M.R.O. 14—10,000—31-1-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1331 — 1332 Press ~~Mis.~~

92-97

Dated 30-9 18 59

Not to be folded or roughly handled

No. 92. From J. L. LUSHINGTON, Esq., Superintendent of Stamps; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, General Stamp Office, dated 1st September 1859, No. 78.

With reference to your official memorandum, dated 29th ultimo, No. 369, I have the honor to state that I had postponed submitting my report on the arrangements that will be required for carrying into effect the proposed changes in the Stamp Law as I was anxious before so doing to obtain certain information from the Mint Master regarding the dies required for stamping the various instruments.

2. Soon after the receipt of the Proceedings of Government, dated 6th ultimo, I had an interview with the Mint Master, when it was arranged that he should furnish the necessary dies, and send me a drawing thereof and it was then decided that separate dies for each Stamp should be cut as it was thought that a die with a shifting piece to denote the stamps of different values would not stand the wear and tear.

3. I was not then fully aware of the number of dies required, but as I afterwards discovered that nearly 700 would be required, I addressed the accompanying letter to the Mint Master, stating the number of dies that would be required and enquiring whether under the circumstances dies with shifting pieces would not be preferable? how soon he could prepare them? and their probable cost? to this letter, I have as yet received no reply.

4. I have also written a Circular to the Collectors requesting them to furnish a statement of the number of different descriptions of Stamps that will be necessary to meet the annual requirements of their Districts, and I have also requested the co-operation of the Chamber of Commerce to offer suggestions to remedy certain difficulties which appear to exist on account of Stamps for Bills of Exchange, &c.

5. The first thing to be obtained are the dies, every effort should be made to obtain these as early as possible. I much regret that at present, I am unable to form any idea as to the time required for cutting the new dies, neither can I tell at present how soon they will be required, but it seems desirable that unless the Mint Master is able to complete the required number of dies within three months that the assistance of the engravers of Madras should be obtained.

6. There are now in use 17 dies of different valuations but under the Bill 685 dies will be required as per accompanying Lists which have been prepared in accordance with Schedules A and B annexed to the Bill. I much fear therefore that some considerable time must elapse before the dies will be ready.

7. When the dies shall have been cut and the two additional presses shall have been made I expect daily to impress between 15 to 20,000 stampt Papers but to effect this a small extra and temporary establishment of workers will be required. The extent of the additional establishment will much depend upon the length of time between the receipt of the dies and the Bill coming into operation. The device on the Stamp has been left to the judgment of the Mint Master who proposes a new device omitting the Vernacular inscription as this would make the shifting pieces so much more difficult of accomplishment and to this measure, I solicit the sanction of Government.

8. Hitherto the Stampt papers have been counterstamped by the Sub-Treasurer but this does not seem to have been contemplated in the new Bill and it seems questionable whether the practice should be continued on this point also I request the orders of Government.

9. Supposing the dies to be in hand it is desirable that the utmost publicity should be given to the Bill so soon therefore as the translations are ready numerous copies might be struck off for distribution in the Provinces and at the Presidency, the translations might be copied into the District Gazette and the attention of the public pointedly drawn to the Bill in order that they may be conversant with its provisions.

10. I anticipate some difficulty regarding the Stamps on Bills of Exchange until adhesive Stamps of high value shall have been received from England the duty imposed upon Bills of Exchange Hoondies, &c, when not payable on demand varies from 2 Annas to 24 Rupees the highest postage Stamp is of 8 Annas value consequently for a Bill of 30,000 Rupees no fewer than 48 labels will be required to be attached to the Bill.

11. Supposing instead of putting on postage Stamps the Bills are sent to this Office to be impressed they will in the first instance have to be sent to the Collector who will transmit them to this Office to be impressed they will then have to be returned to the owner, this circuitous process will probably seldom be adopted owing to the loss of time and risk.

12. It is necessary that the Bill to be impressed be first sent to the Collector, as this Office would not impress the Bill until the duty had been paid and this Office is not permitted to have any money transactions, I submit that the Sub-Treasurer might as in the case of Accountant General's Bills be permitted to grant receipts for duty paid on account of a Bill to be impressed which receipt would be forwarded with the Bill and would be sufficient guarantee as to duty having been paid to enable this Office to impress the Bill.

