

- (1) பக்கங்களின் எண்ணிக்கை 6
 (2) புதுக்கித் திருப்பிய நாள் Jan 90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 6/90

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D. துறை

(135)

அரசாணை எண். மு. கோப்புத் தாள் எண்.	3357	அச்சகம் பலவகை
நாள் :	26-11-1889	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

3 sheets 297

(6)

[C. No. 8.]

3357

GOVT. }
OF MADRAS. }

1889.

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 20th August 1889.

OFFICE NOTE No. 1204.

To

W.

I solicit orders of Government as to whether a receipt for a sum withdrawn from the Civil Engineers' Provident Fund under rule 6 of appendix B requires to be stamped when the amount exceeds Rs.20.

2. The question has arisen in connection with a receipt given by Mr. J. F. Somers Esq. Asst. Engineer for a sum of Rs.450 withdrawn by him in January last. The receipt not having been stamped was impounded by me and sent to the Collector of Madura, who returned it to me with an intimation that under the circumstances explained by the Executive Engineer no stamp was required.

3. On my enquiring, with a view to future guidance, what were the circumstances which rendered the stamp unnecessary, the acting Collector states that he is unable to give any reasons

Genl. No.

188 .

For. No. 2072 N 10 12. 87
 23/10/87 26. 8. 87

or to explain the circumstances under which his predecessor considered a stamp unnecessary.

4. I may point out that under Civil Account Code, volume I, chapter I, rule 9-2 (last item but one), a stamped receipt is necessary in the case of a receipt for a refund or re-payment of a deposit.

[Signature]
 O.
 20. 8. 89

12. 21. 8. 89

No. 753 D.
 P.W. Department
 25 AUG 89
 REVENUE DEPARTMENT

Transferred to the Revenue Dept for consideration

2. The Rules of the Civil Engineer's Provident Fund are embodied in Appendix

B to the P.W. Code
 Ruedra - Krishna
 Lt Col Rb
 10/11/89
 P.W.D.

22. 8. 89

Rev. 84967 89

22/8 113/D.

22/8/89

3357

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following proceedings of the Board of Revenue and Revenue dated 31st Oct 1889 N^o 6621 inis, in endorsement of the Government Revenue Department, dated 7th September 1889, N^o 5735, referring to the Board for remarks, letter from Examiner P. W. Accounts, dated 20th August 1889, Office Note N^o 1204, and the endorsement thereon of the Government, Public Works Department, dated 24th Aug 1889, N^o 753 D.

Resolution -

There is nothing in the Indian Stamp Act exempting from duty receipts for sums withdrawn from the Civil Engineer's Provident Fund, and the Board can see no reason why they should be exempted. Payments from the

civil fund are not exempted. P.W. No. 11084

Order thereon 16th Nov. 1889 No. 7372.

Transferred to the
Public Works Department with
an expression of concurrence in
the Board's remarks.

True Extract of

4.21.11.89

Prose

At test to Govt.



To,

The Public Works Department.

1889.

P. W. DEPARTMENT.

Current No. 11,084.

From The Revenue Department.

(3)

ENCLOS.—

No. 7372

Dated 16th November 1889.

Received 21. 11. 89.

SUBJECT.

Stamp duty on receipts for sums
withdrawn from Civil Engineers'
Provident Fund.

Stating that —
should be paid —

DISPOSAL.

No. 3357th Dated 26th Nov 1889

Communicated to
the Genl. P. W. accts. with
reference to his office
note no ~~1204~~ 1204 of
20. Aug. 1889.

Recd
27. 11. 89
27/11/89 Genl. P. W. accts.

nos 753. 24. 8. 87.
27124 - 16. 10. 87
4349C - 27. 9. 87
38724 - 10. 12. 88.