Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1636

DATED 26th March 97

[Despatch Abstract.]

Recording B.P. comm^s to the Coll^r of Salem for information & guidance G.O. forwarding the opinion of the Advocate General & that applications for grant of village-sites for house building purposes need not be stamped under the Court Fees Act &c

BACK PAPERS.

G.O.	No	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

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"	437	"	9.5.00				

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24 mar 97

Revenue (1897) Department.

CURRENT No.

GOVERNMENT OF MADRAS
22 MAR 97
REVENUE DEPARTMENT

2573/97

From The Secretary to the Commissioner of Salt, Abk. and Separate Revenue Mad.
Press No. 84

Order Ins No. 1636 dy 26th March 97

Recorded

15/2/97

Dated 27th February 1897.
Received 22-3-97
Registered 23-3-97.
Enclosures
Spare copies

SUBJECT.

Communicating to the collect of Salem for information and guidance, Government-order forwarding the opinion of the Advocate-General, that applica for grant of village sites for hous building purposes needed not be stamped under the Court Fees Act and stating that applications for gr of trees on patta [illegible] appear to be simil [illegible]

BACK PAPERS.

G.O.	No.	Department.	Date.
E.O.	590	—	2-2-97
—	514	—	15-2-97
copy	650	—	7-5-94

FURTHER PAPERS.

G.O.	No.	Department.	Date.

3

Proceedings of the Board of Revenue
(Land Revenue)

Read – the following letter from G. Mac Watters Esq. Coll. and Dt. Magistrate of Salem to the Secretary to the Comr. of Land Revenue of Salem 8 March 1888 Ref. No. 11 – Eng.

I have the honor to solicit the orders of the Board as to whether an application for poramboke land for cultivation purposes is exempt from stamp duty with reference to Govt. of India notification No. 3626 of 23-9-84, published at page 770 of the Fort St. George Gazette of 11 Novr. '85.

2 The revenue cannot be said to be settled permanently or otherwise on poramboke land, until, at least transferred and the assessment fixed, which is done after the application.

Resolution of 27 March 1888. No. 314

Poramboke land is excluded purposely from Cultivable ayacut & reserved for public purposes.

Prima facie it is not the subject for an application to Cultivate at all, and no public advantage is to be gained by its cultivation but the reverse.

2 If, then, a man chooses to apply for land the cultivation of which is prohibited, the Board consider that his application should be stamp

(A true copy & extract) (Sd) R. S. Benson
Ag Secy

(True copy) (Sd). C. Clark

PROCEEDINGS OF THE BOARD OF REVENUE

(SEPARATE REVENUE).

READ—again the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 103, dated 4th January 1897 :—

Read—the following letter from C. H. MOUNSEY, Esq., Acting Collector of Salem, to the Secretary to the Commissioners of Land Revenue, dated 29th October 1896, No. 5853 :—

I have the honour to inquire whether applications for village site for house-building purposes require to be stamped.

2. In Board's Proceedings, No. 314 (Land Revenue), dated 27th March 1888, the Board has decided the question as to whether applications to *cultivate* poramboke lands should be stamped, but it does not appear that the question referred to in paragraph 1 has been decided. The Sub-Collector has raised this question and hence this reference. In this district the practice varies. As the application is one for house site to build a house on, it seems to be analogous to an application for assessed waste to cultivate and if it can be permitted by the law I think no stamp should be required.

Transferred to the Separate Revenue Department.

(Signed) L. D. SWAMIKANNU,
Assistant Secretary
for Acting Secretary.

6th November 1896.

Resolution—Mis. No. 103, dated 4th January 1897.

In his letter read above the Collector of Salem inquires whether an application for village site for house-building purposes requires to be stamped. The Collector considers that this application is analogous to an application for assessed waste to be cultivated, which is exempt from stamp duty under clause (xi) of section 19 of the Court Fees Act and item (ii) of Government of India Notification, No. 4650, dated 10th September 1889.

2. The Board considers that the application in question falls under article 1 (*b*) of schedule II to the Court Fees Act and should be stamped with an 8-annas stamp. But if the interpretation put by the Government of India on article 1 (*c*) in its Resolution, No. 3790-S.R., dated 27th July 1894, communicated with G.O., No. 650, Revenue, dated 7th September 1894, is by analogy applied to article 1 (*b*), the application under reference need not be stamped as the officer to whom it is presented is not required to exercise or abstain from exercising some power conferred upon him by law or by rule having the force of law. The Board requests that Government will be pleased to obtain the opinion of the Honourable the Advocate-General on the point.