13. It is further proposed to keep paper suitable for Bills of Exchange and Hoondies ready Stamped. This will entail upon the public much scriptory labour as the Bills will have to be written after the paper has been purchased. The best remedy probably would be for the bankers and others to send Blank Cheque Books to this Office to be impressed with Stamps of different values. Supposing this to be done it would be necessary and just to make allowance to them for such of the Stamps as may be spoilt or rendered useless whenever they may be returned to this office. I will ascertain from the Superintendent of Stationary whether he has any paper suitable for Bills of Exchange and Hoondies.

14. In Schedule *A*, there does not appear to be any duty leviable on Foreign Bills at sight or on Bills for a less sum than 24 Rupees whether or not this is intentional I cannot say.

15. From the foregoing it will be seen that the three important measures which require attention are. 1st. To obtain as soon as possible dies to denote the various duties from 2 Annas to 1,600 Rupees or in all 685 dies. 2nd. To obtain as soon as possible translations of the Bill. 3rd. To give the Bill the utmost publicity. Should any other measures present themselves to my notice I shall have the honor of again addressing Government on the subject.

From J. L. LUSHINGTON, Esq., Superintendent of Stamps; to Major C. A. ORR, Mint Master, Fort Saint George, General Stamp Office, dated 23rd August 1859, No. 67.

With reference to the draft Bill relating to Stamp duties published in the supplement to the Fort Saint George Gazette of the 5th Instant, I have the honor to request you will have the goodness to forward to me a drawing of the die you propose to furnish for the impression of the new Stamps required to be used under the Act. On a minute examination of the Schedules A. and B., annexed thereto, I find that nearly seven hundred dies will be requisite to impress the Stamps of the different valuations therein specified as per enclosed Lists, as it will be seen from the Schedules that Stamp duty is chargeable in some instances calculated at $2\frac{1}{2}$ and 5 per cent.

I request you will also favor me with your opinion whether it would be desirable to have a separate die for each value or shifting pieces of different value to be fixed to one or more dies stating at the same time within what period the dies are likely to be made and their Cost. There are two Presses in the Stamp Office a sketch of which was taken the other day by Mr. Swanke of the Mint Office and who was sent by you for that purpose. It appears to me that two more Presses of the kind will be necessary for the Stamp Office for striking off the new Stamps.

List of Dies required as per Schedule A.

Dies of different value.		Dies of different value.		Dies of different value.		Dies of different value.	
Rupees	Annas	Rupees	Annas	Rupees	Annas	Rupees	Annas
...	1	136	...	432	...	728	...
...	2	144	...	440	...	736	...
...	3	150	...	448	...	744	...
...	4	152	...	456	...	752	...
...	6	160	...	464	...	760	...
...	8	168	...	472	...	768	...
...	9	176	...	480	...	776	...
...	12	184	...	488	...	784	...
1	...	192	...	496	...	792	...
1	2	200	...	500	...	800	...
1	8	208	...	504	...	808	...
2	...	216	...	512	...	816	...
2	4	224	...	520	...	824	...
3	...	232	...	528	...	832	...
4	...	240	...	536	...	840	...
6	...	248	...	544	...	848	...
8	...	256	...	552	...	856	...
10	...	264	...	560	...	864	...
12	...	272	...	568	...	872	...
16	...	280	...	576	...	880	...
18	...	288	...	584	...	888	...
20	...	296	...	592	...	896	...
24	...	300	...	600	...	904	...
32	...	304	...	608	...	912	...
36	...	312	...	616	...	920	...
40	...	320	...	624	...	928	...
48	...	328	...	632	...	936	...
50	...	336	...	640	...	944	...
56	...	344	...	648	...	952	...
64	...	352	...	656	...	960	...
72	...	360	...	664	...	968	...
80	...	368	...	672	...	976	...
88	...	376	...	680	...	984	...
96	...	384	...	688	...	992	...
100	...	392	...	696	...	1,000	...
104	...	400	...	700	...	1,200	...
112	...	408	...	704	...	1,400	...
120	...	416	...	712	...	1,600	...
128	...	424	...	720	...		

(Signed) J. L. LUSHINGTON,
Superintendent of Stamps.

