Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 4603—4

DATED 23rd Nov. 1898

[Despatch Abstract.]

Forwarding for consideration ~~to the Govt of India~~ B.P. pointing out certain difficulties in the interpretation of Art. 50 of the first Schedule of Act I of 1879.

BACK PAPERS.

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

FURTHER PAPERS.

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

Revenue (1898) Department.

CURRENT No. 7635

From

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

Order To Secy

Mis. No. 4326.

Please see draft ~~order~~ and ~~letter~~ to India below.

2. With reference to the Secretary's query ~~letter~~ it is submitted that the Bill to amend the Stamp Act (under G.O. 930 d/ 11.11.97) ~~and~~ about which the opinions of the Govts. ~~were~~ communicated to the Govt of India in ~~Go~~ letters No. 51 28.1.98 & 102 19.2.98, has not yet been passed into law.

T.P.K. 10.11.98

T.P.K. 19.11.98

KD 19/11/98

23/11/98

Dated 31st October 1898.

Received 7th Nov "

Registered 8th "

Enclosures

Spare copies

SUBJECT.

Drawing the attention of Government to certain Board's Proceedings dealing with the interpretation of Article 50. Schedule I, of Act I of 1879, and suggesting that the Government of India may be addressed with a view to remove the difficulties in the interpretation of certain words occurring in the article, by amending Article 48 of the New Stamp Bill now under consideration of that Government.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

500
6-6-98

REVENUE BOARD OFFICE MADRAS

Proceedings of the Board of Revenue

(Separate Revenue),

Dated 31st. October 1898.

Mis. No. 4326.

Resolution:-

It appears very advisable, while the amendment of the Stamp Act is now under consideration, to draw the attention of Government to the marginally noted Proceedings of the Board dealing with the interpretation of Article 50, Schedule I of the present ACT—Article 48 of the Bill reported on in Board's Proceedings No.549, dated 26th December 1897.

Board's Proceedings	No. 3072	of 30th October	1879.
"	" 1166	" 25th April	1883.
"	" 1142	" 27th March	1884.
"	" 3965	" 20th November	1884.
"	(S.R.) " 36	" 8th February	1898.

Printed as G.O. 50-51 28.1.98.

2. In the Proceedings of 30th October 1879, No.3072, the Board has given an interpretation to Article 50(c) which has governed construction since, but which, in the view of the Board at present, is not quite according to the language used in the Article. The natural meaning would appear to be that more persons than one are concerned, and that, therefore, a genuine power of attorney

granted to one person would properly fall under Article 50(e). But, if that view is accepted, (c) and (e) would conflict where more persons than one and less than six are concerned, since (e) fixes one rupee for each person.

3. The papers show further difficulties arising out of the phrases "a single transaction", "more than one transaction". It would appear desirable that more definiteness were given, by illustration or otherwise.

4. The original principle of the Article was the number of persons concerned. Then, favour was shown to powers of attorney to procure registration; and further differentiation was made by the number of transactions involved. And, till the present time, opinions are at variance as to the exact meaning or use of (e).

5. Article 48. Schedule I, of the Bill, does not remove these difficulties, and the Board suggests that the Government of India be addressed.

(True extract.)

Acting Secretary.
4.11.98

To the Secretary to Government, Revenue Department, with copies of the Board's Proceedings.

To

The Board of Rev. (S.R.)

B.P. (S.R.) No. 4326 / 31.10.98
(with enclosures)

Read B.P. (S.R.) No. 4326 dj 31.10.98 (c. no. 7635)

Order this No. 4603 / 23rd Nov. 1898
Ordered that the Govt of India be addressed.

23/11/98

Letter No. 4604 / 23rd Nov. 1898

To

The Secry. to the Govt of India,
Legislative Department

Sir,

In continuation of my letter No. 102 dated 19th February 1898, communicating the opinions of this Govt on the Bill to amend the Indian Stamp Act, I am directed to forward for consideration a copy of the marginally noted Prop. of the Board of Revenue pointing out certain difficulties in the interpretation of Art. 50 of the first Schedul

of the Act. (I of 1879).

23/11/8

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191-198

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