recorded in the above Proceedings.

2. The change in the Stamp Law has not, in my opinion, acted favourably in the Revenue Courts. The anomaly introduced into the Rent Recovery Act has already been submitted for consideration. It seems objectionable also that petitions relating to the recovery of rent, to all sorts of Inams, to Abkarry and Ferry Farms, Sandal-oil Stills, and other matters in which the Government is more or less interested, should be hampered with stamps.

My letter to Secretary to the Board of Revenue, No. 121, 10th July 1867.

3. The law is so complex that stamps are often used unnecessarily. Though the Schedule may be the best place of reference for those who have made it a special study, it will, I think, be well that an Index as well as a Table of Contents be added for the benefit of the general public. The Alphabetical Index will require to be re-arranged alphabetically in each language into which it is translated. The Contents will admit of a clear classification of subjects.

4. It would be well to add a Glossary, explanatory of the terms used for different deeds. This will obviate verbosity in the Schedule itself, and assist the uninitiated to avoid the incorrect selection of stamps, to which they are so liable, and for advice, on which subject they generally have to pay.

ENCLOSURE No. 1.

ABSTRACT.—Returns showing the working of Section 6, Act No. XXVI. of 1867, in the Revenue Courts of the District of South Canara.

Ed. T. Cartledge.

From T. A. N. CHASE, Esq., Collector of Kurnool, to the Acting Secretary to the Board of Revenue, dated 20th June 1868, No. 233.

1. With reference to Proceedings of Government, dated 28th May 1868, No. 875, I have the honour to forward a Statement showing the working of Section 6, Act No. XXVI. of 1867, in the Revenue Courts and Offices of the district, and to state that I have already furnished to the Board my opinion on the working of the Act, in my letter dated 23rd September 1867, No. 285, and no further remarks seem now necessary.

2. The registers at first kept were discontinued, in compliance with Government Order, No. 265, dated 18th February 1868; therefore it has been necessary to make up this Return by going into the records to see in which cases stamps had been received, and consequently delay has been caused, which I trust the Board will excuse.

Enclosure No. 1.

Abstract.—Statement showing the working of Section 6, Act No. XXVI. of 1867, in the Revenue Courts of the district of Kurnool.

Exd. T. Cartledge.

From J. A. C. BOSWELL, Esq., Acting Collector of Nellore, to the Acting Secretary to the Board of Revenue, dated 30th June 1868, No. 1,995.

1. I have the honour to submit the Stamp Return called for in Government Proceedings, Judicial Department, No. 875, dated 28th ultimo.

2. Registers of Stamp duties were regulary kept only for six months. They were discontinued with reference to Board's Proceedings, dated 7th December last, No. 7,918.

3. For the correct compilation of the present Return of Stamps, for the space of two years, from May 1866, there is no accurate information on the records; hence the statement has been filled in with approximate figures. Some of the Returns have not been received up to date.

4. At page 7 of the Government Proceedings under reply, are these words—"Petitions or applications in the last clause or paragraph of Article 9, Schedule B., Act XXVI of 1867. Article 9 is but a single paragraph, and has no first or last clause under it. I, therefore, took for this Article 10.

5. As far as my personal observation goes, the Act has worked favourably on the whole in this district, and has not borne hardly on the people, nor is it unpopular. Under the Ryotwary Settlement almost all petitions relating to Revenue matters are exempted from Stamps. In Criminal matters, when a charge is brought and established, and the complainant is proved to be in indigent circumstances, the amount of the Stamp is remitted. I do not think that the necessity of a Stamp prevents any one from making a complaint who has a substantial ground, and the principle, I think, is a sound one, that in petty cases the complainant should pay a small sum in taking out a summons. There is an undoubted distinction to be drawn between petty offences as private individual wrongs, and crimes which are offences against society, and the prevention of the former may surely be subjected to moderate taxation in the same way as plaints are taxed in Civil Courts.

ENCLOSURE No. 1.

ABSTRACT.—Form showing the working of Section 6, Act XXVI of 1867, in the Magisterial Courts and Offices of the District of Nellore.

ENCLOSURE No. 2.

ABSTRACT.—Form showing the working of Act XXVI of 1867, in the Revenue Courts of the District of Nellore.

Exd. T. Cartledge.

From C. N. POCHIN, Esq., Collector of Salem, to the Acting Secretary to the Board of Revenue, dated 8th July 1868.

ABSTRACT.—Form showing the working of Section 6 of Act No. XXVI. of 1867, in the Magisterial Courts and Offices of the district of Salem.

Exd. T. Cartledge.

From G. VANSAGNEW, Esq., Acting Collector of North Arcot, to the Acting Secretary to the Board of Revenue, dated Chittoor, 9th July 1868, No. 227.

1. I have the honour to submit the Return called for in the Proceedings of Government, dated 28th May 1868, No 875, with the columns filled in as far as it has been found practicable. No regular Register of Stamps filed from 1st May 1866 to 30th April 1867, under Act No. X of 1862, having been kept, the amount of stamp duty realized thereunder cannot be given.

2. A Register under Act No. XXVI. of 1867 was kept for a time only, but was discontinued under the orders of the Board, dated 7th December 1867, No. 7,918. Nevertheless, the figures obtained from that Register have been supplemented by what is, at all events, a close approximation to an accurate Return for the remainder of the period under notice, and the total thus arrived at has been entered.

3. Under the interpretation of the Act by the Government of Madras, it may be said to have worked very well on the whole. I am not inclined to advocate the exemption from Stamp duty of suits under Regulation VI. of 1831. Numbers of ill-founded suits under that Regulation are brought in this district, and the time of the Revenue officers is thus unnecessarily wasted in their adjudication.

