M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2088	Press Mis.
148-149	
Dated 9—a—	1869.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 9th November 1860.

No. 148. Read the following Proceedings of the Board of Revenue, dated 3rd November 1860, No. 5,084:—

Read the following letter from P. GRANT, Esq., Collector of Malabar, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Calicut, 25th October 1860, No. 207.

SIR,

1. A doubt is entertained as to whether, under Act XXXVI of 1860, the security Bonds taken from public servants, or their sureties, should, as heretofore, be engrossed on stamped papers.

2. Under the Rule laid down in paragraph 49 of Schedule A, appended to the Act, Deeds, Instruments and Writings of any kind, in which Government may, in a public capacity, be a party, do not require stamps. But whether this Rule can be considered to apply to the security Bonds adverted to, seems to me a doubtful question. I solicit, therefore, the early instructions of the Board on the subject.

3. I deem it proper to add, that the stamped papers required for such Bonds are, in some cases, supplied gratis by Government.

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1. As the question raised by the Collector of Malabar is of general importance, the Board think it right to obtain the orders of Government as to whether security *Schedule A, Article* 49. Bonds from public servants or their sureties are to be deemed exempt from stamp duty under the general exemption at the end of Schedule A of the Act No. XXXVI of 1860.

2. The decision of Government will be communicated to the Collectors generally for their guidance.

(A true Extract and Copy.)

(Signed) J. D. SIM, *Secretary.*

No. 149. ORDER THEREON, 9th November 1860, No. 2,088.

The Governor in Council is decidedly of opinion, that security Bonds of the nature stated are exempt from stamp duty, under the general exemption quoted.

(Signed) J. D. BOURDILLON,
Secretary to Government.

Government will be communicated to the
Collectors generally for their guidance.-

/ A true Extract and Copy /

Secretary

To J. D. Bourdillon, Esq,
Secretary to Government
Revenue Departt.

Nov 4th It seems to me that
Security Bonds are certainly exempt
from Stamp under the provisions
of Section [illegible]

I Recommend
[illegible]
[illegible]

Compd C Buckton

Rev: 1860 Departt
Proof Govt for Govt
No. 2503

Proceedings of the
Board of Revenue

From the Commy Genl
D/ 8th March 1860 C No. 649

Dated 3d
Despd 5th } November 1860
Recd 5th

No. 2088. 9th Novr
No. 5084

Submitting for the orders
of Govt a letter from the Collector
of Malabar applying for instructions
as to whether under Act 3 of 1860
Security Bonds taken from Pub-
lic servants or their sureties should
as heretofore be engrossed on
Stamped papers.

No. 148 & 149.

From the Accountant Genl
No. 18th Dec 1860 C No. 3003, en
Pro 4th January 61 No. 23-24

5th Novr 1860

With an order

No. 2088.

The Governor in Council
is decidedly of opinion that
Security Bonds of the nature
stated are exempt from stamp
duty, under the general
exemption quoted.

For Sec. to Govt
9th Novr 1860.

12 Copies
To the Board of Revenue