List of Dies required as per Schedule B.

Dies of different value.		Dies of different value.		Dies of different value.		Dies of different value.	
Rupees.	Annas.	Rupees.	Annas.	Rupees.	Annas.	Rupees.	Annas.
.....	4	160	...	470	...	640	...
.....	8	165	...	475	...	642	8
1	...	170	...	480	...	645	...
1	8	175	...	485	...	647	8
2	...	180	...	490	...	650	...
2	8	185	...	495	...	652	8
3	...	190	...	500	...	655	...
3	8	195	...	502	8	657	8
4	...	200	...	505	...	660	...
4	8	205	...	507	8	662	8
5	...	210	...	510	...	665	...
6	...	215	...	512	8	667	8
7	...	220	...	515	...	670	...
8	...	225	...	517	8	672	8
9	...	230	...	520	...	675	...
10	...	235	...	522	8	677	8
11	...	240	...	525	...	680	...
12	...	245	...	527	8	682	8
13	...	250	...	530	...	685	...
14	...	255	...	532	8	687	8
15	...	260	...	535	...	690	...
16	...	265	...	537	8	692	8
17	...	270	...	540	...	695	...
18	...	275	...	542	8	697	8
19	...	280	...	545	...	700	...
20	...	285	...	547	8	702	8
21	...	290	...	550	...	705	...
22	...	295	...	552	8	707	8
23	...	300	...	555	...	710	...
24	...	305	...	557	8	712	8
25	...	310	...	560	...	715	...
27	...	315	...	562	8	717	8
30	...	320	...	565	...	720	...
32	8	325	...	567	8	722	8
35	...	330	...	570	...	725	...
37	8	335	...	572	8	727	8
40	...	340	...	575	...	730	...
42	8	345	...	577	8	732	8
45	...	350	...	580	...	735	...
47	8	355	...	582	8	737	8
50	...	360	...	585	...	740	...
55	...	365	...	587	8	742	8
60	...	370	...	590	...	745	...
65	...	375	...	592	8	747	8
70	...	380	...	595	...	750	...
75	...	385	...	597	8	752	8
80	...	390	...	600	...	755	...
85	...	395	...	602	8	757	8
90	...	400	...	605	...	760	...
95	...	405	...	607	8	762	8
100	...	410	...	610	...	765	...
105	...	415	...	612	8	767	8
110	...	420	...	615	...	770	...
115	...	425	...	617	8	772	8
120	...	430	...	620	...	775	...
125	...	435	...	622	8	777	8
130	...	440	...	625	...	780	...
135	...	445	...	627	8	782	8
140	...	450	...	630	...	785	...
145	...	455	...	632	8	787	8
150	...	460	...	635	...	790	...
155	...	465	...	637	8	792	8

List of Dies required as per Schedule B.—(Continued.)

