M.R. O. 1—32,000—16-10-28.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 57 Press Mis.

118-119

Dated 7th January 1969

Not to be folded or roughly handled

superfluous. It would do so only in the case of a Company which has no such agent only in British India. When a Company employs several agencies none of which would be assessable as such under the notification, all such agencies except one would be relieved from assessment. Under Section 33 of the Act, the Government could in this case declare which particular agent should be deemed for the purposes of the Act to be the principal agent, and would assess the Company through him. When a Company employs only one agent of whatever kind, that agent must *ex necessitate rei* be the principal agent, and he must under Section 22 take out a certificate in behalf of the Company.

I have the honor to be,

SIR,

Your most obedient Servant,

G. H. M. BATTEN,

Under Secretary to the Government of India.

Copy to all Governments and Administrations.

G. H. M. Batten

Under Secretary to the Government of India.

No. 118. Read the following letter from the Under Secretary to the Government of India, Financial Department, (Separate Revenue—Assessed Taxes,) to the Secretary to the Government of Bengal, dated Fort William, 12th December 1868, No. 3,367 :—

1. I am directed to acknowledge the receipt of Mr. S. C. Bayley's letter, No. 3,309, dated the 28th October, and to communicate the following reply to the question therein raised.

2. The Governor General in Council agrees with the Board of Revenue that there is nothing in the notification of this Department, No. 922, dated the 9th July last, which exempts or was intended to exempt a Joint Stock Company from assessment under Act IX. of 1868, when it carries on business in India, solely through paid agents "who while carrying on business on their own accounts or a general agency * * * are not servants of such Company."

3. Under Section 22 of the Act, every Joint Stock Company is liable to assessment if it carries on business in India, whether directly or through an agent, and whether that agent be of the kind above described, or a servant of the Company. It is not correct to say that this ruling would make the notification superfluous. It would do so only in the case of a Company which had one such agent only in British India. When a Company employs several agencies, none of which would be assessable as such under the notification, all such agencies except one would be relieved from assessment. Under Section 33 of the Act, the Government could in this case declare which particular agent should be deemed for the purposes of the Act to be the principal agent, and would assess the Company through him. When a Company employs only one agent of whatever kind, that agent must *ex necessitate rei* be the principal agent, and he must under Section 22 take out a certificate in behalf of the Company.

Copy to all Governments and Administrations.

No. 119. Order thereon, 9th January 1869, No. 57.

Miscellaneous.

Communicated to the Revenue Board.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Revenue Board.
,, the Accountant General.
,, the Examiner of Claims.

Exd. G. A. Turton.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.
Assessed Taxes.

To

No. 3367.

Dated Fort William, the 12 December 1868.

Received

Regarding exemptions of Joint Stock Companies from assessment under Act 9 of 1865, when the Companies are Companies in liquidation

No 89 - 9 Jany

W.M. an order

O. S. G. P., No 3143 C. F.—7-12-68.—100.

118-119 -

Govt. of India
REVENUE.
To
THE REVENUE BOARD
Dated Fort William, 30th
Recd.
G. O., 30th
JANUARY
Nos. 117-1
Know Ye, That We, the Undersigned, Sureties, are held and firmly bound unto the Secretary of State for India in Council, in the penal sum of Rupees, for the payment whereof to the said Secretary of State for India in Council, his successors and assigns, we bind ourselves, our heirs, executors and administrators, jointly and severally, by these presents.
Sealed with our Seals, and dated this day of
The Condition of the above Obligation is such, that whereas the above bounden has been appointed to the office of Collector of Stamp Revenue in the District of
Now, if the said shall duly account for all Stamps which may be delivered to him, and shall duly pay to the Collector of Stamp Revenue, or to such other person as the Board of Revenue may appoint to receive the same, the amount of the Stamps sold by him, or which may be lost or destroyed while in his charge, and shall duly perform the duties of his office, then the above Obligation shall be void, but otherwise shall remain in full force and virtue.
Signed, Sealed and Delivered by the above bounden
in the presence of
Witness
Bond.