M.R.O. 14—13,000—27-6-84

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 15 72-73 Press Mis.

2442 2445

Dated 16 - 7 — 18 67

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
16th July 1867.

No. 244. Read the following Proceedings of the Madras Government in the Judicial Department :—

Communicating to Collector of Godavery District Acting Advocate General's opinion as to the Stamp duty in respect of summary suits before Collectors under Madras Rent Recovery Act. } (Here enter 5th July 1867, No. 1,071.)

No. 245. ORDER THEREON, 16th July 1867, No. 1,572.

Separate Revenue, No. 11.
Stamps.

1. Communicated to the Revenue Board, who will instruct all Collectors that references relating to their functions in their Revenue capacity should be made through the Board.

2. It will be observed that the Advocate General's opinion supports that of Government already communicated to the Board.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue, with Proceedings Judicial Department, No. 1,071.

Exd. S. T. Augustin.

REVENUE DEPARTMENT.
FORT SAINT GEORGE,
16*th July* 1867.

No. 1,573.

No. 246.
To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

Separate Revenue, No. 12.
Stamps.

1. With reference to my letter dated 18th June 1867, No. 1,356, I am directed to forward, for the information of the Government of India, copy of the Proceedings of this Government in the Judicial Department, dated 5th July 1867, No. 1,071, containing the opinion of the Acting Advocate General that Section 75, of Madras Act VIII of 1865, exempting all summary suits brought before Collectors under that Act from Stamp duties, has not been repealed by implication by Clause 11 of Schedule B in Act XXVI of 1867.

2. This opinion agrees with that expressed in the Proceedings of this Government, dated 18th June 1867, No. 1,355, forwarded to you with the above letter.

I have the honour to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary to Government.

Exd. S. T. Augustin.

ead the following papers :—

. From the Collector of the Godavery District, to the Chief Secretary to Government, Fort Saint George; dated Cocanada, 3rd June 1867, No. 9.

he Madras Rent Recovery Act No. VIII of 1865 enacts, in Section 75, that nary suits brought before Collectors under this Act shall be exempt from duties."

While the new Stamp Act of the Governor General of India does not speci- repeal this Section, it declares, by Rule 11 of amended Schedule B, that nits shall bear a Stamp duty according to amount sued for.

I beg to be informed whether I am to consider Section 75, of Madras Act f 1865, as repealed or not.

Referred to the Advocate General for his opinion.

AINT GEORGE, (Signed) A. J. ARBUTHNOT,
June 1867. *Chief Secretary.*

. From the Acting Government Solicitor, Madras, to the Chief Secretary to Government, Fort Saint George; dated Madras, 24th June 1867, No. 409.

have the honor to acknowledge the Order of Government noted in the mar- gin, requesting the Advocate General's opinion as to the Stamp duty in respect of summary suits before Collectors under.

h June 1867, and made the letter from Collector odavery District, to Government of the 3rd idem,

~~r VIII of 1865 (Madras Rent Recovery Act).~~

I submitted it for the Acting Advocate General's consideration; and I now forward a copy of his opinion, and return the order above noted.

OPINION.

o not think that Section 75, of Madras Act VIII of 1865, has been repealed by implication se 11 of Schedule B in Act XXVI of 1867. Repeal by implication is not favored both statutes can stand together. The rule is laid down, "that the law will not allow the ion of a statute to revoke or alter by construction of general words any particular statute; he words may have their proper operation without it. Affirmative words do not take away exemption," (Dwaires 532). In this case Schedule B declares the stamp leviable "in suits eals not otherwise provided for;" but such suits are otherwise provided for by the Madras ecovery Act, which declares that they are not to be on stamps.

(Signed) J. D. MAYNE,
une 1867. *Acting Advocate General.*

(True Copy).
(Signed) H. J. BROCKMAN,
Acting Government Solicitor.

ORDER THEREON, 5th July 1867, No. 1071.

rdered that the opinion of the Acting Advocate General be communicated to llector of the Godavery District.

(True Extract).

Acting Chief Secretary.

Collector of the Godavery District.
Revenue Department.
Collector of

Tulloch.

18th July 1867

REVENUE DEPARTMENT.

No. 1573-

7 Copies Despatched

To

THE SECRETARY TO THE GOVERNMENT OF INDIA.

SIR,

With reference to my letter dated 18th June 1867 No. 1356, I am directed to forward for the information of the Government of India, copy of the Proceedings of the Government in the Judicial Department dated 5th July 1867, No. 1071, containing the opinion of the Acting Advocate General that section 75 of Madras Act VIII of 1865 exempts all summary suits brought before Collectors under that act from stamp duties has not been repealed

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Rev: 1867. Deptt.
No. 9 Confn. July
No. 1766

Proceedings in the Judl. Departt.
Dated 8th July
Received 10th July 1867
No. 1071.

Communicating to Collr. of Godavery Dist. Advocate Genl's opinion as to the Stamp duty in respect of summary suits before Collectors under the Rent Recovery Act.

Nos. 244-245

No. 1572.

[illegible]

18th July 1867

5 Copies [illegible]

by application by clause

11 of Schedule 3 to the Act

XXVI of 1861.

Certified a true

Copy of the Order

in Council dated the 15th

day of May 1875

granting to the Queen

Victoria Niger Company

Limited

[illegible]

12-12-0 ✓

Please write Gujarati
in Gujarati font

આપનું

જિલ્લા ગ્રંથાલય
ભાવનગર.

તા. 16 મી ડિસેમ્બર 1971.

Please