

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1283-84

DATED 6th March

[Despatch Abstract.]

Forwarding to the Govt of India Proceeding of the Board of Revenue Submitting letter from the Collector of Malabar reporting that the Chairman, Palghat Municipal Council has paid the balance of Rs 69-2-0 as composition for the stamp duty chargeable on ~~debentures~~ the outstanding debentures, and requesting that they may be notified as exempt from such duty.

BACK PAPERS.

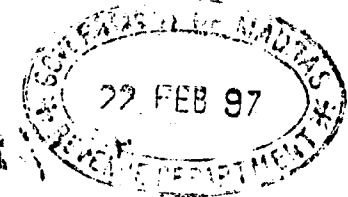
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1897) Department.

CURRENT No. 1617



From the Secretary to the Commissioner
of Salt, Abkari and Separate
Revenue
Madras

Mis No. 612

Order

Dated 15th February 1897

Received 22 - 2-97

Registered 23 - 2-97

Enclosures 1

Spare copies

SUBJECT

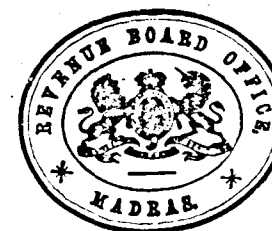
Submitting to Government letter from the
Collector of Malabar reporting that the
Chairman, Palghat Municipal Council
has paid the balance of Rs 69-2-0 as
composition for the stamp duty chargeable
on debentures and requesting that the
Government of India may be moved to
issue a notification exempting them
from such duty.

BACK PAPERS. ○

G.O.	No.	Department.	Date.

FURTHER PAPERS

G.O.	No.	Department.	Date.



Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 15th February

1897.

Mis No. 612

Read the following letter from the Collector of Malabar dated 27th January 1897 No 167
Res

"With reference to Board's Proceedings dated 16th October 1896 last, Mis No 4346, I have the honour to forward herewith copy of letter dated 9th December last No 4266 from the Chairman, Municipal Council, Palghat explaining the circumstances under which certain debentures for loans raised in the Palghat Municipality were issued without being sufficiently stamped.

2. The Chairman has since paid into the Treasury the sum of Rs 69-2-0 (exclusive of Rs 14 already paid on the debentures) as composition for the stamp duty chargeable on the debentures in view of their being notified as exempt from such duty. The Treasury receipt is enclosed."

Enclosure.

Copy of letter from the Chairman, Municipal Council,

Palghat

mn

Palghat, dated 9th December 1896 No 4266.

"With reference to your letter of the 4th instant Ref on C No 2625 A Rev, I have the honor to state that when the debenture bonds were issued by the Council they were not aware of the amount of stamp duty or composition duty payable on them and considered that it would be sufficient if one anna receipt stamps were affixed to them as in the case of cheques, promissory notes &c. My attention was first drawn to the fact that composition duty was payable on the debentures by the endorsement of the Head Assistant Collector Ref on C No 378 Rev dated 13th February 1896 on copy of your office circular Ref on C No 217 R dated 30th January 1896 in which he requested me to report whether the full amount of stamp duty had been paid without composition on the outstanding debenture bonds and a statement was furnished to the Head Assistant Collector on the 14th February with the remark that one anna receipt stamp was affixed to each of the debentures issued by the Council. Soon after, the Government in its Memorandum dated 18th February 1896 No 226 called upon me to submit in a form

which

which accompanied it a statement showing the debentures issued by the Council and those outstanding on the 31st January 1896 in connection with the loan raised in the open market. The column of the form which accompanied the Government memorandum made reference to Proceedings of the Government of India, No 3646 dated 13th November 1880 Communicated with Government Order No 2278 Financial dated 7th December 1880 - a copy of which does not appear to have been communicated to this office either in 1880 or 81. A copy of Government Order No 2278 was furnished to me at my request by Government with its order No 321 dated 7th March 1896. On the 18th March I submitted the statement and remarked that one anna receipt stamp was affixed to each of the debenture bonds and that no composition duty was paid thereon. In its memorandum No 453 dated 24th April, 1896, the Government further called upon me to report whether the full stamp duty on the debenture bonds had been paid and why one anna receipt stamps were affixed to them and to state the amount of duty paid.

In

In my letter no 1427 dated 5th May 1896, I reported that full stamp duty on the debentures as required in the Government of India's Proceedings read in G. O no 2278 dated 7th December 1880 had not been paid, that G. O no 2278 did not appear to have been received and filed in the Municipal office, that one anna receipt stamp was affixed to each of the debentures as it was considered that stamp duty should be paid as in the case of cheques, promissory notes and bills of exchange and that under the circumstances, stamp duty as required in the Government of India's Proceedings would be paid if it was so ordered by the Government. I beg to submit that from the above, it will be seen that the Council under the impression — which has since the receipt of G. O no 2278 been found to have been an erroneous one — that it would be sufficient if one anna receipt stamp was affixed to each of the debenture bonds, had not paid the full stamp duty and that they have now resolved to pay the requisite amount as composition for the stamp duty so chargeable on

on the outstanding debentures in view of their being notified as exempt from duty.

I beg to solicit early orders on my letter no 4164 dated 1st instant."

Resolution

Submitted to Government with reference to Government Order no 4009 Revenue, dated 7th October, 1896.

2. The Chairman of the Palghat Municipality having since paid the balance of Rs 69-2-0 as composition for the stamp duty chargeable on debentures, it is requested that the Government of India may be moved to issue a notification exempting them from such duty with reference to para 5 of Government of India Resolution no 3646 dated 13th November 1880.

(True copy and Extract)

Kanungo
Assistant Secretary

To
The Secretary to Government, Revenue Department (with the Treasury Receipt for Rs 69-2-0 in original to be returned)
The Collector of Malabar.

D
29/5/97

C. no. 1617 of 97.

G.O. no. 1283 of 6 March 1897.

Ordered that the following letter
be despatched to the Government of
India.

12/3/97

The Hon. Mr. P. S. C. R.

12/3/97

The Board of Revenue (S. P. Rev)
with the treasury. receipt returned

12/3/97

No. 1284

12/3/97

To

The ~~Asst.~~ Secretary to the Govt. of India
Finance & Commerce Dept.
Sir,

With reference to your letter
No. 4019. S. P. dated 21st September 1896,
I am directed to forward a copy of
the Board's Proceedings noted in the
margin, embodying a letter from
the Chairman of the Municipal
Council of Palghat, in which the
circumstances, under which the
debentures in question were issued
without being sufficiently stamped,
are explained. As the Municipality
has since paid the balance of Rs. 92.00

As

612 mis.
16.2.97

12/3/97

as composition for the stamp duty
 now outstanding
 chargeable on the debentures, I am
 to request ^{that} they may be notified
 as exempt from such duty.

W. S. S. S.

W. S. S. S.

When given for copying _____
 When copied _____
 When examined _____
 When signed _____

189.

READ AGAIN G.O., No.
 189

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DUTTO

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
 IN ORIGINAL.

N.B.—

- A = Copy in full.
- B = Not to be copied.
- P = Copy abstract only.
- Q = Copy heading only.

Recd 8/3/77.