

(1) பக்கங்களின் எண்ணிக்கை 12.

(2) புதுக்கித் திருப்பிய நாள் 15-3-1989

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/8

தமிழ்நாடு ஆவணக் காப்பகம்.

(10)

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். 785
மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் :

15-3-1989

198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

6.1

6. Sheet

ஆவண. கர-1-18,008-15-8-87.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following G.O., dated 5th December 1888, No. 4881 C, Public Works :—

Read—the following Office-note from the Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 21st November 1888, No. 2634 :—

I beg to inquire whether there is any objection to my stamping, at the charge of the contingencies of this office, receipts (for sums exceeding Rs. 20 each) impounded by me under Code paragraph 1953 A and section 33 of the Stamp Act and returned to me unstamped by Collectors.

2. One such voucher was returned to me by the Collector of Cuddapah with an endorsement on it to the effect that the duty of 1 anna had been collected; and as this endorsement seemed to have been made under section 39 of the Act, I pointed out that this section does not apply to instruments on which the duty is 1 anna, to which the Collector replies that the endorsement is not a certificate under section 39 of the Act, but merely a note for my information that the duty has been collected.

3. The collection of the duty and the Collector's certificate that it has been collected do not, however, make the receipt legally admissible in evidence, and I should be glad to know how this should be done in this and similar cases. If the Collector collected the duty as duty and not as penalty, he ought perhaps to have stamped the instrument.

4. In another case the Collector of Kistna returned an impounded receipt unstamped with an intimation that the prosecution of the executant had been withdrawn, as the receipt was a duplicate; but as the Stamp Act requires duplicates and counterparts to be stamped equally with originals, and as I require receipts which will be admissible in evidence if necessary, I ventured to point out to the Collector that the fact of the voucher being a duplicate apparently did not make it exempt from duty.

5. In reply, the Collector states that the executant "has fully complied with the requirements of the law as laid down in section 58 of the Stamp Act by giving a stamped receipt" (the original) which is no doubt true, as far as it goes, but the question is rather whether the requirements of the second clause of section 61 have been complied with. The Collector adds that "the duplicate was not voluntarily tendered by him (the executant), but was required by your (Public Works) Department for purposes of routine and account. The department requiring such duplicate should provide the stamp."

6. The Collector's opinion may be correct, but as I have mentioned before the recurrence of similar cases in Bengal led to the issue by the Government of India of an order that duplicate receipts should not be demanded, but certified copies taken instead, and it seems probable that this order would not have been issued unless it was considered that the executant of the instrument was liable for the stamp duty.

7. The amount involved, even in the aggregate, is so utterly insignificant, that on the score of expense it is a matter of absolute indifference whether this department provides stamps in such cases or not; but before arranging to stamp such receipts when returned unstamped by Collectors, I should like to be sure that I shall be neither committing nor condoning any irregularity by so stamping them. Section 44 of the Act empowers a payee to stamp certain bills, notes and cheques received by him unstamped, but I can find nothing to authorize me, or even the disbursing officer concerned, to stamp a receipt which is received unstamped; and the fact that a special provision in the Act is required to authorize such stamping in one case, suggests that, in the absence of any provision in the Act, it should not be done in the other case.

No. 4691-C.

Referred to the Government Solicitor for favor of opinion.

26th November 1888.

(Signed) H. R. MEAD, Col., R.E.,
Secy. to Govt., P.W.D.

Read—the following letter from E. BARCLAY, Esq., Government Solicitor, Madras, to the Secretary to Government, Public Works Department, dated Madras, 30th November 1888, No. 499 :—

I have the honor to acknowledge receipt of your reference No. 4691-C. of 26th instant, which I herewith return.

2. I am of opinion that you would not be justified in stamping unstamped receipts after they have been executed whatever the circumstances under which they may come into your possession may be. Section 44 of the Stamp Act does not cover a receipt, and there is no other section in the Act which provides for the stamping of documents by private individuals after execution.

3. If receipts are executed in duplicate, the duplicate as well as the original should be stamped before execution, and a person who executes an unstamped duplicate receipt commits an offence against the stamp laws. The duty being 1 anna, the document cannot be subsequently stamped by a Collector so as to render it receivable in evidence.

4. There is no provision of the Stamp Act under which a duplicate receipt can be called for as of right or which lays down by whom the duty chargeable on such a document should be paid; but inasmuch the duplicate is executed merely as a matter of convenience to your department, such duty should be borne by such department.

No. 4881 C, Public Works.

Transferred to the Revenue Department for consideration and orders.

(By Order.)

5th December 1888.

(Signed) W. L. C. BADDELEY, Capt., R.E.,
Under Secy. to Govt., P.W.D.

ORDER—dated 25th February 1889, No. 121, Revenue.

Separate Revenue, No. 32.

Stamps.

The Government concur with the Government Solicitor.

2. All receipts must be stamped before or at the time of execution. Receipts not so stamped cannot be validated by being subsequently stamped, and section 44 of the Stamp Act does not cover receipts.

3. Duplicate receipts are liable to stamp duty, and if they are required for the administrative convenience of any department the necessary stamp should be furnished by that department; but where they are required merely for purposes of record, certified copies of original receipts may be used instead of duplicate receipts.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Public Works Department.
„ the Commissioners of Land Revenue.
Copy to the Accountant-General.

Exd. S. J. Pereira.

270 Copies.

Gobt. of 1889 Madras.
REVENUE.

