M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1748-9. Press ~~Mis.~~

531 583

Dated 29-9- 1860.

Not to be folded or roughly handled

No. 531. Read the following Proceedings of the Board of Revenue, dated 20th September 1860, No. 4,276 :—

Read letter from the Superintendent of Stamps, dated 13th September 1860, No. 139.

(In Cons., 19th September 1860, No. 4,685.)

1. The new Act XXXVI of 1860, rescinds Regulation XIII of 1816 entirely, and in lieu of the precise rules of that Enactment leaves the Government to prescribe such rules as it may deem necessary for the general guidance of its Officers. All powers exercised under that Regulation ; all Security Bonds, &c., &c., are, the Board apprehend, of no force as regards the new Law ; and it is necessary, therefore, that complete arrangement should now be made for the conduct of the Stamp Department. The Board were under the same impression as the Superintendent, that instructions would be received from the Supreme Government, and they have not, therefore, addressed Government on this subject hitherto. An Act about to be passed retains existing, laws in operation as regards Bills of Exchange not payable at sight.

2. The first step to be taken is formally to appoint Officers to collect, &c., the new Stamp Revenue. The Board presume that the Collectors in the Provinces, and the Superintendent of Stamps at the Presidency will continue to perform these duties as they have hitherto done under Regulation XIII of 1816.

3. The Superintendent has hitherto had to take an oath as prescribed in the appendix of that Regulation. This obligation no longer exists but in other respects no alteration seems required. With this exception, therefore, the duties of the Superintendent will be comprised in Section 3, Regulation XIII of 1816. Similarly Section 10 of Regulation XIII of 1816 contains the duties of Collectors.

4. It is necessary, the Board think, that the power of licensing vendors should be formally vested in Collectors. The License may be simply in the following form :

Under the provisions of Section 19 Act XXXVI of 1860, I hereby license———— to vend Stamps at————. This License shall be in force until revoked by an order under my hand and Seal.

Collector.

Dated————.

5. It is necessary also that the licensed vendors should sign an engagement, and as they will also have to give security, the most convenient plan will probably be to have it drawn up by the Government Law Officers in the form of a Bond. The general conditions should comprise obligation to sell Stamps in such house or place as the Collector may prescribe ; to sell them only for ready money ; to keep such a stock on hand as the Collector may determine, to make such reports, indents, and keep and render such accounts, &c., as the Collector may direct, and to conform to all lawful orders of the Collector for the time being. The security must be roughly proportioned to the amount of Stamps entrusted to each vendor, but it will suffice to have three or four grades of vendors, and fix the rates accordingly. The sums fixed in the Order of Government, dated 27th April 1860, Revenue Department, No. 663, must, the Board apprehend, be re-considered as soon as the working of the new Act is sufficiently apparent. Meanwhile the Collectors may be allowed to fix the rate of security in each case.

Board's C. O., 9th May 1860.

6. The Board find that in the course of Mr. Pelly's revision, the Office of Stamp Darogah has been combined with that of Treasurer. The latter Officer will merely have the custody and issue of Stamps, so that the only requisition from him will be one of security, unless Government think fit to merge this with his present responsibility for the public cash.

7. The salaries of the different Officers will be arranged by the Board hereafter. In the accounts some alterations will be necessary, but these will be separately considered.

8. The Board are not aware how it is intended to distinguish the revenue belonging to Stamps, from that of the Post Office, so long as Postage Labels may be used for Stamps and Postage. A rough approximation, based on the Postage Stamp sales of previous years seems the only method.

9. There will thus be very little real change in the Department. The Board will have the general superintendence of the Stamp as of other revenue; the Superintendent will provide Stamps, &c., and supply them to the Collectors on indents; the Collectors will again supply the licensed vendors. In the Collector's Office the Stamps will be treated as cash now is, and the detail management, &c., will devolve on the Deputy Collector in charge of the Treasury, Subject to the general control of the Collector.

