M.R.O. 14—10,000—21-4-22

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue **DEPARTMENT.**

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| G.O. No. 1613 | Press Mis. |
| 262-263 | |
| Dated 15-9- | 1860. |

***Not to be folded or roughly handled***

*Proceedings of the Madras Government, Revenue Department, 15th September 1860.*

No. 262. Read the following letter from W. GREY, Esq., Secretary to the Government of India, to W. S. SETON-KARR, Esq., Officiating Secretary to the Government of Bengal, dated Fort William, 8th September 1860:—

SIR,

1. It will be observed that under the order issued by the Governor General in Council in the *Gazette* of the 5th instant, it will not be necessary under the new stamp law, which is to come into operation from the 1st proximo, that stamped paper should bear the counter stamp which has heretofore been required by law to be impressed.

2. On the other hand, the use of a second stamp is not of course prohibited, and if the local Government, which is responsible for the management of the Stamp Office, should consider it advisable, as a more complete security against fraud, to retain the counter stamp, it occurs to the Governor General in Council that it may perhaps be retained in respect of all stamped paper prepared and used for the purposes for which stamped paper has been required under the old law, and for like purposes, while the special kinds of stamped paper which will be now required under the new Act, and which (with the exception of the paper for Native Hoondies) will be chiefly in requisition by the European population of the Presidency towns, should bear a single stamp only.

3. It is obvious that, for several of the new purposes for which stamped paper will not be required, a second stamp would be very inconvenient. Bills of Exchange, Banker's Cheques, Bills of Lading, and probably some other kinds of documents should certainly bear only a single stamp, and as they will be on a different kind of paper, and of a different size from the ordinary stamped paper hitherto in use throughout the Mufassal, there will not probably be much practical difficulty in the arrangement above suggested if it should be thought proper to adopt it.

4. If, however, after full inquiry and consideration, the local Government should be thoroughly satisfied of the safety of dispensing in all cases with the counter stamp, that is to say, that complete security may be provided, by other means, against the embezzlement and fraudulent issue of stamped paper from the Stamp Office where it is prepared, and should accordingly determine on the expediency of adopting uniformly the plan of a single stamp for all stamped paper, I am desired to request that a report on the subject may be submitted for the information of the Governor General in Council, showing in detail the arrangements by which it is proposed under the new system to protect the public revenue.

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No. 1,916.

Copy forwarded to the Governments of Madras and Bombay for information and guidance.

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P. S.—A Copy of the Bill to amend Act XXXVI of 1860 as passed in Council to-day is forwarded herewith.

The provisions of the Act relating to Bills of Exchange, &c., not payable on demand (for these latter adhesive Stamps may be used and are available) having been suspended, it is hoped that no serious difficulty will be found in bringing the rest of the Act into operation from the 1st proximo. Among the new kinds of paper most likely to be immediately in requisition are Agreements for Loans by Bankers (Article 1) Bills of Lading (Article 6) and Policy of Assurance or Insurance (Articles 43 and 44.) For the first and the third of these, it is probable that parties will wish to send their own paper to the Stamp Office to be stamped, and in case any difficulty should be experienced in preparing Stamped Bills of Lading by the 1st proximo, a few stamped forms will be transmitted from here so as to reach Madras before the end of the present month.

*Proceedings of the Madras Government, Revenue Department,*
*15th September* 1860.

It will be observed that under the Act (see General Rule at the end of Schedule A) any Deed or writing may be written on *one* or *more* Stamps; and that under the Order published in the Gazette of the 5th instant, one or more impressed Stamps may be placed upon a stamped paper in order to make up the full amount of the sum purporting to be charged as duty on such paper. These provisions will greatly facilitate the working of the Act until a full supply of every denomination of Stamp can be provided.

(Signed) W. GREY,
*Secretary to the Government of India.*

No. 263. ORDER THEREON, 15th September 1860, No. 1,613.

Ordered that this letter be forwarded to the Board of Revenue for early report as to paragraph 4, and for information and guidance as respects the matter in the postscript.

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

Nº 262 & 263.

Revenue 1860 Depart
Proc. of Govt for September.

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From the Secretary to the
Government of India

Dated 8
Rec'd 14 } Sept. 1860

Nº 1916

E. I.
Pol. & the Pt. & C. — 61
20 Sept 1860 C. N. 2018.

Observing with reference to the order of 5th Sept. in connection with the new Stamp Law, that the use of a Counter Stamp is not prohibited, and requesting that should the Local Govt determine on the expediency of adopting uniformly the plan of a single Stamp for all Stamped paper, a report on the subject may be submitted.

Nº 1613 - 15th Sept 1860

Nº 1613 613

Ordered that this letter be forwarded to the Board of Revenue for early report as to para 4, and for information and guidance as respects the matter in the postscript.

Fort St George
15th September 1860

Lis — For immediate

Despatch

12 Copies
To the Board of Rev: under Regd Cover
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