

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.

1233

Press

~~Mis.~~

Dated

16th September 1859.Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
from 10th to 16th September 1859.*

No. 33 Read the following letter from H. L. ANDERSON, Esq., Secretary to Government of Bombay ; to T. PYCROFT, Esq., Chief Secretary to Government Madras ; dated Bombay Castle, 6th September 1859, No. 2963.

I am directed to acknowledge the receipt of your Telegram and to forward to you copies of all the correspondence which has taken place relative to the new Stamp bill.

From H. L. ANDERSON, Esq., Secretary to Government Bombay ; to H. NEWTON, Esq., Acting Superintendent of Stamps, dated Bombay Castle, 6th August 1859, No. 2510.

I am directed by the Right Honorable the Governor in Council to transmit to you the accompanying correspondence together with a copy of the " Bill to consolidate and amend the law relating to stamp duties " and to request that you will immediately report the measures which should, in your opinion, be adopted to give practical effect to the Bill within this Presidency.

You are requested to return the Bill and the other papers with your reply.

From H. NEWTON, Esq., Acting Superintendent of Stamps ; to H. L. ANDERSON, Esq., Secretary to Government, dated Bombay Castle, 9th August 1859, No. 594.

I have the honor to reply to your letter No. 2510 of the 6th instant, which reached me yesterday, having been delivered at the Stamp Office at $\frac{1}{2}$ to 5 on Saturday evening.

2. The first essential to give effect to the proposed Stamp Act will be a supply of new dies. In one of the accompaniments to your letter (letter No. 1439 para 3,) it is intimated that when the details of the Bill shall have been finally settled new dies will be prepared in England, but as it is probable that some interval may elapse between the promulgation of the Act and the receipt of these dies, it will be necessary that temporary substitutes should be made at the Mint.

3rd. The dies now in this office are as under.

1 Anna.	20 Rupees.
2 Annas.	30 Do.
4 Do.	50 Do.
8 Do.	70 Do.
1 Rupee.	100 Do.
2 Rupees.	150 Do.
3 Do.	200 Do.
4 Do.	250 Do.
5 Do.	350 Do.
7 Do.	500 Do.
8 Do.	750 Do.
10 Do.	1000 Do.
16 Do.	2000 Do.

4th. In addition to these, dies for the following values will be required under the different heads of Schedule A. and B. appended to the Act.

One of 3 Annas.	Rs.	
6 Do.	32	0
9 Do.	36	0
12 Do.	40	0
	48	0
Rs.	55	0
1 2 Do.	60	0
1 8 Do.	80	0
2 4 Do.	120	0
6 0	400	0
9 0	600	0
12 0	700	0
18 0	800	0
24 0	900	0
25 0	1100	0
27 8		

and possibly under clause 18 Schedule A. dies for even hundreds beyond this last sum.

5. In order to save the time which correspondence might require I have personally communicated with Captain Burke and find that his Establishment will be able to supply new

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dies though but slowly. He thought that the preparation of 12 might occupy two months. It has since occurred to me however that dies of brass will suffice for this temporary purpose and these can probably be prepared in a much shorter time. I beg to suggest therefore that the Mint Master be at once instructed to supply this Department as soon as possible with dies in brass or such other suitable metal as may be most easily engraved of the values specified in my fourth paragraph, commencing with the lowest, which will be the most urgently and most frequently required. The higher values may not be needed until the supply from England shall have been received but it will be well to be provided with dies up to Rupees 400 inclusive at least, since under the regulation at present in force stamps for sums up to Rupees 2,000 are at times called for. As it is possible however that stamped papers of a higher value than Rupees 500 (for which sum the office has a die) may be applied for before the receipt of the new dies from England, I would suggest that the Governor General may be requested to prescribe under Section III. of the new Act that during this interval double or triple stamps of the aggregate value may be used. If in addition to those already specified, the Mint Master may be able to supply in time dies of the value of Rupees 600, 700, 800, and 900, triple stamps will in no case be needed.

6th. I would recommend that Captain Burke should be left at liberty to make either separate dies of the several values or a single die with a moveable centre such as that stated to be in the possession of the Calcutta stamp office, as he may judge best.

7th. The new dies referred to will be required chiefly for Bonds, Deeds, Leases, and other instruments for the sale or transfer of property. In the matter of drafts and receipts there will be no difficulty if the use of adhesive postage stamps be permitted until the receipt of the new stamps and dies. With foreign bills of exchange also up to Rupees 2,000, single postage stamps of values varying from one to 8 annas may be affixed, and probably in the case of bills of higher amount it may frequently be more convenient to those concerned to affix 2 or several stamps than to present the bills at this office for stamping.