10. The Board will now consider the Superintendent's letter above recorded.

11. The Collector of Madras will arrange as Collectors do in the Provinces, for the sale of Stamps in Madras, indenting as usual on the Superintendent for supplies. The latter Officer will have nothing to do with sales. As regards the stamping of paper, &c., brought for the purpose by private parties, the Board concur with Mr. Harrison that payment of the duty should be made at the General Treasury, and that the production of the Sub-Treasurer's receipt for the proper amount should warrant him in affixing the required stamp. In the Provinces the payments must be made into the Collector's Treasury, and that Officer's receipt will suffice. The Sub-Treasurer now forwards direct to the Board an annual Statement of the Stamps counterstamped by him; it will be necessary that he should hereafter submit a similar Statement of sums received by him for Stamps affixed to private materials. The like returns will also be required from Collectors of similar receipts. This course must also be adopted by Collectors in regard to sums received under Section 13 of the Act, the documents being forwarded to the Superintendent of Stamps, who will impress his own stamp, obtaining the Sub-Treasurer's counterstamp, and return the documents to the Collector for delivery.

Superintendent's letter, paragraph 3.

12. The subject of the Treasury counterstamp is discussed in the Board's letter, dated 20th September 1860, No. 4,261. The Board approve of the Ink Stamp and Register proposed by Mr. Harrison, for private materials stamped on payment of the duty.

Paragraphs 4 to 10.

13. The Board are clearly of opinion that the Treasury counterstamp should always be affixed *after* and not before the Superintendent's Stamp as proposed in paragraph 7. It is designed as a check on the Superintendent's Office, and would be useless in this respect if affixed first.

14. The Board have made some alterations in Mr. Harrison's notice, and recommend its immediate publication in the Gazette. They have provided for applications from residents in the Provinces, as the original notice seemed restricted to persons at the Presidency. In regard to these applications, two courses are open, viz., to require the party to apply to the Superintendent of Stamps direct or through the Collector. The Board have adopted the latter as being most convenient to the public.

Paragraph 11.

15. The Board strongly recommend that papers be immediately procured from England with a distinctive water-mark and of suitable texture.

Paragraphs 12 to 14.

16. They do not propose to allow wholly blank materials to be stamped.

17. The Board take it for granted that as hitherto Stamps are to be impressed only at Madras, and that the Office of Superintendent of Stamps will always he distinct from that of Sub-Treasurer, or at least that the same Officer shall not both stamp and counterstamp.

18. The Board request the Superintendent to furnish a brief Memorandum of his issues of new Stamps adhesive and impressed to each and of the stock of old papers, &c, still on hand.

19. The Board request that the Government will telegraph to Calcutta for a few hundred stamped Bills of Lading to be sent by the *next* Steamer, as proposed in paragraph 2 of the Postscript to Mr. Secretary Grey's letter in the Proceedings of Government, dated 15th September 1860, Revenue Department, No. 1,613. The Board will arrange with Mr. Harrison for the preparation of some here, and will report their proceedings from time to time.

In Cons., 18th September 1860, No. 4,254.

Proceedings of the Madras Government, Revenue Department, 29th September 1860.

20. They will immediately submit a draft of Rules for the consideration of Government, under Section 19 of the Act.

(A true Extract.)

(Signed) J. D. SIM, *Secretary.*

No. 532. ORDER THEREON, 29th September 1860, No. 1,748.

1. In these Proceedings the Board of Revenue report as to the measures necessary for giving effect to the new Stamp Act, XXXVI of 1860. The report is very late, and leaves very little time to make the arrangements; but the Board have been expecting that instructions would be sent from Calcutta.

2. The Government have carefully considered the Board's suggestions. They approve of them all, except so far as they are in some points modified by the Board's later letter of September 26th, No. 4,390, and the Board will adopt immediate measures for giving effect to them.

3. Under Section 19 of the Act, the Government hereby appoint the present Superintendent of Stamps to be Superintendent of Stamps under the new Act, and the Collectors of the several Districts to be Collectors of Stamp Revenue in their Districts respectively.

4. The Collectors are also hereby vested with the power to grant licenses to Vendors. The Board will supply them with a form for the licenses. They will also furnish a form for the Security Bond to be executed by the Vendors; it seems unnecessary to apply to the Law Officers for assistance in the matter.