4. In the matter of miscellaneous petitions, instances of considerable hardship do occur. I would not exempt all such petitions, but I think it would be well if the latitude granted to Criminal Courts in certain cases were extended to all Revenue authorities and Magistrates in their executive capacity.

ENCLOSURE No. 1.

ABSTRACT.—Statement showing the working of Section 6, Act No. XXVI. of 1867, in the Revenue Courts of the District of North Arcot.

Exd. T. Cartledge.

From J. I. MINCHIN, Esq., Collector of Vizagapatam, to the Acting Secretary to the Board of Revenue, dated 9th July 1868, No. 588.

1. I have the honour to forward the Returns called for in the Government Order, dated 28th May 1868, No. 875, showing the working of Section 6, Act No. XXVI of 1867, in the Revenue Courts of this district.

2. I fear that the Return is far from complete for either of the years in question, as no register of such petitions is kept,* and the Returns sent in by many of the Deputy Tahsildars after repeated references, and the fullest explanations, are so hopelessly incorrect, that I have been unable to include them in the Statement.

*In the Subordinate offices.

3. With the exception of two talooks in the charge of the Principal Assistant, the district is permanently settled, and the numerous petitions presented in a Ryotwar district are unknown.

4. Summary Suits under the Madras Rent Recovery Act form the chief revenue business of this district, and such suits are under the provisions of that Act, Section 75, exempt from Stamp duties. It is, I fear, doubtful whether the Act, No. XXVI. of 1867, of the Imperial Legislature, did not deprive the exemption contained in the Local Act No. VIII. of 1865, of its force; but fortunately such an idea has not been entertained, and untaxed summary justice has, therefore, been administered in the multifarious cases which fall within the scope of the Madras Rent Recovery Act. I would suggest that this exemption be formally included in the Schedule of the Stamp Act now under amendment.

5. Suits under Regulation VI. of 1831, for Village Service emoluments, are now required to be filed on Stamps. I beg to quote the following pertinent remarks by Major Grove, my Senior Assistant, on the impolicy of this system as regards this district.

"In the Northern Circars, the Zemindars and Proprietors have, until of late years, generally "dealt with the Service Inam lands pretty much as they would with private property. The village "servants are slowly arriving at a knowledge of their rights, and begin to assert their claims. One "result of this has been the recovery from the landholders and restitution to the village servants "of a considerable extent of land: also a pretty general settlement of numerous disputed claims. "Now the imposition of a stamp on petitions of this nature must tend to do harm by checking the "discussion of such claims, and to prolong the old system of one man holding the Service Inam "land, and another man doing the work in a way."

6. I have no hesitation in affirming that such Suits should in plain justice, as well as on grounds of public expediency, be free from stamp. Those emoluments are given in return for service rendered, and on the proper distribution of the emoluments the efficiency of the service must mainly depend. Where such emoluments have been improperly alienated from the service, no obstacle should be placed on the settlement of the matter by Revenue Offices of Government, and even where a person brings forward dormant claims to such officers, the imposition of a Stamp as a preliminary to inquiry, is considered peculiarly harsh by this class of people.

7. I trust that the Board may see fit to urge that all suits under Regulation VI. of 1831, be specially exempted from the revised Act.

8. The rulings of the Government, acquiesced in by the Government of India, have practically exempted from stamp all petitions presented to Revenue officers in the Ryotwar districts of this Presidency, though such was unfortunately not the intention of the framers of the Act. I can imagine nothing more utterly subversive of satisfactory Ryotwar management than the imposition of a stamp upon petitions, and I trust that to avoid all possible future evils, the exemption be specially entered in the revised Act.

9. The policy of putting any stamps on petitions is one that must be repugnant to all Madras Revenue officers, who have been trained to the practice of constant accessibility to the people under their charge. It is idle to suppose that personal accessibility, and attention to oral complaints, can do away with the evil complained of. If the complaint requires inquiry, it must be committed to paper, and under the present law the officer of Government has no option but to insist on payment of the required stamp.

10. Although the stamp on ordinary petitions is one of the least of the evils to which Act No. XXVI. of 1867 has given birth, it is one that I trust will be removed from our Statute book, as in very many cases it is a direct taxation of the poor in the very worst form, a taxation of their misfortunes, and attempts to procure redress.

ENCLOSURE No. 1.

ABSTRACT.—Form showing the working of Section 6, Act No. XXVI. of 1867, in the Revenue Courts of the district of Vizagapatam.

Exd. T. Cartledge.

From D. F. CARMICHAEL, Esq., Collector of Ganjam, to the Acting Secretary to the Board of Revenue, dated Chetterpore, 10th July 1868, No. 654.

1. With reference to the Government Order, Judicial Department, No. 875, of 28th May ultimo, I have the honour, in forwarding a *Statement** showing the working of Section 6, Act No. XXVI. of 1867, in the Revenue Courts of this district, to submit the following remarks:—

* Copy, without covering letter, sent to Government of India direct, as required.

2. It will be seen that the number of petitions under Article 10, (for 9, at page 7 of the Government Proceedings, is evidently a misprint,) Schedule B, Act No. XXVI. of 1867, for the year ending 30th April 1868, was 655, against 1,075 for the preceding year. These are the petitions made to Collectors or other Revenue authorities in their *executive* capacity, and having no connection with the settlement of the revenue. This decrease of 420 petitions I attribute to the absence of as many frivolous and vexatious requests and applications; a ground of great satisfaction.

3. The total amount of Stamp duty realized in all the Revenue Courts of the district, under Schedule B., Act No. X. of 1862, for the year ending 30th April 1867, was Rupees 310-8-0; Ditto for year ending 30th April last, under Schedule B., Act No. XXVI. of 1867, is Rupees 1,322-8-0 The increase results partly from the duty imposed by the last and last but one Clauses of Article 10 of Schedule B. of the new Act, partly from copies of orders being now obtained on stampt paper only, the endorsement system being in great part discontinued, and partly from an unusually large number of copies of Inam Accounts and Statements having been granted.

