M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1762 1763. Press / Mis.

23-25

Dated 2-10-1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
2nd October 1860.

No. 23. Read the following letter from J. D. SIM, Esq., Secretary to the Board of Revenue, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Madras, 20th September 1860, No. 4,261 :—

SIR,

1. With reference to the Order of Government dated 15th instant, Revenue Department, No. 1,613, I am directed to state that the Board of Revenue are decidedly of opinion that the Treasury counter stamp is essential as a check on the Stamp Office and that they earnestly deprecate its abolition.

2. Under the existing law no Stamp is valid without this second Stamp, and the Sub-Treasurer's annual return of his counter stamp is the only check the Board have on the Superintendent, who has to account for the Stamps thus charged against him. The old Law provided further checks, every stamped paper required to be authenticated by the Collector or his Assistants before it could be received by the Courts; the Stamp Darogah was bound to examine every Stamp received from the Stamp Office and the licensed Vendor had to certify in his receipts that the paper, &c., entrusted to him for sale bore the Government Stamp. The new Law repeals all these checks, and if the Treasury counter stamp is also dispensed with, there will be nothing to prevent the Stamp Office issuing Stamps without bringing them to account.

Regulation XIII of 1816, *Section* 4.

Section 10. *Clause* 3.
Do. *Clause* 5.

Do. *Clause* 8.

3. In paragraph 3 of his letter to the Officiating Secretary to the Government of Bengal, Mr. Secretary Grey mentions Banker's Cheques, Bills of Lading and Bills of Exchange as some of the documents which could not conveniently be counter stamped. Cheques are only liable to two rates of duty, viz., ½ anna and 1 anna according as they are below or above 50 Rupees and adhesive Stamps may be used. Bills of Lading pay uniformly 4 annas for each part of every set, these could be counter stamped without the slightest inconvenience, and in fact would be kept by Merchants and others ready stamped for use. Indian Bills of Exchange not payable at sight can only be drawn on stamped paper and this can be supplied as easily with as without the counter stamp. In regard to these documents the new Law only comes into operation on the 1st January 1861, so that there is plenty of time for the necessary arrangements. If, however, there is any particular class of documents which cannot conveniently be counter stamped, the Board would prefer the alternative of allowing adhesive Stamps to be used as the Law permits in the case of Foreign Bills of Exchange, Receipts and Cheques. The Treasury is close to the Stamp Office, and if for such purposes as stamping Cheques, it were supplied with several small Dies and the simple lever—presses, in common use for stamping initials on envelopes, the Board feel sure there would be neither difficulty nor inconvenience. The value of the Stamps it may be remarked is paid at the Treasury and for any moderate number of documents the Stamp could be immediately impressed. In the Provinces, where the Collectors have no Dies, papers must be purchased from the Vendors ready stamped and it can of course be easily counter stamped before issue.

4. The Board recommend, therefore, that in all cases where the Stamps are impressed, the Treasury counter stamp be declared indispensible, the alternative of adhesive Stamps being allowed in regard to any classes of documents which the Supreme Government may be pleased to determine.

5. The stamped country paper in use in this Presidency is of a very inferior description, often procured with difficulty, too rough for writing on with facility heavy and of coarse texture. The English foolscap which bears only Stamps of high value is thick and heavy. The Board would strongly recommend that paper of suitable texture and sizes with distinctive watermarks, should be procured from England and that the privilege of having *blank* private materials be not conceded in any case.

Vide sample enclosed.

Proceedings of the Madras Government, Revenue Department, 2nd October 1860.

No. 24. ORDER THEREON, 2nd October 1860, No. 1,762.

1. In this letter the Board give their opinion on the point proposed in a late letter by the Government of India, viz., whether a second or counter stamp is necessary on stamp paper. They express their decided opinion that the counter stamp is essential as a check on the Stamp Office, and deprecate its abolition.

2. The Government agree with the Board that a counter stamp should be used; and they resolve to communicate this opinion to the Government of India, with reference to paragraph 4 of Mr. Grey's letter, received with the Endorsement No. 1,916. The Government are not aware of any species of stamped paper which cannot be counter stamped.

3. In addition to the counter stamp, the Government consider it desirable that the signature of some Official should, as heretofore, be attached to the stamped paper before it is issued to the Vendors for sale, except stamps used for Receipts or for Bills of Exchange, Promissory Notes, Drafts, or other Orders for money, Banker's Agreements for Loans, or Bills of Lading. A rule to this effect should be inserted in the draft proposed to be submitted to Government.

4. In paragraph 5 the Board recommend that paper of suitable texture and sizes, with distinctive watermark should be procured from England, and that the privilege of having blank private materials should not be conceded in any case. The Government agree with the Board on these points; but they will notice them further in passing orders on the Board's later letter of September 26, No. 4,390.

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

Ordered that the following letter be despatched.

No. 25. From J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George, to W. GREY, Esq., Secretary to the Government of India, dated 2nd October 1860, No. 1,763.

