M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1828 — Press ~~Mis.~~

162. 163

Dated 14 — 9 — 18 61.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 14th September 1861.

No. 162. Read the following Proceedings of the Board of Revenue, dated 13th August 1861, No. 4,386:—

Read the following letter from W. BALMAIN, Esq., Superintendent of Stamps, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Fort Saint George, 26th July 1861, No. 77.

SIR,

1. I think it proper to bring to the notice of the Board that the Orders of Government, No. 473, dated 1st March 1861, allowing the value of unused Stamps to be refunded may be liable to abuse, though I am not aware of any loss to Government having yet happened.

2. The order as it stands, allows of the refund of the gross value of the Stamp, while Government have only received this value minus the 5 per cent. commission to Vendors. In regard to papers of small value, it might not be worth a Vendor's while to attempt any fraud, but with papers of larger values, the temptation will be great. By purchasing a paper of Rupees 100 and returning it unused, any one can put Rupees 5 into the Vendor's pocket.

3. The remedy would be, to refund the value minus the discount; this would also have the advantage of preventing persons returning stamped paper, without some good reason.

Ordered to be submitted to Government, with the Board's request that they may be authorized to instruct Collectors that the refund of the value of unused Stamps is to be made *less* the rate of discount or commission allowed by Government on the sales.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 163. ORDER THEREON, 14th September 1861, No. 1,828.

The Board's suggestion is approved and sanctioned.

(Signed) J. D. SIM,

Secretary to Government.

No. 4,386.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 13th August 1861.

Read the following letter from W. BALMAIN, Esq., Superintendent of Stamps, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Fort Saint George, 26th July 1861, No. 77 of Fasli 1271 :—

1. I think it proper to bring to the notice of the Board that the Orders of Government, No. 473, dated 1st March 1861, allowing the value of unused Stamps to be refunded may be liable to abuse, though I am not aware of any loss to Government having yet happened.

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Ordered to be submitted to Government, with the Board's request that they may be authorized to instruct Collectors that the refund of the value of unused Stamps is to be made *less* the rate of Discount or Commission allowed by Government on the sales.

(A true Copy and Extract.)

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to W. Balmain, Esq., Superintendent of Stamps.

Exd. J. Wright.

R 1st March/61 No 5.

(3)

1861 Department.

Proc: of Govt for Septr.

No. 1998

PROCEEDINGS of the BOARD of REVENUE,

Dated 13th *August* 1861.
Despatched. 17 Aug
Received. 19th.

No. 4,386.

Submitting a letter from the Superintendent of Stamps and proposing arrangements regarding the refund of the value of unused Stamps.

No 162 & 163.

05 Sept R 71

With an order No. 1828. 14th Septr

Recd 16th Sept. No. 1828. The Bd's Letter & a Statement of Sanctioned U.S. Stamps 1861. 14 Sept

I Think the Board should see Mr Campbell's letter & the enclosures. I would suggest that the Board should call for Mr Campbell's opinion on the arrangements proposed by the Stamp Revenue of their Progs dated 2nd Decr 1860 No 332, most of the Stamps mentioned in which will be superseded by a fixed Stamp. The simplest way of guarding against frauds of the description alluded to by Mr Balmain would probably be to prohibit the petty vendors who receive commission, from selling Stamps of higher values. The Board of Revenue will give their opinion on the subject when they submit the Stamp rules alluded to in the order of Govt dated 2nd March 1861 No 1678. They will be requested to expedite the submission of these rules.

The Board will also consider whether it is desirable to refund the value of unused paper under the new Stamp Laws.