4. I see no hardship in the working of the Act.

ENCLOSURE No. 1.

ABSTRACT.—Statement showing the working of Section 6, Act No. XXVI. of 1867, in the Revenue Courts of the Ganjam district.

Exd. T. Cartledge.

From C. N. POCHIN, Esq., Collector of Salem, to the Acting Secretary to the Board of Revenue, dated on Circuit at Puthra Goundem Polliem, Ahtur talook, 13th July 1868, No. 173.

1. In the N.B. to the form* showing the working of Section 6 of Act No. XXVI. of 1867, in the Revenue Courts of the district, every Collector is required to submit a report on the general working of the Act, as regards its effect upon Revenue Suits and Proceedings.

* Circulated in Government Proceedings, dated 28th May 1868, No. 304.

2. I beg, therefore, to make the following remarks:—

Revenue Suits are only those preferred under the provisions of the Madras Act No. VIII. of 1865, and these are specially exempted from Stamp duty. Petitions relating to the assessment of land or its irrigation, or, in other words, connected with the Jumahbundy Settlement, are also exempt from Stamp duty, and this exemption has certainly been considered a boon by those whom it affects. In regard to other petitions which are liable to Stamp duty, I must state that the Act has worked very satisfactorily in checking unnecessary and frivolous complaints with which Collectors were hitherto swarmed.

Exd. T. Cartledge.

From F. B. MOLONY, Esq., Acting Collector of Cuddapah, to the Acting Secretary to the Board of Revenue, dated 16th July 1868, No. 136.

1. I have the honour to submit, herewith, the Stamp Returns called for in Proceedings of the Madras Government, Judicial Department, dated 28th May 1868, No. 875, together with some remarks made by the Acting Head Assistant Collector, Mr. Hardinge.* The Sub-Collector has not favoured me with his views. I am myself of opinion that all petitions and applications, whether to the Revenue or to the Magisterial authorities, should be exempt from Stamp duty. I think that the necessity for a Stamp on such petitions does act detrimentally to the interests of justice without serving any useful purpose.

*Original letter herewith sent.

2. I do not think the imposition of a Stamp duty in any way tends to reduce the number of false complaints and charges, whilst to the very poor it is an absolute denial of justice. It is upon the poor that it presses, for the small amount of the duty is not sufficient to deter the rich from making complaints, whether false or true, and the very poor scarcely ever make complaint except upon good grounds, and these they are deterred from making by the Stamp Law. I think Vakalatnamahs and copies are very fair subjects for Stamps, but I would entirely exempt petitions of all sorts, whether original or of appeal.

ENCLOSURE No. 1.

From T. V. D. HARDINGE, Esq., Acting Head Assistant Magistrate of Cuddapah, to the Acting Magistrate of Cuddapah, dated 25th June 1868, No. 26.

1. I have the honour to submit my report on the working of Act No. XXVI. of 1867, with reference to the Order of Government, dated 28th May, No. 875.

2. It is only necessary to remark on the great reduction in the number of petitions and applications requiring an eight anna stamp during the years 1867 and 1868 as compared with those presented in the years 1866 and 1867.

3. The necessity of affixing a stamp of this value may have rendered parties cautious in preferring complaints of a civil nature, or relating to matters in which the Magistracy cannot render assistance; and that it is so, appears from the fact that the proportion of such applications in the years 1866 and 1867 to those in the years 1867 and 1868 is 32-21 nearly. But still I cannot but think that an eight annas stamp is excessive, and that it prevents persons from applying to the Magistrates, who ought to have every facility of doing so, and of stating their real or supposed grievances.

4. One anna stamp would, in my opinion, be quite sufficient, if adhesive stamps were allowed to be used; parties through ignorance of the stamp rules preferring petitions on unstamped paper could easily remedy the defect without going to the labour of re-writing their petitions on stamped paper.

ENCLOSURE No 2.

ABSTRACT.—Form showing the working of Section 6, Act No. XXVI. of 1867, in the Revenue Courts of the District of Cuddapah.

ENCLOSURE No. 3.

ABSTRACT.—Form showing the working of Section 6, Act No. XXVI. of 1867, in the Magisterial Courts and Offices of the District of Cuddapah.

Exd. T. Cartledge.

From G. A. BALLARD, Esq., Collector and Magistrate of Malabar, to the Acting Secretary to the Board of Revenue, dated Calicut, 17th July 1868, No. 220.

1. With reference to Government Order, dated 28th May last, No. 875, I have the honour to forward, herewith, two* Returns of Stamp duties levied under Schedules B, Acts Nos. X. and XXVI. of 1862 and 1867, respectively.

* One for Magisterial.
One for Revenue.

2. The Sub-Collector and the Deputy Collector of Wynaad have not furnished their Returns as yet, but have been reminded, and the Returns will be submitted as soon as they are received.

3. I am not sure whether it was intended in the Return of Stamps on Magisterial papers that the number of petitions presented from 1st May 1866 to 30th April 1867, of a nature that would require to be stamped under Act No. XXVI. of 1867, should be entered in the column headed "from 1st May 1866 to 30th April 1867," or only the number of petitions that actually bore stamp in that period and the amount. The figures relate to the latter subjects only.

Enclosures Nos. 1 and 2.—Returns.

Exd. T. Cartledge.

From J. A. C. BOSWELL, Esq., Acting Collector of Nellore, to the Acting Secretary to the Board of Revenue, dated 21st July 1868, No. 2,254.

Referring to paragraph 3 of my letter to the Board, under date the 30th June last, No. 1,995, I have the honour to enclose amended Stamp Returns, including also the particulars of the Local Returns subsequently received, and in supersession of those already submitted.

