M.R.O. 1—38,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial **DEPARTMENT.**

G.O. No. 1393	Press Mis—
188-189	
Dated 29-10- 19 1886	

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Not to be folded or roughly handled

1393

Proceedings of the Madras Government Judicial Department,
29th October 1860.

Read the following papers:—

No. 188. From A. MACDONALD RITCHIE, Esq., Administrator General, Madras, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 4th October 1860, No. 1,714.

I have the honor to request you will be so good as to solicit the instruction of the Honorable the Governor in Council on the following points in connexion with the operations of the Act XXXVI of 1860, "an Act to consolidate and amend the Law relating to Stamps."

2. The Administrator General, under Clause 4 of Rule 1 of the Rules for the Office and duties of the Administrator General, is required to grant printed receipts for all sums of money, bills, &c., which may be either paid to him, or remitted to him on account of Estates. The Administrator General is also bound to pay the claims against the Estates committed to his charge either in full or in proportion as the case may be, and has likewise payments to make to Annuitants as well as other charges and expenses incurred on account of the Estates committed to his charge, for which he must obtain receipts.

3. I request to be informed, whether, under the provisions of Act XXXVI of 1860, read in connection with the notice published in the Fort Saint George Gazette of the 25th ultimo, page 560, the Receipt Book should be sent up for the purpose of Stamps being impressed thereon, or whether Stamps should be purchased and affixed to the Receipts according to necessity, and to the amount for which they shall be so granted.

4. I request likewise to be informed, whether in the following cases the operations of the Section V of Act XXXVI of 1860 have effect:

1st. On deposits in the General Treasury made by the Military Secretary to Government on account of the Estates committed to the charge of the Administrator General subsequently withdrawn by the Administrator General on a Cash Order of the Accountant General to the Sub Treasurer.

2nd. On the realization of half-yearly interest on Bonds belonging to Estates through the means of Country Registers.

3rd. On sums withdrawn from the Treasury for payment to creditors whose amount of claims had been deposited under Rule III, Clause III of the Rules for the Office and duties of the Administrator General.

4th. On sums withdrawn under 52nd Section of Act VIII of 55, for the purpose of payment to parties claiming.

5th. Payments made by cheques to Creditors, Annuitants, or for incidental expenses, and charges and Law costs.

5. In the event of the Administrator General having to affix these Stamps, ought the value of such Stamps to form a charge against the Estate, or should the parties paying in, or receiving money or remitting bills, &c., bear such expense.

Referred to the Government Solicitor for the opinion of the Advocate General.

FORT SAINT GEORGE,
10*th October* 1860.

(Signed) T. PYCROFT,
Chief Secretary.

No. 189. From J. R. BOYSON, Esq., Government Solicitor, Madras, to T. PYCROFT, Esq., Chief Secretary to Government, Madras, dated 17th October 1860, No. 980.

Dated 10*th October* 1860, *and endorsed on the Administrator General's letter of the* 4*th idem, No.* 1,714.

1. I have the honor to acknowledge the Order of Government, noted in the margin.

2. I submitted same for the consideration of the Advocate General, and,

3. I now forward a copy of his opinion and return the Order above noted.

Proceedings of the Madras Government, Judicial Department,
29th October 1860.

COPY—OPINION.

In my opinion all parties who receive payments from the Administrator General, whether as Creditors, Legatees, or entitled in distribution, are bound to give Receipts with the proper Stamps impressed or affixed, one or other, but which, is matter of indifference.

It seems to me, matter of perfect indifference, whether the Administrator General has his Receipt Book stamped, or purchases adhesive Stamps.

As regards the cases specified in paragraph 4 of the Administrator General's letter, it appears to me that when money once comes into the custody of any Officer of Government, whether Administrator General, Military Secretary, Accountant General, or Sub Treasurer, for the benefit of, or on account of, an Estate, it must be considered as in the custody of Government until the Administrator General pays it over to the party entitled, whether in distribution, or as Creditor or Legatee. I do not think that Government by making Rules that one officer shall transfer money to another, merely changing the custody, or rather the person or title where such custody is, can entitle itself to claim a Stamp upon each such transfer—but in all cases where any ordinary Executor or Administrator would be bound to give a stamped Receipt, as far as half yearly interest on Government Promissory Notes or the like, then I am of opinion the Administrator General is bound to give one also.

When the Administrator General *makes* payments, the person receiving the same must bear the expense of the necessary Stamp; when he receives payments, he must give a properly stamped Receipt, charging the value of the Stamp to the Estate receiving such payment.

(Signed) THOS. SYDNEY SMYTH,
Advocate General.

October 15th, 1860.

(True Copy.)

(Signed) J. R. BOYSON,
Government Solicitor.

No. 190. ORDER THEREON, 29th October 1860, No. 1,393.

Communicated to the Administrator General, and to the Military and Revenue Departments.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

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Proceedings of the Madras Govt.

Read the following letters—

From the Administrator General — Enters 4" Oct.' 60 No. 1714.

" the Govt. Solicitor — " 17" — " 980.

Order— 29th October 1860. No. 1393.

Communicated to the Administrator General, & to the Military & Revenue Depts.

The Administrator Genl. } Dispd 1st
" Military Deptt. }
" Revenue Deptt. }