8th. The larger number of Hoondies are written on a very thin kind of European paper and before the Act under consideration becomes law it will be necessary that the stamp vendors throughout the Presidency should be supplied with paper of this kind stamped. The material can, I find, be procured in any quantity in the bazar and this department will therefore be able to prepare and supply it on receipt of instructions.

9. The dies at present in use here are much too large for Hoondies and with the Mint counterstamp will occupy a considerable portion of the small paper which Natives prefer for this purpose. The dies from England will I hope be less clumsy and I think it a question deserving investigation whether English paper (possibly paper with special water mark) might not be substituted with advantage for the country paper now used. This is however a matter for future consideration. I mention it here only because the country made paper will not perhaps be found so well adapted as English for the smaller dies which however will be very desirable for Hoondie stamp papers.

10. I do not think it likely that the Bankers and Merchants will purchase stamped papers for foreign bills, and infer therefore that stamped English paper will not be required except for the purpose referred to in the 2 last preceding papers; they will I presume, affix postage stamps, if permitted, unless the amount of the bill be so large as to make this mode exceedingly inconvenient, in which case they will probably send their own engraved blank bills to receive the required stamp. If instructed however I will take an early opportunity of ascertaining the intentions of the banks and some of the Mercantile houses on this point in order that measures may be taken accordingly.

11. The proposed act will, I anticipate, considerably increase the work of the stamp office and render some addition to the establishment indispensable. During the six months immediately following the passing of the Act I should expect a great increase of work as the effect of Section IX. Clause 3 which will bring in for stamping during that short time the large number of instruments throughout the country which are now on unstamped paper. There will also be a permanent addition to the duties of the whole department corresponding with the increased use of stamps which it is the object of the Act to bring about. To meet the former contingency I shall probably require some temporary addition to the establishment and to meet the latter a permanent one, but definite recommendations on both points can be better made on some future occasion.

My want of experience in the office does not allow me as yet to do more than mention for consideration a subject which if I remained in the appointment would certainly receive my attention viz. whether by the use of better dies and water marked papers the whole establishment now employed in counterstamping at the Mint might not advantageously be relieved of their present duties and made over to my office. As regulation XVIII. of 1827 Section VII. will now be repealed there will be no legal impediment to such a measure, and the check applied might I think with proper precautions be made far greater than under the present system.

P. S. I beg to return herewith the accompaniments of your letter.

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From H. L. ANDERSON, Esq., Secretary to Government; To H. NEWTON, Esq., Acting Superintendent of Stamps; dated Bombay Castle, 31st August 1859, No. 2858.

I am directed to acknowledge the receipt of your letter No. 594 of the 9th instant regarding the bill to consolidate and amend the Law relating to Stamp duties and to communicate to you the following resolution passed by Government on the subject.

RESOLUTION.—The Right Honorable the Governor in Council fully approves of the measures adopted by the Acting Superintendent of Stamps.

The application to the Government of India suggested at the close of the 5th para. should be made and a copy of Mr. Newton's letter submitted to that authority.

The discretion proposed in the 6th para. to be granted to Captain Burke should be authorized.

The attention of the Government of India should be drawn to the 7th para. and also to the question suggested in the 9th para. as to whether English paper should not be substituted for country paper now used for Hoondies. The Right Honorable the Governor in Council is of opinion that English paper should be employed and that a special water mark should be desired on exhibits and other judicial documents, country paper may still be used.

The Superintendent should confer with the Banks and with the Chamber of Commerce on the subject discussed in the 10th para. and report the result to Government.

The Government will be prepared to sanction a temporary increase to the Superintendent's Establishment should the necessity arise.

On the subject mooted in the last para. the Mint Master may be requested to favor Government with his opinion.

With reference to the 5th para. of Mr. Grey's letter No. 1439 the Superintendent of S stamps should report progress from week to week.

From H. L. ANDERSON, Esq., Secretary to Government; to the Mint Master, dated Bombay Castle, 31st August 1859, No. 2859.

I am directed to forward for your information the accompanying copy of a letter from the Acting Superintendent of Stamps No. 594 of the 9th Instant regarding the bill to consolidate and amend the Law relating to Stamp duties and to inform you that the Right Honorable the Governor in Council is pleased to accord to you the discretionary power proposed in the 6th para. thereof.

2nd. His Lordship in Council requests that you will be good enough to favor Government with your opinion on the subject mooted in the last para. of Mr. Newton's communication.

From H. L. ANDERSON, Esq., Secretary to Government; to the Secretary to the Government of India, dated Bombay Castle, 31st August 1859. No. 65.