Enclosures Nos. 1 and 2.—Returns.

Exd. T. Cartledge.

From C. W. READE, Esq., Collector of South Arcot, to the Acting Secretary to the Board of Revenue, dated Cuddalore, 23rd July 1868, No. 179.

1. As required in the Orders conveyed in the Proceedings of the Madras Government, under date 28th May, No. 875, I have the honour to submit the Statements showing the results of the working of the Stamp Act No. XXVI of 1867, in the Revenue and Magisterial Courts of this district, subject to my jurisdiction.

2. It will be observed how insignificant has been the amount realized by stamps used in the Revenue Courts, an amount which, as far as the revenue to be derived is concerned, would scarcely justify the retention of the tax on petitions in that Department; but I doubt not that the requirements of the law do operate as a check on unnecessary or purely litigious complaints, and in this way the effect of the law is beneficial. The relief already granted under the exemptions allowed seems fully to meet actual necessity, and of course it will be understood that it is the exempted petitions which, if taxed with a stamp, would bring in the largest revenue under this head.

3. As regards the operation of the Act on the Magisterial side, the amount realized is also comparatively trifling, a natural consequence of the discretion allowed to the Magistracy to permit Criminal complaints without a stamp, and which no doubt is largely exercised from a prevalent dislike to impose taxation of the kind for the vindication of the law and in the cause of justice, and I am able to state my opinion that the discretion is very necessary and enables the Criminal Courts to meet all cases of hardship, or wherein by the imposition of the tax there might be a failure of justice.

4. Many think that all Revenue petitions should be exempted from stamps, and that the law should be altered to that effect, while in regard to Criminal petitions it is thought that the law needs no alteration under the discretionary power in its enforcement to which I have adverted; but for myself I am not disposed to recommend any change, and I am of opinion that as respects Revenue petitions the requirement of a stamp has a wholesome check on vexatious litigation and needless petitions; and I do not, therefore, advocate any alteration in the law affecting one or the other. I, of course, put aside all considerations of revenue, which, I presume, after all, must be the aim of the stamp enactment, and consequently viewed as a financial measure. I imagine that the imposition of the Stamp tax under the modifications or discretionary exemptions allowed by the law or ruling of the Supreme Government would hardly be justified by the results, if the past year's receipts may be accepted as a fair average of the stamp collections, and it might reasonably be argued that the annoyance and distaste to a novel tax of the kind which fettered the tongues of the people and kept them silent when they wished to have their say, was scarcely compensated by the paltry amount realized. But I cannot think that the tax, when there is so much discretion in its application is really oppressive, or that the people, even at this short period after its introduction, really feel it as a grievance; and irrespective of the question as a revenue one, I decidedly advocate the new Stamp Act, and believe that its operation will prove valuable in other respects in all times to come.

Enclosures Nos. 1 and 2.—Statements.

Exd. T. Cartledge.

From C. T. LONGLEY, Esq., Acting Collector of Trichinopoly, to the Acting Secretary to the Board of Revenue, dated 24th July 1868, No. 144.

1. Adverting to the Proceedings of Government, No. 303, dated 28th May 1868, I have the honour to forward the accompanying Statement, showing the amount of Stamp duty realized under Schedule B. Act No. X. of 1862, as compared with the amount realized under Schedule B, Act No. XXVI. of 1867.

2. Since the Board's Proceedings, dated 15th July 1867, were communicated, I have heard no complaints of the amended Act bearing harshly upon the people, and it may be safely said that the provisions of the Act in question tend to prevent unnecessary and litigious applications to the Revenue authorities.

3. I beg to add that I have submitted the Magisterial Return direct to Government as required.

ENCLOSURE No. 1.—Statement.

Exd. T. Cartledge.

From J. H. MASTER, Esq., Acting Collector of the Godavery district, to the Acting Secretary to the Board of Revenue, dated Cocanada, 24th July 1868, No. 187.

1. As directed in the Proceedings of the Madras Government, Judicial Department, No. 875, dated 28th May last, forwarding a letter from the Government of India, dated 30th April 1868, No. 2,193, accompanied by forms of Returns, I have the honour to submit a Return showing the working of Section 6, Act No. XXVI. of 1867, in the Revenue Courts of the Godavery district, and to report on the general working of the Stamp Act No. XXVI. of 1867.

2. In the Columns 3 and 4 of the Return under the first item, the number of applications or petitions actually presented, and the amount of Stamp duty levied thereon, from 1st May 1867 to 30th April 1868, is entered, while the first and second columns, from 1st May 1866 to 30th April 1867, show the number of applications or petitions presented, and on which, had the present Act No. XXVI. of 1867 been then in force, Stamp duty would have been levied.

3. It will be seen from this that there is an excess of 1,442 in the number of applications presented in the previous year over those filed in the present. This difference is solely attributable to the following cause:—

At the request of the Inam Commissioner, a Notification was issued in the District Gazette of the 28th April 1866, that all the holders of Inam and other tenures who might wish to have them enfranchised should prefer their claims to the Collector, or his Assistants, within three months from the date of the Notification. Such holders took advantage of the Notification, and presented petitions on common paper; but they would have been written on stamp papers of eight Annas value, if the last Clause of Article 10, (not Article 9,) Schedule B, Act No. XXVI. of 1867, had been then in force, because such petitions do not fall within any of the provisions or of the exemptions of Schedule B. There is actually, therefore, no diminution in the number of applications written on stamped papers between 1st May 1867 to 30th April 1868.

4. *Second item.*—The total amount of Stamp duty realized in the Revenue Courts, from 1st May 1866 to 30th April 1867, is Rupees 7, while that realized from 1st May 1867 to 30th April 1868, is Rupees 65-15-0. This increase is chiefly due to the Stamp duty levied on complaints for the recovery of Service Inams under Regulation VI. of 1831.