Dies of different value.		Dies of different value.		Dies of different value.		Dies of different value.	
Rupees.	Annas.	Rupees.	Annas.	Rupees.	Annas.	Rupees.	Annas.
795	...	952	8	1,110	...	1,267	8
797	8	955	...	1,112	8	1,270	...
800	...	957	8	1,115	...	1,272	8
802	8	960	...	1,117	8	1,275	...
805	...	962	8	1,120	...	1,277	8
807	8	965	...	1,122	8	1,280	...
810	...	967	8	1,125	...	1,282	8
812	8	970	...	1,127	8	1,285	...
815	...	972	8	1,130	...	1,287	8
817	8	975	...	1,132	8	1,290	...
820	...	977	8	1,135	...	1,292	8
822	8	980	...	1,137	8	1,295	...
825	...	982	8	1,140	...	1,297	8
827	8	985	...	1,142	8	1,300	...
830	...	987	8	1,145	...	1,302	8
832	8	990	...	1,147	8	1,305	...
135	...	992	8	1,150	...	1,307	8
837	8	995	...	1,152	8	1,310	...
840	...	997	8	1,155	...	1,312	8
842	8	1,000	...	1,157	8	1,315	...
845	...	1,002	8	1,160	...	1,317	8
847	8	1,005	...	1,162	8	1,320	...
850	...	1,007	8	1,165	...	1,322	8
852	8	1,010	...	1,167	8	1,325	...
855	...	1,012	8	1,170	...	1,327	8
857	8	1,015	...	1,172	8	1,330	...
860	...	1,017	8	1,175	...	1,332	8
862	8	1,020	...	1,177	8	1,335	...
865	...	1,022	8	1,180	...	1,337	8
867	8	1,025	...	1,182	8	1,340	...
870	...	1,027	8	1,185	...	1,342	8
872	8	1,030	...	1,187	8	1,345	...
875	...	1,032	8	1,190	...	1,347	8
877	8	1,035	...	1,192	8	1,350	...
880	...	1,037	8	1,195	...	1,352	8
882	8	1,040	...	1,197	8	1,355	...
885	...	1,042	8	1,200	...	1,357	8
887	8	1,045	...	1,202	8	1,360	...
890	...	1,047	8	1,205	...	1,362	8
892	8	1,050	...	1,207	8	1,365	...
895	...	1,052	8	1,210	...	1,367	8
897	8	1,055	...	1,212	8	1,370	...
900	...	1,057	8	1,215	...	1,372	8
902	8	1,060	...	1,217	8	1,375	...
905	...	1,062	8	1,220	...	1,377	8
907	8	1,065	...	1,222	8	1,380	...
910	...	1,067	8	1,225	...	1,382	8
912	8	1,070	...	1,227	8	1,385	...
915	...	1,072	8	1,230	...	1,387	8
917	8	1,075	...	1,232	8	1,390	...
920	...	1,077	8	1,235	...	1,392	8
922	8	1,080	...	1,237	8	1,395	...
925	...	1,082	8	1,240	...	1,397	8
927	8	1,085	...	1,242	8	1,400	...
930	...	1,087	8	1,245	...	1,402	8
932	8	1,090	...	1,247	8	1,405	...
935	...	1,092	8	1,250	...	1,407	8
937	8	1,095	...	1,252	8	1,410	...
940	...	1,097	8	1,255	...	1,412	8
942	8	1,100	...	1,257	8	1,415	...
945	...	1,102	8	1,260	...	1,417	8
947	8	1,105	...	1,262	8	1,420	...
950	...	1,107	8	1,265	...	1,422	8

List of Dies required as per Schedule. B.—(Continued.)

Dies of different value.		Dies of different value.		Dies of different value.		Dies of different value.	
Rupees.	Annas.	Rupees.	Annas.	Rupees.	Annas.	Rupees.	Annas.
1,425	...	1,445	...	1,465	...	1,485	...
1,427	8	1,447	8	1,467	8	1,487	8
1,430	...	1,450	...	1,470	...	1,490	...
1,432	8	1,452	8	1,472	8	1,492	8
1,435	...	1,455	...	1,475	...	1,495	...
1,437	8	1,457	8	1,477	8	1,497	8
1,440	...	1,460	...	1,480	...	1,500	...
1,442	8	1,462	8	1,482	8		

(Signed) J. L. LUSHINGTON,
Superintendent of Stamps.

No. 93. From J. L. LUSHINGTON, Esq., Superintendent of Stamps; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 10th September 1859, No. 88.

With reference to my letter of the 1st instant I have the honor to forward copy of a communication received from the Mint Master together with two impressions of the die which he proposes to furnish for striking off the Stamps required to be used under the new Stamp Bill.

2. It appears to me that the letters on the Stamp which denote the value should be larger and in the modern printing character so as to be more distinct and that the value should also be shewn in figures. To effect this it will be necessary to decrease the impression of the Queen's Head on the Face of the Stamps.

3. It will be observed that the Vernacular inscriptions required by Section V. Clause I Regulation XIII of 1816, have been omitted from the accompanying Stamps as proposed in my letter of the 1st Instant. I request to be early informed whether the dies meet with the approbation of Government in order that the Mint Master may commence operations at once.

4. By Section I of the Draft Bill, Regulation 13 of 1816, which contains certain Rules for the guidance of the Stamp Department is rescinded. This Regulation has been the guide of the Superintendent of Stamps in all matters relating to the Stamping, distribution, and custody of Stamps and in all matters connected with the accounts Statements &c., As the present Bill contains nothing on this subject I request to be favored with the orders of Government as to the Rules by which this Office is to be guided.

