

# MADRAS RECORD OFFICE.

Government of Madras.

*Revenue*

DEPARTMENT.

G.O. No.

300

Press  
Mis.

298-99

Dated

28 - 2 - 1820

12

Not to be folded or roughly handled

No. 298. Read the following letter from the Resident in Travancore and Cochin, to the Acting Chief Secretary to Government, Fort Saint George, dated Trevandrum, 27th January 1870, No. 14 :—

I HAVE the honour to request orders of Government on the following :—

A Certificate, under Act XXVII. of 1860, was issued by me to Paliat Govinden Walliah Achen, empowering him to transfer into his name two Government Securities, amounting to Rupees 42,000, standing in the name of his deceased uncle, Paliat Ramen Walliah Achen ; also to draw interest thereon and negotiate them.

2. Paliat Govinden Walliah Achen states that, on presenting the said Certificate, the Treasury Deputy-Collector at Calicut refused payment of the interest on the ground that the Certificate was not on stamped paper, quoting Act XXVI. of 1867, and orders of Board of Revenue for his authority.

3. Paliat Govinden Walliah Achen now addresses me, and refers to the Resolution of Government, dated 24th November 1862, ruling that stamps are not required in certain cases in foreign States.

4. It has not been customary to give Certificates on stamped paper here hitherto and interest has been paid on unstamped Certificate without objection. I therefore solicit the early orders of Government on the matter.

No. 299. ORDER THEREON, 28th February 1870, No. 300.

Separate Revenue, No. 18.

Stamps.

THE Certificate alluded to in the above letter is clearly liable to Stamp-duty. Schedule B. annexed to Act XXVI. of 1867 is under Section 6 of

the Act a part of Act X. of 1862, and Section 30 of the latter enactment clearly states that "no instrument or writing of any of the kinds specified as requiring stamps in the Schedule B. shall be received by any public officer, unless such instrument or writing be upon a stamp of a value not less than that indicated to be proper for it by the said Schedule B." The Certificate referred to may be legal in Travancore, but if it is to be received and acted upon in the British Territories it must bear the proper stamp.

2. The Order of Government in the Financial Department, dated 24th November 1862, referred to in paragraph 3 of the Resident's letter is not applicable to the present case. The Resolution of the Governor-General therein recorded declares that "stamped receipts for payments made in those territories (Hyderabad, Travancore, or other foreign States) or stamps on any other account, cannot legally be demanded ; and in a subsequent Order in the Revenue Department, dated 20th

*Proceedings of the Madras Government, Revenue Department,  
28th February 1870.*

February 1863, No. 367, it was laid down, with reference to the Pay Abstracts of the officers of the Nair Brigade that receipts for pay drawn from any British Treasury out of Travancore must be stamped.

(True Extract.)

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

To the Resident of Travancore and Cochin.  
„ the Financial Department.  
„ the Military do.  
„ the Accountant-General.  
„ the Examiner of Claims.  
„ the Board of Revenue.

PROCEEDINGS of the MADRAS GOVERNMENT

Under date the 28 February 1870

Read the following letter from the  
Resident in Travancore and Cochin.

*Soliciting orders as to whether  
Certificates under Act XXII of 1860  
issued by British Representatives  
in Foreign States are to be on  
stamped or unstamped paper.*

*Al. 27 Jan'y 1870 No. 14*

*The Certificate alluded  
to in the above letter is clearly  
liable to stamp duty. Schedule  
B, annexed to Act XXVI of 1864  
is under section 6 of the Act  
a part of Act X of 1862, and  
Section 30 of the latter enactment  
clearly states that no Instru-  
ment or writing of any of  
the kinds specified as re-  
quiring stamps in the Schedule  
"B" shall be received by*

*Handwritten initials and signature*

Govt. of 1870: 31 January.

REVENUE.

To

THE RESIDENT IN TRAVANCORE  
AND COCHIN.

&c., &c., &c.

Dated February, 23rd.

Encl.

Recd.

G. O., 26th February 1870, No. 300.

FEBRUARY.  
Nos. 298-299.

*Certificates issued by British Represen-  
tatives in Foreign States.—Passing orders on the  
letter from the Resident in Travancore and  
Cochin on their liability to Stamp-duty.*

any public officer, unless such Instrument or writing be upon a Stamp of a value not less than that indicated to be proper for it by the said Schedule B. The

Certificate referred to may be legal though in Travancore, but if it is to be received and acted upon in the British Territories it must bear the proper stamp.

London and the order of Govt. in the Financial Dept. dated 10th to 14th Nov 1862 referred to in para 3 of the Resolutions is not applicable to the present case. The Resolution of the Government General thereon is that stamped receipts for payments made

in the British Territories it must bear the proper stamp.

made in those Territories (Hyderabad, Travancore or other Foreign States) or stamps on any other account, cannot legally be demanded, and in a subsequent order in the Rev. Dept. dated 25th February 1863 No 367 it was laid down with reference to the pay abstracts of the officers of the Nair Brigade that receipts for pay drawn from any British Treasury out of Travancore must be stamped.

- 3 Resd of Travancore & Cochin Dept. 14th March
- 5 Financial Dept.
- 7 Mch. Dept.
- 6 Accountant Genl.
- Civil Paymaster
- 14 B. of Revenue

*[Signature]*

60/8

