M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1458 Press ~~Mis.~~

68-69

Dated 28-10 1859

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, from 22nd to 31st October 159.

No. 63. Read the following letter from Lord H. U. BROWNE, Under Secretary to the Government of Bengal; to the Chief Secretary to the Government of Fort Saint George; dated Fort William, the 29th September 1859, No. 2124.

In continuation of the letter from this office, No. 2345, dated the 23rd instant, I am directed to forward herewith for the information of the Honorable the Governor of Fort Saint George, a copy of a letter, No. 1044 of the same date with its enclosure from the Officiating Junior Secretary to the Board of Revenue, reporting the arrangements necessary for giving effect to the new Stamp Law at present under the consideration of the Legislative Council of Bengal.

From Honorable A. EDEN, Esq., Officiating Junior Secretary to the Board of Revenue; to the Secretary to the Government of Bengal, Fort William, the 23rd September 1859, No. 1044.

I am directed to acknowledge the receipt of your letter, No. 1829, dated 26th July with its enclosure, and in reply to submit the accompanying full and able report, from the Superintendent of Stamps upon the measures which in that officer's opinion it will be necessary to take for carrying out the arrangements requisite for bringing the new Stamp Act into operation.

Stamps. W. Dampier, W. J. Allen, and A. Grote. } *Esquires.*

2. The Board entirely approve of the arrangements alluded to in the 2nd paragraph of the Superintendent's report as having been made by him in communication with the Mint Master for the supply of new value pieces.

3. As regards the propositions contained in his 6th and 7th paragraphs, the Board observe that although it is undoubtedly desirable that the Native merchants should learn to use the better sort of Hoondee paper, yet that it is not likely that they would readily adopt any change in the description of paper they have hitherto been in the habit of using, they would therefore in their arrangements for giving effect to this Bill adhere as closely as possible in form and size to the kind of paper now generally in use, and would accordingly adopt the Superintendent's suggestion of preparing the thin kind of paper for this purpose, each sheet being divided into six stamped Hoondee papers. If, however, at any future period the shroffs should display any inclination to make use of the superior description of paper it might be advisable hereafter to have both sorts of paper stamped for Hoondies.

4. The stock of bill of exchange paper appears to be sufficient for present use, but if this paper is to be used a further supply should be indented for forthwith, and the necessary substitution of the words "Government of India" for "East India Company" should be made in the water mark.

5. The stock of 1 Anna postage Labels appears to be sufficient for present purposes.

6. The suggestions made in the 17-22 paragraphs of Mr. Crawford's report appear to the Board to be good, and they therefore recommend that the application for a second new Machine on Mr. Arthur's principle to be used for the Calcutta stamps, should be complied with.

7. Adverting to the difficulty pointed out in the Superintendent's 26th paragraph, I am to observe that in the opinion of the Board the Stamp office should be required eventually to make arrangements for the supply of stamps of all values that may be required under the Act; for the present the remedy suggested by the Superintendent is perhaps the only one practicable; it has already been ruled by the Sudder Court in their C. O. No. 26 of 12th August 1859, that suitors may file their plaints on more than one paper, when accompanied by a certificate from the Collector to the effect that he has no single stamp of the required value in store.

8. The Board are of opinion that the shifting value pieces enumerated in the 27th paragraph of the report should be supplied, and that the rule the Superintendent proposes for limiting the number of papers of smaller value which may be allowed to represent a stamp of higher value should be made.

9. The fraudulent practices alluded to in the Superintendent's paragraphs 29, 32, will have been met by the C. O. of the Sudder Dewany Adawlut, No. 26 of 12th August last, which was communicated to you in my letter, No. 1007, dated 15th instant.

10. The Board are of opinion that the injurious practice alluded to in the 33, 34 and 35, paragraphs of the Superintendent's report should at once be put a stop to. It appears to the Board that the intention of the law apparently is that to entitle a party to an exchange the value of each sheet of soiled stamp paper shall not be less than 10 per cent., and that parties have no right to tender a number of soiled pieces of inferior value aggregating 10 per cent.

11. The practice alluded to in paragraph 36 of the report is also in the opinion of the Board erroneous, and they beg to recommend that a rule should be made that persons tendering soiled stamps for exchange should only be entitled to receive each new paper of the identical value of each soiled paper returned to the stamp office.

12. The Board desire me to bring to the notice of Government the omission alluded in the Superintendent's 37th paragraph.

13. It appears to the Board in the absence of all detailed information as to the views of Government in framing the Bill that the omission alluded to by the Superintendent of all mention of the Treasury counterstamp may possibly have been intentional. If, however, it is intended to continue the check of the Treasury counterstamp, it appears clear to the Board that proper dies and stamping Machines ought to be supplied to the Treasury, and that the very irregular practice now in force should cease.

14. In conclusion, I am to state that the Board entirely concur with the Superintendent of Stamps in his opinion that this opportunity ought to be taken to place all the Machinery in the Stamp Department in thoroughly efficient working order.

From J. A. CRAWFORD, Esq., Superintendent of Stamps; to the Junior Secretary to the Board of Revenue; dated Fort William, 11th August 1859, No. 325.

I beg to acknowledge the receipt of your letter of 2nd Instant, No. 780, with its enclosures, and in obedience to the orders of the Board of Revenue, I have the honor to submit a report on the Bill to consolidate and amend the Law relating to Stamp duties.

1 *of* 1 *Anna.*	1 *of* 12 *Annas.*
1 *of* 2 „	• 2 *of Rupee* 1—2.
• 2 *of* 3 „	1 *of Rs.* 2—4.
1 *of* 4 „	1 *of* 3 *Rs.*
• 2 *of* 6 „	1 *of Rs.* 18.
1 *of* 8 „	1 *of Rs.* 24.
• 2 *of* 9 „	

2. On the 4th Instant I put myself in communication with the Mint Master with a view to having the following new value pieces engraved as speedily as possible, so as to complete the scale required by Act 4 of Schedule A. I have already received from the Mint one die of each the four values marked with an asterisk.

3. The above list will give the values up to Rupee 1—2 in duplicate, and hereafter if need be duplicates of the higher values can be ordered.

4. Mr. Arthur the Engineer of the Stamp office some time back made a drawing of a Machine which appears to me, to be admirably adapted for impressing stamps, so long as only the plain white stamp, and not a colored one, is required. He has shewn the drawings of the Machine to Messrs Jessop and Co., and to Mr. Nelson of Howrah. The former make a rough calculation of Rupees 1,200, (as the cost of manufacturing the machine, the latter's estimate is Rupees 1,000.) Mr. Arthur says that Mr. Nelson is equally as capable of doing the work as Messrs. Jessop and Co.