From Major CHARLES A ORR, Mint Master; to J. L. LUSHINGTON, Esq., Superintendent of Stamps, dated Fort Saint George, 7th September 1859, No. 172.

Paragraph 1st. With reference to your letter of the 23rd ultimo, No. 67 I have the honor to enclose two impressions of the die I propose to furnish for the stamps required to be used under the propose new act; and to inform you that we shall be able to complete about 10 of them per diem from the date of receiving orders to commence them.

2nd. As the only part of the Die requiring to be executed by hand is the lettering I am decidedly of opinion that it will be better to have a separate die for each description of stamp than shifting pieces of different values to be fixed in one or more dies; and any number of Presses that may be required in your Office for striking off the stamps with sufficient rapidity can be made at the Mint without difficulty.

3. If the dies be preferred plain they may be made so, but the Engine turning round the edge and the raised ring on which the value is inscribed will render the imitation of the impression more difficult.

No. 94. From J. L. LUSHINGTON, Esq., Superintendent of Stamps; to J. D. BOURDILLON, Esq., Secretary to Government, dated Fort Saint George, 21st September 1859, No. 105.

With reference to the Proceedings of Government, dated 13th and 17th instant, Nos. 1233, and 1250 communicating copies of correspondence which has taken place at Bombay and Calcutta relative to the new stamp Bill I have the honor to make the following observations.

It would appear from the list of dies furnished by the Superintendent of stamps at Bombay and from the letter of the Superintendent of Stamps at Calcutta that they propose either to use double and triple stamps on the same instrument so as to make up the several valuations prescribed in Schedules A, and B, annexed to the Bill or to use two or three stamp papers aggregating

the amount of duty to be levied for instance if the Stamp duty is Rupees 685 two stamp papers one of 600 and another of 85 Rupees would be used or two stamps one of six hundred and another of 85 inpressed on the same paper—thus a separate die for 685 Rupees will not be required unless it is imperative that the document should be of one stamp of that value. Moreover if two or three papers of lower value but aggregating the required amount were allowed it would render the accounts and statements very much less bulky. But in the Draft Bill I can find no provision allowing the use of double and triple stamps on the same paper or fastening together 2 or 3 stamped Papers to aggregate the required amount, it therefore appeared to me that there should be a separate die of each value.

3. Except for the reason above given I am not aware of any objection to 2 or 3 stamp papers being used and if it is sanctioned the number of dies required by this Department may be reduced to 55 as per list herewith forwarded. In some instances four stamps will have to be used for a document of high value say Rupees 1482½ one of 1000, one of 400, one of 80, and one of 2½ Rupees value.

4. To avoid having so many dies it was proposed to make a few with shifting pieces of the values as per list now sent. This proposal was rejected by the Mint Master, for the reasons assigned in his letter of the 7th instant but I am of opinion the plan might be adopted as regards stamps of high value which would not be very much used.

5. The Superintendent of Stamps at Bombay apperently expects that dies will be perpared in England for the new stamps. In the letter from the Secretary to the Government of India, dated 20th July last to the Secretary to the Government of Bengal, alluded to by him it is stated "that as soon as the details of the Bill can be regarded as finally settled it will be desirable to "have new dies prepared in England of the several values required and transmitted to this country "with as little delay as possible." It appears to me however that the dies adverted to have reference to Stamps required to be used for Hoondie's Bills of Exchange &c., and not to Judicial stamps.

* *Chingleput.*
South Arcot.
Salem.
Tanjore.
Trichinopoly.
Tinnevelly.
Madura.
Coimbatore.
Malabar.
Madras.

6. No mention is made in the Draft Bills in respect to stamp Cadjans, at persent stamps of this description are very much used by Natives in the Districts noted in the margin* for Deeds agreements &c., Paper expressly stamped for Deeds is also supplied by this Office to these Collectors but stampt Cadjans appear to be preferred as it will be seen from the accompanying Memorandum that the amount realized by stampt Cadjans during Fusly 1268 was Rupees 32,999-4 while that realized by stampt paper for Deeds was only Rupees 6,906-12-0. The cost of the Cadjans is also trifling compared to that of Europe paper. I request the favor of being informed whether stampt Cadjans are to be discontinued or to be supplied as hitherto.

