M.R.O. 1—77,000—8-6-37.

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(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No. 755 Press / Mis.

74-75.

Dated 24-10- 1862.

74-75 9/9

Not to be folded or roughly handled

No. 74. Read the following letter from Lieutenant Colonel T. McGOUN, Controller of Military Finance ; to the Chief Secretary to Government, Fort Saint George, dated 13th October 1862, B.

In submitting to Government the accompanying letter* from the Officer Commanding Hyderabad Subsidiary Force, I have the honor to observe, that Brigadier Browne seems to have misapprehended the instructions of the Under Secretary to the Government of India, Foreign Department, which appear to me to apply only to *Bills of Exchange*, and not to the Abstracts of persons in Government employ ; and Government may perhaps consider it necessary to pass orders to this effect.

* No. 139, 6th October 1862.

2. A copy of the Circular referred to by the Brigadier is herewith forwarded.

CIRCULAR MEMORANDUM

From Lieutenant Colonel T. McGOWN, Controller of Military Finance ; to all Paymasters dated Fort Saint George, 10th September 1862, No. 179.

With reference to the Proceedings of the Government of India, No. 3,869, of the 31st July 1862, published in the Fort Saint George Gazette, 21st August 1862, No. 313, Paymasters are informed that a Stamp of one Anna is required upon every receipt for a sum exceeding Rupees 20.

2. No exemption is authorized, and Paymasters will be held responsible for the due levying of the duty upon all abstracts for individual Pay and Allowances disbursed by them.

3. In granting cheques for the amount of such abstracts, Paymasters will certify thereon that the abstracts were duly stamped.

4. Receipts given by the Heads of Offices for the pay of Government Establishments however, do not require to be stamped, but the cheques granted for the aggregate amount of the abstract, should be drawn in the Official designation of the Head of the Office.

(True Copy.)
(Signed) T. McGOUN, Lieut. Colonel,
Controller of Military Finance.

To the Chief Secretary to Government, for information.

From Major General C. A. BROWNE, Commanding H. S. Force ; to the Controller of Military Finance, Fort Saint George, dated Secunderabad, 6th October 1862, No. 139.

With reference to Circular No. 179 of the 10th September 1862, to the Paymaster of the Hyderabad Subsidiary Force, I have the honor to request you will submit to the favorable consideration of Government that the instructions therein contained, are not applicable to the Hyderabad Territories—vide para. 4* of letter, No. 1,115 of the 13th March 1862, from C. U. Aitchison, Esq., Under Secretary to the Government of India, to the late Lieutenant Colonel Davidson, C. B., Resident at Hyderabad.

* A Copy of which is annexed.

The Circular alluded to is therefore in abeyance, pending decision of Government thereon. I also beg to bring to your notice that the necessary Stamps are not procurable in the Territories of His Highness the Nizam.

Extract of letter from C. U. AITCHISON, Esq., Under Secretary to the Government of India, Foreign Department, dated Fort William, 13th March 1861, No. 1,115.

4th. For the purposes of the Stamp Act so far as Bills of Exchange are concerned, the whole of the Hyderabad Territory, including the Assigned Districts, is Foreign Territory. His Excellency in Council therefore considers that Bills of Exchange *drawn* at any place in the Hyderabad Territory are at present not liable to any duty, and hereafter when the order required by Act No. 51 of 1860 has been published will only be liable to duty if endorsed, transferred, or otherwise negotiated in British Territory when they must be Stamped as directed in Section IX of the Act.

(True Extract.)
(Signed) H. D. SLADE, Major,
Ag. Asst. Adjut. Genl. H. S. Force.

Proceedings of the Madras Government, Financial Department,
24th October 1862.

No. 75. ORDER THEREON, 24th October 1862, No. 755.

Resolved that the question submitted in the above letter be referred to the Government of India by Telegraph for their instructions, and that the following message be despatched :—

To Financial Secretary.

Are servants of Government, Civil and Military, employed in the Hyderabad, Mysore and Travancore Territories required to give Stamped receipts for their pay when it exceeds twenty Rupees ?

(Signed) T. PYCROFT,
Chief Secretary.

Exd. T. O'Connor.

MILITARY FINANCE DEPARTMENT.

CIRCULAR MEMORANDUM.
No. 179.

From

THE CONTROLLER OF MILITARY FINANCE,

To

ALL PAYMASTERS.

With reference to the Proceedings of the Government of India No. 3,869, of the 31st July 1862, published in the Fort Saint George Gazette, 21st August 1862, No. 313, Paymasters are informed that a Stamp of one anna is required upon every receipt for a sum exceeding Rupees 20.

2. No exemption is authorized, and Paymasters will be held responsible for the due levying of the duty upon all abstracts for individual Pay and Allowances disbursed by them.

3. In granting cheques for the amount of such abstracts Paymasters will certify thereon that the abstracts were duly stamped.

4. Receipts given by the Heads of Offices for the pay of Government Establishments however, do not require to be stamped, but the cheques granted for the aggregate amount of the abstract, should be drawn in the Official designation of the Head of the Office.

(Signed) J. McGrane Lieut.-Colonel,
Controller of Military Finance.

Office of Controller of Military Finance,
Fort St. George, 10th September 1862.

To,

The Chief Secretary to Govt
for information

179

From

The Controller of Military Finance,

To

All Paymasters.

