M.R.O. 1—27,006—8-6-37.

(1) Number of pages 8

(2) Date of repair 7-8-38

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 216 Press / Mis.

58-59.

Dated 27-4- 1865.

58-59 5/6

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
27th April 1865.

No. 58. Read the following letter from Lieutenant Colonel C. V. WILKIESON, R. E., Acting Commissioner of the Issue of Paper Currency, to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Fort Saint George; dated Madras 25th April 1865, No. 316.

I have the honor to submit, for the sanction of Government, Contingent Bill of the Issue Department of Paper Currency at Trichinopoly, for Rupees 30-2-0, incurred in last month.

2. The above sum can be met from the amount of the Supplemental Budget for the current year which has received the sanction* of Government.

* Vide Proceedings, No. 544, dated 26th October 1864.

No. 59. ORDER THEREON, 27th April 1865, No. 216.

The charge of Rupees (30-2-0) thirty, and Annas two, is sanctioned,

(True Extract).

Chief Secretary.

To the Commissioner of Issue of Paper Currency.
" Deputy Auditor and Accountant General.
" Civil Paymaster (with Bill).
" Collector of Trichinopoly.

Exd. T. O'Connor.

No. 2198-49*j*, dated 19th October 1864.

From—The Acct. Genl. to the Govt. of India,

To— The Secy. to the Govt. of India, FINL. DEPT.

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.

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.

No. 1069, dated 20th July 1864.

From—R. A. FINK, ESQ., *Offg. 2nd Asstt. Acctt. Genl., Govt. of India,*

To—R. F. STACK, ESQ., *Solicitor to Govt., Fort William.*

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.)

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., 1862.

No. 864-65*p*, dated 4th July 1864.

From—R. A. FINK, ESQ., *Offg. 2nd Asstt. Acctt. Genl., Govt. of India,*

To—The Offg. Secy. and Treasurer, Bank of Bengal.

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.

No. 3-27, dated 18th July 1864.

From—C. COOKE, ESQ., *Offg. Secy. and Treasurer, Bank of Bengal,*

To—The Acctt. Genl. to the Govt. of India.

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.

No. 396, dated 17th October 1864.

From—R. F. STACK, ESQ., *Solicitor to Govt., Fort William,*

To—R. A. FINK, ESQ., *Offg. 2nd Asstt. Acctt. Genl., Govt. of India.*

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 Savings Bank at the Presidency, requires a Receipt Stamp, and if not, whether it can be made use of by Presidency depositors attending in person.

Dated 7th October 1864.

Opinion,—By T. H. COWIE, ESQ., *Advocate Genl., Fort William.*

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.

No. 316.

From

Lieut.-Colonel C. T. Wilkieson, R.E.

Acting Commissioner of the

Issue of Paper Currency.

To

The Honble A. J. Arbuthnot

Chief Secretary to Government

Fort Saint George.

Sir,

I have the honor to submit for the sanction of Government, Contingent Bill of the Issue Department of Paper Currency at Triplicane for Rs. 30-2-0 incurred in last month.

The above sum can be met from the Amount of the Supplemental Budget for the Current year which has received the sanction of Government.

Vide Proceedings No. 5440 26th October 1864

I have the honor to be

Sir

Your most obedt. Servant

C. T. Wilkieson Lt Col

Acting Commissioner of the

Issue of Paper Currency.

Office of the Commissioner of Issue,

Madras Mint,

25th April 1865

Pro. 28th October 1864 59

Ret of 29 inst.

58 & 59

1865.

Field Department

From The Acting Commissioner
of Issues of Paper Currency
To The Chief Director
& Government
Fort St George

No. 316

Dated 25th
Rcvd 26th } April 1865

Enclosures. 5.

No. 2014

Submitting for Sanction
Contingent Bill of the Issue
Department of Paper Currency
at Trichinopoly for Rs. 30-2-
incurred in last
month.

With an Orde

Order. 27 April 1865 No. 216.

The charge of Rs.
Thirty and Annas
Two (30-2-) is Sanctioned.

The Commissioner of Issue
of Paper Currency
Ag. A.D.C. & Asst. General
Civil Paymaster, with Bill
Collector of Trichinopoly.

dated 27/4