No: 785W of 15 III 89

Communicated to
Officers of the P.W. Dept.
for information &
guidance

12/7 H.R.M.
W.

Issued

Recd.

Encl.

G.O., 25th February 1889, No. 121.

Go 15. III 89 No. 785W

FEBRUARY.

Unstamped Receipts.

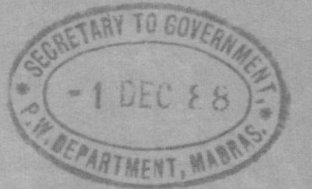
Passing orders on the question whether there is any objection to the Examiner, Public Works Accounts, stamping receipts sent to him unstamped by Collectors.

with orders

Agood.
Agood.
L.H.
Cubport.
by: M.A.
in Hysfcl's...

No 499-

Madras 30th November 1888



From,

Ernest Barclay,

Government Solicitor,

Madras.

To,

The Secretary to Government,

Public Works Department,

Sir,

1. I have the honor to acknowledge receipt of your reference No 4631C of 26th inst at which I herewith return.

2. I am of opinion that you would not be justified in stamping unstamped receipts after they have been executed whatever the circumstances under which they may come into your possession may be. Section 44 of the Stamp Act does not cover a receipt and there is no other section in the act which provides for the stamping of documents by private individuals after execution.

3. If receipts are executed in duplicate the duplicate as well as the original should be stamped before execution and a person who executes an unstamped duplicate receipt commits an offence against the stamp laws. The duty being 1 anna the document cannot be subsequently stamped by a Collector so as to render it receivable in evidence.

4. There is no provision of the stamp Act under which a duplicate receipt can be called for as of right or which lays down by whom the duty chargeable on such a document should be paid; but, inasmuch the duplicate is executed merely

as a matter of convenience to your department such duty -
should be borne by such department

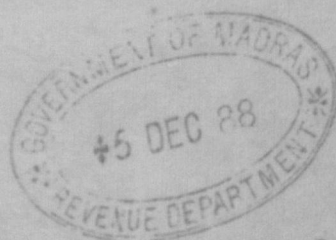
I have the honor to be,

Sir,

Your Obedient Servant,

Ernest Barclay

Government Solicitor



No. 4881C d/5 Dec 1888

Transferred to
the Revenue Dept.
for consideration
and orders
(By order)

W. Barclay Capt. R. S.
Under Secy. to Govt. P. W. D.

W. Barclay

285/4
[C. No. 8.]

285/4

GOVT. OF MADRAS. }

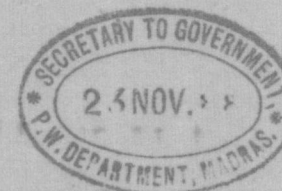
1888

{ P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 21 November 1888

OFFICE NOTE No. 2634



To

W.

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2. One such voucher was returned to me by the Collector of Cuddapah, with an endorsement on it to the effect that the duty of one anna had been collected, and as this endorsement seemed to have been made under section 39 of the Act, I pointed out that this section does not apply to instruments on which the duty is one anna, to which the Collector replies that the endorsement is not a certificate under

KEEP-WITH

Genl. No.

dated

1888

2,000 - 9-10-88.

Rev. 8472
1888.

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3. The collection of the duty, and the collector's certificate that it has been collected, do not however make the receipt legally admissible in evidence, and I should be glad to know how this should be done, in this and similar cases. If the Collector collected the duty as duty and not as penalty he ought perhaps to have stamped the instrument.

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5. In reply the Collector states that the executant "has fully complied with the requirements

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5
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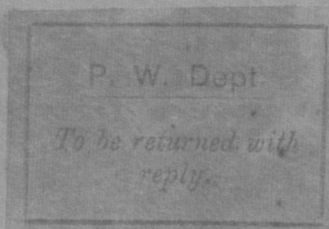
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7. The amount involved, even in the aggregate, is so utterly insignificant, that on the score of expense it is a matter of absolute

vide p. 93 of Manual
but up.

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No 538

No 4691cd/26 Nov 1888

Referred to the
Government Solicitor for
favour of opinion.

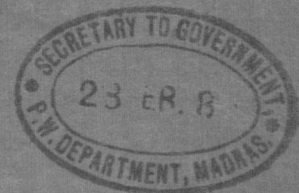
M. M. M. Col. R. E.
Secy. to Govt P. W. D.

C.

21/11

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read Proceedings of the
Public Works Department, dated 5
December 1888, No. 4881 C.



Order thereon, 25 February 1889, No. 121.

The Government concurs in
the Government Solicitor.

2. All receipts must be
stamped before or at the time
of execution. Receipts not so
stamped cannot be validated
by being subsequently stamped
under section 44 of the Stamp Act
does not cover receipts.

3. Duplicate receipts are
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they are required for the admin-
istrative convenience of any
department the necessary stamp
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merely for purposes of record
certified copies of original
receipts may be used.

instead of duplicate receipts. March 1963

1 Item Contract

Secretary to Govt.

190 S.C.

Rey 28/2/89

To
The Public Works Dept.

N. 785W of March 15, 1959

4621 C 7 26/4/50

4631 C 7 57/4/50

2722 W 7 10/10/57

Communicated
to Office of the P.W. Dept
for information & guidance

VUCB
13. 3. 59

Mh
13/3/59

Ch. S. for L
C. S. for Res
Supply Dept
C. S. for
Sanitary
Sanitary

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