7. In my letter to Government dated 1st instant noticed that no mention is made in the Draft act of counterstamping, this omission is noticed by Messrs. Newton and Crawford the former considers that the system may be abolished and the Establishment transferred to his office in this I quite concur. Mr. Crawford on the contrary considers it highly desirable to continue the practice but does not I think advance any substantial reason for so doing.

8. By Section IV of the proposed Act all Bills payable at sight or on demand are liable ot a duty of one Anna; a question therefore arises whether Pay Abstracts are liable to this duty and if so whether one stamp will suffice for the whole abstract however many names it may contain or whether one Anna stamp is to be affixed for each person's name contained in the abstract.

9. Accompanying is copy of a communication received from the Chairman of the Chamber of Commerce, dated the 10th instant. It is proposed therein that printed forms and blank Cheques should be sent by Agents, &c., to the Stamp office to be impressed with the required stamp after paying the money into the General Treasury as suggested in my letter of the 1st instant.

10. I have written to the Superintendent of Stationary to ascertain whether he has any paper suitable for Hoondies and Bills of Exchange if not I apprehend that there will be no difficulty in obtaining it in the market but I would strongly recommend that water marked paper for both purposes be eventually obtained from England.

11. In Clause XI it is laid down that any person who shall issue Bank Notes for circulation, &c., shall be liable to pay a duty at the rate of 5 Annas per centum. I presume it is meant 5 Annas per 100 Rupees and not 5 Annas per 100 Annas.

12. In conclusion, I request to be early informed whether the die is approved of by Government in view to the fabrication of so many more as may be required.

LIST.

Rupees.	Annas.	Rupees.	Annas.
0	1	14	0
0	2	15	0
0	3	16	0
0	4	17	0
0	6	18	0
0	8	19	0
0	9	20	0
0	12	24	0
1	0	25	0
1	2	30	0
1	8	40	0
2	0	50	0
2	4	60	0
2	8	70	0
3	0	80	0
3	8	90	0
4	0	100	0
4	8	200	0
5	0	300	0
6	0	400	0
7	0	500	0
7	8	600	0
8	0	700	0
9	0	800	0
10	0	900	0
11	0	1,000	0
12	0	2,000	0
13	0		

Memorandum shewing the sums realized by the sale of Cadjans and Europe Paper for deeds during Fusly 1268.

Districts.	Cadjans.		Europe Paper for deeds.	
	Rs.	A.	Rs.	A.
Chingleput, ...	1,061	0	61	8
South Arcot, ...	1,945	0	18	8
Salem, ...	22	12	0	0
Tanjore, ...	7,879	12	0	0
Trichinopoly, ...	1,855	0	0	0
Tinnevelly, ...	427	8	278	0
Madura, ...	3,403	8	1,490	8
Coimbatore, ...	108	12	0	0
Malabar, ...	15,838	4	2,644	0
Madras, ...	457	12	2,414	4
Total ...	32,999	4	6,906	12

From H. NELSON, Esq., Chairman Chamber of Commerce; to J. L. LUSHINGTON, Esq. Superintendent of Stamps, dated Madras, 10th September 1859.

I have the honor to acknowledge your letter of the 25th Ultimo respecting the new Stamp Act, now before the Legislative Council.

The Act contemplates the appointment of Stamp Vendors by which I presume is meant an arrangement similar to that which prevails in England. Persons (probably Shopkeepers) will be licensed, and the public will buy from them. But if parties desire to have Stamps impressed on their own forms I suppose they will have to send these to your Office, and in that case I would suggest that the presentation of the Sub-Treasurer's receipt for the value of the Stamps should be the mode of payment. It will be highly inconvenient to be obliged to pay to the Collector of Land Customs and the Chamber beg to recommend that this be altogether avoided.

It is impossible for the Chamber to give an estimate of the number of Stamps that will be required by the Public.

You appear to have overlooked the fact that Foreign Bills of exchange are payable *as* Inland; consequently Foreign Bills on demand and not exceeding Rupees 25, must be drawn as "Sola Bills" and pay one Anna Stamp.

