M.R.O. 14—10,000—21-4-23.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1957 — Press / ~~Mis.~~

131-132

Dated 9 -10- 1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 9th October 1861.

No. 131. Read the following Proceedings of the Board of Revenue, dated 10th September 1861, No. 4,902 :—

Read again letter from the Superintendent of Stamps, dated 21st August 1861, No. 193.
(In Cons. 23rd August 1861, No. 5,398.)

Read also the following letter from the same Officer, dated 28th August 1861, No. 216 of Fasli 1271 :—

1. As required by Proceedings of the Board, No. 4,638 of 26th instant, I have the honor to report further regarding the expense of issue of cadjans.

2. Cadjans cost per 1,000 from Rupees 3-8 to Rupees 5-8, the cost of paper being about Rupees 5 to Rupees 5-8 per thousand rolls. The lower rate for cadjans was that at which the contractor formerly furnished them, and I do not think they could now be obtained so cheap. The material will, however, cost less than paper. The weight of cadjans is about double that of paper, or a cooly load is 2,500 cadjans instead of 5,000 rolls of paper. The stowage requires about twice the space. In issuing cadjans, they require to be first cut to the proper size ; then bored and before each Stamp is impressed they require to be rubbed with rag on both sides to prevent the dies getting clogged. The comparative ratio of issue may be stated at 20,000 of paper 7,000 of cadjans.

——

Ordered that the above correspondence be submitted to Government, with the Board's recommendation that a charge of one Anna per roll be sanctioned in addition to the Stamp duty, on every sale of stamped cadjans. The Board consider that the use of this clumsy substitute for paper should be discouraged as much as possible, and when good stamped paper is supplied free of any charge save the Stamp duty, the Board see no reason why time and space should be sacrificed, and needless expense incurred in deference to the prejudices of a small and comparatively backward section of the community.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

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No. 132. ORDER THEREON, 9th October 1861, No.1,957.

1. The Government are not sure that under the new Stamp Act (XXXVI of 1860) they can authorize any addition to the actual value of the Stamp. Sections XXIV and XXV absolutely prohibit the vendors from demanding any money other than the value of the Stamp sold. The Board will, in communication with the Government Pleader, submit their opinion on the subject.

2. The Board will also ascertain from the Collectors of the Districts on the East Coast and report, if the sale of stamped cadjans cannot be altogether dispensed with at least in those Districts.

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

No. 4,638.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 26th 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, 21st August 1861, No. 193 of Fasli 1271:—

1. I have the honor to request the instructions of the Board in regard to the issue of stamped cadjans.

2. During the past six months owing to the urgent demand for stamped papers, and the additional trouble in preparing and issuing cadjans, but few of the latter have been sent to the different Districts. It appears to me that if cadjans are to be supplied at all, they should be supplied to the extent they are indented for and required by the public, otherwise the few issued will not be fairly distributed. Out of 3,92,000 stamped papers, &c., issued in the year ending June 1860, 40,000 or upwards of 10 per cent. were cadjans.

3. The objections to cadjans are first and chiefly that they will not be issued under the same check and control as stamps on water-marked paper from England; they are also more troublesome to prepare for stamping; take longer to stamp; only receive a portion and with large dies a small portion of the impression of the Stamp; they are more bulky and weighty to pack and forward. On the other hand many of the natives appear to prefer them to stamps on paper, and it is a matter for consideration whether or not this prejudice is to be attended to.

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1. The Superintendent will please to report the comparative cost of the material in the case of cadjans and paper for the same purposes, and of carriage and distribution to the Districts.

2. The Board in fact wish to know the comparative cost of supplying the cadjans.

3. If this clumsy substitute for paper is to be supplied in deference to the wishes of a very small portion of the community, it is but reasonable that they should bear the additional cost entailed by the arrangement.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To W. Balmain, Esq., Superintendent of Stamps.

Exd. J. Wright.

1861. Department.

No.

PROCEEDINGS of the BOARD of REVENUE,

Dated 26th August 1861.

No. 4,638.

Calling for information as to the comparative cost of supplying Stamps on Cadjans and on paper.

No. 4,902.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th September 1861.

Read again letter from the Superintendent of Stamps, dated 21st August 1861, No. 193.

(In Cons. 23rd August 1861, No. 5,398.)

Read also the following letter from the same Officer, dated 28th August 1861, No. 216 of Fasli 1271:—

1. As required by Proceedings of the Board, No. 4,638 of 26th instant, I have the honor to report further regarding the expense of issue of cadjans.

2. Cadjans cost per 1,000 from Rupees 3-8 to Rupees 5-8, the cost of paper being about Rupees 5 to Rupees 5-8 per thousand rolls. The lower rate for cadjans was that at which the contractor formerly furnished them, and I do not think they could now be obtained so cheap. The material will, however, cost less than paper. The weight of cadjans is about double that of paper, or a cooly load is 2,500 cadjans instead of 5,000 rolls of paper. The stowage requires about twice the space. In issuing cadjans, they require to be first cut to the proper size; then bored and before each Stamp is impressed they require to be rubbed with rag on both sides to prevent the dies getting clogged. The comparative ratio of issue may be stated at 20,000 of paper 7,000 of cadjans.

Ordered that the above correspondence be submitted to Government, with the Board's recommendation that a charge of one Anna per roll be sanctioned in addition to the Stamp duty, on every sale of stamped cadjans. The Board consider that the use of this clumsy substitute for paper should be discouraged as much as possible, and when good stamped paper is supplied free of any charge save the Stamp duty, the Board see no reason why time and space should be sacrificed, and needless expense incurred in deference to the prejudices of a small and comparatively backward section of the community.

(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.

(4)

Rev 1861. Department.

Pro: of Govt for October.

No. 2236

PROCEEDINGS of the BOARD of REVENUE,

Dated 10*th September* 1861.
Despatched. 19 ——
Received. 20 ——

E.1-

From Board of 20 October 1861
Cons No 2067-

No. 4,902.

Submitting a letter from the Superintendents of Stamps and recommending that a charge of one anna per roll be sanctioned in addition to the Stamp duty on every sale of stamped Cadjans.

Pro: of the Board of Revs
of 10 Oct. 62 Cons 2861

With an order.
No. 1957. 9th October

No 131 & 132.

2d October 27th

No 1957

The Govt are not sure that under the new Stamp Act (XXVI of 1860) they can authorize any addition to the actual value of the Stamp. Sections XXIV & XXV absolutely prohibit the vendors from demanding any money other than the value of the Stamp sold. The Board will in communication with the Govt Pleader submit their opinion on the subject.

The Board will also ascertain from the Collectors of the Districts on the East Coast & report, if the sale of stamped Cadjans cannot be altogether dispensed with at least in those Districts.

For 1819 Govt
Mad 9th Oct 1861
Bd of Revenue Dis 9-

3 Govt Pleaders