5. The action of Mr. Arthur's Machine is the same as that of the small stamping machine, *viz.* vertical. But the working of it is much less complex and it will be much easier to repair, in the event of the occurrence of any casualty.

6. I beg to forward a sheet of the "Government bill of exchange paper." If by the word "Hoondies" is to be be understood Native bills of exchange, I do not think this paper will answer. It is too thick to recommend itself to the use of Mahajuns and Native dealers. I also enclose a sheet of paper similar to that used by Natives for Hoondies, I believe any quantity of this paper could be obtained in the Bazar.

7. If the thin paper I now enclose be approved of, I would suggest that each sheet should contain 6 Hoondies, that is, that if Hoondie forms are to be kept on hand for sale, one sheet of this paper, shall have 6 (six) one Anna stamps on it. It is I submit desirable that the Natives should learn to use a reasonable size of paper for their drafts, &c., instead of the absurd scraps on which their Hoondies are at present written.

8. Of the Government bill of exchange paper (which will I presume be used for English bills of exchange) there are in store 1,63,755 sheets, which at 4 bills to a sheet are equal to 6,55,020 bills, six laks of bills again are equivalent to 2 years' consumption, so that if the use of this paper is determined on there is ample stock to commence with: intimation should however be given to the home authorities for the speedy manufacture and dispatch of a further stock the words "Government of India" being substituted in the watermark for the "East India Company."

9. With regard to one Anna postage labels, it is impossible for me to say what amount is in store at the Post Offices throughout the Country, as no returns of Postage stamps are made to my office by Post Masters. The amount however can be but small and cannot effect a calculation as to the stock sufficient to meet any probable demand.

10. The stock of one Anna labels in store in the District Treasuries of Bengal and its dependencies is greatly in excess of any probable demand as will be seen at a single glance.

In store in District Collectorates.		
Punjaub	2,35,085	
North West Provinces	4,39,227	
Bengal	2,55,872	
Oude	53,460	
Pegu	64,649	
		10,48,293
In the Stamp office, Calcutta		1,40,45,120
		1,50,93,413
Expenditure of Bengal and dependencies	18,54,022	
Madras say ⅓	9,27,011	
Bombay „ ⅓	6,18,007	
		33,99,040
		1,16,94,373

11. Supposing that a year's consumption of one Anna labels were issued to meet the requirements of rent and other receipts there would still remain in round numbers 11,600,000 labels from which deducting two years' expenditure for the Postage demands of Bengal and its dependencies, there would remain over 96,00,000 of one Anna labels.

12. I have carefully compared the old Schedules with the new, as Bills of Exchange under Regulation XII. of 1826, and Act 4, Regulation X. of 1829, are now dealt with in one consolidated Section, *viz.*, Act 4 of Schedule A of the new Bill, provision has been made for meeting all calls on this head by the completion of the shifting values.

13. In applying the provisions of the new Bill to Calcutta stamps, I shall be obliged by being informed as to whether it is the intention of Government to continue the use of the cold steel die now employed for stamping Calcutta stamps.

14. Before the bi-colar stamping Machine came into use Calcutta stamps for all above *Anna* values were transferred to stone from Copperplates and lithographed on to the water marked paper. On the introduction of the bi-color stamping Machine these Copperplates were put out of use and the cold steel dies (which had been in use for stamping papers under Schedule B of Regulation X. of 1829, commonly called Mofussil or Judicial stamps) were substituted for use in stamping Calcutta papers. These dies are similar in size and in all other respects to the present Treasury counterstamp die for Mofussil papers, save that they bear the words "Stamp office" in lieu of the words "General Treasury."

15. The Machine by which these cold steel dies are impressed on to the Calcutta papers, as well as dies themselves, are a disgrace to an office like the Stamp office.

16. The Machine is very similar to a common letter copying Machine on a much larger scale. It works with a horizontal lever giving a vertical action to a screw which presses the die on to the paper. The lever has there to be worked the reverse way before the paper can be removed. The whole affair is clumsy and antiquated and entails much waste of time. The dies are uneven and require to be propped up with paper or other material before they can be made level and an impression be taken.

17. I would recommend therefore that a second new Machine on Mr. Arthur's principle be ordered, to be placed especially at the call of the Calcutta stamps. In asking for this, I am asking for nothing new, for a reference to the letter of this office, No. 715 of 25th May 1850, to the Secretary to the Board of Customs will show the difficulties there were in working the Calcutta stamps in the old Machine, and, in consequence of this very letter the present small stamping Machine was ordered from England for the express purpose of working the stamping of Calcutta papers.

18. This small stamping Machine with another, will be taken up with stamping Bills of Exchange; a third will therefore be necessary for the Calcutta stamps. The advantages of having another on Mr. Arthur's model will be apparent from the following statement.

19. The Machine could be made with the same sized "plunger or striker, which gives the blow that impresses the stamp on the paper. To this same sized plunger might be fixed a collar of the same size as that need with the other two Machines. The words on the rim of the collar being altered to "Calcutta stamp office." The collar being of the same size the shifting values of the other collars could be used with it.

20. This would give these Machines in which the present shifting values could be used. It would be a matter of the rarest occurrence for all these Machines to be required to strike the same value simultaneously. However nothing would be easier than to get duplicates or triplicates of such values, as experience should prove to be very constantly in demand.

21. Again, if the use of the cold steel dies be retained the following new dies will be required. Whereas there could easily be engraved on some of the spare shifting value pieces at the Mint, and the expense of casting and making the cold steel die be saved.

Rupees 24.
" 36.
" 48.
" 200.
" 400.

22. Again another advantage of having a Machine on Mr. Arthur's model for the Calcutta stamps would be, that such a Machine could be sent up in the Machine room and be worked by the Steam Engine, which has been indented for from home. The present cumbrous Machine is kept under lock and key in a godown on the ground floor. Each time a Calcutta paper arrives for the purpose of being stamped, the godown is opened and the tedious process of stamping the paper being over, it is again closed. It is not possible to leave the godown opened, when it is situated so as to be out of my sight and the Engineers. The present Machine too requires more space than I could give it in the Machine room, and even if room were made for it there it could not by any means be worked by steam, and the sole object of my recommending the use of steam was the attainment of greater outturn of work with greater economising of motive power and consequent economy of expenditure.

23. I consider therefore that the question of changing the Machine at present employed for Calcutta stamps is an important one. I shall shortly have to make arrangements for the location of the Steam Engine and the position of the shaft from which all the Machines will have to be worked. It will be no more trouble in the first instance arranging for the situation of several Machines than of one, but the situation of a given number once settled, it might be a difficult matter to add an extra one. The difficulty too is greater than it appears to be on paper.

