M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1194 — Press Mis.

534. 5-35

Dated 29-5-1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 29th May 1862.

No. 534. Read the following letters from the Honorable A. EDEN, Junior Secretary to the Board of Revenue, to the Under Secretary to the Government of Bengal (No. 310, dated the 6th March 1862) :—

SIR,

1. I am directed to acknowledge the receipt of your Office Memorandum No. 568 (A.), dated 2nd December last, and of the orders which accompanied it, and, in compliance therewith, to forward copy of a letter No. 363, dated the 27th ultimo, and its enclosures, from the Officiating Superintendent of Stamps, furnishing the information required by the Government of Madras as to the practice in Bengal in regard to the stamping and supplying of Stamp Paper, the gross Stamp revenue and charges, and the Establishments maintained.

2. The submission of this Report has been delayed in consequence of its having been necessary to address the Accountant-General to the Government of India and the Deputy Accountant-General of the Lieutenant-Governorships of Bengal, North-Western Provinces, and the Punjab, for certain items of information with reference to charges which the Accounts of the Collectors did not furnish.

3. Specimens of the Stamps prepared in the Office of the Superintendent of Stamps and issued to the Collectors of Revenue for sale are herewith submitted.

From LIEUTENANT-COLONEL G. W. BISHOP, Officiating Superintendent of Stamps, to the Junior Secretary to the Board of Revenue,—(No. 363, dated the 27th February 1862.)

SIR,

1. I have the honor to acknowledge the receipt of the Board's Order No. 1,780, dated 11th December last, requesting me to furnish information required by the Government of Madras, on the practice in Bengal in regard to the stamping and supplying of Stamp Paper, the gross Stamp revenue and charges, and the Establishments maintained ; and in reply to state as follows :—

2. The Stamps prepared in this Office, and issued to the Collectors of Stamp Revenue for sale, are of two kinds, *viz.*, Stamps for general use called Bicolor Stamps, from the circumstance of two colors being used for the Stamps, and Bill and Hoondee Stamps. Water-marked paper supplied by the Home Government is used for both kinds. Specimens of these Stamps are herewith submitted. The Bicolor Stamps pass through four different Departments before they are ready for issue.

1*st.*—The Single Stamp Store in which the cases of water-marked paper are opened, and from which the paper is issued to.

2*nd.*—The Machine Department in which the Bicolor Stamp is impressed upon the paper.

3*rd.*—The Counterstamp Department at the General Treasury, where a Counterstamp is affixed to the Single Stamps, which then become "Double Stamps." On being returned from the Treasury to the Stamp Office the Stamps are taken into stock in.

4*th.*—The Double Stamp Store, whence they are issued to Collectors on Indent. These Stamps are of four sizes. Of the largest size, No. 1, a whole sheet of water-marked paper gives two Stamps, and of the other sizes three Stamps. In stamping, whole sheets are passed through the Machine ; and they are afterwards cut according to the divisions indicated by the water-mark.

3. The process of manufacture is as follows: A quantity of paper, regulated by the requirements of the Office, is daily taken out of the original cases, and, after the number of sheets has been ascertained by counting, issued to the Machine Department, where it is wetted preparatory to stamping, and remains wet until the next day, when it is passed through the Machine. From the Machine the stamped paper is taken to the drying room, and when dry is removed to the "Single Stamp Store," which takes its name from the designation of "Single Stamps" given to the papers after the Bicolor Stamp has been impressed upon them, and before the Treasury counterstamp is affixed. In the Single Stamp Store the stamped sheets are counted and cut into the proper sizes, after which the Stamps are made up into bundles and stored. The sheets of paper damaged in stamping are also returned from the Machine to the Single Stamp Store, and counted and destroyed by the Assistant in charge of the Store, who keeps an account of the water-marked paper issued to the Manchine, and whose duty it is to see that the number

of sheets of Stamps, plus the number of sheets of damaged paper, received from the Machine is equal to the number of sheets issued to it.