(True Copy and Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Collector of Salem.

READ—also the following G.O., Mis. No. 914, Revenue, dated 15th February 1897:—

Read—the following letter from the Acting Advocate-General, to the Secretary to Government, Revenue Department, dated Madras, 10th February 1897:—

With reference to G.O., No. 590, Revenue, dated 2nd February 1897, I have the honour to forward, herewith, my opinion "as to whether an application for village site for house-building purposes requires to be stamped under the Court Fees Act" and to return the papers sent to me therewith.

ENCLOSURE.

Opinion.

I presume that an application for village site for house-building purposes is dealt with by Revenue Officers under Standing Order No. 37 of the Board of Revenue, and that the rules relating thereto stand on the same footing as Darkhast rules about the grant of waste lands, and have not the force of law, that is, non-compliance therewith is not actionable.

2. The Resolution of the Government of India, No. 3790-S.R., dated 27th July 1894, communicated with G.O., No. 650, Revenue, dated 7th September 1894, in regard to an application under clause (*c*) of article 1 of schedule II of the Court Fees Act VII of 1870 is, in my opinion, equally applicable to the application in question which falls under clause (*b*) of article 1, and I consider that it need not be stamped.

(Signed) V. BHASHYAM IYENGAR,
Acting Advocate-General.

Order—Mis. No. 914, Revenue, dated 15th February 1897.

Communicated to the Board of Revenue.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Under Secretary to Government.

To the Board of Revenue (Separate Revenue).

READ—also the following letter from V. VENUGOPAUL CHETTY, Esq., Acting Sub-Collector in charge of Salem, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 8th February 1897, Ref. No. 137-Cur.:—

I have the honour, at the instance of the Tahsildar of Krishnagiri, to submit, for orders, the question whether applications for the grant on patta of trees situated on poramboke lands require to be stamped under the Court Fees Act VII of 1870. In this district it is not the practice to give on patta trees on assessed lands and the question arises only in regard to trees on poramboke lands. Darkhasts for assessed lands are not required to be stamped [paragraph 1 of Board's Proceedings, Mis. No. 103, (Separate Revenue), dated 4th January 1897], but those for poramboke lands have to be stamped with a half-rupee court-fee stamp, and there is no reason therefore why applications for trees on such lands should not be required to be stamped. The case appears to me to fall under article 1 (*b*), paragraph 2, of schedule II to the Court Fees Act VII of 1870, and I beg to be informed whether my view is correct.

RESOLUTION—No. 84, dated 27th February 1897.

Communicated to the Collector of Salem for information and guidance.

2. The opinion of the Advocate-General, received with the Government Order read above seems to govern the question raised by the Collector in the last of the papers read above and the Board is of opinion that such applications need not be stamped.

3. For a similar reason the Board considers that applications for grant of poramboke lands need not be stamped. The instructions issued in Board's Proceedings, No. 314 (Land Revenue), dated 27th March 1888, are hereby cancelled.

(True Copies and Extract.)

(Signed) R. H. SHIPLEY,
Acting Secretary.

(True Copy.)

Assistant Secretary.

To the Collector of Salem.

Copy to other Collectors.
" to the Superintendent of Stamps.
" " Board of Revenue (Land Revenue).
" " " (Revenue Settlement, Land Records and Agriculture).
" " Secretary to Government, Revenue Department.

Ex. C. M. Thumbuswamy.

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed March 17th.

Proceedings, No. 84, 27th February 1897.

Communicating to the Collector of Salem, for information and guidance, Government Order forwarding the opinion of the Advocate-General that applications for grant of village-sites for house-building purposes need not be stamped under the Court Fees Act, and stating that applications for grant of trees on patta on poramboke lands appear to be similar to applications for the grant of village-sites and need not be stamped under the Court Fees Act.

When given for copying ——
When copied ——
When examined ——
When signed ——
} 189 .

READ AGAIN G.O., No. 189 . DATED

CURRENT No.

ENCLOSURES TO C. No.

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

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