Referring to your letter No. 1451 of the 20th ultimo with accompanying copy of a "Bill to consolidate and amend the Law relating to stamp duties" I am directed by the Right Honorable the Governor in Council to forward to you for submission to the Government of India copy of a letter from the Acting Superintendent of stamps at this Presidency No. 594 of the 9th Instant, suggesting certain preliminary arrangements for giving effect to the proposed Act in all of which I am desired to add this Government entirely concur.

2. I am desired to direct particular attention to the suggestions in paras. 5 and 7, also to the question in the 9th para. as to whether English paper should not be substituted for the country paper now used for Hoondies. His Lordship in Council is of opinion that English paper should be employed, and that for this purpose a special water mark should be devised. For exhibits and other ordinary Judicial documents, country paper should still be used.

From J. J. LOWNDES, Esq., Remembrancer for Legal Affairs; to H. L. ANDERSON, Esq., Secretary to Government, dated Bombay, 23rd August 1859, No. 57.

Letter from Acting Collector of Surat to Revenue Commissioner A. D. No. 609, dated 23rd July 1859.

1. The Acting Collector of Surat has drawn attention to a practice, which states to exist, of not requiring complaints made to a revenue Court in cases of dispossession under Act XVI. of 1838 Section I. Clause II. to be stamped.

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2. They certainly would seem to require to be stamped, as the clause referred to does not so much create jurisdiction as reserve the jurisdiction already existing under Chapter VIII. of Regulation XVII. of 1827; but if the practise has existed ever since the passing of the Act of 1838 and the Acting Collector does not state to the contrary, I should scarcely advise a different construction now to be adopted.

3. My object in addressing you is to recommend that the attention of the Legislative Council may be called through Mr. Legeyt to the subject, with reference to the proposed new stamp act now before the Council and to suggest that it would be desirable to insert a reference to Act XVI. of 1838 in the "special rule for the Presidency of Bombay" to be found at the end of the schedule to that Act. The new stamp act will be found printed in the Government Gazette of 11th August 1859 at page 26.

From H. L. ANDERSON, Esq., Secretary to Government; to the Member of the Legislative Council of India for Bombay, dated Bombay Castle 31st August 1859, No. 2861.

I am directed by the Right Honorable the Governor in Council to forward to you the accompanying copy of a letter from the Remembrancer for Legal Affairs No. 57 of the 23rd Instant having reference to the proposed new stamp act and to request that you will be good enough to draw the attention of the Legislative Council to the course suggested in the 3rd para.

From H. L. ANDERSON, Esq., Secretary to Government; to J. J. LOWNDES, Esq., Remembrancer for Legal Affairs, dated Bombay Castle, 31st August 1859, No. 2862.

I am directed to acknowledge the receipt of your letter No. 57 dated the 28th Instant having reference to the proposed new stamp act, and in reply to inform you that the Member of the Legislative Council of India for Bombay will be requested to draw attention to the course suggested in your 3rd para.

No. 34. ORDER THEREON, 13th September 1859, No. 1293.

Referred to the Superintendent of Stamps for any remarks that he may wish to offer with reference to his letter of the 1st September 1859, No. 78.

2. It appears from these papers that the Superintendent of Stamps at Bombay only expects to require fifty-four dies in the whole under the new Act, while Mr. Lushington considers 685 dies to be necessary. He is requested to consider and report at an early date whether this number cannot be reduced.

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

No 2963 of 1859

*Bombay Castle
14 September 1859.*

*Judicial Department,
Sir,*

*I am directed to acknowledge
the receipt of your Telegram
and to forward to you Copies of
all the Correspondence which
has taken place relative to the New
Stamp bill.*

*I have the honor to be,
Sir,*

Your most Obedt Servant,

*Attorney
Secretary to Govt.*

*To The Chief Secretary
to the Government of Fort St. George.*

*Copy to Mr. Boardman
J. D. B.*

Mar. 19th Aug 1859. 5th 52

New: 1852 Dept
Pro: of & out 16th 52 p. 1000

21st 1852

From

The Secretary to the
Genl of Bombay

Ref: 12. } 21st 1859

From the Dept of the
21st Sept 1859. 21st 1859
in Com: & 21st 1859.

Remains only copies
of correspondence
relating to the
stamp bill.

No 33434.

No 1933. 13th Sept 1859

With enclosure

Off to the Sup. of Stamp
Dis: 13

21st 1852 1000
10th Sept 1859

21st 1203

Returned to the Dept of

stamp for my remarks that the
my note to effect with reference
to the letter of the 1st September
1859 stays.

At the same time these
papers that the Government should
obtain at Bombay in my
reply to require fully from
the in the whole and the
more not, whether the stamp
ministers 1858 also to be used
only. The in response, to effect
order and report out an any
state whether this minister
cannot be retained.

21st 1852 1000
10th Sept 1859