M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 144 — Press / ~~Mis.~~

286-287

Dated 21-1-1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
21*st January* 1861.

No. 286. Read the following letter from J. J. FRANKLIN, Esq., Superintendent of Marine, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 14th January 1861, No. 145 :—

SIR,

1. I have the honor to bring to your notice that under arrangements suggested by the Accountant General the Master Attendant has been granted an advance of (6,000) six thousand Rupees to meet the current outlay for boat hire on account of Government, and this sum being lodged in the Madras Bank, it is drawn out by cheque as occasion requires. The Secretary to the Bank however declines to honor these cheques unless stamped, and I have to solicit that Government will be pleased to decide whether this is necessary. It was ruled by the Accountant General in his Notification of September 24th 1860, that bills and receipts do not require stamps when one of the parties either paying or receiving, is an Officer of Government.

2. It appears to me therefore that an erroneous impression exists at the Bank as to the necessity of a stamp on a cheque when payer or payee is a Government servant acting in his official capacity.

No. 287. ORDER THEREON, 21st January 1861, No. 144.

The Secretary to the Madras Bank is in error in requiring a stamp to be affixed to the cheques referred to in this letter. Such cheques are exempted from stamp duty, under the "general exemption" at the end of Schedule A of Act XXXVI of 1860.

(Signed) J. D. BOURDILLON,
Secretary to Government.

Revenue 1861 Departt.
Pro: Cons: for January.
No. 115

From
The Superintendent
of Marine

To
The Chief Secretary
to Government
Fort St George

Dated 14
Rect 15th January 1861

No 145

Solicits the decision of
Govt. as to the necessity of
stamps being used by the
master attendant for
cheques drawn on the
Madras Bank in his
official capacity.

No 286 & 287.

No 144. 21st January.
Wm Chamberlain

No 144

The Secy to the
Madras Bank is in error in
requiring a Stamp to be
affixed to the cheques re-
-ferred to in this letter. Such
cheques are exempt from
Stamp duty, under the
"General exemption" at the
end of Schedule A of
Act 36 of 1860.

Fort St. Geo:
21st Jany. 1861.
3 Copies
Supt of Marine.

No. 218

16th Jany