

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1477	Press Mis
45.46	
Dated 3 - 7 - 1908	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
3rd July 1867.*

No. 45. Read the following Proceedings of the Board of Revenue, dated 17th June 1867, No. 3,724.

Read the following letter from the Acting Collector of Vizagapatam, to the Secretary to the Board of Revenue, dated 22nd May 1867, No. 309:—

With reference to the latter part of Mr. Carmichael's letter, No. 166, of 9th ultimo, to your address, I have the honour to request instructions as to whether Summary Suits are to be upon plain paper or not.

Submitted for the orders of Government, in continuation of the Board's Proceedings, dated 30th April 1867, No. 2,632. The Board would recommend that the opinion of the Advocate General be taken as to whether any Stamp can be required on such complaints, until Section 30 of Act X of 1862 is specifically repealed.

No. 46. ORDER THEREON, 3rd July 1867, No. 1,477.

Separate Revenue, No. 3.
Stamps.

Recorded, with reference to G. O. dated 18th June 1867, No. 1,355, on the Board's letter of 30th April.

(True Extract.)

(Signed) J. GROSE,

Under Secretary to Government.

To the Board of Revenue.

Ezd. S. T. Augustin.

No. 3,417.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th June 1867.

Read the following letter from D. F. CARMICHAEL, Esq., Collector of Vizagapatam, to the Secretary to the Board of Revenue, dated 9th April 1867, No. 166:—

1. In their endorsement on Petition No. 88 of 1867, (herewith returned,) the Board observe that they are "at present of opinion that Sections 68 and 75, Act VIII. of 1865, (Madras Council,) taken in conjunction, imply that the copies of the Collector's judgment are to be official and on unstamped paper," and desire me to show cause to the contrary.

2. Section 75 is worded as per margin. I cannot see how it authorizes the grant of certified copies of the decision *gratis*. It refers, I conceive, to an exemption from Institution Stamps. The whole of Regulation V. of 1822 being repealed by this Act, Section 75, I think, was passed in place of Section 20 of the repealed enactment, of which the marginal reading is as follows; "Suits under this Regulation to be free from Stamp duties." Observe the wording of Section 75; "Summary Suits *brought* under this Act, &c." When a decision has been passed, where is the Suit?

3. Then, as to Section 68. To say that the copies of the decision here spoken of are certified copies, would be to assume that the Madras Council had power to over-ride the General Stamp Act for all India. The Act X. of 1862, no less than the recent Imperial Act No. XXVI. of 1867, expressly assigns an 8 Anna Stamp for certified copies of a Collector's decision. Indeed the last ~~enactment repeals~~ repeals Section 75 of the Madras Act under consideration, for it distinctly provides for Stamps in respect of "Plaints or Appeals in any Revenue Court, for the recovery of any sum of money, or to obtain possession of any interest, matter, or thing."

4. The question, therefore, which has been raised by the Board's petitioner is rendered by recent changes rather antiquarian and curious than practical.

ENCLOSURE No. 1.—Petition.

1. The Board observe that a Collector acting under Act VIII. of 1865 previous to the enactment of Act XXVI. of 1867, is necessarily bound by the provisions of the Act as respects Stamps.

2. The Act must have received the assent of the Governor General in Council before it became law, and therefore it may be assumed its provisions do not clash with the provisions of any Imperial Enactment. The Collector will be so good as to give copies of his decrees under Act VIII. of 1865 to the parties interested free of charge; that is to say, authenticated copies on unstamped paper in compliance with the plain reading of Section 63. The Acting Collector will carry out the orders of the Board, with reference to the petition which has given rise to the correspondence closed by the foregoing letter.

(A true Copy and Extract.)

(Signed) J. B. COCKERELL,
Sub-Secretary.

To the Collector of Vizagapatam.

Exd. T. Cartledge.

W-1477.

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Received with a p. 4 L
Sd. by 18th June 1867. No 1355
on the 18th June 1867. Letter of 30th June

L.F.

3^d. July 1867.

16 Copies In the R of Recd Receipts 4th

Received

No 1526/17

1867.

Department

No.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 4th June 1867.

No 3,417.

Directing Collector of Vizagapatnam to give
copies of his decrees under Act VIII of 1865
to Petitioner in No 89 of 1867 on unstamped
paper free of charge and making certain re-
marks on subject.

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