M.R.O. 14—5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 802. Press Mis.

103-104

Dated 6—4—1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 6th April 1867.

No. 103. Read the following Endorsement of the Assistant Secretary to the Government of India.

Read the following letter from the Secretary to the Government of India, Financial Department, (Separate Revenue), to the Secretary to the Government of Bengal, dated Fort William, the 22nd March 1867, No. 1,438:—

In acknowledging the receipt of your Office endorsement, dated 2nd instant, No. 892, I am directed to state that the Government of India authorizes the issue of a Notification calling public attention to the disregard of the Stamp Law in respect of Bills drawn for negotiation in Foreign States and to the penalties attaching to a neglect of the law of discovery.

Copy of the correspondence forwarded to the Governments of the North-Western Provinces, Bombay, and Madras, for information.

(Signed) J. E. COOKE,
Assistant Secretary to the Government of India.

From the Officiating Junior Secretary to Board of Revenue, L. P., to the Secretary to Government of Bengal, dated 19th February 1867, No. 451.

1. I am directed to acknowledge the receipt of your letter, No. 47, dated 7th ultimo, calling upon the Board to suggest some measure by which, in their opinion, the practice which is said to exist of evading the Stamp Law in regard to Bills drawn in British Territories for negotiation in Foreign States may be put a stop to.

2. In reply, I am desired to remind you that the Board have already reported to Government that they concurred in the opinion expressed by the Board, North-Western Provinces, relative to the impracticability of detecting cases in which the Stamp Law had been evaded in this particular.

3. Had any really practical measure suggested itself to the Board for obviating these breaches of the Law, or for the detection of the offenders, they would, of course, have brought it to the notice of Government.

4. Section 55 of the Stamp Act already provides for the payment of half of every fine levied under the Act to the informer. If it is true, as reported, that Stamp Duty is generally evaded by persons drawing Bills for negotiation in Foreign States, it would appear that this provision of the Law does not hold out sufficient inducement to informers, since no such breaches of the Law have ever been brought to light. Perhaps were the proffered reward to be doubled, the inducement might be rendered more effective.

5. Should the Government, however, think it proper, the Board are prepared to issue a Notification calling public attention to the fact that the Stamp Law with regard to Bills drawn for negotiation in Foreign States is known to be generally disregarded, and warning parties of the penalties attending such transactions in the event of discovery.

No. 892, dated 2nd March 1867.

Endorsed by the Secretary to Government of Bengal.

Copy forwarded to the Secretary to the Government of India, in the Financial Department, for information, in continuation of the letter from this Office, No. 656, dated the 15th instant.

(True Copy.)

(Signed) J. E. COOKE,
Assistant Secretary to the Government of India.

No. 104. ORDER THEREON, 6th April 1867, No. 802.

Separate Revenue, No. 3.
Stamps.

Communicated to the Board of Revenue.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

2

No. 802.

Communicated to the

Board of Revenue.

60. apl. 1807.

14 Feb. Bd. of Rev. Dec. & Appeal