I now proceed to notice Schedule B.

24. The Board are aware that the papers used under this Sehedule are impressed with the bi-color stamp. Belonging to these bi-color stamp dies are 28 shifting value pieces, from these 33 different values of paper are stamped and are in issue. Five (5) of these values, as will be observed, are obliged to be passed more than once through the Machine.

25. When papers of these composite values are required, the outturn of the Machine is diminished 50 and 66 per cent. respectively, according as they have to be passed through it twice or thrice. This of course is a result to be avoided as much as possible, the great desideratum being to get the greatest possible outturn of work with the least wear and tear.

26. This can however hardly be arrived at with the present graduated scale of plaints in Act 8 Schedule B. This scale is beautifully graduated, but to work it properly 1000 shifting value pieces would be required, if each value of stamp is to have its corresponding value piece, when it is considered that each shifting value piece has its representation in Bengalee and Persian. A total of 3000 shifting value pieces would be required, the engraving of which would take an indefinite period, considering the limited number of engravers at the Mint. There is but one remedy for this state of things that is for the Courts to allow suitors to file their plaints on more than one paper, if no paper of the exact value required is in issue.

27. By a reference to Act VIII. Schedule B. of the new Bill and on a comparison of it with the values of bi-color stamp paper in issue it will be seen that many values are wanting. I would propose that the following shifting value pieces should be supplied, Rupees 3, 3-8, 4-8, 5, 7, 9, 11, 13, 14, 15, 16, 17, 18, 19, 30, 35, 45, 55, 60, 65, 75, 85, 95, 300, 400, 500, 600, 700, 800, 900, with their values allowed in addition to what I already have, almost any plaint up to a Stamp of 1,000 Rnpees might be filed on 2 papers, except such values as 112-8, 117-8, 122-8, 127-8, and so on which would require three pieces of paper.

28. This would of course increase the number of the values of paper to be kept in the Stamp office and in the District Collectorates. A list could however be prepared and published shewing the least number of papers of a smaller value which will represent a larger value of Stamp. For instance if a suitor had to file a plaint on paper of Rupees 165, that value could be represented by two papers of Rupees 100 and Rupees 65, it would however be immaterial whether he filed his plaint in these values or in 125, and 40 Rupees, so long as he restricted himself to the use of only 2 papers.

29. In proceeding to notice the Bill generally, I am at once reminded of the necessity for the issue of some such orders as are recommended in the last paragraph. Section XVI. of the new Bill concludes thus "unless such document or writing shall be upon *a* stamp prescribed as "aforesaid and of a value not less than that indicated to be proper for it under Schedule *B*." It appears to me that the question is whether the words "a Stamp" mean a *single* stamp of the value required. I am of opinion that every suitor should be obliged to file his plaint on a single piece of the necessary value, unless such value be one not in issue, or unless the Collector certifies that such value is not in store: and in that event he should be obliged to file his plaint on as few papers as will make up the values.

30. I will put a case of not uncommon occurrence. A Moktar has to file a plaint on a stamp of Rupees 500. Under the present rules for the vend of stamps, discount is only allowed up to stamps of Rupees 50 value. As a matter of course no stamp vendors will ever

hold in their possession a 500 Rupees paper. The Moktar in lieu of purchasing the 500 Rupees paper from the Collector direct goes to the stamp vendor and offers to buy 10 papers of 50 Rupees each on condition that the vendor shall allow him ½ discount, coupling his offer with the threat that unless his terms are agreed to the necessary single paper will be purchased from the Collectorate. The vendor rather than not sell at all waives ½ his profit and at 4 per cent. on 10 papers of 50, the Moktar gets 10 Rupees for himself. The paper of 500 Rupees in the Collectorate remains unsold.

31. I would therefore strongly urge on the notice of the Board the propriety of some enactment which would put an end to this collusion between vendors and suitors or their agents. This very question has, I believe, been brought to the notice of Government by Mr. F. B. Kemp, the Judge of Zillah Backergunge.

32. Since I have been in receipt of the Board's letter now under acknowledgment, the Collector of Bhaugulpore has written to me as follows:

"The people sometimes use several stamps of a small amount in preference to one for the "full amount required by Law. In one case when a party instituted a suit in the Civil Court "instead of writing out his petition on a stamp paper of Rupees 500 value he preferred "using;

1 of	Rs.	250
3 of 50.....	"	150
2 of 40.....	"	80
2 of 10.....	"	20
		500

"There were stamps of the full value in store in the office had the party applied for the "same. I cannot account nor can I give you any reason for this eccentricity of the people in "the matter of stamps, but can only state that the above was the case, having had the stamp "paper in question produced before me."

In this case the Nutthee was burdened with 8 papers, when one could have done as well and was procurable from the Collectorate.

33. I would also draw the attention of the Board with regard to a practice which has grown up respecting the exchange of soiled papers, which seems to me to be practically an evasion of the real intention and meaning of the Act.

34. The proviso of Clause 2, Section XXVIII. is that "no such indulgence shall be granted "when the value of the soiled stamps may not exceed 10 Rupees, &c,." This provision is allowed to be worked thus, a party spoils a 6 Rupees stamp. The value of the spoilt stamp to be exchanged must be not less than Rupees 10. He immediatley spoils 2 good stamps of 4 and 2 Rupees value and taking 3 spoilt papers of 12 Rupees aggregate value, obtains fresh papers in exchange. I read the proviso to mean that each stamp shall not be less than 10 Rupess in value, and I think this was the intention of the framers of the old Regulations XII. of 1826 and X. of 1829.

35. My attention was drawn to this when I took charge of the Stamp office, but on enquiry the practice seemed to have obtained so long, that it appeared hopeless to get it amended till some opportunity, like the present, offered of bringing it prominently to notice.

36. Again, at present parties presenting spoilt stamp papers for exchange can get any paper in exchange provided it does not exceed the value of the spoilt papers. I would submit that they are bound to take the identical values of paper which they have put in to be exchanged.

37. I see no provision made in the new Bill for the convenience of Merchants and others bringing their own papers to be stamped. In the present Regulation there is a distinct provision, *viz.*, in Section VII, Regulation XII, of 1826, and Section XI. Regulation X. of 1829. On one occasion since I have had charge of the Stamp office Messrs. Jardin, Skinner and Co., sent in 10,000 papers to be impressed with a 2 anna stamp. The total duty from this one source was 1,200 Rupees, *viz.* 1,250 less 4 per cent. discount, I would recommend the retention of this convenience and trust some provision will be made for it when the Bill passes to a further stage of progress.

