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(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 114 Press / Mis.
63-64

Dated 24-2 18 65.

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 24th February 1865.

No. 63. Read the following letter from E. H. LUSHINGTON, Esq., Secretary to the Government of India, to the Secretary to Government, Madras; dated Fort William, the 8th February 1865, No. 670.

I am directed to forward, for information, copy of a letter to the address of the Accountant General to the Government of India, No. 3283, of the 15th November, and of the Order* appended thereto, and to state that effect should be given in Madras to the request, contained in the latter, for the issue to Treasury Officers of instructions, founded on the Advocate General's opinion, for a careful enforcement of the Stamp Act.

* With enclosures.

Copy to Auditor General, in reply to his letter, No. 847, dated 26th January.

From the Accountant General to the Government of India, to the Secretary to the Government of India, Financial Department; dated 19th October 1864, No. 2198-49*j*.

With reference to your letter, No. 1048, dated 27th June last, and its enclosure, (herewith returned), I have the honor to forward a copy of the correspondence noted in the margin, from which it will be seen that, in the opinion of the Advocate General, depositors who attend personally at the Government Savings' Bank to withdraw their money cannot legally be exempted from payment of Stamp Duty, on their acknowledgment or receipt.

To Solicitor to Government, No. 1069, dated 20th July 1864, and its Enclosures 2 and 3.
From Solicitor to Government, in reply, No. 396, dated 17th October 1864, and its enclosure.

2. A copy of this letter, and of the Advocate General's opinion, dated 7th instant, has been forwarded to the Bank of Bengal, for information and guidance.

From R. A. FINK, Esq, Officiating 2nd Assistant Accountant General, Government of India, to R. F. STACK, Esq., Solicitor to Government, Fort William; dated 20th July 1864, No. 1069.

With reference to your letter, No. 978, dated the 12th April 1864, and the copy of the Advocate General's opinion which accompanied it, I am directed by the Accountant General to enclose a copy of the correspondence noted in the margin, and to request that the same may be submitted, at your early convenience, to the Advocate General, for his opinion as to whether the form of Cheque made use of by Mofussil depositors, for withdrawing their deposits (through the Local Treasury) from the Government Saving's Bank at the Presidency, does not require a Receipt Stamp.

1. From the Financial Secretary to the Government of India, No. 1048, dated 27th June 1864, and its enclosure.
2. From the Officiating 2nd Assistant Accountant General, No. 864, dated 4th July 1864.
3. From the Officiating Secretary and Treasurer, Bank of Bengal, No. 3-27, dated 18th July 1864, and its enclosure, (this letter, in original, to be returned).

2. If it does not, the Accountant General sees no objection to its being used by Presidency depositors attending in person, as suggested by the Officiating Secretary and Treasurer of the Bank of Bengal. But if the Advocate General should be of opinion that it does require a Receipt Stamp, the Accountant General would wish to be informed whether all further difficulty in the matter might not be removed by an order(*a*) from the Governor General in Council, to be published in the *Official Gazette*, exempting all acknowledgments and receipts taken from depositors who attend personally at the Government Saving's Banks, for withdrawing their money, from the charge of Stamp Duty.

(*a*) See Section XXXIII of Act X of 1862.

From R. A. FINK, Esq., Officiating 2nd Assistant Accountant General, Government of India, to the Officiating Secretary and Treasurer, Bank of Bengal; dated 4th July 1864, No. 864-65*p*.

With reference to your letter, No. 2-75, dated 1st ultimo, to the address of the Secretary to the Government of India, Financial Department, I am directed by the Accountant General to forward a copy of a letter, No. 1048, dated 27th idem, from the Financial Secretary, and to

request that you will be good enough to suggest a form of acknowledgment that will suit the requirements of the Bank, as well as exempt depositors who attend personally for withdrawing their money from payment of Stamp Duty.

From C. COOKE, Esq., Officiating Secretary and Treasurer, Bank of Bengal, to the Accountant General, to the Government of India; dated 18th July 1864, No. 3-27.

With reference to your Officiating 2nd Assistant's letter, No. 864-65*p*, of the 4th instant, I have the honor to enclose, for your inspection, a form of Cheque made use of by Mofussil depositors for withdrawing their deposits, and which might be employed by Presidency depositors attending in person, who could also be required to sign an acknowledgment (on the reverse) of the correctness of the entries in their Pass Books, should such be considered necessary by the Advocate General for the protection of Government.