4. From the Single Stamp Store a supply of Single Stamps is daily sent to the General Treasury for counterstamp. The papers are first counted by the Treasury Sircars, and then counterstamped; and after the counterstamp has been impressed, they are again counted by Sircars belonging to this Office, and are then returned by the Sub-Treasurer to the Stamp Office, with a Memorandum of the number and values of the Stamps. The papers remain in the Stamp Store locked up for the night in a chest assigned for the purpose, under the key of the Treasury Sircar who accompanies them to the Stamp Office; and the next morning they are counted a second time by the Sircars of this Office in the presence of the Treasury Sircar, made up into bundles, and stored in the Double Stamp Store; a receipt being granted by the Superintendent to the Sub-Treasurer for the Stamps returned from the Treasury.

5. Stamping Machines constructed by Messrs. Bryan, Donkin and Co., of London, are in use for printing the Bicolor Stamps; and the Treasury counterstamp is impressed from cold steel dies, prepared at the Mint, by presses made in Calcutta.

6. The Stamps on Bill and Hoondee paper are impressed in this Office from cold steel dies prepared at the Mint, by means of Machines constructed for the purpose in Calcutta, from a design by the Engineer of this Office. The sheets of paper are counted before they are issued to the Machine for Stamping; in the Machine room each whole sheet is cut, for convenience in stamping, into two pieces of unequal size, one giving eight Hoondee papers and the other four. After the Stamps have been impressed, the sheets are counted and then delivered to the Tehvildar of the Double Stamp Store, by whose Sircars they are again counted. The Stamps are then brought into Stock, the Tehvildar giving a receipt to the Machine Department for the number received by him. No counterstamp is affixed to Bill and Hoondee paper.

7. From the Double Stamp Store, Stamps are issued to the Collectors of Stamp Revenue on Indent. When large quantities of Stamps are supplied, they are packed in wooden cases lined with tin; small quantities, which are dispatched by banghy, are packed in wax cloth and tin boxes carefully soldered. The Stamps are packed under the superintendence of an Assistant. He is required to count all Stamps of the value of 8 Rupees and upwards with his own hands before they are made up into bundles, and is held responsible for any deficiency that may be discovered in the number or value of the Stamps counted by him. Stamps of values below 8 Rupees are made up into bundles by the Counting Sircars of the Double Stamp Store, who are responsible for any deficiency in the bundles made up by them. Every bundle of Stamps is sealed with the Office Seal, as are also the tin banghy boxes and the wooden boxes in which Stamps are despatched.

8. Every despatch of Stamps is accompanied by a Chulan or Invoice, signed by the Superintendent, specifying the number of Stamps supplied, and their sizes and values. A letter of advice of each despatch is also separately sent by post, with instructions regarding the opening of the packages and counting of the Stamps, a copy of which is herewith submitted. In cases of deficiency, if the Collector neglects to conform to these instructions, he is himself held responsible for the alleged deficiency.

9. Paper or other material presented at this Office with Certificates from the Collectors of Stamp Revenue of the payment of the proper amount of duty, is stamped in accordance with the Certificates; and when impressed on blank material or on engrossed unexecuted Deeds the Stamps are authenticated with the signature of an Assistant of this Office, to which the date of authentication is affixed. Unstamped and insufficiently stamped executed Deeds are also stamped under Certificates from the Collectors of the payment of the deficient duty and the prescribed penalty. The Stamps mentioned in this paragraph are impressed from the same dies * * * that are used for stamping Hoondee paper.

10. A Memorandum is annexed of the gross Stamp Revenue of the Presidency of Fort William and the charges for the year 1860-61. The percentage of charges to collections in the current official year will be less than it was in 1860-61, as the new Stamp law, under which the collections have greatly increased without a proportionate increase of charges, was in force during only seven months of that year.

11. A Statement is also submitted of the present Establishment of this Office and the Treasury Counterstamp Establishment.

