

- (1) பக்கங்களின் எண்ணிக்கை 6
 (2) புதுக்கித் திருப்பிய நாள் 29.8.89
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/8

தமிழ்நாடு ஆவணக் காப்பகம்.

(82)

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2043	அச்சகம் பலவகை
நாள் :	29.7.1889	1989

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

2011

3. Sheets

ஆவண. கா-1-18,006-15-6-87.

17 JUN 89

Circular No. 19 of 1889.

[FOR EXAMINERS ONLY.]

20/3

ACCOUNTANT GENERAL.
PUBLIC WORKS DEPARTMENT.
GENERAL.

Necessity for stamps on Contract and Security Bonds.

Simla, the 5th June, 1889.

The Examiners of Public Works Accounts, Madras and Coorg,
Bombay, Bengal, North-Western Provinces and Oudh,
Punjab, Central Provinces, Burma, Assam, Hyderabad, and
Rajputana.
The Examiner of Accounts, Military Works.
The Examiner of Telegraph Accounts.
The Examiners of Accounts, North-Western, Eastern Bengal, Tir-
hoot, Burma, and Sind-Pishin State Railways.
The Examiner of Accounts, Bhavnagar-Gondal-Junagadh Por-
bandar State Railway.
The Deputy Examiner of State Railway Accounts, Assam.
The Deputy Examiner of Accounts, State Railway Stores.
The Joint Auditors and Examiners of Accounts, Bengal and North-
Western, and Bengal-Nagpur Railways.
The Examiners of Guaranteed Railway Accounts, Madras and
Bombay.
The Auditor of Accounts, Oudh and Rohilkhand Railway.
The Government Examiners of Accounts, East Indian, Southern-
Maharatta, and Indian Midland Railway Companies.
The Officiating Deputy Accountant General on inspection duty.

The following
is forwarded to
the Officers noted
in the margin
for information
and guidance.

A. G. BEGBIE, *Lieut.-Col., R.E.,*
Offg. Accountant General.

No. 106-A. G., dated 3rd May 1889.

From—The Government of India, Public Works Department,
To—The Secretary to the Government of Bombay, Public Works
Department.

I am directed to acknowledge the receipt of your letter
No. 135A.—659 of the 2nd ultimo, enquiring whether the ruling

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in Financial Department Resolution No. 1519 of the 22nd March last, should be held to apply to all contract documents of the Public Works Department, and in reply, to state that it was not intended to exempt contract bonds from stamp duty, but merely tenders accepted as agreements for the execution of work, *vide* Forms G, H, I, and K, forwarded with Government of India, Public Works Department, No. 5-A. G., dated 5th January 1889; note 1 (a) on each of which is cancelled by the notification in question.

G. C. Press, Simla. — No 171 P. W. D., A.G. — S.C. 59. — 350.

[C. No. 8.]

GOVT. }
OF MADRAS. }

1889.

P. W. }
DEPT. }

EXAMINER, P. W. ACCOUNTS.

2043

Madras, 29 June . 1889.

OFFICE NOTE No. 915.

To

W.

Please see the accompanying copy of circular No. 19 of 1889 of the Accountant General P.W.D. communicating a letter from the Government of India to the Government of Bombay to the effect that, under the notification of the Government of India No. 1519 of 22nd March 1889, published in the Gazette of India of 23rd March 1889, only tenders accepted as agreements for the execution of works are exempt from stamp duty.

2. As you are aware, Government have accepted the view ~~that~~ ^{our} that the notification exempts all over contract agreements from stamp duty, and in reply to inquiries made, I have, in several cases, informed Executive Engineers accordingly. Also a standing order to the same effect has been drawn up and is now in ^{*}circulation with the Code Committee. 2

3. Apparently under the interpretation now given, no agreement drawn

KEEP-WITH

Genl. No.

dated

188 . *Indra Gazette in V. D. office*

44.0.2671 a/26.6.89 (divan)

2,000 - 9-10-88.

* Since received.

2

in any of the forms now in use in —
Madras would be exempt from stamp duty.

4. At the same time, from the word-
ing of the notification, it seems clear
that, whatever the intention may have
been, it does distinctly exempt all con-
tract bonds, which are essentially agree-
ments entered into ~~to~~ to secure "the
due performance of contracts" as dis-
tinguished from the "agreements for the
execution of work" referred to in the
letter now communicated. The notifica-
tion expressly mentions instruments en-
tered into for the due performance of
contracts, but says nothing expressly
about agreements for the execution of
work. This being the case, as long as
the notification stands, it would —
seem that stamp duty on a contract —
bond, cannot be demanded.

5. Under the circumstances, it
will apparently be necessary to ad-
dress the Government of India, and for
reasons already several times stated, I
would again urge that the Government
of India be moved to finally exempt —
from stamp duty all agreements for the
execution of works, or for securing the
due performance of P.W. contracts.

6. Pending further orders, I do —
not propose to modify the instructions
already given to such Executive Engi-
neers as have asked for information,

* Since received.

^{will}
but no further action ~~would~~ be taken
with regard to the standing order when
received back from the Committee.

h/6
24/6

C.

20/6

20/6

Enc. 1

3

No. 2405 Cd / 18 May 1889
 1332 Wd / 18-5-89
 1197 Cd / 8-3-89
 140 Wd / 17-1-84

PTC No. 6070

9 (7) ✓

John H. Stokes
 1/8/89
 7-9-89

The Hon Mr. H. E. Stokes C.S.I.
 Resubmitted in the
 papers.
 23.7.89 W

1927.89
 E.I.

Put up papers.
 Recd
 6 July 1889
 Recd 14 July
 Ordered to be forwarded
 to the Govt of India for
 early orders.
 (H.E. Ho. May 27 1889)
 Forwarded

(B)

+ Retained
 + Returned
 after issue
 3.7.89
 Recd
 4.7.89
 1/8.

2/12.
 O.S. 32/7.
 3/7.
 H.M. 5/7.10
 042 R. 29.7.89