

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1144	<u>Press</u> Mis.
	517-528	
Dated	30-5-1865.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
30th May 1865.*

No. 517. Read the following letter from J. R. BOYSON, Esq., Government Solicitor, to the Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 20th May 1865, No. 271:—

SIR,

Dated 10th May 1865, No. 971, Revenue Department.
1. I have the honor to acknowledge the Order of Government noted in the margin (with its enclosures), relative to Stamp on Commissariat Contracts.

2. Having obtained from the Commissary General a form of the Contract used by his Department, I submitted it and the papers above noted for the consideration of the Advocate General, with whom I have also conferred, and

3. I now forward a copy of his Opinion.

COPY OPINION.

1. I have perused the form of instrument used by the Commissariat in making its Contracts. It is not a *Bond*. It is an *Agreement* in the shape of Articles under seal.

2. It comes most clearly within the exemption at the close of Schedule A. of the Stamp Act. It is made and executed on behalf of the Government by the Commissariat Officer who signs and seals it. Although it is also signed by another party, that will not the less make it an instrument executed on behalf of the Government. If such an instrument as this does not fall within the exemption, it is difficult to see what sort of instrument can.

3. I am clearly of opinion that no stamp is necessary.

19th May 1865.

(Signed) J. B. NORTON,
Advocate General.

(True Copy.)

(Signed) J. R. BOYSON,
Government Solicitor.

No. 518. ORDER THEREON, 30th May 1865, No. 1,144.

Separate Revenue, No. 41.
Stamps.

Communicated to the Military Department, with reference to G. O. Military Department, dated 3rd April 1865.

(True Extract.)

(Signed) J. GROSE,

Acting Under Secretary to Government.

To the Military Department.
,, the Board of Revenue.

Exd. S. T. Augustin.

82-1144-

Communicated to the Sub
Dept. with ref. to G.O. M.D.
of 3 April 1965.

LK

7 F. Rec. Secretary Dept. of State 30 May/65.
14 Copy to H. of Sec. of State 31 May

25
-4

Pro-10 May/65 A 172-172

Rev: 1865 Oph^{ts}

Pro: of Govt of Madras
From the Govt of Madras

To the Secy to Govt, Rev^d Dept

Dated 20th May.

Rec^d 22nd May.

N^o 271.

One enclosure

N^o

Forwarded Copy Advocate
General's Opinion relative to
Stamp on Commisariat
Contracts.

517-518.

Mr. 1144. 30 May

With an order