Dated 10th
Received } September 1862.

No. 179.

All receipts for sums above Rupees 20 to be stamped.

8241]

Extract of letter from Under Secretary to Government of India Foreign Department No. 1185 dated Fort William 13th March 1861

4th For the purposes of the Stamp act so far as Bills of exchange are concerned, the whole of the Hyderabad Territory including the Assigned Districts is Foreign Territory. Her Excellency in Council therefore considers that Bills of Exchange drawn at any place in the Hyderabad Territory are at present not liable to any duty and therefore when the Order required by Act No. 51 of 1860 has been published will only be liable to duty if Endorsed, transferred, or otherwise Negociated in the British Territory which they must be Stamped as directed in Art. IX of the Act.

Fort William
13th March 1861

Signed C. U. Aitchison
Under Secy to the Govt of India

True Extract

H. Wade Major
A.G.A. Gun. B. Fort

Fin. Depts. 8/5

No. 139

To.
The Controller
of Military Finance
Fort Saint George.

Sir,

With reference to Circular No. 179 of the 11th. September 1862 to the Paymaster of the Hyd. Subv. Force, I have the honor to request you will submit to the favorable consideration of Govt. that the instructions therein contained, are not applicable to the Hyderabad Territories vide para 4 of letter No. 1185 of the 13th. March 1862 from C.B. Pitchison Esqre. Under Secretary to the Government of India to the late Lt.-Col. Davidson C.B. Resident at Hyderabad.

The Circular alluded to is therefore in abeyance pending decision of Government thereon.

I also beg to bring to your notice that the necessary Stamps are not procurable in the territories of His Highness the Nizam.

I have the honor to be
Sir
Your most obed. Servant
W. Brazil Major Qr.
Commanding No. 7 Troop

No. 2 Qr. M. Troop
Secunderabad
6th. October 1862

B

Office of Contr. of Military Finance
Fort Saint George, 13 Oct. 1862

From,

The Controller of Military Finance

To,

The Chief Secretary to Government
Fort Saint George.

Sir,

I am submitting to Govern-
ment the accompanying letter from
the Officer Commanding Hyderabad
Subsidiary Force, I have the honor to
observe, that Brigadier Browne seems
to have misapprehended the instructions
of the under Secretary to the Government
of India Foreign Department, which
appear to me to apply only to Bills of
Exchange, and not to the Abstracts of
persons in Government Employ; and
Government may perhaps consider it
necessary to pass orders to this effect.
2 A Copy of the Circular
referred to by the Brigadier is
herewith

No. 139
6 October 1862

herewith forwarded -

I have the honor to be,
Sir,
Your most obedient Servant

Lieut Col
Controller of Military Finances

Financial Departments.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Controller of Military Finance.

(Here enter 13th October 1862)

Order thereon 24th October 1862 No. 1755.

Resolved that the question submitted in the above letter be referred to the Government of India by Telegraph for their instructions and that the following message be despatched.

To Financial Secretary

Are servants of Government, Civil & Military employed in the Hyderabad, Mysore & Travancore Territories required to give stamped receipts for their pay when it exceeds twenty Rupees

Controller Mil. Finance } dated 28

Rec. 25th Augt 62 – 80-81
Mis 1538 dated 24th Oct 1862

Copy sent to Department
Public Works
Marine
Ecclesiastical
Judicial
Political
Military
Revenue
Public
Legislative
Commercial
Territorial
Financial
Municipal
Educational
Agricultural
Statistical
Miscellaneous
Secret
Confidential
Separate
Extra
Special
Urgent
Immediate
Express
Telegraphic
Letter
Despatch
Report
Return
Memorandum
Minute
Order
Proceedings
Resolution
Notification
Proclamation
Commission
Warrant
Bond
Deed
Agreement
Contract
Lease
Mortgage
Release
Power of Attorney
Will
Probate
Letters of Administration
Certificate
Receipt
Acquittance
Discharge
Quittance
Exoneration
Indemnity
Guarantee
Security
Bail
Recognizance
Summons
Subpoena
Warrant
Writ
Decree
Judgment
Sentence
Award
Arbitration
Reference
Submission
Compromise
Settlement
Adjustment
Apportionment
Division
Partition
Allotment
Assignment
Transfer
Conveyance
Grant
Gift
Donation
Endowment
Trust
Charity
Pension
Gratuity
Allowance
Salary
Wages
Pay
Emolument
Fee
Commission
Brokerage
Interest
Dividend
Profit
Loss
Account
Balance
Audit
Inspection
Examination
Report
Return
Memorandum
Minute
Order
Proceedings
Resolution
Notification
Proclamation
Commission
Warrant
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Deed
Agreement
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Certificate
Receipt
Acquittance
Discharge
Quittance
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Salary
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Pay
Emolument
Fee
Commission
Brokerage
Interest
Dividend
Profit
Loss
Account
Balance
Audit
Inspection
Examination

No. 1755

Submitting Copy of Letter from Controller Military Finance dated 24th Inst. and requesting that the Secretary of the Government may be empowered to sanction a Stamp to be affixed to each Abstract Statement not liable to the Hyderabad Regulations

Fisl. 1862. *Department.*

No. 755.

PROCEEDINGS OF GOVERNMENT,

Dated 24 October 1862

General

74475

7876] Madras—Printed at the Government Press.