As you observe, there will be great public inconvenience attending the affixing Postage Stamp to Bills of exchange of large amount. In England it is usual for the public in general to draw Inland and Foreign Bills on the Blank Stamps sold by the Vendors; but parties who are in business and draw many Bills have their own forms stamped at Somerset House, and keep them for use some such mode of proceeding may be adopted here.

The Chamber desires me to thank you for inviting suggestions on this subject and should any thing further occur in discussing the draft Act I shall have much pleasure in addressing you again.

No. 95. PROCEEDINGS of the BOARD of REVENUE, dated 12th September 1859, No. 3602.

Read order of Government, dated 19th August 1859, R. D., No. 1113, requesting the Board to report on the proposed Bill relating to stamp duties.

(In Con. 29th August 1859, No. 4185.)

The Board are of opinion that there is no occasion at present to make any alteration in the existing Stamp Department which will have been completely revised by Mr. Pelly before the new Stamp Law comes into operation.

(A true Extract.)
(Signed) W. HUDLESTON, *Acting Secretary.*

No. 96. ORDER THEREON, 30th September 1859, No. 1331.

1. The letters above recorded from the Superintendent of Stamps relate to the arrangements necessary for giving effect to the proposed law "to consolidate and amend the law relating to Stamp duties."

2. These papers will be forwarded to the Government of India with reference to Mr. Grey's letter of the 20th July last, and the Mint Master will be instructed to prepare for the present fifty five dies of the values specified in the list appended to the Superintendent's letter of the 21st September.

3. The attention of the Government of India will be directed to the several points noticed by the Superintendent as needing specific instructions.

(Signed) T. PYCROFT,
Chief Secretary.

Ordered in consequence that the following letter be despatched.

No. 97. From T. PYCROFT, Esq., Chief Secretary; to W. GREY, Esq., Secretary to the Government of India, dated 30th September 1859, No. 1332.

From Suptd. of Stamps 1st Sept 1859.
From do. do. 10th „ „
From do. do. 21st „ „
Pro. Bd. of Rev. 12th „ „

1. With reference to your letter of the 20th July No. 1450, I am directed to forward copies of the papers noted in the margin, being the reports of the Superintendent of Stamps and the Board of Revenue on the arrangements necessary for giving effect to the proposed law "to consolidate and amend the law relating to Stamp duties."

2. The attention of the Government of India is solicited to the several points mooted by the Superintendent, upon which it appears to this Government that specific instructions are needed. The points touched upon relate to

1st. The number and description of dies, the character of the device and whether the vernacular inscription should be omitted.

2nd. Whether the practice of having the stamp papers counterstamped by the Sub-Treasurer should be continued.

3rd. As regards the impressment of Bills whether the Sub-Treasurer may be permitted to grant receipts for duty paid on bills brought to be impressed.

4th. Whether the omission of duty on foreign bills at sight or on bills for a less sum than 24 Rupees, is an oversight.

5th. The rules or regulations by which the stamp office is to be guided for the future.

6th. Whether the use of Stamp Cadjans is to be continued.

7th. Whether pay abstracts are liable to duty and if so, whether one stamp is to be affixed to the entire abstract or to each name in it.

3. This Government have instructed the Mint Master to prepare fifty five dies of the values given in the list appended to the Superintendent's letter of the 21st September.

REVENUE DEPARTMENT.
Fort Saint George,
30th September 1859.

No. 1332.

From

T. PYCROFT, Esq.,
Chief Secretary,

To

W. GREY, Esq.,
Secretary to the Government of India.

SIR,

1. With reference to your letter of the 20th July No. 1450, I am directed to forward copies of the papers noted in the margin, being the reports of the Superintendent of Stamps and the Board of Revenue on the arrangements necessary for giving effect to the proposed law "to consolidate and amend the law relating to Stamp duties."

From Suptd. of Stamps 1st *Sept* 1859.
From do. do. 10*th* ,, ,,
From do. do. 21*st* ,, ,,
Pro. Bd. of Rev. 12*th* ,, ,,

2. The attention of the Government of India is solicited to the several points mooted by the Superintendent, upon which it appears to this Government that specific instructions are needed. The points touched upon relate to

1st. The number and description of dies, the character of the device and whether the vernacular inscription should be omitted.

2nd. Whether the practice of having the stamp papers counterstamped by the Sub-Treasurer should be continued.

