No. 2322 W of 17th August 1883

Communicated to officers
of the Public Works Deptt
for Ce. 13
U. S.

Supt. Engrs. (including Tank & State Rys)
C.E. E for I.
Cons. Engr. for Rys.
Cons. Archt to Govt.
Exor. P. W. D.
Exor. Ry. Affairs.
Genl. Deptt. P. W. D. & W.
Deptt. Ry. & Works.

Govt. of {1883} Madras.

JUDICIAL.

Issued

Recd. Encl.

G.O., 2nd August 1883, No. 2020.

No. 2322 W of 17th Augt 1883.

AUGUST.

2704 W

Duplicate Receipts.

Communicating to the several Departments of the Secretariat and to all Heads of Departments Resolution of the Government of India regarding the stamping of — when the original receipts are chargeable with stamp duty.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following paper:—

Proceedings of the Government of India in the Department of Finance and Commerce (Separate Revenue, &c.—Stamps), dated Simla, 20th July 1883, No. 2153.

Resolution—

The attention of the Board of Revenue, Lower Provinces, was recently directed to a case in which a Bank had granted a duplicate receipt to another Bank on unstamped paper, although the original receipt was stamped with a duty of one anna, and the money for which the original receipt was granted was required to be accounted for to a party other than the depositor. The case was referred to the Advocate-General for opinion as to whether the duplicate receipt was liable to stamp duty, and the following opinion was given by him:—

"A receipt for money is an instrument within the meaning of the Stamp Act (Act I of 1879). It follows that a duplicate receipt mentioned in this case is liable to a stamp of one anna under Article 23 (*a*) of Schedule I."

2. The Governor-General in Council is pleased to direct that steps may be taken to make the opinion of the Advocate-General known to the public.

Order—

Ordered, that this Resolution be communicated to all Local Governments and Administrations for information and needful action as directed.

(Signed) R. LOGAN,
Under Secy. to the Govt. of India.

ORDER—dated 2nd August 1883, No. 2020, Judicial.

Communicated to the several Departments of the Secretariat and to all Heads of Departments.

(True Extract.)

E. F. WEBSTER,
Acting Chief Secretary.

To several Departments of the Secretariat.
,, all Collectors.
,, all District Judges.
,, all Heads of Departments.
The Editors' Table.

Exd. T. O'Connor.

No 2322 W of 17th August/83.

Communicated to officers of the P. W. Deptt.

W of C. B.
U. S.

Govt. of {1883} Madras.

JUDICIAL.

Issued

Recd. *Encl.*

G.O., 2nd August 1883, No. 2020.

No 2322 W of 17th August/1883

AUGUST.

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Ex. E. for S.
Cony. Engrs for Rys
Cony. Archt to Govt.
Esur. C. W. Accts.
Esur. Ry. Accts.
Genl. Supdt. P. M. & W.
Supdt. M. A. Works

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The Editors' Table.

Exd. T. O'Connor.

No. 2322 dated 17th August

B

Communicated
to Heads of the P. W. Dept.

Ch

Govt. of {1883} Madras.

JUDICIAL.

20 Dec

Issued

Recd. 15/8/83 *Encl.*

G.O., 2nd August 1883, No. 2020.

No. 2322 dated 17th August/83

20. S. C

AUGUST.

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Supply Engrs
Ch. E. for I.
Consy Engr for Rys
Consy Accts to Govt
Exr Mint
Exr Rly Accts
Asst Supt Mint Madras
Supt Govt Works
W.C.

Exd in Regd. Register

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