SIR,

1. With reference to paragraph 4 of your letter to the Government of Bengal dated 8th September, a copy of which was furnished for the information and guidance of this Government by Endorsement No. 1,916, I am directed to forward the accompanying letter from the Board of Revenue dated 20th September No. 4,261, giving their opinion on the point proposed by the Government of India, viz., whether a second or counter stamp is necessary on stamp paper.

2. The Board express their decided opinion that the counter stamp is essential as a check on the Stamp Office, and deprecate its abolition. The Government agree with the Board that a counterstamp should be used.

3. The Government have before them a plan proposed by the Board of Revenue for the stamping and custody of stamp paper, which they consider to be a great improvement on the present system, and to have great advantages in respect of simplicity, order, and efficient check. The Board will be requested to submit detailed rules for giving effect to this plan, and these when received will be submitted for the approval and confirmation of the Government of India under Clause 4 of the Stamp Act.

R.D.

1 Copies Desp. 4th Oct 1860
3 Oct 1860

No. 1762 to No. 1763.

To
W. Grey Esqre.
Secretary to the Government
of India.

Sir,

With reference to the
para. 4 of your letter to the
Officiating Secretary to the Govt.
of Bengal dated 8th September
a copy of which was furnished
for the information and guid-
=ance of this Government by
Endorsement No. 1916, I am
directed to forward the ac-
=companying letter from the
Board of Revenue dated 20th Sept.
No. 4261 giving their opinion on
the point proposed by the Govt.
of India Viz. whether a second
or Counterstamp is necessary
on stamp paper -

2 The Board express
their decided opinion that
the Counterstamp is essential

as

as a check on the stamp office and deprecate its abolition. The Government agree with the Board that a counterstamp should be used.

3. The Government have before them ~~approved~~ a plan proposed by the Board of Revenue for the stamping and custody of stamp paper which they consider to be a great improvement on the present system and to have great advantages in respect of simplicity, order and efficient check. The Board ~~of Revenue~~ are requested to submit detailed rules for giving effect to this plan, and these when received will be submitted for the approval

before them

3 The Govt have before them a plan proposed by the Bd. of Rev. for the stamping & custody of stamp paper, which they consider to be a great improvement on the present system, and to have great advantages in respect of simplicity, order & efficient check. The Bd. are requested to submit detailed rules for giving effect to this plan, and these when received will be submitted for the approval and sanction of the Government of India under clause IV of the stamp act.

3

Rev. Dept.

No. 1762.

Proceedings of the Madras Government
Under date the 2nd October 1860.

Read the following letter from the Secretary to the Board of Revenue

Observing with reference to the order of Government dated 15th instant, that the Treasury counterstamp is essential as a check on the Stamp Office, and recommending that in all cases where the stamps are impressed the Treasury counterstamp be declared indispensable.

Here enter 20th Sept. 1860 No. 4264

1. In this letter the Board give their opinion on the point proposed in a late letter by the Government of India, viz whether a second or counterstamp is necessary on stamp paper. They express their decided opinion that the counterstamp is essential as a check on the Stamp Office and deprecate its abolition.

The

To Govt of India

Revenue 1860 Dept.
No. of Port for October
161/762.

To the Secretary to the
Govt of India.
Fort St George 2nd October 1860.

Forwarding letter from Board of Revenue on the point under letter a second or counterstamp is necessary on stamps for Europeans.

No 25.

2. The Government agree with the Board that a counterstamp should be used and they resolve to communicate this opinion to the Government of India with reference to para 4 of Mr. Grey's letter dated 8th September to the Officiating Secretary to the Government of Bengal, received with the endorsement No. 916. The Government are not aware of any species of stamped paper which cannot be counterstamped.

3. In addition to the Counterstamp, the Government consider it desirable that the signature of some official should, as heretofore, be attached to the stamped paper before it is issued to the Vendors for

for sale, except stamps used for Receipts or for Bills of Exchange, Promissory Notes, Drafts, or other Orders for money, Bankers agreements for loans, or Bills of lading. A rule to this effect should be inserted in the draft proposed to be submitted to Government.

4. In para 5 the Board recommend that paper of suitable texture and sizes, with distinctive water mark should be procured from England, and that the privilege of having blank private materials should not be conceded in any case. The Government agree with the Board on these points; but they will notice them further ~~more particularly~~ in passing orders on the Board's later letter of September 26, No. 1390.

12 Copies
Board of Revenue with Stamp Paper Disp. 2d.
4 Copies Govt. of India

Regarding counter Stamps on Stamp Papers

262.-263

15.-9.60

Revenue 1860 Deptt.
Pro: of Govt for Octr.

No. 1762.

Pro: of the Madras Govt
Dy 2. October 1860

~~From Bd of Rev~~ 27 May/61
No. 1264.

No.

Agreeing with the
Board that the Treasury
Counter Stamps is essen-
tial as a check on the
Stamp Office.

No 23 & 24.