M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1782 — Press ~~Mis.~~

288-289

Dated 21 - 8 - 1862

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
21st August 1862.

No. 288. Read the following Extract from the Proceedings of the Right Honorable the Governor General of India in Council, in the Home Department, under date the 31st July 1862, No. 3,869.

READ a Telegram from the Acting Chief Secretary to the Government of Bombay dated 11th June last, enquiring whether each receipt given on the Pay Abstract of Government Establishment when the sum for which the receipt is given exceeds Rupees 20 should bear a one anna stamp.

Read a letter from the Advocate General, dated 3rd July 1862, stating that such receipts require a one anna Stamp.

RESOLUTION.

1. The Governor General in Council is of opinion that the general receipt given by the Head of an Office on the back of a Pay Abstract is not liable to a stamp duty, the receipt being executed in this instance by an Officer of Government in his official capacity and acting on behalf of Government, but that when the amount of the Pay Abstract comes to be distributed the receipts of the payees for salaries exceeding 20 Rupees a month must have a stamp of one anna affixed to each, like other receipts given for the payment of money. The taking of such receipts on the back of a general Pay Abstract does not, in the opinion of His Excellency in Council, form any ground of exemption.

2. The question may arise whether, the law being as above stated, such receipts should be specially exempted from stamp duty. The Governor General in Council sees no reason why they should. The tax is one which has been purposely put at such a low uniform rate, that it will hardly be felt as a burden by any one; and it therefore appears to His Excellency in Council to be very undesirable to admit of any exemptions from the tax other than those provided for by the law.

ORDERED, that a copy of this Resolution, and of the Advocate General's opinion referred to, be forwarded to the Government of Bombay for information and guidance, in continuation of the Telegram issued yesterday.

Ordered also, that a copy of this Resolution and of the Advocate General's opinion be forwarded to the Local Governments and Administrations, Departments and Authorities noted on the margin for information and guidance. The necessary communication to the Bank of Bengal will be made by the Financial Department.

Financial Department.
Foreign ,,
Military ,,
Public Works ,,
Marine ,,
Government of Bengal.
,, N. W. Provinces.
,, Punjab.
,, Madras.
Government of Straits Settlements.
Chief Commissioner of Oude.
,, ,, Central Provinces.
,, ,, British Burmah.
Director General of Post Office.
,, Telegraphs.
Inspector General of Police in India.
Superintendent of Geological Survey.
Superintendent of Port Blair.

(True Extract.)
(Signed) A. M. MONTEATH,
Under Secy. to the Govt. of India.

From T. H. COWIE, Esq., Advocate General, to A. M. MONTEATH, Esq., Under Secretary to the Government of India,—dated the 3rd July 1862.

1. In reply to your letter of the 19th ultimo, I have the honor to state that, in my opinion, receipts passed in the Pay Abstract of a Government Establishment for sums exceeding twenty Rupees, require a one anna stamp.

2. As the case stood under the Act of 1860, I think it would have been doubtful whether any stamp was necessary, as it might possibly have been contended that each receipt was a writing to which Government was a party, within the meaning of the general exemption in the Schedule to that Act. But in the new Act the general exemption is confined to writings "made or executed by or on behalf of Government." There may be some difficulty in determining

the sense in which the Act uses the term "made" as distinguished from "executed." But I think that receipts for Government pay can only be treated as writings made or executed by the party signing them, or on whose behalf they are signed.

No. 289.

ORDER THEREON, 21st August 1862, No. 1,782.

Ordered to be published in the "Fort Saint George Gazette," and communicated to the Board of Revenue, the Acting Accountant General and the Madras Bank (through the Financial Department) for their information and guidance. This Resolution of the Government of India will supersede the rulings which this Government and the Board have already laid down on the subject.

(Signed) T. PYCROFT,
Chief Secretary.

213869

Extract from the Proceedings of the Right Honble the Governor General of India in Council in the Home Department, under date the 31st July 1862.

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Read a letter from the Advocate General, dated 3rd July 1862, stating that such receipts require a one anna stamp.

RESOLUTION.

The Governor General in Council is of opinion that the general receipt given by the Head of an Office on the back of a Pay Abstract is not liable to a stamp duty, the receipt being executed in this instance by an Officer of Government in his official capacity and acting on behalf of Government, but that when the amount of the Pay Abstract comes to be distributed the receipts of the payees for salaries exceeding 20 Rupees a month must have a stamp of one anna affixed to each, like other receipts given for the payment of money. The taking of such receipts on the back of a general Pay Abstract does not, in the opinion of His Excellency in Council, form any ground of exemption.

2. The question may arise whether, the law being as above stated, such receipts should be specially exempted from stamp duty. The Governor General in Council sees no reason why they should, which has been purposely put at such a low uniform rate, that it will hardly be felt as a burden by any one; and it therefore appears to His Excellency in Council to be very undesirable to admit of any exemptions from the tax other than those provided for by the law.

ORDERED, that a copy of this Resolution, and of the Advocate General's opinion referred to, be forwarded to the Government of Bombay for information and guidance, in continuation of the Telegram issued yesterday.

Ordered also, that a copy of this Resolution and of the Advocate General's opinion be forwarded to the Local Governments and Administrations, Departments and Authorities noted on the margin for information and guidance. The necessary communication to the Bank of Bengal will be made by the Financial Department.

Financial Department.	Government of Straits Settlements.
Foreign ,,	Chief Commissioner of Oude.
Military ,,	,, ,, Central Provinces.
Public Works ,,	,, ,, British Burmah.
Marine ,,	Director General of Post Office.
Government of Bengal.	,, ,, Telegraphs.
,, N. W. Provinces.	Inspector General of Police in India.
,, Punjab.	Superintendent of Geological Survey.
,, Madras.	Superintendent of Port Blair.

(True Extract)

Under Secy. to the Govt. of India.

Rev = 1862 Oct 1862
Bo of Govt for Pay 229

Extract from the Proceedings of the Right Hon'ble the Governor in Council

Dated 31st July 1862
Received 2nd August 1862

6-1-

Forwarding for information & guidance a Resolution of Government in the Financial Department, dated 21st July 1862, with Abstract of Establishments sanctioned for the Salaries & Contingencies of the Madras Bank for the year 1862-63.

Ord 1782 - 21 Aug

Ordered to be published in the Fort St. George Gazette, and communicated to the Bd of Rev the Ag Accts Genl and the Madras Bank (through the Financial Depart) for their information and guidance. This resolution of the Government of India will supersede the rulings which the Government and the Board have already laid down on the subject.

Fort St George
21st August 1862

14 Copies to the Bd of Rev 2 do to Ag Accts
2 — each Bank
5 — Fin Dept

Ord 1782 - 21 Aug

15 Subs 12 Sept 241-242

Ord 1787