From R. F. STACK, Esq., Solicitor to Government, Fort William, to R. A. FINK, Esq., Officiating 2nd Assistant Accountant General, Government of India; dated 17th October 1864, No. 396.

With reference to your letter, No. 1069-21*l*, dated the 20th July last, I have the honor to forward, herewith, for your information and guidance, a copy of the Advocate General's opinion as to whether the form of Cheque made use of by Mofussil depositors, for withdrawing their deposits (through the Local Treasury) from the Government Saving's Bank at the Presidency, requires a Receipt Stamp, and if not, whether it can be made use of by Presidency depositors attending in person.

Opinion,—By T. H. COWIE, Esq., Advocate General, Fort William; dated 7th October 1864.

The document in question is properly called a Cheque, but is open to the objection that it is perfectly valueless for want of a One Anna Bill Stamp. The substance and not the form of the instrument must be looked at, and it is clear that "please debit my account" really means "please pay." With regard to the Accountant General's suggestion of a Government order of exemption, under the 33rd Section of the Stamp Act, I have to point out that the Section has been misapprehended. It authorizes the Government to exempt from Stamp Duty any class of instruments specified in the Schedule, but it does not authorize the Government to exempt a certain class of persons from payment of Stamp Duty. An acknowledgment or receipt is the same instrument, whether it is taken from a depositor who attends personally, or not.

From E. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, to the Accountant General to the Government of India; dated Fort William, the 15th November 1864, No. 3283.

I am directed to acknowledge the receipt of your letter, No. 2198-49*j*, dated the 19th October, and its enclosures, and in approving of the instructions issued to the Secretary to the Government Savings Bank, Calcutta, that all depositors who withdraw their deposits by attending personally at the Bank should, like those who withdraw by letter, stamp their receipts, when the amount withdrawn is above twenty Rupees, I am desired to state that the same practice should be prescribed for the guidance of all Officers in charge of Treasuries under your control, who have, it appears, hitherto allowed depositors in the Mofussil to withdraw their Savings Bank deposits from the Local Treasuries on unstamped Cheques.

Ordered that a copy of this letter, and of the Accountant General's letter, dated 19th October 1864, and its enclosures, be sent to the Governments of Bengal, North-Western Provinces, and the Punjab, and to the Chief Commissioners of British Burmah, Oude, and the Central Provinces, with a request that instructions, founded on the Advocate General's opinion, may be issued to Treasury Officers, for a careful enforcemennt of the Stamp Act, as it is possible that other classes of instruments, which, equally with the Cheques for the withdrawal of Savings Bank deposits, are

Proceedings of the Madras Government, Financial Department,
24th February 1865.

liable to Stamp Duty, have, like those Cheques, been accepted unstamped, through a misapprehension of the nature of the documents in their relation to the Stamp Act.

No. 64. ORDER THEREON, 24th February 1865, No. 114.

Communicated to the Revenue Department and to the Deputy Auditor and Accountant General, with a view to the necessary instructions being issued to Treasury Officers.

(True Extract).

Chief Secretary.

To the Revenue Department.
„ Deputy Auditor and Accountant General.

Exd. J. H. Burns.

No. 670

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To.

The Secretary to Government,
Madras.-

Fin. Depart.

Sir,

I am directed to forward for information copy of a Letter to the address of the Accountant General to the Government of India No. 3283 of the 15th November, and of the Order appended thereto, and to state that effect should be given in Madras to the request contained in the Letter for the issue to Treasury Officers of instructions founded on the Advocate Generals opinion for a careful enforcement of the Stamp Act.

with enclosures.

Fort William
The 8th February
1765

I have the honor to be
Sir,
Your most Obt. Servant

Ed. W. Bentinck Fin.
Secy to the Government of India

Copy to Auditor General in reply to his Letter No. 847 dated 26th January

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7/2

List of Inclosures

Financial 1865 - Dept

From
Secretary to Govt of India
Finl Dept
No 670

Dated 18th
Rec'd 21st } Feby 65 -

From

No. 104

Forwards Correspondence
& requests the issue of instruc-
-tions to Treasury Officers,
founded on the opinion of the
Advocate General of Calcutta
in a doubtful case of enforcement
of the Stamp Act

With an Order

Order. No. 114 - 24th February 1865.

Communicated to the
Revenue Department and to the
Deputy Auditor & Accountant Gene-
-ral, with a view to the neces-
-sary instructions being issued
to Treasury Officers.

To Revenue Department.
" Dy Auds & Acctt Generals

Dispd 28/2/65.

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