M.R.O. 14—18,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1006 Press Mis.

52. 5-3

Dated 3 — 5 — 19 87

Not to be folded or roughly handled

No. 52. Read the following Proceedings of the Board of Revenue, dated 24th April 1867, No. 2,497.

Read the following letter from the Superintendent of Stamps, to the Secretary to the Board of Revenue, dated Madras, 22nd March 1867, No. 1,103 of Fusly 1276:—

1. I have had the honour to receive your Official Memorandum, dated the 18th instant, No. 265, calling for an explanation of the circumstances attending the stamping of the document referred to in the case reported in the local column of the "Madras Athenæum and Daily News" of the 18th of this month, under the head "Stamp Office."

2. In reply, I beg to state that I learn on inquiry that the document referred to is that entered as an agreement in the accompanying extract from my Register of executed documents, and stamped on the 25th ultimo with an additional stamp of eight annas, on payment of a penalty of twenty times that amount, or 10 Rupees. As no copies of documents presented by parties are taken in this Office, I called upon the party, Rajaruthnum Moodelly, to let me see the original instrument again, but he states that it is no longer with him, having been filed in the Court. Enclosed, however, is a transcript of a translation of the document purporting to have been made by the Deputy Interpreter of the High Court, which, as far as my recollection goes, I believe to represent correctly the original. It will be seen that the paper professes to be an agreement in which the executing party, a female, agrees to receive a monthly payment of 10 Rupees, in lieu of certain houses which she had had assigned to her for her maintenance. As this document has now been pronounced from the Bench to be a conveyance, I confess I must have erred in treating it as a simple agreement. At the same time, I beg to put it to the Board whether, in the event of its having been submitted to them in the first instance, they would have regarded it as a deed of assignment; and I also submit whether any gentleman, European or Native, would buy property held under the title which the document in question conveys. I had, and still have strong doubts on both points, and I trust that, under the circumstances, the Board will see nothing extraordinary in my having regarded the deed as a simple agreement between the parties and stamped it as such. I hear that the Counsel for the plaintiff objected to its being considered as an assignment of any property, and the Advocate General, Mr. Mayne, regarded the instrument, as I am informed, as an agreement for an annual or periodical payment, while it was suggested to me, when the instrument was presented at this Office for being stamped, that it was a simple release to the head of a Hindoo family from a female member of it entitled to maintenance. I mention these circumstances to shew in what different lights the document has been viewed; and such must more or less be the case with native documents, considering the unprecise, loose manner in which they are generally drawn up.

Article 2, Schedule A.

Articles 36 and 72 of Schedule A.

3. If the deed in question had appeared to me clearly to be an assignment of property, and had been treated by me as such, the party would have had to pay,

according to the dictum of the Court, that it should have been stamped with 50 Rs. under Article 25, (though I should have thought Article 24 was more applicable,) Rupees 1,039-8-0 for the deficient duty and the penalty; and it is a question whether he would have paid this sum and gone into Court for property for which a monthly payment of 10 Rupees was considered an adequate set off, or have returned with the document unstamped and kept out of Court. I state this with reference to the remark from the Bench that a loss of about 900 Rupees has been caused to Government by my omission to stamp the paper as a conveyance.

ENCLOSURE No. 1.

ABSTRACT.—Extract from the Register of executed documents received in the Stamp Office to be stamped on payment of duty and penalty.

ENCLOSURE No. 2.—Translation.

1. The Board consider that the Superintendent erred in his appreciation of the true character of the document: at the same time they acknowledge that the question was one of considerable perplexity. They observe also that he had no authority to give a decision on the point, inasmuch as he had not then been gazetted as a Collector of Stamp Revenue.

2. With reference to his remarks in paragraph 2, they resolve to point out to him that the Collector of Stamp Revenue has nothing to do with the legal sufficiency of a document brought forward for impressment, but has merely to decide on its nature and so determine what stamp it should bear.

3. Under such circumstances as are supposed in the concluding paragraph of the Superintendent's letter, the Board remark that it is competent to the Collector of Stamp Revenue to prosecute the person who executed a document in the manner supposed, and thus to insure the stamping of it.

4. The Board resolve to submit a copy of these Proceedings for the information of Government.

No. 53. ORDER THEREON, 3rd May 1867, No. 1,006.

Separate Revenue, No. 2.
Stamps.

The Government see no reason to blame the Superintendent of Stamps in the matter.

(True Extract.)
(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

4. The Board resolve to submit a copy of these Proceedings for the information of Government.

(A true Copy and Extract.)

Secretary.

To the Superintendent of Stamps.

Copy to the Secretary to Government, Revenue Department, for information.

Exd. J. Wright.

The Govt see no reason to blame the Supt of Stamps in the matter
3d May 1867