

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2576

Press
~~Mis.~~

52.53

Dated 2 - 11 - 1867.

Not to be folded or roughly handled

2576

*Proceedings of the Madras Government, Revenue Department,
2nd November 1867.*

No. 52. Read the following Proceedings of the Board of Revenue, dated 9th October 1867, No. 6,477.

Read the following letter from the Collector of Coimbatore, to the Secretary to the Board of Revenue, dated 20th September 1867, No. 243 :—

1. I have the honor to bring to your notice the following circumstances, which shew how the provisions of the new Stamp Act, in respect to Revenue Suits under Regulation VI of 1831, will operate to prevent the village officers from having recourse to the Revenue Courts, and request the instructions of the Board of Revenue in regard to the levy of Stamp duty in the case in question.

2. The Moonsiff Monegar of Coimbatore filed a petition in the Head Assistant's Court on the 7th instant for the recovery of a piece of Inam land assigned to his office. It appears from the plaintiff's statement that he leased the land to the defendant for one year, at a rent of 18 Salaghays of paddy, and that the lease expired in the month of June 1867. On the expiration of the lease the defendant refused to give up the land, alleging that the plaintiff had promised to renew the lease. Accordingly, the plaintiff wishes to file a suit for the recovery of the land.

3. The annual value of the land may be taken to be 18 Salaghays of paddy, the rent specified in the lease, which, at the commutation rate of Rupees 5 per Salaghay, gives a money value of Rupees 90. According to note (a), attached to Article 11 of Schedule B, the amount of Stamp duty payable in suits of immoveable property is to be computed according to the market value of the property in suit, and in the case of immoveable property not paying revenue to Government, twenty times the annual net profits of such property is to be taken as the market value thereof. The value of the Inam land in question, therefore, will be Rupees 1,800, and the Stamp duty will amount to Rupees 140.

4. It will be apparent, at once, that so heavy a duty cannot be borne by persons in the position of village officers, but as the Stamp Act does not confer any power on the Revenue Courts to remit the duty, nor, as far as I am aware, have they the power to decree that the defendant shall bear the cost of the suit, I conclude that Stamp duty must be levied, until the result of the reference by the local Government to the Government of India on the subject is made known.

5. As I feel sure that the imposition of a tax so heavy will bar the presentation of such claims for adjudication, I have ventured to address the Board on the subject.

Submitted to Government, in continuation of the Board's letter under date 24th September 1867, No. 6,139. In their letter, under date 30th April 1867, No. 2,632, the Board have already expressed their opinion that suits under Regulation VI of 1831 should be exempt from Stamp duty. The Collector's attention, however, is directed to the proviso at the end of note a to Article 11 of the Schedule.

No. 53. ORDER THEREON, 2nd November 1867, No. 2,596.

Separate Revenue, No. 4.

Stamps.

Ordered that copy of the above correspondence be forwarded for the consideration of the Government of India, in continuation of the letter from this Government, No. 1,356, dated 18th June 1867, and as illustrating the necessity therein stated of exempting from Stamp duty all suits under Madras Regulation VI of 1831, relating to village offices and the emoluments attaching thereto.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Board of Revenue.

Ld S. T. Augustin.

REVENUE DEPARTMENT,
FORT ST. GEORGE,
2nd November 1867.

No. 2,597.

No. 54.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Separate Revenue, No. 5.

Stamps.

- Proceedings Board of Revenue, 9th October 1867, No. 6,477, with G. O. thereon, dated 2nd November 1867, No. 2,596.

quoted of exempting from Stamp duty all suits under Madras Regulation VI of 1831, relating to village offices and the emoluments attaching thereto.

SIR,

In continuation of my letter No. 1,356, dated 18th June 1867, I am directed to forward the accompanying papers for the consideration of the Government of India, as illustrating the necessity stated in my letter above

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) W. HUDLESTON,
Secretary to Government.

Exd. S. T. Augustin.

18 July 1894 1214
1887/1894. 431-433

Recd - 1867. Department
No of Govt of India

No. 2738-

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 9th October 1867.
No. 6477.

Submitting to Government letter from Col-
lector of Coimbatore on the subject of stamp
duty on Revenue suits, stating that Board have
already expressed their opinion that Suits un-
der Regulation VI of 1831 should be exempt
from stamp duty, and drawing Collectors atten-
tion to proviso at the end of note (A) to article
11 Schedule B of new Stamp Act.

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1887/1894. 431-433.

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1887/1894. 431-433.
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1887/1894. 431-433.
1887/1894. 431-433.

No. 6,477.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th October 1867.

Read the following letter from P. GRANT, Esq., Collector of Coimbatore, to the Secretary to the Board of Revenue, dated 20th September 1867, No. 243:—

1. I have the honour to bring to your notice the following circumstances, which show how the provisions of the New Stamp Act, in respect to Revenue Suits under Regulation VI. of 1831, will operate to prevent the village officers from having recourse to the Revenue Courts, and request the instructions of the Board of Revenue in regard to the levy of Stamp duty in the case in question.

2. The Moonsiff Moneagar of Coimbatore filed a petition, in the Head Assistant's Court, on the 7th instant, for the recovery of a piece of Inam land assigned to his office. It appears from the plaintiff's statement that he leased the land to the defendant for one year, at a rent of 18 Salaghays of paddy, and that the lease expired in the month of June 1867. On the expiration of the lease the defendant refused to give up the land, alleging that the plaintiff had promised to renew the lease. Accordingly, the plaintiff wishes to file a suit for the recovery of the land.

3. The annual value of the land may be taken to be 18 Salaghays of paddy, (the rent specified in the lease,) which, at the commutation rate of Rupees 5 per Salaghay, gives a money value of Rupees 90. According to note (a), attached to Article 11 of Schedule B, the amount of Stamp duty payable in suits of immovable property, is to be computed according to the market value of the property in suit, and in the case of immovable property not paying revenue to Government, twenty times the annual net profits of such property is to be taken as the market value thereof. The value of the Inam land in question, therefore, will be Rupees 1,800, and the Stamp duty will amount to Rupees 140.

4. It will be apparent, at once, that so heavy a duty cannot be borne by persons in the position of village officers, but as the Stamp Act does not confer any power on the Revenue Courts to remit the duty, nor, as far as I am aware, have they the power to decree that the defendant shall bear the cost of the suit, I conclude that Stamp duty must be levied, until the result of the reference by the local Government to the Government of India on the subject is made known.

5. As I feel sure that the imposition of a tax so heavy, will bar the presentation of such claims for adjudication, I have ventured to address the Board on the subject.

Submitted to Government in continuation of the Board's letter under date 24th September 1867, No. 6,139. In their letter under date 30th April 1867, No. 2,632, the Board have already expressed their opinion that suits under Regulation VI. of 1831 should be exempt from Stamp duty. The Collector's attention, however, is directed to the proviso at the end of Note a to Article 11 of the Schedule.

(A true Copy and Extract.)

W. Wright

Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Collector of Coimbatore.

Exd. J. Wright.

To the Secretary to the Govt of India.

No. 2597.

2^d hour. 1867.

*Pro. B. of Rev. G. Secy. 1867.
No. 6477. with J. C. there on
same No.*

W. Wright

*In continuation of my
letter No. 1355 dated 18 June
1867, I am directed to
forward the accompanying
papers for the consideration
of the Govt of India, and
as illustrating the
necessity, stated in my
letter above quoted of
exempting from Stamp
duty all suits under
Madras Regulation
VI. of 1831 relating to
Village Officers and
the emoluments attaching
thereto.*

W. Wright

12-12-08

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