

11.10.87 7626

No. 2723 w a / 14th Oct/87

Gobt. of (1887) Madras.
REVENUE.

(8)

258C

Communicated to
the Examiner Public
Works Accounts and to
Supty. Engrs. for info-
mation and guidance.

Issued

Recd. 29.9.87

Encl.

Jell
31/10/87

G.O., 2nd September 1887, No. 862.

Wm
11.10.87

No. 338 D a / 14 7 87

No. 2723 w a / 14th October 1887

SEPTEMBER.

1 copy for Office 18/10/87

Stamp Act.

Passing orders on the proposal to declare the
Examiner of Public Works Accounts not to be a
public officer for the purpose of impounding
documents under the —.

14/10
Er. J. W. A. ✓
S. Engr. ✓
C. Engr. ✓
C. Engr. ✓
10.10.87
201-IX
11.10.87
2570

2 copies to be kept
with order

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—again the following G.O., dated 14th July 1887, No. 338-D, Public Works:—

MEMORANDUM.

Office Note from the Examiner, Public Works Accounts, No. 247, dated 24th June 1887.

In the Stamp Act 1879 it is provided that (section 33) * * every person in charge of a public office * * before whom any instrument chargeable in his opinion with duty is produced or comes in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same * * (section 35) * * the person so impounding an instrument shall send in original to the Collector.

2. So far as this office is concerned, the provisions of these sections have not hitherto been observed in this Presidency, the practice being to return the voucher in such a case to be duly stamped.

3. There is no ruling on the subject either in the Public Works Code or in the Civil Accounts Code, and I therefore beg that you will obtain the orders of the Government.

4. I annex, for your information, a copy of a circular on the subject, which it was found necessary to issue to Public Works disbursers in Bengal.

Office Note to the Examiner, Public Works Accounts, No. 2221-C., dated 4th July 1887.

It is thought that instances in which unstamped receipts are forwarded to you must be rare, but a reminder might be sent to all Executive Engineers on the subject. The ruling proposed by you would take the matter out of the hands of this department, and would lead to much correspondence and delay. The double check on the bills, first in the Executive Engineer's office and afterwards in your own, should be sufficient to prevent any loss of revenue under the Stamp Act.

Office Note from the Examiner, Public Works Accounts, No. 310, dated 9th July 1887.

The question is whether I am entitled to disregard the plain provisions of the Stamp Act. I do not think I am, but it is open to the Madras Government to declare, under the last clause of section 33 of the Act, that the Examiner of Public Works Accounts is not a public officer within the meaning of section 33.

2. If you think that I should not take action under the Act, will you please move Government in the department concerned, to make the necessary declaration.

Order—dated 14th July 1887, No. 338-D., Public Works.

Copy of the foregoing notes forwarded to the Judicial Department with a request that under the last clause of section 33 of the Stamp Act, the Examiner, Public Works Accounts, may be declared not to be a public officer for the purposes of section 33 of the Act.

(True Extract.)

(Signed) J. O. HASTED, Col., R.E.,
Secretary to Government.

To the Judicial Department, with one enclosure
(return requested.)

2ND SEPTEMBER 1887, No. 862, REVENUE.

Transferred to the Revenue Department.

(By order.)

OOTACAMUND,
29th July 1887.(Signed) A. G. CARDEW,
Ag. Under Secretary.

ORDER—dated 2nd September 1887, No. 862, Revenue.

Separate Revenue, No. 227.

Stamps.

It is obligatory on the officer in charge of the office of the Examiner of Public Works Accounts to impound, under section 33 of the Stamp Act, and forward to the Collector unstamped receipts coming before him and Government have no power to relax the provisions of the law, which, in the interests of the revenue, should be strictly enforced. All officers disbursing money are bound to take stamped receipts from the payees in proof of payment of money, and if this rule be carefully attended to by Executive Engineers, there will rarely be necessity for the Examiner of Public Works Accounts taking proceedings under section 33.

(True Extract.)

Admission
Ag. Secretary to Government.

To the Public Works Department.
Copy to the Commissioners of Land Revenue.

Exd. W. H. French.

75 Copies.

No. 2723 W of 14. Oct 1887

Communicated to
the Examiner Public Works
Accounts and to Suptg.
Engineers for information
and guidance.

W. J. J. J.
W.

Govt. of 1887 Madras.

REVENUE.

Issued

Recd.

Encl.

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No. 2723 W of 14. Oct 1887

SEPTEMBER.

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Examiner P. W. Accts
Suptg. Engineers
Chief Engr. for S. M.
Consig. Engrs. for Ry.

With order

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