

# Educational (1906) Department.

ORDINARY PRINTED.

G.O., No. 293

DATED 25-4-06

[Despatch Abstract.]

Medical College

Referring to the subject, \_\_\_\_\_  
has been the Education Department is the proper officer to adjudicate  
as to the proper manner of carrying out the agreement to  
be executed by E. J. De Cooz, Colonial Medical Students.

# BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
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# FURTHER PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
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## Government of Madras.

### EDUCATIONAL DEPARTMENT.

2

Recd.

Regd.

1906.

Enclosures

Spare copies

G.O., No. 293, 25th April 1906.

### Medical College

Informing the Principal, —, Madras, that the Collector of Madras is the proper officer to adjudicate as to the proper stamp duty leviable on the agreement to be executed by E. J. deCruz, Colonial Medical student.

GOVERNMENT OF MADRAS.  
EDUCATIONAL DEPARTMENT.

READ—the following paper :—

*Letter*—from the Hon'ble Mr. A. G. BOURNE, D.Sc., F.R.S., Director of Public Instruction.

*To*—the Secretary to Government, Educational Department.

*Dated*—Madras, the 30th March 1906.

*No.*—R.C. 8140 of 1905.

With reference to G.O., No. 124, Educational, dated 27th February 1906, I have the honour to state that the agreement to be executed by E. J. deCruz does not bind him for any specified amount, and the Principal, Medical College, is therefore unable to determine the value of the stamp to be affixed. The Principal reports also that similar agreements received by him from the Colonial Medical officers for execution by some other students have not been required to be stamped. The agreement (in duplicate) is accordingly resubmitted to Government for reference and favour of return with further instructions on the subject.

Order—No. 293, Educational, dated 25th April 1906.

The Collector of Madras is the proper officer to adjudicate as to the proper stamp duty leviable on the agreement in question and the Principal of the Medical College should be informed accordingly.

(True Extract.)

H. D. TAYLOR,  
*Ag. Secretary to Government.*

To the Director of Public Instruction, with agreement  
in duplicate.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 293, EDUCATIONAL, DATED  
25TH APRIL 1906.

[SUBJECT.—*Levy of stamp duty on an agreement to be executed by Mr. E. J. deCruz, a Colonial Medical student.*]

*From the Director of Public Instruction, dated 30th March 1906, R.C. No. 8140 of 1905.*

In the office-note, dated 15th February 1906, on page 3 of G.O., No. 124, Educational, dated 27th February 1906, reference is made to the liability to the payment of stamp duty on the bond under section 3 of the Indian Stamp Act.

P.R.—4-4-06.

The agreement does not bind E. J. deCruz for any specific amount, but it does bind him for all expenditure incurred on his behalf. This will be about Rs. 1,600 for two years at Rs. 67 *per mensem*. Submitted that stamp duty may be levied on this amount. The similar agreements referred to were not transmitted through Government.

P. T. THARYAN—5-4-06.

I am not quite sure of the stamp. Put up Stamp Manual please.

C. A. SOUTER—5-4-06.

Put up.

P. T. THARYAN—7-4-06.

The agreement seems liable under section 3 of the Stamp Act as neither party is this Government, but if the agreement is executed in Perak, would it require to be stamped? If it is executed in this Presidency, it looks as if a stamp is necessary. The amount would, I think, be As. 8 as it is merely an agreement and not a bond (*cf* page 95 of Stamp Manual). If, on the other hand, it is considered to be a bond, the amount will be Rs. 10 (page 106 of Manual).

C. A. SOUTER—7-4-06.

I think that it will be an indemnity bond, articles 34 and 57, chargeable with a duty of Rs. 5.

H. D. TAYLOR—17-4-06.

*To the Revenue Department.*

REVENUE DEPARTMENT.

Submitted that the above view that the document is an indemnity bond and is chargeable with a duty of Rs. 5 under articles 34 and 57 of schedule I of the Stamp Act appears to be correct. But this Department cannot give any authoritative ruling on the subject. The Collector is the proper officer to adjudicate as to the proper stamp duty leviable on a document, subject to the control of the Board of Revenue. Perhaps the Board of Revenue may be consulted.

V. A. ANANTARAMA AIYAR—19-4-06.

The Collector should adjudicate under section 31 of the Act and the Principal of the College might be referred to that procedure. The Collector will charge a fee, which will be payable presumably by the student. I think, with Secretary, Educational Department, that the agreement is chargeable with a duty of Rs. 5 under article 57 of the schedule.

A. G. CARDEW—20-4-06.

*To the Educational Department.*

EDUCATIONAL DEPARTMENT.

The draft placed below is submitted for approval.

P. T. THARYAN—23-4-06.

C. A. SOUTER—24-4-06.

H. D. TAYLOR—25-4-06.

[G.O., No. 293, Educational, dated 25th April 1906.]

[ E. ]  
1,500-12-12

EDUCATIONAL DEPARTMENT.

# CURRENT FILE.

## CONTENTS.

| From                                      | Number. | Date.    | Pages.                           |
|-------------------------------------------|---------|----------|----------------------------------|
| [571] The Director of Public Instruction. | 8140    | 30-3-06. | 1-10 (including<br>of enclosure) |

PAPERS PUT UP WITH CURRENT No. \_\_\_\_\_

Papers of the department to which the current belongs.

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|------------|----------|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| 124        | 27.2.06. | O.                                          |                                                                                                                                             |                                                                                    |
| 123        | 27.2.06  | Sc                                          |                                                                                                                                             |                                                                                    |
| 834<br>835 | 20.12.05 | Sc                                          |                                                                                                                                             |                                                                                    |
| 666-67     | 11-10-05 | O                                           |                                                                                                                                             |                                                                                    |
| 483,84     | 9.8.04   | Sc                                          |                                                                                                                                             |                                                                                    |
| 391092     | 28/6/04  | Sc                                          |                                                                                                                                             |                                                                                    |

Papers of other departments.