38. The low duty of one anna on bills of exchange payable on demand will I fear be evaded by the great majority of Native Mahajuns, Shroffs; I have endeavoured to gather what information I could as to the feeling with which this duty is regarded by these classes. One Native's opinion was, "why do you trouble (dik) us with this tax? why do you tax only one "class, the class that deals in money? why dont you impose a tax that can be felt by every body. "Put a duty of one anna a maund on rice, every body must have rice, you will raise more duty and "at the same time the tax will fall on all classes. Suppose every kotee trusts to the honor of its "constituents? how will you get information of the evasion of duty, and what will the duty bring "you?"

39. The views of taxation enumerated above, are, of course, contrary to the spirit of the age; but, they are the creed of the majority of natives, an opinion like the above, obtained in the course of common conversation with one of a class is oftener a truer index of the actual feelings of that class than similar information obtained by other and more studied means.

40. I beg to draw the attention of the Board to a very important omission in the Bill, *viz.*, the absence of all mention of the Treasury counterstamp either for Calcutta or Mofussil stamps, papers as provided for by Section V. Regulation XII. of 1826, and Section VI. Regulation X. of 1829. The cold steel die counterstamp is in my opinion no safeguard in itself, for there are various contrivances by which an impression could be taken and a facsimile made. The real security to Government consists in the double counting which the papers undergo at the Treasury and the check which is afforded by the double account kept in consequence. If the Treasury counterstamp for Calcutta and Mofussil papers is retained, it will be necessary to supply new counterstamp dies of the values mentioned in paragraphs 21 and 27 of this letter.

41. I beg to annex a Statement, the first column of which shews a list of the Mofussil cold steel dies made over for the use of the Calcutta stamps on the introduction of the bi-color machine. The second column shews the list of Calcutta General Treasury counterstamp dies. The latter, it will be observed, are much fewer in number than the former and are smaller in size, but they are all that were actually necessary under Act XII. of 1826.

42. The difference in the values of the dies at the disposal of my office, and of the General Treasury has sometimes caused an absurdity of proceeding in the stamping of papers, which should now be done away with.

It will be seen from Column 2 of the Statement that the General Treasury has not any die of the value of Rupees 2,000, my office consequently is not able to use the die of Rupees 2,000, for the Sub-Treasurer insists on the imposition of such dies of which he can put on the exact counterpart for his counterstamp. The consequence is that 8 stamps of 250 each have to be put on in my office, and the Sub-Treasurer also puts on 8 stamps of 250 each. That is the paper is put 16 times into the stamp Press, 8 times at each office.

43. Such a paper as of Rupees 2,000 would only be required under Section VII. Act XII. of 1826. The same absurdity of proceeding attaches in a lesser degree to any less value of stamp of which this office has a die, but which cannot be represented by a single General Treasury counterstamp die.

44. Though not strictly in my province I would urge on the attention of the Board the propriety of re-placing the clumsy presses now used at the General Treasury with stamping machines on Mr. Arthur's model: which could be worked with collars and shifting values. They would take less space and be more workmanlike that those now in use there.

45. The introduction of the new Bill will give an opportunity of putting all the machinery in the Stamp office and General Treasury in a proper footing and the opportunity should not be lost.

46. I trust in conclusion that this report will be found by the Board to be submitted "in time." But for my state of health which has rendered even the perfunctory discharge of my duties irksome to me, it would have been submitted earlier.

List of the Mofussil cold steel dies made over on the 23rd September 1815, for the use of the Calcutta stamps at the Superintendent of Stamps' office.

1
1 Anna.
2 Annas.
4 ,,
8 ,,
12 ,,
1 Rupee.
1 Rupee 8 Annas.
2 Rupees.
2 ,, 8 ,,
4 ,,
6 ,,
8 ,,
10 ,,
12 ,,
12 ,, 8 ,,
16 ,,
20 ,,
25 ,,
32 ,,
37 ,, 8 ,,
40 ,,
50 ,,
62 ,, 8 ,,
64 ,,
70 ,,
80 ,,
87 ,, 8 ,,
100 ,,
120 ,,
125 ,,
150 ,,
175 ,,
250 ,,
350 ,,
500 ,,
700 ,,
1,000 ,,
2,000 ,,

List of the cold steel dies used at the General Treasury for the General Treasury Counterstamp of Calcutta stamp paper.

2		
1 Anna.		
2 Annas.		
4 ,,		
8 ,,		
12 ,,		
1 Rupee.		
1 Rupee 8 Annas.		
2 ,,		
2 ,, 8 ,,		
4 ,,		
6 ,,		
8 ,,		
10 ,,		
12 ,,		
× ×		
16 Rupees.		
20 ,,		
25 ,,		
32 ,,		
× ×		
40 Rupees.		
50 ,,		
× ×		
64 Rupees.		
70 ,,		
80 ,,		
× ×		
100 Rupees.		
120 ,,		
× ×		
150 Rupees.		
× ×		
250 Rupees.		
350 ,,		
× ×	450 Rupees.	Corresponding dies not in Stamp office.
× ×	550 ,,	
× ×		
× ×		

List of the Calcutta cold steel dies in Superintendent of Stamps' office.

1 Anna.
2 Annas.
4 ,,
8 ,,
12 ,,

SUPDT. OF STAMPS' OFFICE, *The 11th August* 1859.

(Signed) J. A. CRAWFORD,
Superintendent of Stamps.

No. 69; ORDER THEREON, 28th October 1859, No. 1458.

Ordered to be communicated to the Superintendent of Stamps and to the Board of Revenue.

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

5

No 2424 –

From –
The Under Secretary to the
Government of Bengal

To
The Chief Secretary to the
Government of Fort St George –

Dated at Fort William the 29th Sept 1859

Mbr of Revenue
(Stamps)

Sir,

In continuation of my letter from this office No 2345 dated the 23rd instant, I am directed to forward herewith for the information of the Honble the Governor of Fort St George, a copy of letter No 1044 of the same date with its enclosure from the officiating Junior Secretary to the Board of Revenue, respecting the arrangements necessary for giving effect to the new Stamp Law at present under the consideration of the Legislative Council of Bengal –

I have the honor to be,
Sir,
Your most obdt Servant,

H Beckett Browne
Under Secy to the Govt of Bengal

John 29 Sept

A. 1044

27

No.

COPY OF MESSAGE FORWARDED BY ELECTRIC TELEGRAPH.

From Calcutta, Friday, 23rd September, 1-45 p. m.
From Officiating Secretary to the Government of Bengal.
To Madras.
To Chief Secretary to Government.

THE Telegram referred to in your letter No. 497, of 5th September, has never been received. Government have called upon the Board of Revenue for a report on the arrangements for the New Stamp Bill, and when their answer has been received a copy will be immediately sent to you.