5. The people generally are not backward in using Stamps in all cases in which their interests are concerned. All petitions connected with the Settlement of Land Revenue, Road and Water Cesses, as well as Durkhasts and relinquishments of lands having been exempted from Stamp duty, the parties concerned in such matters (and they are numerous) are not affected by the introduction of Act No. XXVI. of 1867.

6. Thus far I consider that the working of the Act is satisfactory. As regards its effect upon revenue suits, however, claims to hereditary Village offices, or to the enjoyment of the emoluments attached to them under Act No. XXVI. of 1867, have to be preferred on Stamp paper according to the value of the amount of the claim, and I find that parties concerned do not now come forward to file suits; they are often extremely poor, and they suffer in silence. The Government could never have intended that there should be this denial of justice. When the system of the revised Village Establishment, which is under contemplation, is introduced in this district, all Inams connected with Government village service will be enfranchised, and will then come under the scope of the Act No. IV. of 1862, and Act No. IV. of 1863. Until then, if the Government of India accord their sanction to the exemption of such suits from Stamp duties as recommended by the Board of Revenue and Madras Government in their Proceedings noted in the margin, it would be sufficient.

Board's Pros., 30th April 1867, No. 2,632, para. 7, and Govt. Proc., dated 18th June 1867, No. 1,355, communicated with Board's Proc. of 15th July 1867, No. 4,420.

7. I beg to add that only one suit was instituted in a Revenue Court in this district during the month of April 1867.

ENCLOSURE No. 1.—Return.

Exd. T. Cartledge.

From J. R. ARBUTHNOTT, Esq., Acting Collector of Madura, to the Acting Secretary to the Board of Revenue, dated Camp at Kodikanel, 25th July 1868, No. 198.

1. As required by Government, in their Proceedings dated 28th May last, No. 875, I have the honour to submit two Statements* showing the working of Section 6, Act. No. XXVI. of 1867.

Nos. 1 and 2.

2. The Statement No. 1 must only be regarded as approximate. An accurate account of the petitions was kept from 1st of June to the 15th of December 1867, after which date it was discontinued under an Order of the Board of Revenue, dated 7th December 1867, No. 7,918. An account of all petitions is still kept, but it does not show whether they are on stamped or unstamped paper.

3. With regard to the effect of the Act I do not consider that it has appreciably diminished the number of petitions presented, or of suits filed. It has, however, yielded a large increase to the revenue. An increase which can only be regarded as the result of a direct tax imposed on all persons who seek redress either from our Revenue or Criminal Courts.

4. In conclusion, I have the honour to report that these Statements would have been submitted sooner, but for the delay which was made by Divisional Officers in sending in their Returns. This is to be accounted for by the difficulty they experienced in preparing their Statements, and the time it took for them to receive instructions when they did not clearly understand what was required of them.

ENCLOSURES Nos. 1 and 2.—Statements.

Exd. J. Wright.

From G. L. MORRIS, Esq., Collector of Tanjore, to the Acting Secretary to the Board of Revenue, dated Vallam, 11th September 1868, No. 184.

1. As directed in the letter* of the Secretary of the Government of India, Financial Department, communicated in the Proceedings† of the Madras Government, dated the 28th May 1868, No. 875, I have the honour to submit to the Board, the following report on the working of the New Stamp Act No. XXVI. of 1867.

* Vide paragraph 3, Clause IV.

† Judicial Department.

2. I am not sure whether under Clause 1st, paragraph 3, of the letter of the Secretary to the Government of India above referred to, the prescribed Comparative Statements are to be transmitted direct to that Government or not. I have, therefore, submitted the two Statements relating to the Revenue and Magisterial Departments in the prescribed forms to the address of the Secretary to the Government of India, and beg to enclose transcripts of them herewith.

3. My direct observation of the working of the Act in question, is necessarily restricted to the Revenue and Magisterial Departments, and I will speak particularly therefore, in reference to these Departments only.

4. Revenue Petitions.—With regard to the Revenue Department, all petitions relating to the Settlement of Land Revenue, which constitute the bulk of those ordinarily presented to Revenue Authorities, having been declared by the Government Order,* marginally noted, to come under the exemption clause in the new Act, and it having further been ruled that the exemption of Revenue suits under special enactments, remains unaffected by the annexed Schedule B, the scope of the new Act as regards Revenue petitions it necessarily very much restricted, and the imposition of a Stamp duty on Miscellaneous petitions is scarcely felt, and much less attended with any actual hardship. Were it not for the special exemption thus secured, I should have no hesitation in deprecating the amended Schedule as calculated to check that free intercourse between the Ryots and the Revenue Authorities, which, under the system of Revenue Administration obtaining in this Presidency, is so highly desirable for the well-being of the agricultural population as well as the interests of Government.

* Dated 18th June 1867, No. 1,855, communicated in Board's Procs., 15th July following, No. 4,120.

5. Magisterial Petitions.—With respect to the Magesterial Department, from the enclosed Statement B, it will be seen that the new Stamp Law has not brought about any falling off in the number of Magisterial complaints, and I have reason to believe that, in point of fact, false complaints have latterly increased rather than otherwise; indeed, this is no wonder, for the tendency of a tax on Criminal petitions is, I consider, rather more apt to check true than fictitious complaints, since a person who is actuated by malicious and vexatious motives will not be deterred by the consideration that he has to pay a rupee for the stamp; whilst on the other hand, to the poor and helpless who are wronged and oppressed by the strong and powerful, and have, therefore, a real grievance to complain of, the payment of a rupee must often be a matter of consideration and beyond their means.

