

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 492	Press
93-54	~~Mis.~~
Dated	8-3-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
8th March 1865.*

No. 93. Read the following Proceedings of the Madras Government in the Financial Department:—

Communicating certain correspondence, and requesting that orders be issued to the Treasury Officers for a careful enforcement of the Stamp Act in regard to Cheques for withdrawing Savings Bank deposits. (Here enter 24th February 1865, No. 114.)

No. 91. ORDER THEREON, 8th March 1865, No. 492.

Separate Revenue, No. 6.
Stamps.

Communicated to the Board of Revenue for their information.

(True Extract.)

(Signed) J. GROSE,
Acting Under Secretary to Government.

To the Board of Revenue, with Proceedings Financial Department, No. 114.

Exd. S. T. Augustin.

*Proceedings of the Madras Government, Financial Department,
24th February 1865.*

No. 63. Read the following letter from E. H. LUSHINGTON, Esq., Secretary to the Government of India, to the Secretary to Government, Madras; dated Fort William, the 8th February 1865, No. 670.

I am directed to forward, for information, copy of a letter to the address of the Accountant General to the Government of India, No. 3283, of the 15th November, and of the Order* appended thereto, and to state that effect should be given in Madras to the request, contained in the latter, for the issue to Treasury Officers of instructions, founded on the Advocate General's opinion, for a careful enforcement of the Stamp Act.

* With enclosures.

Copy to Auditor General, in reply to his letter, No. 847, dated 26th January.

From the Accountant General to the Government of India, to the Secretary to the Government of India, Financial Department; dated 19th October 1864, No. 2198-49j.

With reference to your letter, No. 1018, dated 27th June last, and its enclosure, (herewith

To Solicitor to Government, No. 1069, dated 20th July 1864, and its Enclosures 2 and 3.
From Solicitor to Government, in reply, No. 396, dated 17th October 1864, and its enclosure.

returned), I have the honor to forward a copy of the correspondence noted in the margin, from which it will be seen that, in the opinion of the Advocate General, depositors who attend

personally at the Government Savings' Bank to withdraw their money cannot legally be exempted from payment of Stamp Duty, on their acknowledgment or receipt.

2. A copy of this letter, and of the Advocate General's opinion, dated 7th instant, has been forwarded to the Bank of Bengal, for information and guidance.

From R. A. FINK, Esq., Officiating 2nd Assistant Accountant General, Government of India, to R. F. STACK, Esq., Solicitor to Government, Fort William; dated 20th July 1864, No. 1069.

With reference to your letter, No. 978, dated the 12th April 1864, and the copy of the

1. From the Financial Secretary to the Government of India, No. 1043, dated 27th June 1864, and its enclosure.
2. From the Officiating 2nd Assistant Accountant General, No. 864, dated 4th July 1864.
3. From the Officiating Secretary and Treasurer, Bank of Bengal, No. 3-27, dated 18th July 1864, and its enclosure, (this letter, in original, to be returned).

Advocate General's opinion which accompanied it, I am directed by the Accountant General to enclose a copy of the correspondence noted in the margin, and to request that the same may be submitted, at your early convenience, to the Advocate General, for his opinion as to

whether the form of Cheque made use of by Mofussil depositors, for withdrawing their deposits (through the Local Treasury) from the Government Saving's Bank at the Presidency, does not require a Receipt Stamp.

2. If it does not, the Accountant General sees no objection to its being used by Presidency depositors attending in person, as suggested by the Officiating Secretary and Treasurer of the Bank of Bengal. But if the Advocate General should be of opinion that it does require a Receipt Stamp, the Accountant General would wish to be informed whether all further difficulty in the

^a See Section XXXIII of Act X of 1862.

matter might not be removed by an order^(a) from the Governor General in Council, to be published in the *Official Gazette*, exempting all

acknowledgments and receipts taken from depositors who attend personally at the Government Saving's Banks, for withdrawing their money, from the charge of Stamp Duty.

From R. A. FINK, Esq., Officiating 2nd Assistant Accountant General, Government of India, to the Officiating Secretary and Treasurer, Bank of Bengal; dated 4th July 1864, No. 864-65p.

With reference to your letter, No. 2-75, dated 1st ultimo, to the address of the Secretary to the Government of India, Financial Department, I am directed by the Accountant General to forward a copy of a letter, No. 1018, dated 27th idem, from the Financial Secretary, and to

*Proceedings of the Madras Government, Financial Department,
21th February 1865.*

request that you will be good enough to suggest a form of acknowledgment that will suit the requirements of the Bank, as well as exempt depositors who attend personally for withdrawing their money from payment of Stamp Duty.

