Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1196

DATED 2d March.

[Despatch Abstract.]

Recording Board's Proc^s. passing orders on letter from the Collector of Salem requesting to be informed as to whether proportion of duty and penalty collected on a deed of partition executed in Mysore State regarding property situated in Mysore and British India should be remitted to the Dy. Commr., Kolar who forwarded the instrument to him for adjudication.

BACK PAPERS.

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Revenue (1897) Department.

CURRENT No. 1570

GOVERNMENT OF MADRAS
20 FEB 97
REVENUE DEPARTMENT

Dy 2/3/97

From The Secretary to the Commissioners of Salt, Abkari and Separate Revenue Madras.

Order mis No: 119/6 dy 2d Mar 1897.

Mis No. 512

Recorded.

Dated 10th February 1897

Received 20 - 2 - 97

Registered 22 - 2 - 97

Enclosures

Spare copies

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A.
27 Feb 97

SUBJECT

Passing orders on letter from the Collector of Salem requesting to be informed as to whether portion of duty and penalty collected on a deed of partition executed in Mysore State regarding property situated in Mysore and British India should be remitted to the Deputy Commissioner, Kolar who forwarded the instrument to him for adjudication

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

O

Foreign Department.

Notification — Judicial.

Simla, the 22nd May 1879.

No 991-J.— In supersession of Foreign Department Notification No 13-J., dated 18th January 1870, the Governor General in Council is pleased to extend Act I of 1879 (the Indian Stamp Act, 1879) to the territories of Mysore, subject to the following modifications, viz;—

(a) for the words "British India" and "Local Government," wherever they occur, the words "the territories of Mysore" and "Chief Commissioner of Mysore" shall be substituted respectively:

(b) for the word "April" in the last paragraph of section one and in section five, clause (a), the word "June" shall be substituted:

(c) for clauses (7) and (8) respectively of section three the following clauses shall be substituted:

"Chief Controlling Revenue Authority" means the Chief Commissioner or such officer as the Chief Commissioner may from time to time, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office:

"Collector" means a Deputy Commissioner and any officer whom the Chief Commissioner may from time to time, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office:

(d) for section forty-six the following section shall be substituted:

The Chief Controlling Revenue Authority may state any case referred to it under section forty-five or otherwise coming to its notice, and refer such case, with its own opinion thereon, to the Court of the Judicial Commissioner of Mysore or other Court exercising the functions of a High Court within the territories of Mysore:

(e) in sections forty-seven, forty-eight and forty-nine, for the words.

words "High Court" or "Chief Court" the words "that of the Judicial Commissioner of Mysore" or "such other Court as aforesaid" shall be substituted.

(f) in Schedule II No. 15 (c) the words "in the Presidencies of Fort St George and Bombay" shall be omitted.

II. In exercise of the power conferred by section eight of the said Act, the Governor General in Council is pleased to direct that bills of exchange and "cheques" which may be drawn in British India, and on account of which the full rate of stamp duty may have been paid there, shall be exempted from the further payment of stamp duty on being negotiated in the territories of Mysore.

REVENUE BOARD OFFICE
MADRAS.

Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 10th February 1897.
No. 512 Mis.

Read the following letter from the Collector of Salem Ref No. $\frac{3593}{cur}$ dated 28th November 1896

"I have the honor to request the instructions of the Board of Revenue on the following matter.

2. The Deputy Commissioner of Kolar forwarded an unstamped deed of partition relating to property situated partly in the Hosur Taluk and partly in the Mysore State and executed at Thammandrapalle in the Hosur Taluk with the request to cause the portion of the penalty and duty due to the Mysore Government out of the total amount adjudicated on the deed, remitted to him. The value of the property situated in the Mysore State and comprised in the deed was estimated by the Deputy Commissioner to be worth Rs 100.

3. As the document was executed in British

British India, I adjudicated on it a duty of Rs 12-8-0 and a penalty of Rs 25 which were fully Collected from the Executants of the document and Credited in the Kolar Treasury. I intimated to the Deputy Commissioner the fact of the Collection of the Stamp duty and penalty returning the partition deed with the usual certificate endorsed thereon under Section 39 and added that as the document was executed in British India the full duty and penalty leviable on it has to go to the credit of the British Government irrespective of the question as to whether the property referred to in the instrument is situated in British India or otherwise. In reply the Deputy Commissioner refers me to Section 5, clause c. of the Stamp Act, and to the Government of India Notification No 99 I/8 dated 22nd May 1879 extending Act I of 1879 to the Mysore Territories and requests that a "duty of annas eight with a penalty of Rs 5 may be recovered and remitted to this Court."

4. Evidently the Deputy Commissioner does not mean that it should be levied extra and only asks for his share of the duty and penalty. Deducing the value of the property situated in Mysore, the instrument requires a Stamp of the value of Rs 10-0-0 the whole property being estimated at Rs 2056. I beg to know if the difference in duty amounting to Rs 2-8-0 and the proportionate sum of penalty Rs 5 levied should be remitted to him. I am doubtful if though this is equity, it is law. The law seems to be that the executants can be charged twice over."

Resolution

The Board Concurs in the view expressed by the Collector in the last Sentence of para 4 of the letter read above. The adjudication and Collection of Stamp duty on the instrument in question under the law in force in

in Mysore; should have been made by the Mysore authorities and cannot be made by the Collector who has no power to adjudicate under a foreign enactment. The Deputy Commissioner, Kolar should not have sent the document to the Collector of Salem but as he has done so and the Stamp duty leviable under British Indian Law has been determined by the Collector the Board considers that the Collector's action cannot be revised.

(True Copy and Extract)

Remembrancer

Assistant Secretary

To

The Collector of Salem

Copy to Secretary to Government, Revenue Department.

R/BOR
- 19/2/27

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} 189

READ AGAIN G.O., No. DATED 189

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A
LETTER OF GOVERNMENT							
STATEMENT WITH DITTO							
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.							

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