True Copy,

Ed. H. Lushington

Offg. Secretary to the Government of Bengal.

[Exd. P. D'Cruz.]

Revenue 1859 Dept. No. 3/1 Collection.
Rec'd Sept. 24th 1859.
Serial No. 1888.

From Under Secy. to the Govt. of Bengal
No. 2424.

Dated 23rd Sept. 1859.
Rec'd 24th Sept. 1859.
No. 11158. 28 Copies.

Forwarded copy of a letter with its enclosure from the Offg. Secy. to the Board of Revenue at Bengal, reporting the arrangements necessary for giving effect to the new Stamp Act at present under consideration of the Legislative Council of Bengal.

Mr. Beaumont.

No. 6846.

Rec'd 12th August 1859.
Rep. 4th October 1859.

Read 18

Ordered to be communicated to the Govt. of Bengal and to the Board of Revenue.

By Revenue Dept.

A true Copy
28th Oct. 1859.

To Copies - Boards of Revenue, Bengal & N.W.P.
" Superintendent of Stamps.

R 1888/59.

1

Ind Gen 8vo
In No 1092.

27

A No 1044.

From,

Horatio N. Colen Esq
Offg Junior Secretary
to the Board of Revenue.

To

The Secretary to the Govt of Bengal
Fort William, the 23rd September 1859.

Sir,

Stamps
W. Dampier
W. J. Allen
& A. Grote
Engineers

I am directed to acknowledge the receipt of your letter No 1829 dated 26th July with its enclosure, and in reply to submit the accompanying full and valuable report, from the Superintendent of stamps upon the measures which in that officers opinion it will be necessary to take for carrying out the arrangements requisite for bringing the new Stamps Act into operation.

2 The Board entirely approve of the arrangements alluded to in the 2d Para: of the Superintendents report as having been made by him in communication with the Mint Master for the supply of new native pieces.

3. As regards the propositions contained in his 6th & 7th Paras: the Board observe that although it is undoubtedly desirable that the native merchants should learn to use

use the Letter sent of Stamped Paper, with that it is not likely that they would readily adopt any change in the description of paper they have hitherto been in the habit of using they would therefore in their arrangements for giving effect to this Bill adhere as closely as possible in form and size to the kind of paper now generally in use; and would accordingly adopt the Superintendents suggestion of preparing the thin Kind of paper for this purpose, each sheet being divided into six stamped Stamped papers. If however at any future period the Sheriffs should alter their any inclination to make use of the superior description of paper it might be advisable hereafter to have both sorts of Paper stamped for Stamps.

4. The Stock of Bill of Exchange paper appears to be sufficient for present purposes but if this paper is to be used as further supplies should be indented for for both and the necessary substitution of the words "Government of India" for "E. I. Company" should be made in the water mark.

5. The stock of Law Postage Labels appears to be sufficient for present purposes.

6. The suggestions made in the 17-22 paras of Mr Beaufords report appear to the Board to be good, and they therefore recommend that the application for a second machine on Mr Arthurs principle to be used for the Calcutta stamps, should be complied with.

7th Adverting to the difficulty pointed out in the Supts 26th para: Law to observe that in the opinion of the Board the stamp office should be required constantly to make arrangements for the supply of stamps of all values that may be required under the Act. For the present the remedy suggested by the Superintendent is perhaps the only practicable, it has already been resorted by the Hudson Bounty in their C. O. No 26 of 12th August 1859 that Suitors may file their Plaints on more than one paper, when accompanied by a Certificate from the Collector to the effect that he has no single stamps of the required value in store.

8th The Board are of opinion that the shifting value pieces enumerated in the 27th para of the Report should be dispensed and that the rule the Superintendent proposes for limiting the number of pieces of each value which may be allowed to represent a stamp of higher value should be made.

9th The fraudulent practices alluded to in the Superintendents Paras 29-32 will have been met by the C. O. of the Hudson Bounty Adam-bit No 26 of 12th August which was communicated to you in my letter No 1007 dated 15th Instant.

10th The Board are of opinion that the existing practice alluded to in the 33, 34, & 35 Paras: of the Supts Report should at once be put a stop to. It appears to the Board that the intention of the law apparently is that to entitle a party to an exchange the value of each sheet of soiled stamp paper shall not be less than 10/ and that parties have no right

to

to Member a number of sealed press of fine Perforation value
say one anna sterling 10/-.

11th The practice alluded to in para: 36 of the Report is also in the opinion of the Board erroneous, and they beg to recommend that it should be made that Persons tendering sealed stamps for exchange should only be entitled to receive such new papers of the identical value of such sealed papers returned to the Stamps Office.

12th The Board observe nothing to bring to the notice of Government the omission alluded to in the 39th para:

13th It appears to the Board in the absence of all detailed information as to the views of Govt in framing the Bill that the omission alluded to by the Superintendent of all receipts of the Treasury in Country stamps may possibly have been intentional on Govt part it is intended to continue the stock of the Treasury Country stamps it appears clear to the Board that proper dies and stamping machines ought to be supplied to the Treasury and that the very irregular practice now in force should cease.

14th In conclusion I am to state that the Board entirely concur with the Superintendent of Stamps in his opinion that this opportunity ought to be taken to place all the Machines in the Stamp Department in Moorghi's office in efficient working order.

I have &c
Sd/ A. Colen
Offg Junior Secretary

P.S. The return of the original papers is solicited as they are no longer required.

No 325

From

D. A. Crawford Esqr
Superintendent of Stamps.

To The Junior Secretary to the
Board of Revenue.

Fort William 11th August 1859

Sir — No. 325

I beg to acknowledge the receipt of your letter of 2d Instant No 7480 with its enclosures and in obedience to the orders of the Board of Revenue I have the honor to submit a report on the Bill to consolidate and amend the Law relating to Stamp duties.

2 On the 4th Instant I put myself in communication with the Mint Master with a view to having the following new value pieces engraved as speedily as possible so as to complete the scale required by act 14 of 1859

1 of 1 anna	1 of 12 as.
1 of 2 "	x 2 of Rs 1/2 as
x2 of 3 "	1 of Rs 2/4 as
1 of 4 "	1 of Rs 3
x2 of 6 "	1 of Rs 10
1 of 8 "	1 of Rs 24
x 2 of 9 "	

I have already received from the Mint one die of each the four values marked with an asterisk.

3 The above list will give the values up to Rs 1/2 in duplicate and here-

after

-after if need be, duplicates of the higher values can be ordered.