5. A reference will be made to Calcutta on the subject noticed in paragraph 8.

6. A telegram was sent to Calcutta on the 21st September as suggested in paragraph 19; and the Board have been already informed (Order September 28, No. 1,735,) that the telegram reached Calcutta after the departure of the Steamer on the 22nd, and that the stamps have been despatched by land.

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

Ordered that the following letter be despatched.

No. 533. From J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George, to W. GREY, Esq., Secretary to the Government of India, dated 29th September 1860, No. 1,749:—

SIR,

1. Referring to the provision of the Act No. XXXVI of 1860 "to consolidate and amend "the law relating to Stamp duties," I am directed by the Honorable the Governor in Council to inquire, how it is intended to distinguish the revenue belonging to Stamps, from that of the Post Office, so long as postage lables may be used for Stamps and Postage.

2. The Board of Revenue at this Presidency have suggested that a rough approximation based on the postage Stamp sales of previous years may be adopted as the only method; but this Government would wish to have some definite instructions on the subject.

Notice.

Under instructions from the Board of Revenue the Superintendent of Stamps gives Notice that he is prepared on application to Stamp printed forms of Bankers Cheques and drafts on demand with either a half Anna or a One anna Stamp, - The value of the Stamps required must be paid into the General Treasury and the application must be accompanied by the Sub Treasurer's receipt for the same - Such Cheques only can be stamped as purport to be payable on demand -

Forms of bills of lading and of bankers agreements for loans will also be impressed with appropriate Stamps on production of a receipt for the duty from the Sub Treasurer -

In cases other than the above, parties desiring to have Stamps impressed on their own materials must leave the paper to be stamped at the Office of the Superintendent of Stamps with a receipt from the Sub Treasurer for the full amount of the stamps required - The Superintendent will in due course deliver the papers properly stamped -

Parties resident in the Provinces must either employ an Agent at Madras to act for them in the manner above prescribed or pay the full amount

from Vaterilla. - The

amount of duty into the Collectors Treasury and
leave the documents or Materials with that Officer -
The Collectors will forward them to the Superintendent
of Stamps and in due course deliver them stamped
to the owner - The cost of registering and trans-
-mitting such documents to and from Madras, by
post must be borne by the owner, as well as all
risk of loss, injury or delay in transit.

Under no circumstances will
blank paper be stamped -

Fort St. George
General Stamp Office,
20th September 1860.

(Signed) E. F. Harrison
Supt. of Stamps -

No 139 of Stat. 1860.

5

To
The Hon'ble
The Govt. of Fort St. George
Genl. Stamp Office
13 September 1860.

From
E. F. Harrison Esq.
Superintt. of Stamps

To
I. D. Sim Esq.
Secretary to the Board of Revenue

Sir,

With reference to the Proceedings of the Board of the 5th Instant No 4082, I have the honor to report that as the provisions of the Stamp Law in regard to bills of Exchange other than those on demand are not to take effect until the 1st January, the papers referred to in my letter of the 23d August will not be required -

2. I take this opportunity of requesting that I may be favored with the orders of the Board on the subject of the course to be pursued in stamping blank forms presented by Banks, Merchants &c.

3. It appears to me desirable that all venders of Stamps should supply themselves from the Office of the Deputy

from Calcutta. - The

Collector of Madras who will indent on the Stamp Office as heretofore it will however be inconvenient to require persons who wish to have Stamps impressed on their own materials to do so through the Deputy Collector, and I am disposed to recommend that I may be allowed to affix Stamps, on the production of the Sub Treasurers receipt for the amount of duty.

4 In regard to cheques it is not absolutely necessary that the Stamp Office should be prepared to affix Stamps as the adhesive Stamps can be made use of.

5 The Bank of Madras is however prepared to issue none but Stamped Cheque books from 1st proximo, and it is probable that the example will be followed by the other Banks and Houses of Agency. I would strongly recommend that encouragement be given to an arrangement by which the convenience of the public will be served and the collection of the Stamp Revenue facilitated.

6. I would propose that blank printed forms of the kinds[x] referred to in Section XXI of the Act should be taken direct to the Stamp Office with the Sub Treasurers receipt and after being Stamped should be returned without the Treasury counterstamp.

7 All other Forms and all blank paper or parchment which may be brought to be Stamped should I think receive the Treasury Stamp before the Stamp Office is allowed to Stamp it.