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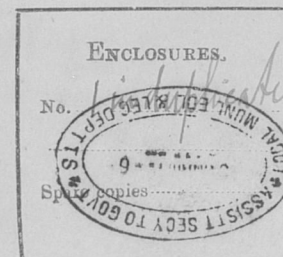
CURRENT No. 571

EDUCATIONAL DEPARTMENT.

Received 31-3-1906 Registered 2-4-1906

Subject.

Submitting for reference and favour of return the agreement to be executed by one E.J. DeCruz, a Colonial Medical Student from the Federated Malay States.



R.C. No. 8140 of 1905.

Station Madras, Dated the 30 March 1906.

From (Name) The Hon'ble Mr. A.G. Bourne, D.Sc., F.R.S.,

(Designation) Director of Public Instruction.

To The Secretary to the Government of Madras,  
Educational Department.

Sir,

With reference to G.O. No. 124, Educational, dated 27th February 1906, I have the honour to state that the agreement to be executed by E.J. De Cruz does not bind him for any specified amount, and the Principal, Medical College, is therefore unable to determine the value of the stamp to be affixed. The Principal reports also that similar agreements received by him from the colonial medical officers for execution by some other students have not been required to be stamped. The agreement (in duplicate) is accordingly resubmitted to

Government

2

Government for reference and favour of return with further instructions on the subject.

I have the honour to be,

Sir,

Your most obedient servant,

*M. K. D.*

For Director of Public Instruction.

K.P.D.

29-3-06

[5]  
500-9-1-06.

3 6  
Notes connected with G.O. No. 293. Dtd 25-4-06.

C. No. 571 From the S. P. J. No. 8140, dated 30-3-1906

SUBJECT: *Agreement for the execution of Stamp Duty on the part of E. J. De Cruz a Colonial Medical Student.*

L

Vol. VII of the General Act page 11.

*(dtd 15th February 1906)*  
In para 2 of the office note on page 3 of G.O. No. 124. Dtd 27.2.06 reference is made to the liability to the payment of Stamp duty on the bond under Sec: 3 of the Indian Stamp Act. ~~Orders are solicited.~~

*Vol. VII*

The Agreement does not bind E.J. De Cruz for any specific amount but it does bind him for all expenditure incurred on his behalf. This will be about Rs 1600 for two years at Rs 7 per mensem. Submitted that Stamp duty may be levied on this amount. The similar agreements referred to were not transmitted through Govt.

*Pr. K. D. 5/4/06*

*I am not quite sure of the Stamp. Put up Stamp as usual please.*

*Ch. S. D.*

Put up.

*Pr. K. D. 7/4/06*

Rec.

The agreement seems liable under S. 3 of the Stamp Act as ~~the party~~ neither party is the Govt.

*[Faint, mostly illegible handwritten notes in the left margin, possibly bleed-through from the reverse side.]*

*[Faint handwritten notes in the middle margin.]*

SECRETARY TO GOVERNMENT  
 19. APR. 1906  
 REVENUE DEPARTMENT  
 REVENUE - B  
 0498  
 Received  
 Registered 1948

Section 31 of the Act

<sup>24</sup> 7 is ~~the~~ the agreement executed in Perak, would it require the stamps? If it is executed in this Presidency, it looks as if a stamp is necessary. The amount would, I think, be 8 annas as it is merely an agreement that a bond (of p. 95 of Stamp Manual). If on the other hand it is considered to be a bond, the amount will be 10/- (p. 106 of Manual).

Ch. rules:  
 The agreement is a bond of Rs. 1000 for any specific amount but I have bound him for all expenditure incurred on his behalf. This will be at Rs. 1000 for two years at Rs. 500 per month at 30/- 57, chargeable with a duty of Rs 5/-  
 To the Rev. Secy. Department.  
 H. J. G. D.  
 Revenue Secy.

To Secy:  
 Submitted that the above view that the document is an indemnity bond and is chargeable with a duty of Rs 5 under Art 34 & 57 of Schedule I of the Stamp Act appears to be correct. But this Dept. cannot give any authoritative ruling on the subject. The collector is the proper officer to adjudicate as to the proper stamp duty leviable on a

*[Faint, mostly illegible handwritten text, likely bleed-through from the reverse side of the page.]*

*[Handwritten note:]* 7/23/06

Section 56 of  
The Act



Rev. No. 498 B/06  
20.4.06

To the ED (No) Department.

document subject to the control of  
the Board of Revenue. Perhaps the  
Board of Revenue may be consulted.

Calcutta, 19.4.06

The Collector should adjudicate under Sec 31 of the Act  
& the Principal of the College might be referred to that  
procedure. <sup>Collr</sup> The will charge a fee, which will be payable  
presumably by the Student. I think, with Secs ED  
Dept, that the agreement is chargeable with a  
duty of Rs. 5 under Art. 57 of the Schedule.

Alford  
20.4.06.

The draft placed below is submitted for

approval.

Phariyan  
23/4/06

Lee

lesouler  
24.4.06.

100/4/06  
25-2-06

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1,000-24-9-04.

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READ ALSO:—

8140

30 - 3 -

1906.

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## ORDER

25-4-1906.

~~1000~~ 1000

~~The Principal of the Medical~~

accidentally

Cas

24 486.

To the DDD with agreement *Best*  
in duplicate. *2/14*

First copy sent to Press.

Returned for signature.

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READ AGAIN G.O., No.  
190

DATED

CURRENT No.

571

A

Order complete.  
Letter only.  
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ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DEED

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N.B.—

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