6. I beg to add that, in my opinion, the only proper and effectual safeguard against false and vexatious complaints, lies in the mode of dealing with evidence and the detection and punishment of actual guilt, and that the indirect mode of imposing a general barrier on the representation of

grievances, is as ineffectual in practice as it is bad on principle. In fact, the remedy is more in the hands of the administrators than of the framers of law.

7. I beg to enclose, for the perusal of the Board, copy of a letter addressed to me by Deputy Collector Srinivasa Row, in which he dwells at length on this subject.

8. Civil Litigation.—I have not had any opportunities of observing the effect of the enhanced scale of Institution fee on Civil litigation; but I am inclined to think that it is excessive, for it appears probable that the number of suits filed of late has fallen off, since the increase† in the sales of stamps during the twelve months, from May 1867 to April 1868, is anything but proportioned to the increased scale of Stamp duty.

† Sales of Stamps from May 1866 to April 1867 3,48,357
Do. do. from May 1867 to April 1868. 3,95,218
Increase... 46,861

Enclosure No. 1.

From A. STRINIVASA ROW, Deputy Collector and Magistrate, to the Collector and M of Tanjore, dated Manargudi, 4th July 1868, No. 35.

1. In submitting the two Returns, called for in paragraphs 1 and 2 of your letter ultimo, No. 512, in the prescribed forms; one showing the working of Section 6 of Act No of 1867, in the Magisterial Courts, and the other showing the working of the last clause o. 10, Schedule B, of the Act in the Revenue Courts in this Division, I have the honour to repor the general working of the new Act, relating to Stamp duties.

2. Judicial Taxation.—There is a general outcry that the scale of fees, which, even according to the old Schedule was by no means moderate, has been largely increased, so much so, that it disables many a middle-class man from asserting his lawful rights in the Civil Courts. They are debarred from suing in *forma pauperis*, as they possess property equal to, or exceeding, by little, the heavy amount of Stamp duty. The present rates tend rather to hamper the administration of justice than to keep down groundless and vexatious litigation. A reduction of fifty per cent. on the present rates is, therefore, loudly called for. I am not one of those that deprecate taxation in Appellate Courts, as it would lead to dangerous results; then there would be no end of appeals. Every losing party in the Original Court would rush to the Appellate Court, with an appeal, to try whether he could not gain his object in the Appellate Court. The result is that the Appellate Courts would be flooded with appeals.

3. Revenue Taxation.—Taxation in Revenue Courts is leased on the same principles as those of Judicial taxation. But the imposition of Stamp duty on all petitions and applications to the Board of Revenue, Collectors and their subordinates, gave much cause of complaint and dissatisfaction. The people in general, and especially the poor and petty landholders, grieved to find that they had to pay a tax for a thing, which the Revenue Courts were bound to accord to them, under the peculiar Revenue system of this Presidency. The operation of the new Stamp Law was at the commencement oppressive and most unpopular. But the bold and liberal interpretation put by the Board of Re[illegible] upon the various provisions of the Act connected with the Revenue Administration, and the judic[illegible]us suggestions launched forth by them in a laudable spirit, as well as the rulings of Government exempting from Stamp duty all petitions and applications connected with the settlement of the Land Revenue, whether presented in an Original or Appellate Revenue Court including durkhasts, and relinquishments of land, etc., have, in reality, rendered the new Act inoperative as far as the Revenue Administration is concerned, and almost restored matters to their former state. The oppression to which the operation of the new law gave cause, was at once removed; and the unpopularity complained of, disappeared. The new Stamp Law with the modifications sanctioned by the Government, is productive of no hardship to the poorer classes.

4. The people in general resort to the Revenue Courts for the adjudication of their personal claims to private rights, and it is just and desirable that all petitions and applications on such matters should be taxed. This tax varies from one anna to eight annas, which appears to be not only moderate but trifling.

9. Criminal Taxation.—It is the bounden duty of all good Governments to keep the peace of the country, by bringing offenders to justice, and to secure the safety of person and property by protecting the weak and punishing the wicked. These are obligations, that directly flow from the very elementary principles of good government. To secure this end, it is necessary that the Criminal Courts, should be thrown open to all classes indiscriminately, to the poor as well as the rich, to the weak as well as the powerful. Criminal injuries are not like civil usurpations. The former call for immediate redress; even though the aggrieved party is unable to prosecute his opponents; while the latter are taken notice of by Judicial Courts, if the aggrieved parties choose to seek the aid of the law to vindicate their rights. The Government do not call upon the subjects, when wilfully endangered, to seek the aid of the law; whereas, when a man's house is plundered, the Government takes more interest in bringing the offenders to justice, than the aggrieved party himinasmuch as the safety of the Government is endangered when the safety of its subject is

From [illegible] The worst feature of the new Stamp Law is the imposition of an institution fee on Criminants. It is true, the Act exempts from Stamp duty on all petitions containing a com-

1. Affence for which Police Officers may arrest without warrant, as specified in Column 3 le annexed to the Code of Criminal Procedure; but it demands an institution fee on nplaints: inclusive of the offence of wrongful confinement On what principle, this oceeding is adopted by the Legislative, I do not see. For instance a man is attacked

