

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1458

Press

~~Mis.~~

64-65

Dated

4 - 7 - 1862.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
4th July 1862.*

No. 64. Read the following letter from H. A. MANGLES, Esq., Acting Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 26th June 1862, No. 82:—

SIR,

1. I have the honor to forward, for the orders of Government, the accompanying copy of a letter from the Deputy Collector of Kistna, requesting instructions regarding the necessity, or otherwise, of affixing stamps in the case of receipts given on the back of Government Promissory Notes, Supply Bills, Transfer and Private remittance Receipts, &c., &c.

2. In Act XXXVI of 1860, it is laid down, that "Deeds, instruments and writings of any kind, in which Government, or any Board, Commission, Court, or public Officer may, in a public capacity, be a party, do not require stamps." Under this exemption it was ruled, that all receipts or discharges given by private parties or public Officers on behalf of Government, were free from stamp duty, the Government or the public Officer being regarded as a party to the instrument.

3. As in Act X of 1862, the general exemption is thus worded, "any deed, instrument, or writing of any kind, made, or executed by, or on behalf of Government, by any Government, Board, Commission, Court Officer, or Agent," which would appear to bear a different interpretation to the exemption contained in the Stamp Act of 1860, I request that I may be favored with the orders of Government, as to whether the ruling with respect to the former Stamp Act is to be considered applicable to that now in force.

From J. A. MARJORIBANKS, Esq., Deputy Collector of Kistna District, to H. A. MANGLES, Esq., Accountant General, Fort Saint George, dated Masulipatam, 19th June 1862, No. 346.

SIR,

I have the honor to request you will be pleased to inform me, whether receipts given on the back of Bills, Transfer Receipts, &c., drawn by public Officers, for sums exceeding 20 Rupees, should be stamped with an Adhesive Stamp of 1 Anna, under the new Stamp Act No. X of 1862; I presume that receipts given on the back of Government Promissory Notes should also be stamped.

(True Copy.)

(Signed) H. A. MANGLES,
Acting Accountant General.

No. 65. ORDER THEREON, 4th July 1862, No. 1,458.

1. The Acting Accountant General submits for the orders of Government a letter from the Deputy Collector of Kistna, in which that officer requests instructions regarding the necessity, under Act X 1862, of affixing stamps on receipts given by public Officers on Bills, Transfer Receipts, &c., drawn by them, and also whether receipts given for interest on Government Promissory Notes should be stamped.

2. In consequence of a change in the wording of the clause in the General Exemptions, of Act X 1862, relating to this class of documents, which differs slightly from a similar clause in Act XXXVI of 1860, the Accountant General requests the orders of the Government upon this reference from the Deputy Collector.

3. The Government do not consider that there was any intention on the part of the Legislature to require that this class of documents should be stamped. These receipts are required by the Government as the payers of monies and are executed by the payees not on their own private behalf, but on behalf of Government, and as such are exempted by the clause of the "General Exemptions" quoted.

Proceedings of the Madras Government, Revenue Department,
4th July 1862.

4. As regards acquittances on Transfer Receipts, which are privileged remittances, the same principle is applicable.

5. This opinion will be communicated to the Board of Revenue with a request that they will inform the Government, if they have issued any ruling upon the question raised by the Acting Accountant General.

(Signed) A. J. ARBUTHNOT,
Acting Chief Secretary.

R. D.
Proc. of the Madras Govt.

The following
has been sent from the Acting
Accountant General.

Has been sent to the Secy to Govt. on 8th.

No. 11458.

Will
The Acting Accountant General
submits for the orders of Govt.
a letter from the Deputy Collector
of District, in which that Officer
requests instructions regarding
the receipt of ^{under Act of 1862} ~~affixing~~ stamps
on receipts given by public officers.

in Bills. Transfer Receipts are
drawn by them. and also
whether receipts given for interest
on Govt. Bonds should be
stamped. ~~under the~~

In consequence of a change
in the wording of the clause
in the General Exemptions, of Act X 1862
relating to this class of documents,
which differs slightly from a
similar clause in Act XXXVI
of 1860 - the Assistant General
reports the orders of the Govt
upon this reference ^{from the Deputy Collector} ~~above stated~~.

The Government do not consider
that there was any intention
on the part of the Legislature
to ^{require that} ~~make~~ this class of documents
bills should be stamped.

These receipts are given ^{required}
by the Government as the
dischargers of monies and
are executed by the payees
not on their own ^{private behalf} but on
behalf of Govt. - and
as such are exempted by
the clause of the "General
Exemptions" quoted.

acquittances, in ~~particular~~
As regards Transfer Receipts -
which are privileged remittances

The same principle is applicable.

^{opinion}
This matter will be communicated
to the Board of Revenue with
a request that they will inform
the Govt, if they have issued
any ruling upon the question
raised by the Acting Accountant

General.

W.L.

~~W.L.~~

To the Acty. Accountant General C.P. 5

14 - Board of Revenue

c 2 July 1882

Fort St. George
4th July 1882

Revenue 1862 Depar^t
Pro: of Govt for July

N: 1458.

Pro: of the Madras Govt.

D^d 4th July 1862.

From B^r of Ann 8th July /62 Cr 1950

Passing orders on letter
from Accountant General re-
questing instructions regarding
the necessity or otherwise of
affixing stamps on receipts
given on back of Government
Promissory notes &c. by
public Officers.

N: 64 + 65.