From C. COOKE, Esq., Officiating Secretary and Treasurer, Bank of Bengal, to the Accountant General, to the Government of India; dated 18th July 1864, No. 3-27.

With reference to your Officiating 2nd Assistant's letter, No. 864-65p, of the 4th instant, I have the honor to enclose, for your inspection, a form of Cheque made use of by Mofussil depositors for withdrawing their deposits, and which might be employed by Presidency depositors attending in person, who could also be required to sign an acknowledgment (on the reverse) of the correctness of the entries in their Pass Books, should such be considered necessary by the Advocate General for the protection of Government.

From R. F. STACK, Esq., Solicitor to Government, Fort William, to R. A. FINK, Esq., Officiating 2nd Assistant Accountant General, Government of India; dated 17th October 1864, No. 596.

With reference to your letter, No. 1069-217, dated the 20th July last, I have the honor to forward, herewith, for your information and guidance, a copy of the Advocate General's opinion as to whether the form of Cheque made use of by Mofussil depositors, for withdrawing their deposits (through the Local Treasury) from the Government Savings Bank at the Presidency, requires a Receipt Stamp, and if not, whether it can be made use of by Presidency depositors attending in person.

Opinion,—By T. H. COWIE, Esq., Advocate General, Fort William; dated 7th October 1864.

The document in question is properly called a Cheque, but is open to the objection that it is perfectly valueless for want of a One Anna Bill Stamp. The substance and not the form of the instrument must be looked at, and it is clear that "please debit my account" really means "please pay." With regard to the Accountant General's suggestion of a Government order of exemption, under the 33rd Section of the Stamp Act, I have to point out that the Section has been misapprehended. It authorizes the Government to exempt from Stamp Duty any class of instruments specified in the Schedule, but it does not authorize the Government to exempt a certain class of persons from payment of Stamp Duty. An acknowledgment or receipt is the same instrument, whether it is taken from a depositor who attends personally, or not.

From E. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, to the Accountant General to the Government of India; dated Fort William, the 15th November 1864, No. 3283.

I am directed to acknowledge the receipt of your letter, No. 2198-49j, dated the 19th October, and its enclosures, and in approving of the instructions issued to the Secretary to the Government Savings Bank, Calcutta, that all depositors who withdraw their deposits by attending personally at the Bank should, like those who withdraw by letter, stamp their receipts, when the amount withdrawn is above twenty Rupees, I am desired to state that the same practice should be prescribed for the guidance of all Officers in charge of Treasuries under your control, who have, it appears, hitherto allowed depositors in the Mofussil to withdraw their Savings Bank deposits from the Local Treasuries on unstamped Cheques.

Ordered that a copy of this letter, and of the Accountant General's letter, dated 19th October 1864, and its enclosures, be sent to the Governments of Bengal, North-Western Provinces, and the Punjab, and to the Chief Commissioners of British Burmah, Oude, and the Central Provinces, with a request that instructions, founded on the Advocate General's opinion, may be issued to Treasury Officers, for a careful enforcement of the Stamp Act, as it is possible that other classes of instruments, which, equally with the Cheques for the withdrawal of Savings Bank deposits, are

*Proceedings of the Madras Government, Financial Department,
24th February 1865.*

liable to Stamp Duty, have, like those Cheques, been accepted unstamped, through a misapprehension of the nature of the documents in their relation to the Stamp Act.

No. 64. ORDER THEREON, 24th February 1865, No. 114. ✓

Communicated to the Revenue Department and to the Deputy Auditor and Accountant General, with a view to the necessary instructions being issued to Treasury Officers.

(True Extract).

G. J. Burnes
Chief Secretary.

To the Revenue Department.
Deputy Auditor and Accountant General.

Exd. J. H. Burnes

Decr = 1865 D. 141st.
 Decr of Govt for March 1865.
 Proceedings of the
 Finance Committee
 the 21st of Decr.

88-492.

Dated 24th 3rd July
 Recd 28th 7 1865.
 88-114.

Communicating
 certain correspondence
 our respecting that or
 where he issued to the
 Treasury Office for a
 careful enforcement
 of the stamp duty in
 regard to the need for
 additional stamp duty
 back deposits -

Communicated to the
 Board of Revenue for
 their information.
 From Lt. Genl
 Sir Smith, 1865
 29th Decr 1865
 The Secy to Council of Revenue, Calcutta

1893-1894.
 1892-1893
 William Barclay