M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2488 Press ~~Mis.~~

Dated 24 — 12 — 18 69

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 24th December 1860.

No. 405. Read the following Proceedings of the Board of Revenue, dated 16th November No. 5,341:—

Read the following letter from Civil Judge of Cuddalore, dated 30th October 1860, No. 315.

(In Cons., 1st November 1860, No. 5,600.)

1. The Civil Judge of Cuddalore enquires whether, under the notification published in the Gazette of the 25th September last (page 560), "receipts given by Vakíls and other parties to "the Courts for monies collected and paid to them in execution of judgments and other pro- "cesses," are exempt from the operation of the Stamp Act.

2. The Board are of opinion that the exemption does not extend to such documents as the Civil Judge mentions, because in them the Judge is really the agent of the parties concerned, who if they collected the money themselves would certainly have to give stamped receipts. The Board are confirmed in this view of Government not being a "party" to such transactions by the note appended to the general exemption at the end of Schedule A of Act XXXVI of 1860. By this note sales for the recovery of arrears of revenue are declared liable to stamp duty, now these sales are from first to last conducted by Government Officers for the realization of Government claims, and if the Collectors so acting are not parties within the scope of the Act, much less can Judges be held to be parties in such transactions as the Civil Judge refers to.

3. The Board, however, consider that receipts for fees, &c., paid to Vakíls and others for services rendered to Government do not require stamps, as Government are clearly parties in such cases.

4. As the question raised by the Civil Judge of Cuddalore is of general importance and affects the scope of a Government notification, the Board resolve to submit these Proceedings for the consideration and orders of Government, before circulating them to the Revenue and Judicial Officers in the Provinces.

(A true Extract.)

(Signed) W. HUDLESTON, *Acting Secretary.*

No. 406. ORDER THEREON, 24th December 1860, No. 2,488.

The Government concur in the views of the Board as expressed in paragraphs 2 and 3 of the above Proceedings.

(Signed) J. D. SIM,

Acting Secretary to Government.

Cuddalore Civil Court 7

No. 315.

20th October 1860

From

George Ellis Esqre
Civil Judge of Cuddalore

To

W. Hudleston Esqre
Secretary to the Board of Revenue
Madras

Sir,

With reference to the notification published in the Official Gazette of the 25th September last page 560 exempting from the operation of the Stamp Laws "receipt or discharge given by private parties or public Officers in their public Capacity on behalf of Government," I have the honor to request that you will be good enough to obtain for my guidance the opinion of the Board whether this exemption extends to receipts given by Vakeels and other parties to the Courts for monies collected and paid to them in execution of judgment and other processes

I am indeed to trouble the Board with this reference, as the Acting Accountant General who had been written

written to on the subject, states that he has
"no Authority to decide the question".

I have the honor to be
Sir
Your most obedient Servant

Civil Service
30th October 1868

Civil Secretary

No 5880.
From
The Civil Judge
Of Cuddalore
Dated 30 October 1868.
Rec'd 1 Nov.
Ans'd
No 2551/68.
Requesting to be informed
whether the exemption
of Salary of Covenanted
from Income Tax
Civil Servants
extends to Uncovenanted
Civil Officers
and forwarding an
Indictment
against Judge

Pres'd 6 Gov't
The Civil Judge of
Cuddalore
16 Enclosures 1868

No 2488.

No 2488

The Govt. concur in the
views of the Bd. as expressed
in paras 2 & 3 of the above
Proceedings.

J.D.S

First Dr. Secy
24th Decemr. 1868

12 Copies
To Mr. Board of Revenue Circ. 24
" Secy Court " 29

Rev: 1860 Depart.
Gro: of Govt for December
No 2631

Proceedings of the
Board of Revenue

Dated 16th
Dest 16th
Rec'd 17th November 1860
Encl 10 Letter
No 3341

Submitting with Board's observations letter from the Civil Judge of Cuddalore enquiring whether under the Notification of 25th Sept last receipts given by Vakils &c are exempted from the operations of Stamp Act.

- I agree with the Board that Vakeels must give stamped receipts for their fees except in the case of a Vakeel who has been employed by Govt & receives his fee from them -

Ellis

Will

Thirdly Read Her Judge
Thirdly Leave Made to Withd
a Reference

Will

I moved that even Weakness
could tell - the Question is not
to the Court it is Whether
to the Stamp Act

Will

Pro from the Sudder Court of 28 Jany
1861 Dest No 245 - in Pro 11th Febry
No 349

From Bd of Rev 16 July 61
Cert 1809 - in pro 5th Augt
No 1560

No 405 & 406

Cl 19th Nov. A. 22d

No 2485. 24 December
With an order