8 Instead however of the embossed Stamps at present used at the Treasury I would propose that a black ink Stamp exactly similar in form to that used in the English Stamp Offices should be prepared.

9 The Stamps bear shifting figures to indicate the date and apparently a shifting letter. I have no information as to the use made of the Stamp in England but I propose that it should be employed as an index to a book to be kept in the Treasury in the subjoined form.

Date

[x] Cheques & Bills of exchange — Bills of Lading — Bankers agreements for Loans

MADRAS
22 SEP 60
B

From Calcutta. — The

Date	From whom received	Description of Papers	Water mark of Paper	For what purpose	No of Stamps	Value of each Stamp	Total Value	Letter of Assignment
1860 September 21	Messrs P & Co	Hand made Foolscap Cutine Sheet	"Britannia" J Whatman 1839	Charter Parties printed form	100	2 —	200 —	B
" " "	"	"	"	Security bonds printed form	10	10 —	100 —	C
"	Messrs A B & C	Long post Thin cutine Sheet	None	Power of attorney to receive Interest of Sch Govt Securities Printed Form.	200	4 —	800 —	D

10 — The above book should be kept in a durable form as a permanent record and would serve as a satisfactory check on the Accounts of the Stamp Office

They to forward with this Letter Copy of a Notice which with the Sanction of the Board I propose to insert in the Gazette of the 18 Instant, this notice will further explain the mode of procedure which I wish to suggest for adoption.

12 I have delayed addressing the Board on this Subject in the expectation that, as seems to be indicated in the Act, rules on the Subject would be received from the Government of India, it appears however no longer possible to delay

making preparations to meet the requirements of the new law.

13 The Stamped Country paper at present issued by the Stamp Office is so unsuited for bills of lading or indeed for almost any Commercial purpose that the immediate consideration of the question I am now bringing to the notice of the Board appears to be absolutely necessary

14 In Bengal all Stamps are issued on a thinner description of English made paper with a distinctive water mark this paper is not so entirely unsuitable for mercantile documents as that in use in this Presidency and the same necessity for new arrangements has not therefore it is probable been felt in Calcutta

15 I presume moreover that the Calcutta Stamp Office continues to Stamp as hitherto such blank forms as are brought to it by private persons.

I have the honor to be
Sir
Your most Obed Servant
[signature]
Superintt of Stamps

Rd
[illegible]

from Calcutta — The

R. D.

No. 1748

Proceedings of the Madras Government.

Under date the 29 Septr. 1860.

Read the following Proc.ⁿ of the Board of Revᵉ.—

Reporting on the measures necessary for bringing the new stamps Act. No. ~~XXXVI~~ of 1860 into operation.

(Here enter 20th Septr. 1860. No. 1,246.)

In these Proceedings the Board of Revenue Report as to the measures necessary for giving effect to the new Stamp Act, ~~XXXVI~~ of 1860. The Report is very late, and leaves very little time to make the arrangements; but the Bd. have been expecting that instructions would be sent from Calcutta.— The

2. The Government have carefully considered the Bd's suggestions - They approve of them all, except so far as they are in some points modified by the Board's later letter of Septr 26, No. 4390, and the Board will adopt immediate measures for giving effect to them. —

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5. — A reference will be made to Calcutta on the subject noticed in P. 8. —

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Board have been already informed (order Sept. 28, No. 1735) that the telegram reached Calcutta after the departure of the Steamer on the 22nd, and that the stamps have been despatched by land.—

2 Copies to Board of Revenue Dispy 29

Rev. Depart.

No. 1749

18 18

2 Copies Dispd 29 Sept

W. Grey Esqre.
Secretary to the Govt. of India.

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Fort Sumter Dec. 29th Sept. 1860

Feb 29 ——

Revenue 1860 Departt.
Pro: of Govt for Septr

No 1748

Pro: of the Madras Govt.
Dy 29th September 1860.
From Govt of India 18th October/60.
No 2406- in Pro: F. Nov. No 2026

Passing orders on
the Board's report on the
measures necessary for
bringing the new Stamps
Act into operation.

Nos 531 & 532.