3rd. As regards the impressment of Bills whether the Sub-Treasurer may be permitted to grant receipts for duty paid on bills brought to be impressed.

4th. Whether the omission of duty on foreign bills at sight or on bills for a less sum than 24 Rupees, is an oversight.

5th. The rules or regulations by which the stamp office is to be guided for the future.

6th. Whether the use of Stamp Cadjans is to be continued.

7th. Whether pay abstracts are liable to duty and if so, whether one stamp is to be affixed to the entire abstract or to each name in it.

3. This Government have instructed the Mint Master to prepare fifty five dies of the values given in the list appended to the Superintendent's letter of the 21st September.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) T. PYCROFT,
Chief Secretary.

Exd. G. Fonseca.

Rev. Dept.

No 1331

Proceedings of the Madras Government

Under date 30th September 1859

Read the following papers

From the Govt of Bengal - part
Regarding the proposed
changes in the Stamp Law (Here enter 7 M.Y. 31 Sept 59 P. 73
88 M.S.C.

Proceedings of the Govt of Revs
&
Submitting the Report
called for by Government in
their order of the 19th Sept 1859 (Here enter 12th Sept 1859 No 3602)
No 1113 on the proposed Bill &c
-lating to Stamp duties.

above recorded

I The Members present like

Supplemental of Stamps &c-
-late to the arrangements ne-
-cessary for giving effect to the
proposed law "to consolidate and
amend the law relating to Co
Stamp duties".

2. That the Board will be
recommended to the Government
of India with reference to the
Govt letter of the 20th July last
& the Board's proceedings will be
instructed to forward for the
Secretary

Rev Dept

No 7332

W. Grey Esq.re
Secretary to the Government
of Canada

Sir

1. With reference to yours letter of the 20th July No 14869 a Form directed to forward 4 copies of the Stamps noted in the margine, being the reports of the Superintendent of Stamps and the Board of Revenue on the arrangements necessary for giving effect to the proposed Law "to consolidate and amend the laws relating to Stamp duties"

2. The attention of the Government of Canada is solicited to the several points noted by the Superintendent, upon which it appears to them Government should

specific

From Sept Rs of Stamps 1 Sept 1859.
Form do do 18 " "
Form do do 31 " "
Pcs 1/32 of Revs 12 " " "

K. Copied Diffd. to Fach.

forenoon fifty five days of the dates specified in the Act appended to the Superintendent of the Province

3. The attention of the Government of Canada will be directed to the several points noticed by the Superintendent as needing explanation instructions.

Cafe
The Supt of Stamps Rep 30th
the next succeeding Sept
Board of Revenue

specific instructions are so needed. The points touched upon relate to

1st The number and description of dies, the character of the device and whether the remainder inscriptions should be omitted.

2nd Whether the practice of leaving the stamps for each denomination by the distributor should be continued.

3rd As regards the employment of Boys whether the distributors receipt for payment to grant receipts for duty paid are duly executed or otherwise.

4th Whether the accounts of receipt on foreign bills at sight are duly kept or their accounts duly rendered, and the necessary steps taken for the recovery of the duties thereon or to guard against the loss of the same by the Bankers.

6th Whether the use of stamps Cockpens is to be continued.

7th Whether any abstracts are liable to duty and if so whether one stamp is to be affixed to the entire abstract or to each name &c &c.

2. The Commissioners have instructed the Inspectors to prepare fifty five dies of the values given in the lithographed Superintendents letter of the 21st September.

F.G. St. Geo.
30 Sept. 1859

Revenue 1859 Sept.r
Dep.t of Gov.t & Rev.

No 1382.

To
The Secretary to the
Gov.t of India.
Sir 30th Sept.r 59.

Forwarding for
record &c &c &c

1971

Sud.te 12th August 59 No 4-5.

R.e 19 August 59 — 57-58

— 16 September — 33-34

— 23rd — 9th — 1-2

Revenue 1859 Repeals.

Pro: of Sect.s to October.

No 1331.

Pro: of the adv.e Sect.s

of 30th September 1859.

Further Pro: 10th May 1860 No 655.

Copies of Proceedings and the

Report thereon Filed by the Petitioners

Counsel to Sect.s of Schedule

C 192 to 196.