Board, th hurt by his neighbours, I do not see why the aggrieved party should be compelled to n an institution fee, for obtaining redress in a Criminal Court. He has, I believe, as much right upon the Criminal Courts to demand redress, as any person, whose house is broken into. Those administrators that have passed their lives in the Mofussil will not be surprised to hear, that the great bulk of the population in the Mofussil of this Presidency are poor and uneducated. It cannot be denied, that they are generally oppressed by the rich. Who is to protect them from the oppressions of the rich? Of course, the Government. It is owing to this fact, that the poor are not in a worse position than at present. The rich are deterred from taking the law into their own hands, because the Criminal Courts are known to be kept open to the aggrieved parties, however poor they may be. But when the rich are informed, that the poor are no longer admitted into the Criminal Courts to obtain redress, unless they pay down an institution fee, for entertaining their complaint, the consequences will be disastrous. To enforce a tax on complaints against Criminal wrongs is, on the one hand, tantamount to a denial of protection to the poor; while on the other hand, it gives the rich a larger latitude to oppress the poor with impunity. It is in fact a violation of the bounden obligation of the rulers; and the consequence is, security and safety of person and property are endangered. The offences whose complaints are taxed by the new Act, are generally committed on the weak and the poor, and it is these that resort to the Criminal Courts for obtaining redress for their grievances. To deny protection to these injured parties, unless they first pay an institution fee as the price of listening to their complaints, appears to be really odious and unpopular. Even the middle-class men who resort to the Criminal Courts with complaints, when called upon to pay down an institution fee of one rupee, retire from the Courts of Justice, with a dissatisfied countenance, never to appear again. The discretion allowed to the Criminal Courts of exempting complaints from Stamp duty, if they think fit, cannot be made applicable to all cases in general.

10. I will notice another instance of hardship, which chills the heart of every man. The wives and children, that seek the protection of the Criminal Courts under Chapter XXI. of the Code of Criminal Procedure, are invariably poor and miserable. They ask the Court for bread to eat, to appease their hunger, and apparel to cover their person, to preserve common decency; they adopt this extreme course, when they are abandoned and neglected by their husbands and fathers, merely to eke out their existence. They are in fact generally the lowest class of beggars who have nothing to live upon. The new law demands of them an institution fee to listen to their complaints and to afford them relief. It is unnecessary for me to expatiate, at length, upon the odious nature of this species of taxation. The subject speaks for itself.

11. The object with which the Criminal complaints are taxed, appears to be twofold; to raise a revenue and to put down vexatious and groundless complaints. To me there appears to be no other object in view. The amount of tax thus realized is comparatively trifling and is no doubt very dearly acquired. It is a fallacy to suppose that the levy of an institution fee has a tendency to put down false complaints. To him that conspires to prefer a false complaint to annoy his neighbour, a rupee is nothing. The levy of Stamp duty has, on the contrary, tended to increase the number of false complaints, as the people are under the impression, that a complaint engrossed on stamped paper is more attractive than one engrossed on plain paper.

12. Under these circumstances I am freely of opinion that the odious tax on Criminal Justice should be at once abandoned.

(True Copy.)

(Signed) G. L. MORRIS,
Collector.

Enclosures Nos. 2 and 3.—Returns.

From A. WEDDERBURN, Esq., Collector of Coimbatore, to the Acting Secretary to the Board of Revenue, dated 21st September 1868, No. 246.

With reference to the Proceedings of the Board of Revenue, dated 29th July 1868, No. 5,478, I have the honour to forward the Returns prepared according to the forms prescribed in pages 7 and 8 of the Order of Government, dated 28th May 1868, Judicial Department, No. 875, showing the amount of Stamp duty realized under Section 6, Act No. XXVI. of 1867, both in the Revenue and Magisterial Departments in this district.

2. As already reported, the Registers of Stamp duty were discontinued from January 1868. The Returns now submitted have, however, been prepared on careful search of the records in all possible cases as directed by the Board.

3. The several offices in which the Stamp duty was levied are shown separately, according to the accounts received from Division Officers. During the year 1866-67, there was no Stamp duty levied on petitions, presented either to Revenue Officers, or to Magisterial Courts. The number of petitions received during that year, is, however, shown under its appropriate column, for the sake of comparison.

4. In the form of Return for the Revenue Department no heading is provided for applications for copies of documents, etc. An additional heading has, therefore, been opened in Return No. 1, herewith submitted, to show the number of such applications in case the Board require information on them.

5. There were no suits instituted during the month of April 1867, in any of the Revenue Courts in this district.

6. As regards the working of the Stamp Act, I do not think that the people are in such a state of abject poverty, as to render the levy of a stamp of one rupee, on a criminal complaint, very oppressive. I do not think that the Stamp duty acts as a deterrent to false complaints. I see no reason why it should. If a person has time and inclination to prefer a false complaint, a rupee stamp will not deter him. Original complaints have generally a foundation. In twelve months from 1867 to 1868, 4,637 Magisterial complaints were preferred, and paid Stamp duty, against 3,553 unstamped complaints of the preceding year. While not regarding the imposition of a stamp on Magisterial complaints as a deterrent to false, or an obstruction to true, complaints, I would, in consideration of the general circumstances of the people, and in the probability, that the poor are more likely, than the rich, to be oppressed, recommend that a stamp of eight annas be substituted for one rupee in Magisterial complaints. As regards the levy of eight annas on Miscellaneous Revenue petitions, I see nothing to object. To simplify the Schedule, and bring it within the capacity of the general public, and of uneducated ryots, it would be well to have one stamp for all sorts of petitions presented to either a Magisterial, or Revenue, authority, and for copies of documents: I would charge a man eight annas for an authenticated copy of a document, but not one anna for making the application for the copy. If the ryot knew that he had to pay eight annas for his complaint, and eight annas for authenticated copies, and nothing else, he would be saved much trouble, and time, and possible expense.

Enclosures Nos. 1 and 2.—Returns.

Exd. J. Wright.

From J. B. PENNINGTON, Esq., Sub-Collector in charge, Tinnevelly, to the Chief Secretary to Government, Fort Saint George, dated 6th October 1868, No. 455.

I HAVE the honor to acknowledge the receipt of Proceedings of Government marginally noted, and in reply to refer you to Mr. Puckle's letter, No. 310, of the 18th July last.

25th September 1868, No. 1,492.

2. The form submitted with that letter contains all the reliable information that can be procured, and is now resubmitted in the form prescribed in paragraph 4 of the Circular, No. 2,281, of 3rd September.

