M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2573 Press Mis.

132 154

Dated 10-12-1923

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 10th December 1862.

No. 133. 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, 20th November 1862, No. 280 :—

SIR,

From the Controller of Military Finance, No. 2,789, dated 10th November 1862.
To the Secretary to the Board of Revenue, No. 4,414, dated 15th November 1862.
From Board of Revenue, dated 17th November 1862.

In forwarding copies of correspondence noted in the margin, I have the honor to request that you will be pleased to obtain the orders of Government, as to whether, under Act X of 1862, Security Bonds executed by Public Officers of the Pay, Commissariat, Postal, Judicial and other Departments, and their Sureties, should be engrossed on stamped paper, or not; and if it be decided in the affirmative, orders of Government are solicited as to who is to bear the cost of the paper, whether the Government, as is the case with subordinate Officers of the Revenue and Public Works Departments, or whether the parties concerned, and also as to what Department should supply the stamped paper in respect of Officers of the several Departments above quoted.

No. 134. ORDER THEREON, 10th December 1862, No. 2,573.

The Governor in Council is of opinion that all Officers receiving higher salaries than Rupees 100 per mensem should provide at their own expense the stamped paper on which any Security Bond which they may have to execute must be drawn up.

(Signed) J. D. SIM,
Secretary to Government.

Fort Saint George,

No. 2789. Office of Controller, Mily. Finance,
10th. November 1852.

From

The Controller of Military Finance,

To

The Acting Accountant General,
Fort Saint George.

Sir,

I have the honor to forward Forms of three Bonds to be executed by Lieutenant Colonel A. C. Silver, and his Sureties, for his acts as Superintendent & agent for Army Clothing and to request, you will be good enough to inform me, if it is incumbent on Government Servants executing Security Bonds, before entering upon appointments of trust under Government, to furnish the same on Stamped paper, at their own cost; also, whether Officers on nomination as sureties to Officers holding such positions of trust, should furnish Bonds on Stamped paper, at the cost of the Party, in whose behalf the Bonds is executed.

I have the honor to be &c.
(Signed) Thos. Mc. Gould, Lieut. Colo.
Controller of Mily. Finance.

(True Copy)

Acting Jun. Assist. Accountt. Genl.

Compd. J.M.

Book and Adjustment Deptt.

Fort Saint George,
Acctt. General's Office,
15th November, 1862.

No. 4414.

From,

H. A. Mangles Esqre.,
Acting Accountant General.

To,

The Secretary to the Board
of Revenue.

Sir,

I have the honor to enclose a letter, in original, from the Controller of Military Finance, No. 2789, dated 10th instant, and, with reference to the order of Government, Revenue Department, No. 13, dated 4th January 1861, to request, that you will be good enough to inform me, whether any ruling, exempting Security Bonds from public Servants, and their Sureties, from Stamp duty, under Act X of 1862, similar to that issued under Act XXXVI of 1860, has been promulgated by the Board.

I have the honor to be, &c.

(Signed) H. A. Mangles,
Ag. Acctt. General

(True Copy)

Ag 1st Apptt. Acctt. Genl.

Stamped

Rec'd 3218/62

Revenue Department.

No.

Proceedings of the Board of Revenue,
dated 17th November 1862.

Read letter from the Ag. Accountant
General, dated 15th November 1862, No. 4414.
(Ind Cons. 15th November 1862, No. 7295.)

The Board have not renewed their in-
structions since the passing of Act X of 1862, but
they consider them still applicable in all cases to
which they were originally intended to apply.

These, however, were the cases of Subordinates
in the District under the Collectors, and District
Engineers, and the Board did not contemplate
such a case as that referred by Colonel McGoun.

The Board's instructions did not exempt
Security bonds from Stamp duty, but authorized
the Collector to provide the Stamp, free of charge.

The difference is material, and the Board
would suggest, that it be submitted for the
orders of Government, whether in such a case as
that of the Superintendent of Army Clothing, the
cost of providing the Stamp, should be borne
by Government.

/ A true Extract. /
(Signed) W. Huddleston,
Secretary.

To. H. A. Mangles Esqre,
Acting Accountant-General,
with an enclosure returned.

/ True Copy /
Ag. 1st Asstt. Accountant General.

Stamp'd

Rev. 28 Nov 62

Security Bonds are executed
& not "by or on behalf of
the Sett" - It is clear therefore
that they must be stamped.
In the case of Inter Private
Officers in the Regt & Staff Dept
Sett provide the taken rates
and the practice now called
is whether this indulgence
shall be shewn in the case
of well paid Officers - It
seems true that in such
cases the Officer must pay
for the Stamp as he does for
his uniforms or any other ne-
cessary of Office - But if Sett
adopt there now a Money limit

Recommend pay
Wm

Should be fixed & Mercs
Bounty time that Rent
limit should pay for them
Stamps Orders respected

L.R.

Rev=
Dro: of Govt for 1862 Decr Dept=
No 3213

From

The Acting Accountant General

To

The Secretary to Government
Revenue Department
Fort Saint George

Dated 20th } November 1862.
Received 21st }

No 280.

E 3.

No

S. O No 2573. 10 Decr.

Forwards copies of correspondence and requests to obtain the orders of Government, as to whether under Act X of 1862, Security Bonds executed by Public Officers of the several Departments and their Sureties, should be engrossed on Stamped Paper or not.

Revenue Department

No 2573.

Proceedings of the Madras Government under date the 10th December 1862

Read the following letter from the Accountant General.

Forwarding copies of correspondence, and requesting to obtain the orders of Govt as to whether under Act X of 1862, Security Bonds executed by Public Officers of the several departments, & their Sureties, should be engrossed on Stamped Paper or not.—

(Order entered 20th Novr 1862 No 280)

The Governor in Council is of opinion that all officers receiving higher Salaries than Rupees 100 per mensem should provide at their own expense the Stamped paper, on which any Security Bond, which they may have to execute must

must be drawn upon

1851

12 Offices to the Bd of Revs Depts 11 Nos
3 — Acctt Genl
3 — Civil Secy
5 — Public Wks Depts
5 — Jud Depts
7 — Milty Depts
21 — Ord Depts

Stamps to the Security Bonds executed by Public Officers.—

Revenue 1862 Deptt.
Pro: of Govt for December.

No 2573.

Pro: of the Madras Govt
Dd 10th December 1862.

From Military Deptt Dd 7th Feby 63
No 308 with Encl. p. 2. 1 Encl.

From Govt of India Dd 4th August 63 No 1989

Question of the Accountant General as to how the Stamped papers for Security Bonds executed by Public Officers are to be provided for, decided.

No 133 to 184.

Rec'd 1st Jan 64