M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1783	Press ~~Mis.~~
290 : 291	
Dated 21—8	18 62

Not to be folded or roughly handled

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

No. 290. Read the following Extract from the Proceedings of the Right Honorable the Governor General of India in Council, in the Home Department (Separate Revenue), under date the 31st July 1862, No. 3,885.

READ a letter from the Officiating Accountant General to the Government of India, No. 258, dated 28th June last, received under cover of a docket No. 4,432, dated 5th July, from the Financial Department, on the subject of levying stamp duty on receipts given for salary and other bills.

Read also the opinion of the Standing Counsel, dated 26th June 1862, which was obtained by the Officiating Accountant General, and which formed an enclosure of his communication, to the effect that "Government salary bills do not fall within the exemption of instruments "made or executed by or on behalf of Government in the Schedule A to the Stamp Act, and "that consequently receipts given for salary ought to be stamped as all other ordinary "receipts;" as also that the Bank of Bengal ought to require the affix of a stamp in all "these cases before making payment."

Read also the Resolution passed this day by the Governor General in Council on the subject.

RESOLUTION.

IN the Resolution passed this day, the opinion of the Governor General in Council has been expressed in regard to the question of the requirement of the law in respect of stamps on receipts for salaries exceeding 20 Rupees. The Governor in Council sees no reason for exempting from the moderate stamp duty of one anna any of the bills forwarded by the Officiating Accountant General.

The opinion of the Standing Council that "the Bank of Bengal ought to require the affix of a stamp in all these cases before making payment," should be communicated through the Financial Department to the Bank of Bengal.

ORDERED, that a copy of this Resolution be forwarded to the Financial Department, in order that the necessary communication may be made to the Bank of Bengal, and for communication to the Officiating Accountant General, with reference to his letter No. 258, dated 28th ultimo, the original enclosures of which are returned.

Foreign Department.
Military Department.
Public Works Department.
Marine Department.
Government of Bombay.
Government of Madras.
Government of North-Western Provinces.
Government of Punjab.
Government of Straits Settlements.
Chief Commissioner of Oude.
Chief Commissioner of Central Provinces.
Chief Commissioner of British Burmah.
Director General of the Post Office in India.
Director General of Telegraphs.
Inspector General of Police in India.
Superintendent of Geological Survey.
Superintendent of Port Blair.

Ordered also, that a copy of this Resolution, and of the Standing Counsel's opinion referred to, be forwarded to the Departments, Local Governments, Administrations and Authorities noted in the margin for information in continuation of Extract No. , of this day's date.

(True Extract.)

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

OPINION BY THE STANDING COUNSEL.

I HAVE considered this question on several occasions, and am of opinion that Government salary bills do not fall within the exemption of instruments made, or executed by, or on behalf of,

Government in the Schedule A to the Stamp Act, and that consequently receipts given for salary ought to be stamped as all other ordinary receipts.

2. I think the Bank of Bengal ought to require the affix of a Stamp in all these cases before making payment.

The 26th June 1862.

(Signed) J. GRAHAM.

No. 291. ORDER THEREON, 21st August 1862, No. 1,783.

Ordered to be communicated to the Accountant General and the Madras Bank (through the Financial Department) for their information and guidance.

(Signed) T. PYCROFT,
Chief Secretary.

№3885

Extract from the Proceedings of the Right Hon'ble the Governor General of India in Council, in the Home Department, (Separate Revenue), under date the 31*st July* 1862.

READ a letter from the Officiating Accountant General to the Government of India, No. 258, dated 28th June last, received under cover of a docket No. 4432, dated 5th July, from the Financial Department, on the subject of levying stamp duty on receipts given for salary and other bills.

Read also the Opinion of the Standing Counsel, dated 26th June 1862, which was obtained by the Officiating Accountant General, and which formed an enclosure of his communication, to the effect that "Government salary bills do "not fall within the exemption of instruments made or executed by or on behalf "of Government in the Schedule A to the Stamp Act, and that consequently "receipts given for salary ought to be stamped as all other ordinary receipts;" as "also that the Bank of Bengal ought to require the affix of a stamp in all these "cases before making payment."

Read also the Resolution ~~No. 3869~~, passed this day by the Governor General in Council on the subject.

RESOLUTION.

IN the Resolution ~~No. 3867~~, passed this day, the opinion of the Governor General in Council has been expressed in regard to the question of the requirement of the law in respect of stamps on receipts for salaries exceeding 20 Rupees. The Governor in Council sees no reason for exempting from the moderate stamp duty of one anna any of the bills forwarded by the Officiating Accountant General.

The opinion of the Standing Counsel that "the Bank of Bengal ought to require the affix of a stamp in all these cases before making payment," should be communicated through the Financial Department to the Bank of Bengal.

ORDERED, that a copy of this Resolution be forwarded to the Financial Department, in order that the necessary communication may be made to the Bank of Bengal, and for communication to the Officiating Accountant General, with reference to his letter No. 258, dated 28th ultimo, the original enclosures of which are returned.

Foreign Department.
Military Department.
Public Works Department.
Marine Department.
Government of Bombay.
Government of Madras.
Government of North-Western Provinces.
Government of Punjab.
Government of Straits Settlements.
Chief Commissioner of Oude.
Chief Commissioner of Central Provinces.
Chief Commissioner of British Burmah.
Director General of the Post Office in India.
Director General of Telegraphs.
Inspector General of Police in India.
Superintendent of Geological Survey.
Superintendent of Port Blair.

Ordered also, that a copy of this Resolution, and of the Standing Counsel's opinion referred to, be forwarded to the Departments, Local Governments, Administrations and Authorities noted in the margin for information in continuation of Extract No. , of this day's date.

(True Extract)

Under Secy. to the Govt. of India.

1783

Pt. 1783-

Ordered to be communicated to the Accountant General and the Madras Bank (through the Financial Department) for their information and guidance.

3. No Acct. Genl. Dept. Pte
5 Financial Depart. ✓
11 Bd of Revenue ✓

Ans. Pte 21st Aug. 92

No 2625.

15 July 92 Pte 241-242
4 Sept 92 — 64-65
Pte 4 Sept 92 ✓
Pte 5 Sept 92 ✓

Rev. 1862 Dept
Pte 22 August 92
Pte 2292

Pte 31st Aug 1792
Pte 3883

Pte 1783