4 Mr Arthur the Engineer of the Stamp office some time back made a drawing of a Machine which appeared to me, to be admirably adapted for impressing Stamps, so long as only the plain white stamps, and not a colored one, is required. He has shewn the drawings of the Machine to Messrs Jessop and Co and to Mr Nelson of Howrah. The former make a rough calculation of Rs 1200/ as the cost of manufacturing the Machine the latters Estimate is Rupees 1000/. Mr. Arthur says that Mr. Nelson is equally as capable of doing the work as Messrs Jessop & Co.

5 The Action of Mr Arthurs Machine is the same as that of the small stamping Machine viz vertical. But the working of it is much less complex and it will be much easier to repair, in the event of the occurrence of any casualty.

6 I beg to forward a sheet of the "Government Bill of Exchange Paper" If by the word "Hoondies" is to be understood Native Bills of Exchange I do not think this Paper will answer. It is too thick to recommend itself to the use of Mahajuns and Native dealers. I also enclose a sheet of Paper similar to that used by Natives for Hoondies I believe any quantity of this Paper could be obtained in the Bazars.

7 If the thin Paper I now enclose be approved of, I would suggest that each sheet should contain 6 Hoondies that is, that if Hoondie forms are to be kept on hand for sale, one sheet of this Paper, shall have 6 (six) one anna Stamps on it. It is I submit desirable that the Natives should learn to use a reasonable size of Paper for their drafts instead of the absurd scraps on

which

which their boundaries are at present written.

8 of the Government Bills of Exchange Paper (which will if necessary be used for English Bills of Exchange) there are in store 1,63,755 sheets, which at 11 Bills to a sheet are equal to 6,53,020 Bills viz. Letter of Bills again are equivalent to 2 years consumption so that if the use of this Paper is determined on there is ample stock to commence with. Intimation should however be given to the Local authorities for the speedy manufacture and dispatch of a further stock the words "Government of India" being substituted in the watermark for the "East India Company"

9 With regard to one anna Postage Labels, it is impossible for me to say what amount is in store at the Post offices throughout the Country as no returns of Postage stamps are made to my office by Post Masters. The amount however can

can be but small and cannot affect a calculation as to the stock sufficient to meet any probable demand

10 The stock of one anna labels in store in the district Treasuries of Bengal and its dependencies is greatly in excess of any probable demand as will be seen at a single glance.

In store in district collectorates

Punjab	2,33,085	
N. W. Provinces	4,37,227	
Bengal	2,53,072	
Oude	53,460	
Pegu	61,647	10,40,293
In the Stamp office Calcutta		1,10,15,120
		1,30,93,413

Expenditure of Bengal & dependancies — 18,54,022
Madras say ½ — 9,27,011
Bombay ½ — 6,18,007 — 33,99,040
1,16,94,373

11 Supposing that a years consumption of one anna labels were placed to meet the requirements of rent and after receipts there would still remain six round numbers.

1,600,000 labels from which deducting two years expenditure for the Postage demands of Bengal and its dependancies there would remain over 6,000,000 of one annas labels.

12. I have carefully compared the old schedules with the new as Bills of Exchange under Regulation XIII of 1826 and act 4 Regulation X of 1829 are now dealt with in one consolidated section eg: act 4 of Sched A of the new Bill. provision has been made for meeting all calls on this head by the completion of the shifting values.

13 On applying the provisions of the new Bill to Calcutta stamps I shall be obliged by being informed as to whether it is the intention of Government to continue the use of the cold steel dies now employed for stamping Calcutta stamps

14 Before the Bicolor stamping Machine came into use Calcutta stamps for all above annas values

were

were transferred to stone from copperplates and lithographed on to the water marked paper. On the introduction of the Bicolor stamping Machine these copperplates were put out of use and the cold steel dies which had been in use for stamping Papers under Schedule B of Regulation X of 1829 commonly called Mofussil or judicial Stamps were substituted for use in stamping Calcutta Papers. These dies are similar in size and in all other respects to the present Treasury counterstamps die for Mofussil Papers - save that they bear the words "Stamp office" in lieu of the words "General Treasury"

15 The Machine by which these cold steel dies are impressed on to the Calcutta Papers as well

as

as dies themselves are a disgrace to an office like the Stamp office

16 The Machine is very similar to a common letter copying Machine on a much larger scale. It works with a horizontal lever giving a vertical action to a screw which presses the die on to the Paper. The lever has there to be worked the reverse way before the Paper can be removed. The whole affair is clumsy and antiquated and entails much waste of time. The dies are uneven and require to be propped up with paper or other material before they can be made level and an impression be taken.

17 I would recommend therefore that a second new Machine on Mr Arthurs principle be ordered to be placed especially at the call of the Calcutta stamps I am asking for this I am asking for nothing new for a reference to the letter of this office No 713 of 25th May 1880 to the Secretary to the Board of Customs

with a

will shew the difficulties there were in working the Calcutta Stamps in the old Machine and, in consequence of this very letter the present small stamping Machine was ordered from England for the express purpose of working the stamping of Calcutta Papers.

18 This small stamping Machine with another, will be taken up with stamping Bills of Exchange a third will therefore be necessary for the Calcutta Stamps. The advantages of having another on Mr Arthur's model will be apparent from the following Statement.

19 The Machine could be made with the same sized "plunger or Striker which gives the blow that impresses the stamp on the Paper. To this same sized plunger might be fixed a collar of the same size as that used with the other two machines. The words on the rim of the collar being altered to "Calcutta Stamp Office"

fiece." The collar being of the same size the shifting values of the other collars could be used with it.

20 This would give their Machines in which the present shifting values could be used. It would be a matter of the rarest occurrence for all their Machines to be required to strike the same value simultaneously. However nothing would be easier than to get duplicates or triplicates of such values, as experience should prove to be very constantly in demand.

21 Again if the use of the cold steel dies be retained the following new dies will be required.

Whereas there could easily be	Rs. 24
engraved on some of the spare	36
shifting value pieces at the	48
Mint and the expense of	200
casting and making the cold	400
steel die be saved.	

22 Again another advantage of having a Machine on Mr. Arthur's model for the Calcutta Stamps would be that such a Machine could be sent up in the Machine Room and be worked by the Steam engine which has been indented for from home. The present cumbrious Machine is kept under lock and Key in a godown on the ground floor. Each time a Calcutta Paper arrives for the purpose of being stamped the godown is opened and the tedious process of stamping the Paper being over it is again closed. It is not possible to leave the godown opened, when it is situated so as to be out of my sight and the Engineers. The present Machine too requires more space than I could give it in the Machine Room - and even if room were made for it there it could not by any means be worked by steam - and the sole

object

object of my recommending the use of Steam was the attainment of greater out turn of work with greater economising of motive power and consequent economy of expenditure.

