

(1) Number of pages 4(2) Date of repair 23-4-42

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.**Government of Madras.****Revenue DEPARTMENT.**G.O. No. 104Press
~~Alis~~Dated 14.1

1877.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
14th January 1871.*

No. 213. Read the following letter from the Under-Secretary to the Government of India, Financial Department, (Separate Revenue—Stamps), to the Secretary to the Government of Madras, dated Fort William, 28th December 1870, No. 4,044:—

WITH reference to your letter noted on the margin, to the address of the

From Government of Madras, No. 1,437, dated 12th September 1870.	Home Secretary, on
“ “ Bombay, „ 3,952, „ 19th August 1870.	the subject of the
“ “ Bengal, „ 3,451, „ 19th July 1870.	levy of Stamp-duty
“ “ N.-W. Provinces, No. 153A, dated 21st July 1870.	under the Court Fees’
“ “ Punjab, No. 1,008, dated 13th July 1870.	Act on applications
“ Chief Commissioner of Oudh, No. 5,538, dated 15th Nov. 1870.	made by Telegraph,
“ “ Central Provinces, No. 1,847, dated 21st July 1870.	I am directed to state
“ “ British Burmah, No. 344-2, „ 23rd „ „	that the Governor-
“ “ Mysore and Coorg, No. 257, „ 18th „ „	
“ Resident at Hyderabad, No. 51, dated 19th August 1870.	

General in Council is of opinion that telegraphic messages should be regarded as oral communications, and consequently applications made by Telegraph should not be liable to Stamp-duty under the Act. As no public officer would take final action on an unauthenticated telegram, the telegraphic message would be followed by the transmission of a copy or other written communication of its contents chargeable with Stamp-duty under the Act, and thus the requirements of the law will be met.

No. 214. ORDER THEREON, 14th January 1871, No. 104.

Separate Revenue, No. 18.

Stamps

COMMUNICATED to the Board of Revenue, with reference to G. O., 12th September 1870, No. 1,436.

(True Extract.)

(Signed) C. D. MACLEAN,
Acting Under-Secretary to Government.

To the Board of Revenue.
the Judicial Department.

Exd. F. R. Bantleman.

14. To the 10th of Dec 1880

14th Day 191

Stamp-duty on applications made by
Telegraph.—Letter from Government of India
intimating that they should not be made liable to
Stamp-duty, communicated to Board of Revenue.

3061. of 118713
REVENUE.
THE BOARD OF REVENUE,
Cc.,
Cc.,
Cc.,
Dated January 14th.
Recd.
G. O., 14th January 1871, No. 104.
JANUARY.
Nos. 213-214.

No. 4044.
GOVERNMENT OF INDIA.
FINANCIAL DEPARTMENT.
SEPARATE REVENUE.
Stamps.

To
The Secretary to the Government of Madras

FORT WILLIAM, the 28th December 1870.

SIR,

With reference to your letter noted on the margin, to the address of the Home Secretary, on the subject of the levy of Stamp-duty under the Court Fees Act on applications made by Telegraph, I am directed to state that the Governor

From Government of Madras, No. 1437, dated 12th September 1870.
Bombay, " 3952, " 19th August 1870.
Bengal, " 3451, " 19th July 1870.
N. W. Provinces, No. 153A, dated 21st July 1870.
Punjab, No. 1008, dated 13th July 1870.
Chief Commissioner of Oudh, No. 5538, dated 15th November 1870.
Central Provinces, No. 1537, dated 21st July 1870.
British Burmah, No. 344-2, dated 23rd July 1870.
Mysore and Coorg, No. 37, dated 18th July 1870.
Resident at Hyderabad, No. 51, dated 19th August 1870.

General in Council is of opinion that telegraphic messages should be regarded as oral communications, and consequently applications made by Telegraph should not be liable to Stamp-duty under the Act. As no public Officer would take final action on an unauthenticated telegram, the telegraphic message would be followed by the transmission of a copy or other written communication of its contents chargeable with Stamp-duty under the Act, and thus the requirements of the law will be met.

I have the honor to be,

SIR,

Your most obedient Servant,

Wentland.
Under Secretary to the Government of India.

11/1/71 H. 104.
Communicated to the
Board of Revenue with reference to PP
12th July 1870. No. 1436. H. 104/36-
14th February 1871
11th May 1871

23/4

Revenue 1871 Sep 18

GOVERNMENT OF INDIA.
FINANCIAL DEPARTMENT.

SEPARATE REVENUE.
Stamps.

To *A. S. O.*

No. 4044.

Dated, Fort William, the 28th December 1870.

Received *10 January 1871*

No 213-

Q. 15

*Stating that the
Governor General in Council
is of opinion that telegraphic
messages should be regarded
as oral communications & con-
sequently applications made by
Telegraph should not be liable
to stamp duty under the former
Act.*

O. S. G. P.—No. 5768 C. F.—28-12-70.—100.

Not seen by Secy

22.12.70

1871

*With order
At 102-16 Jan*

P