(True Copy.)

(Signed) C. T. LONGLEY,
Acting Collector.

ENCLOSURE No. 1.—Return of Stamp Duty.

Exd. T. Cartledge.

From H. E. SULLIVAN, Esq., Collector of Bellary, to the Acting Secretary to the Board of Revenue, dated 7th October 1868, No. 240.

With reference to the Board's Official Memorandum, No. 1,039, of the 3rd instant, I have the honour to enclose, for their information, copies of letters on the subject referred to, addressed by me to the Chief Secretary to Government, on the 5th June last and 5th instant.

Enclosure No. 1.

From H. E. SULLIVAN, Esq., Collector of Bellary, to the Chief Secretary to Government, Madras, dated Gooty, 5th June 1868, No. 40.

With reference to the Proceedings of Government of the 28th ultimo, No. 875, Judicial Department, forwarding copy of letter from the Secretary to the Government of India, Financial Department, dated 30th April, No. 2,193, calling for returns showing the amount of Stamp duty realized under Schedule B., Act No. X. of 1862, as compared with the amount realized under Schedule B. of Act No. XXVI. of 1867, I have the honour to state that there is no record in this office which will supply the desired information. No Register at all of the duty realized under the former Act was kept, and the Register of Duties levied under the latter enactment ceased to be kept up after the 30th September 1867, under the Orders of Government, dated 18th February 1868, No. 265. Soliciting the orders of Government, I have, etc.

From the same Officer, dated 5th October 1868, No. 63.

In reply to the Order of Government of the 25th ultimo, No. 1,492, Judicial Department, communicating letter from the Secretary to the Government of India, Financial Department, dated 3rd idem, No. 2,281, I have the honour to ask your attention to my letter to your address, dated June 5th, No. 40 of 1868, (copy enclosed,) in which it is pointed out that there is no record in this office, which would supply the desired information, owing to no Register having been kept of the amount of Stamp duty realized in the Revenue Courts of this district under Schedule B., Act No. X. of 1862, and to the Register of Duties levied under Schedule B., Act No. XXVI. of 1867, having ceased to be kept after the 30th September 1867, under the orders of Government, dated 18th February 1868, No. 265.

2. As I was in a position to furnish this limited information only, which for the object in view by the Government of India would have been practically useless, I solicited, but have not been favoured with, the orders of Government, and I am at a loss to understand from what sources the information called for could have been furnished by other Collectors.

3. Awaiting your instructions which shall have my immediate attention, I have, etc.

(True Copies.)

(Signed) H. E. SULLIVAN,
Collector.

Exd. J. Wright.

From W. McQUHAE, Esq., Acting Collector of the Kistna district, to the Acting Secretary to the Board of Revenue, dated Masulipatam, 8th October 1868, No. 295.

With reference to your Official Memorandum, No. 1,039, dated 3rd instant, I have the honour to forward copies of letter and Returns this day submitted to Government on the operation of Stamp Act No. XXVI. of 1867.

Enclosure No. 1.

From W. McQUHAE, Esq., Acting Collector and Magistrate of the Kistna district, to the Chief Secretary to Government, Fort Saint George, dated Masulipatam, 8th October 1868, No. 35.

I have the honour to enclose the Statements, called for in the Proceedings of Government, dated 28th May and 25th September 1868, showing the working of Act No. XXVI. of 1867 in the Magisterial Courts and Revenue Offices of the Kistna district, from 1st May 1867, to 30th April 1868.

2. The number of petitions presented has not been materially altered by Act, and the value of the stamps required in Revenue and Magisterial Courts is not sufficient to cause great hardship. At the same time it appears to me that the greater part of the business, coming before Magistrates and Collectors in this Presidency, is such as should be transacted without the payment of a tax to Government. There is nothing peculiar to this district which requires to be brought to notice.

(True Copy.)

(Signed) W. McQUHAE,
Acting Collector.

Enclosure No. 2.

Abstract.—Statement showing the working of Section 6, Act No. XXVI. of 1867, in the Magisterial Courts and Offices of the district of Kistna.

Enclosure No. 3.

Abstract.—Statement showing the working of Section 6, Act No. XXVI. of 1867, in the Revenue Courts of the Kistna district.

Exd. J. Wright.

From J. B. PENNINGTON, Esq., Sub-Collector in charge, Tinnevelly, to the Acting Secretary to the Board of Revenue, dated 13th October 1868, No. 475.

I HAVE the honor to acknowledge the receipt of your Official Memorandum, No. 1,039, dated 3rd instant, calling for an opinion on the working of the Stamp Act, together with certain Returns connected therewith, as called for in the Proceedings of Government marginally noted, and to inform you that replies to *both* have been sent under dates 18th July and 6th instant.

28th May 1868, No. 875, and
25th Sept. ,, ,, 1,492.

2. I observe now that Mr. Puckle expressed no opinion as to the working of the Act, and I am not sure whether this omission on his part was intentional or not; but I think I should be justified in saying that the Act is generally considered to be oppressive, and that it has *not* had any tendency to check litigation.

Exd. F. R. Bantleman.

Rev 18 June/69 No 242-3
" 28 Feby/69 " 875 Jud 1869

Rev: 1869. Department.

No. 684

From the Sub-Secy. to the Board of Revenue.
To the Chief Secretary to Government.
Copy to all Collectors.

Dated 24th February 1869.
Received 2.4

No. 1,243.

New Stamp Act XXVI. of 1867.—Reports from Collectors on working of,—during first year of its operation, submitted to Government with remarks.

Copy to the Acting Secretary to Government, Rev. Dept.,
" to all Collectors, with ditto.
" to the Registrar General of Assurances.

Exd. F. R. Bantleman.

Mr Office Asst Collr Dumfries

RECORDED.