23 I consider therefore that the question of changing the Machine at present employed for Calcutta stamps is an important one. I shall shortly have to make arrangements for the location of the Steam Engine and the position of the shaft from which all the Machines will have to be worked. It will be no more trouble in the first instance arranging for the situation of several Machines than of one, but the situation of a given number once settled it might be a difficult matter to add an extra one. The difficulty too is greater than it appears to be on Papier.

I now proceed to notice Schedule B

24 The Board are aware that ither Papers vesed under this Schedule are

are impressed with the bicolor stamps. Belonging to these bicolor stamps dies are 28 shifting value pieces from these 33 different values of Paper are stamped and are in issue Five (5) of their values as will be observed are obliged to be passed more than once through the machine.

25 When Papers of these composite values are required the outturn of the Machine is diminished 50 and 66 per % respectively according as they have to be passed through it twice or thrice. This of course is a result to be avoided as much as possible, the great desideratum being to get the greatest possible outturn of work with the least wear & tear.

26 This can however hardly be arrived at with the present graduated scale of plants in Act 8 Schedule B. This scale is beautifully graduated but to work it properly 1000 shifting value pieces would be required.

if

if each value of stamp is to have its corres-
-ponding value piece. when it is considered
that each shifting value piece has its re-
-presentation in Bengalee and Persian. A
total of 3000 shifting value pieces would
be required, the engraving of which would
take an indefinite period, considering the
limited number of Engravers at the Mint.
There is but one remedy for this state of
things that is for the Courts to allow suitors
to file their plaints on more than one papers.
if no Papers of the exact value required is
in issue.

27 By a reference to Act VIII. Sche-
-dule B. of the new Bill and on a compari-
-son of it with the values of bicolor stamp
Paper in issue it will be seen that
many values are wanting. I would
propose that the following shifting value
pieces should be supplied. Rs. 3. 3/8 -
4/8 - 5 - 7 - 9 - 11. 13. 14. 15 - 16 - 17 - 18. 19 - 30 - 35.
45 - 55. 60 - 65 - 75 - 85. 95 - 300 - 400 - 500.
600 - 700 - 800 - 900 - with their values allow-
-ed in addition to what I already have
almost

almost any plaint up to a Stamp of 1000
Rs. might be filed on 2 papers except
such values as 112/8 - 117/8. 122/8 - 127/8 -
and so on which would require three
pieces of paper.

28 This would of course increase the
number of the values of Paper to be kept
in the stamp office and in the district col-
-lectorates. A List could however be pre-
-pared and published shewing the least
number of Papers of a smaller value
which will represent a larger value
of stamp. For instance if a suitor had
to file a plaint on Paper of Rs. 165 that
value could be represented by two Papers
of Rs. 100 and Rs. 65 - it would however be
immaterial whether he filed his plaint
in these values or in 125. & 40 Rs. -
so long as he restricted himself to
the use of only 2 papers.

29 In proceeding to notice the Bill
generally I am at once reminded of the
necessity for the issue of some such
orders as are recommended in the last
paragraph

paragraph. Section XVI of the new Bill con-
cludes thus "unless such document or writing
"shall be upon a stamp prescribed as afore-
"said and of a value not less than that"
"indicated to be proper for it under Schedule I"
It appears to me that the question is
whether the words "a stamp" mean a single
stamp of the value required. I am of opinion
that every suitor should be obliged to
file his plaint on a single piece of the
necessary value - unless such value be
one not in issue - or unless the Collector
certifies that such value is not in
store: and in that event he should
be obliged to file his plaint on as few
papers as will make up the
values.

30 I will put a case of not uncom-
mon occurrence. A Muktar has to file
a plaint on a stamp of Rupees 500/
Under the present rules for the vend
of stamps - discount is only allow-
ed up to stamps of Rupees 50/
value - As a matter of

course no

No stamp vendors will ever hold in their possession
a 500 Rs Paper - The Muktar in lieu of
purchasing the 500 Rs paper from the Collr
direct goes to the stamp vendor and offers to
buy 10 Papers of 50 Rs each on condition
that the vendor shall allow him a discount
conferring his offer with the threat that unless
his terms are agreed to the necessary single
Paper will be purchased from the Collectorate.
The vendor rather than not sell at all-
waives his profit and sells off on 10
papers of 50/- The Muktar gets 10 Rs
for himself - The Paper of 500 Rs in
the Collectorate remains unsold -

I would therefore strongly urge
31 on the notice of the Board the propriety
of some enactment which would put an
end to this collusion between vendors and
Suitors or their agents - This very question
has, I believe, been brought to the notice
of Government by Mr F.B. Pemp the
Judge of Gollak Backergunge -

32 Since I have been in receipt of
the Board's letter now under acknowledg-
ment the Collr of Bhaugulpore has
written to me as follows -

"The people sometimes use several stamps
of

"of a small amount in preference to one
"for the full amount required by Law.
"In the case when a party instituted a
"suit in the Civil Court wishes of marking
"out his petition on a stamp Paper of Rs.
"500/ value he is prefered using - 1 of Rs 250
"Three new stamps 3 of 50/- 150
" 2 of 40/- 80
"of the full value 2 of 10/- 20
"in store in the office. - 500
"And the party applied for the same I
"cannot account nor can I give you any
"reason for this eccentricity of the people
"in the matter of stamps - but can only
"state that the above was the case having
"had the stamp Paper in question produced
"before me." -

In this case the Suitor was burdened with 8 papers when one could have done as well and was procurable from the Collectorate.

33 I would also draw the attention of the Board with regard to a practice which has grown up respecting the exchange of soiled Papers - which seems to me to be practically an evasion of the real intention and meaning of the act.

34 The proviso of Clause 2 Sec. XXVIII is that "no such indulgence shall be granted when the value of the soiled stamps may not exceed 10 Rupees &c." This provision is allowed to be worked thus - a party spoils a 6 Re stamp - the value of the spoilt stamp to be exchanged must be not less than Rs 10/- He immediately spoils 2 good stamps of 4 & 2 Re value and taking 3 spoilt papers of 12 Re aggregate value obtains fresh papers in exchange - Read the proviso to mean that each stamp shall not be less than 10 Re in value - and I think this was the intention of the framers of the said Regulations XII of 1826 and X of 1829.

35 My attention was drawn to this when I took charge of the stamp office but on enquiry the practice named I have obtained so long - that it appears hopeless to get it amended till some opportunity like the present offered - of bringing it prominently to notice.

36 Again at present parties present spoilt stamp Papers for exchange can get any Paper in exchange provided it does not exceed the value of the spoilt Papers - I would submit that they

they are bound to take the advantage
values of Papers which they have
power to be exchanged.

