

(1) Number of pages _____

(2) Date of repair 5.7.79(3) Initials of the Referencer CF

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	621	Press Mis.
80-81		
Dated	25-8-	1862.

80-81

4/5

Not to be folded or roughly handled

*Proceedings of the Madras Government, Financial Department,
25th August 1862.*

No. 80. Read the following Proceedings of Government in the Revenue Department, dated 21st August 1862, No. 1,782.

Forwarding for communication to certain authorities, for their information and guidance, the Resolution of the Government of India relative to receipts passed in the Pay Abstract of a Government Establishment for sums exceeding 20 Rupees bearing a one Anna Stamp. } (Vide Proceedings Revenue Department, dated 21st August 1862, Nos. 288 and 289.)

No. 81. ORDER THEREON, 25th August 1862, No. 621.

Communicated to the Secretary and Treasurer of the Bank of Madras.

(Signed) T. PYCROFT,
Chief Secretary.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Extract from the Proceedings of the Right Honorable the Governor General of India in Council, in the Home Department, under date the 31st July 1862, No. 3,869.

READ a Telegram from the Acting Chief Secretary to the Government of Bombay dated 11th June last, enquiring whether each receipt given on the Pay Abstract of Government Establishment when the sum for which the receipt is given exceeds Rupees 20 should bear a one anna stamp.

Read a letter from the Advocate General, dated 3rd July 1862, stating that such receipts require a one anna Stamp.

RESOLUTION.

1. The Governor General in Council is of opinion that the general receipt given by the Head of an Office on the back of a Pay Abstract is not liable to a stamp duty, the receipt being executed in this instance by an Officer of Government in his official capacity and acting on behalf of Government, but that when the amount of the Pay Abstract comes to be distributed the receipts of the payees for salaries exceeding 20 Rupees a month must have a stamp of one anna affixed to each, like other receipts given for the payment of money. The taking of such receipts on the back of a general Pay Abstract does not, in the opinion of His Excellency in Council, form any ground of exemption.

2. The question may arise whether, the law being as above stated, such receipts should be specially exempted from stamp duty. The Governor General in Council sees no reason why they should. The tax is one which has been purposely put at such a low uniform rate, that it will hardly be felt as a burden by any one; and it therefore appears to His Excellency in Council to be very undesirable to admit of any exemptions from the tax other than those provided for by the law.

ORDERED, that a copy of this Resolution, and of the Advocate General's opinion referred to, be forwarded to the Government of Bombay for information and guidance, in continuation of the Telegram issued yesterday.

Ordered also, that a copy of this Resolution and of the Advocate General's opinion be for-

Financial Department.
Foreign "
Military "
Public Works "
Marine "
Government of Bengal.
" N. W. Provinces.
" Punjab.
" Madras.

Government of Straits Settlements.
Chief Commissioner of Oude.
" " Central Provinces.
" " British Burmah.
Director General of Post Office.
Telegraphs.
Inspector General of Police in India.
Superintendent of Geological Survey.
Superintendent of Port Blair.

warded to the Local Govern-
ments and Administrations,
Departments and Authorities
noted on the margin for infor-
mation and guidance. The neces-
sary communication to the Bank
of Bengal will be made by the
Financial Department.

(True Extract.)

(Signed) A. M. MONTEATH,
Under Secy. to the Govt. of India.

From T. H. COWIE, Esq., Advocate General, to A. M. MONTEATH, Esq., Under Secretary to the Government of India,—dated the 3rd July 1862.

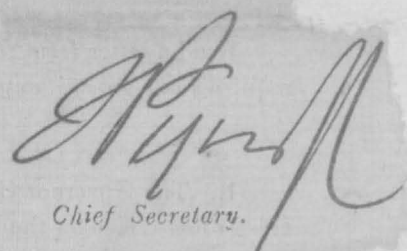
1. In reply to your letter of the 19th ultimo, I have the honor to state that, in my opinion, receipts passed in the Pay Abstract of a Government Establishment for sums exceeding twenty Rupees, require a one anna stamp.

2. As the case stood under the Act of 1860, I think it would have been doubtful whether any stamp was necessary, as it might possibly have been contended that each receipt was a writing to which Government was a party, within the meaning of the general exemption in the Schedule to that Act. But in the new Act the general exemption is confined to writings "made or executed by or on behalf of Government." There may be some difficulty in determining

the sense in which the Act uses the term "made" as distinguished from "executed." But I think that receipts for Government pay can only be treated as writings made or executed by the party signing them, or on whose behalf they are signed.

ORDER THEREON, 21st August 1862, No. 1,782.

Ordered to be published in the "Fort Saint George Gazette," and communicated to the Board of Revenue, the Acting Accountant General and the Madras Bank (through the Financial Department) for their information and guidance. This Resolution of the Government of India will supersede the rulings which this Government and the Board have already laid down on the subject.



Chief Secretary.

To the Board of Revenue.
" Accountant General.
" Financial Department.

ditto of 29th Aug^t

288

Tril 1862 Sept^r

Pro: 280⁰⁰ £ in the
F. N. 815
Rev: 8⁰⁰ 1782.

Sept^r 29th
2822000 Aug 1862

200 678
4th Sep^r

Reminding for Commu-
nication to contain an thou-
sands for their information
of the fact of the relation
to receive to have in the day
of the fact of a good Sept^r for
which exceeds 1862 1862
and a one Anna Stamp.

With an Order

Order thereon 25th Aug^t 1862 No 621
Communicated to
the Secretary & Chairman of the
Bank of America.

[Signature]

To the Secy & Chairmen
of the Bank of America } Sept 25th