M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1547 — Press Mis.

241-242

Dated 18-7- 1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 18th July 1862.

No. 211. Read the following Proceedings of the Board of Revenue, dated 8th July 1862:—
Read Proceedings of the Madras Government, dated 4th July 1862, No. 1,458, Revenue Department.

(In Cons., 5th July 1862, No. 4,207.)

1. Ordered that copy of the Board's Proceedings dated 3rd July 1862, No. 4,297, ruling that stamps are not requisite on receipts for pay due to Government servants be submitted for the information of Government.

2. The principle on which the Board based their Proceedings was identical with that of the Government Order, viz., that receipts for monies due by Government are really executed on behalf of Government for their advantage and not for that of the payees, and with the permission of Government they will lay down this distinct principle for the guidance of Collectors.

(A true Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 212. ORDER THEREON, 18th July 1862, No. 1,517.

The Governor in Council approves of the Board's proposal to issue a Circular laying down the principle on which it has been ruled that receipts for monies due by Government do not require to be stamped.

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

CIRCULAR.

STANDING.

No. 4,297.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 3rd July 1862.

Read the following letters:—

From the Collector of Ganjam, dated 20th June 1862, No. 146, requesting instructions of Board as to whether the public servants are to pass receipts on Stamp papers for their salaries.

(In Cons. 30th June 1862, No. 4,052.)

From the Officiating Superintendent of Stamps, dated 30th June 1862, No. 1,318, submitting for the orders of the Board the correspondence noted within, relative to certain questions raised in connection with Act X of 1862.

(In Cons. 1st July 1862, No. 4,106.)

1. The Board do not consider that it was intended, or is necessary, to take Stamped receipts from Government servants for their pay or pensions. The usual acknowledgment in the Acquittance roll is sufficient for all purposes. Nor in the case of an Officer at the Head of a department drawing the pay of his subordinates, is it reasonable to require of him a Stamped receipt, or is it possible for him to distribute the charge.

2. The Board consider it objectionable in principle for Collectors, who are not competent under the Act to give authoritative interpretations of the Law, except under Clause 4th, Section 15 of the Act, to publish in their Gazettes rulings on the subject, and resolve to direct that all such matters be in the first instance submitted for their decision.

3. The Superintendent of Stamps will also be requested to forward to the Board all references that may be made to him on similar points.

(A true Extract.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

(Signed) W. SCHARLIEB,
First Assistant.

o R. S. Ellis, Esq., C. B., Officiating Superintendent of Stamps.
G. S. Forbes, Esq., Collector of Ganjam.
All Collectors for information and guidance.

d. J. Wright.

3.

In B.d of Rev. extract 3rd July

CIRCULAR.

STANDING.

PROCEEDINGS OF THE BOARD OF REVENUE.

To All Collectors, &c.

Rev. 1950/62

Dated 3rd July 1862.

Received

No. 4,297.

Intimating that it is not necessary to take Stamped receipts from Government servants for their pay or pensions; and directing that all matters referring to the interpretation of the Stamp laws be primarily submitted for the decision of the Board.

4th July /62 No. 64-65

Rec. 18 62 (illegible) July
Rec'd of Govt for Nº 1058
Proceedings of the Board
of Revenue

Date 25th
Sept. 8th
Rec'd 9th
1862

July 1862.

1547
Nº 1547.

The Governor in
Council approves of the
Board's proposed Circular
Circulars laying down the
principles on which it has
been ruled that receipts for
monies due by Govt do not
require to be stamped.

From Lt. Govr
18th July 1862

14 Chief Board of Rev. Dept
2 Acct Genl

Nº 241 & 242.

Submitting Copy of the Board's
Proceedings in which they have
ruled that Stamps are not ne-
cessary for receipts for pay due
to Government Servants, with
reference to the question raised
by the Accountant General,
and referred to in para 5 of
the order of Govt Nº 1458, 4th July
1862.

Nº 1247 - 18th July

Wallace Order

18 July 62