37 ... I see no provision made in the
Bow Bill for the conveyance of Merchant
and others bringing their own papers
to be stamped — In the present Regulation
there is a distinct provision vizt. Geo
VII Cap: XII of 1826 and Geo XI Cap:
X of 1829 — On one occasion since I
have had charge of the Stamp Office
Messrs Jardine Matheson & Co sent in 1000
Papers to be impressed with a Bill stamp
The total duty from this one Consn
was 2400 = Rs ~~Rs~~ 2500 less 4 p.c discount
I would recommend the retention of this
Provision and that some provision
will be made for it when the Bill
passes to a further stage of progress.

38 The Low duty of one anna on
Bills of exchange payable on demand
will I fear be evaded by the great
Majority of Native Merchants I
have endeavoured to gather what
information I could as to the feeling
with which this duty is regarded by
these Classes — Our native advisers
were

* 1200 Bills
* 1250

Should amendment with respect to this be made in 17th para of Report

1-17-

say "why do you trouble (Native) you
"with this tax? why do you take
"away our Cash — the Cash that deals
"in Grains — why don't you impose
"a tax that can be paid by every body
"but a duty of one anna a Bill
"on Bills every body would have
"to pay — you will raise more duty and
"at the same time the tax will
"fall on all Classes and prove every
"body to be the lover of its country."
Now will you get information
of the evasion of duty and what
will the duty bring you —

39 The value of Land Transportation communi-
cations may of course vary in the
Spirit of the age but I hope we are
still of the Majority of Natives on
opinion like the above, obtained on
the Coast of Coromandel on
one of a Class is often a truer index
of the actual feelings of that Class
than similar information obtained by
other and more studied means —

40 Pray to draw the attention
of the Board to any important
omission in the Bill viz the absence of

all

all manner of the Treasury counterstamps
either for Calcutta or Bhopawal stamps
Papers as provided for by Regs. Rec: 7th Chapr
XII. of 1826 and Rec: 17 Chapr X. of 1829.
The said Rec: the counterstamps is in
my opinion no safeguard in check-
for there are various contrivances by
which an inspection could be taken and
a facsimile made. The real security
to Government consists in the double
counting which the Papers undergo at
the Treasury and the Check which is
effected by the double account kept
in consequence of the Treasury counterstamp
for Calcutta and Bhopawal Papers
is retained, it will be necessary to
dispose of the Counterstamps dies of the
values mentioned in Paras: 21 and 27 of
the letter.

41 Beg to annex a Statement
the first Column of which shows a
list of the Bhopawal said Steel dies
made over for the use of the Calcutta
stamps on the principle of the
Circular Machine. The second Column
shows the list of Calcutta General Treasury
Counterstamps dies. The Letter of which
the

the observed are much fewer in
number than the former and are smaller
in size - but they are all that are
actually necessary under act XII of 1826
42 The difference in the values
of the dies at the disposal of my
office and of the General Treasury
has sometimes caused an absurdity
of proceeding in the stamping of
Papers, which should now be done
away with.

43 It will be seen from column
2 of the Statement that the General
Treasury has not any die of the
value of Rs 2000/ My Office is
consequently is not able to use the
die of Rs 2000/ for the Sub Treasury
which on the imposition of which
of which he can spend on the report
Counterpart for the Counterstamp -
The Consequence is that a stamp of
250 each have to be spent on my
office and the Sub Treasurer
also spends on 8 stamps of 250 per -
that is the Paper is spent 10 times
over the stamp Duty 8 times at
each Office.

Such

43 Such a Paper as of Receipt would only be required under Act VII of Act XII of 1826 — The same observations as proceeding ones in a lesser degree to any depredation of Stamps of which this office has a die but which cannot be expressed by Engine Issue at Treasury counterstamp die —

44 Although not strictly in any pecuniary Sense urged on the attention of the Board the expediency of placing the Stamping Machines in the General Treasury with Stamping Machines on Mr Arthurs Under-shed could be marked with Collar and Stripping Value — They would be less expensive and be more Bank man like than those now in use there —

45 The introduction of the new Bill will give an opportunity of putting all the Machinery in the Stamp Office and General Treasury in a proper footing, and the expenditure need not be Cost —

46 I trust in conclusion that this report will be found by the Board to be submitted "in time" — that for my state of health which has rendered even the perfunctory discharge of my duties irksome to me — it would have been submitted earlier —

I have the honor to be
Sir
Your Obt Servt
J.A. Crawford
Supt of Stamps

(True Copy)
Ewd Jones
Registrar Bengal Secretariat

Stamped Rs

List of the Mofussil coloured stamps made over on the 23rd September 1845 for the use of the Calcutta Stamps at the Superintendent's Stamps Office

1
1 Anna
2 Annas
4 Annas
8 Annas
12 Annas
1 Rupee
1 Rupee 8 Annas
2 Rupees
2 Rupees 8 Annas
4 Rupees
6 Rupees
8 Rupees
10 Rupees
12 Rupees
12 Rupees 8 Annas
16 Rupees
20 Rupees
25 Rupees
32 Rupees
37 Rupees 8 Annas
40 Rupees
50 Rupees
62 Rupees 8 Annas
64 Rupees
70 Rupees
80 Rupees
87 Rupees 8 Annas
100 Rupees
120 Rupees
125 Rupees
150 Rupees
175 Rupees
250 Rupees
350 Rupees
500 Rupees
700 Rupees
1,000 Rupees
2000 Rupees

List of the Calcutta coloured stamps issued at the Mofussil Treasury for the General Treasury Comptroller's use of Calcutta Stamps Riders.

2
1 Anna
2 Annas
4 Annas
8 Annas
12 Annas
1 Rupee
1 Rupee 8 Annas
2 Rupees
2/8 Annas
4 Rupees
6 Rupees
8 Rupees
10 Rupees
12 Rupees
x x
16 Rupees
20 Rupees
25 Rupees
32 Rupees
x x
40 Rupees
50 Rupees
x x
64 Rupees
70 Rupees
80 Rupees
x x
100 Rupees
120 Rupees
x x
150 Rupees
x x
250 Rupees
350 Rupees
x x
x x
x x
x x

350 Rupees & Above remaining also not 350 Rupees in Stamps Office

List of the Calcutta coloured stamps in the Superintendent of Stamps Office.

1 Anna
2 Annas
4 Annas
8 Annas
12 Annas

Office of Stamps Office
The 31st August 1859

Comptroller

Wm. J. Mill Armstrong
Superintendent of Stamps

22

R 1888/59

R – 31 Oct. 1859

No.

65–69