

MADRAS RECORD OFFICE.

Government of Madras.

Revenue

DEPARTMENT.

G.O. No. 393	Press ~~Mis.~~
270.271	
Dated	19 - 2 - 1861.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
19th February 1861.*

No. 270. Read the following opinion of the Advocate General, dated 11th February 1861 :—

* *Affidavits or Declarations.*
Engagements.
Acquittances.
Receipted Bills.
Agreements.
Obligations, &c.

1. On the 22nd November 1860 the Military Secretary to Government requested my opinion whether certain documents named in the margin of his letter,* were exempted from payment of duty under Section 63 of the 20th and 21st Vict. Cap. 66, or required to be stamped under Act XXXVI of 1860? To which I replied that in my opinion the Mutiny Act did *not* mean to "exempt" such documents. The question was much too general to admit of my saying any more.

2. By this I intended to convey, that, wherever Act XXXVI of 1860 required any such documents to be stamped, then they must be stamped, inasmuch as no exemption in their favor was made by the Mutiny Act. But, unless the Indian Stamp Act does expressly make a writing liable to a stamp, I never intended to convey that I considered it was so.

3. What I did and do mean to convey in my opinion of the 14th January was that, in my opinion, the document then referred to is one which does not come under the provisions of Act XXXVI of 1860.

4. I cannot quite concur in the view taken in paragraph 2 of the Order of Government now before me (29th January 1861, No. 229). The Military Secretary certainly *administers* under the authority of the Mutiny Act, but he is *not* "under Section 63 of that Act, an Administrator General," within the meaning of the "Note" under the "General Exemption Rule," Schedule A, Act XXXVI of 1860. Deeds and Instruments executed by the Military Secretary are exempt because he is a Public Officer, a party to them in his public capacity, not because he is "an Administrator General." The Law knows but *one* Administrator General in each Presidency.

5. I am not however sure that I clearly understand the meaning of the last sentence in paragraph 1. I cannot see what the former opinion has to do with this latter.

No. 271. ORDER THEREON, 19th February 1861, No. 393.

1. Ordered to be communicated to the Military Department.
2. Under this opinion of the Advocate General, documents executed by or to the Military Secretary in connection with Estates are exempt from Stamp duty.

(Signed) J. D. BOURDILLON,
Secretary to Government.

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460

P. 100
 26 January 1861
 388-386
 459-460