Proceedings of the Madras Government, Revenue Department, 29th May 1862.

SIR,

Agreeably to the Revenue Board's Orders of the 26th April 1825, you are hereby requested immediately on the receipt of the boxes noted in the margin, and referred to in my letter of advice of this day's date, to inspect closely and to convince yourself that not been opened in transit to your Office, forwarding by the same day's Dak the accompanying letter, duly filled up and signed as a report on state

2nd.—You are also requested to have the opened in your own or in the presence of your Covenanted Assistant, and only one at a time at the latest within the day following receipt taking care that every parcel is taken out and first counted before either of you, as the case may be, excepting those containing the papers of 8 Rupees' value and upwards, which are to be first opened and their contents first counted with your own hands as directed on the wrapper in red print.

3rd.—You will also take particular care that the parties counting are not so placed as to be able to make away with the contents of any of the parcels without your knowledge, and that the Stamps are counted by persons as disconnected as possible with the custody or vend of Stamps.

4th.—You are further requested to re-count yourself, or if your Covenanted Assistant superintends the unpacking, he is requested to re-count carefully any parcel which the person counting may assert not to contain the number of sheets this Office has certified it to contain, and you will have the goodness otherwise fully to satisfy yourselves that the parcel is actually deficient.

5th.—On reporting a deficiency to this Office, you will have the goodness to transmit the Beejuck, or paper wrapper which surrounded the bundle found to be deficient, the person whose name is written on the wrapper, being alone answerable for the correct out-turn of the parcels, and until such deficiency is supplied from this Office, you will have the goodness to retain by you unsigned the receipts sent in duplicate for all Stamps supplied from it, instead of returning them signed with the deficiency deducted as is sometimes done. Any papers found in excess of the quantities stated should be returned to this Office without delay.

I have the honor to be,
Sir,
Your most obedient servant,

SUPERINTENDENT OF STAMPS' OFFICE,
The 185

Superintendent.

Gross Stamp Revenue and Charges of the Presidency of Fort William for 1860-61.

	Revenue.			Charges.			Remarks.
	RS.	A.	P.	RS.	A.	P.	
Bengal...	46,81,866	10	0	2,44,234	4	4*	*This charge includes the cost of water-marked paper, and the establishment and Contingent Charges of the Stamp Office in Calcutta.
North-Western Provinces....	21,19,631	7	6	61,126	0	6	
Punjab...	6,01,100	12	0	13,831	10	6	
Provinces under the Government of India... ...	3,96,339	8	6	14,854	9	1	
Total ..	77,98,938	6	0				
Duty and Penalty levied on unstamped and insufficiently stamped Deeds... ...	32,968	2	6				
Grand Total ...	78,31,906	8	6	3,34,046	8	5	

SUPERINTENDENT OF STAMPS' OFFICE,
The 27th February 1862.

(Signed) G. W. BISHOP, Lieut.-Colonel,
Officiating Superintendent of Stamps.

Establishment of the Superintendent of Stamps' Office.

	Per mensem.			Per annum.		
	RS.	A.	P.	RS.	A.	P.
Head Assistant	350	0	0	4,200	0	0
Second ditto	180	0	0	2,160	0	0
Third ditto	120	0	0	1,440	0	0
Engineer	300	0	0	3,600	0	0
Tehsildar	260	0	0	3,120	0	0
12 Writers and Accountants	416	0	0	4,992	0	0
42 Counting Sircars, Mohurirs, &c.	746	0	0	8,952	0	0
52 Machine Men	326	0	0	3,912	0	0
21 Dufteries, Coolies and Servants	117	0	0	1,404	0	0
COUNTERSTAMP ESTABLISHMENT.						
1 Supervisor	50	0	0	600	0	0
1 Deputy ditto	25	0	0	300	0	0
9 Mohurirs and Counting Sircars	95	0	0	1,140	0	0
25 Mistry and Press Men	161	0	0	1,932	0	0
Total Rupees...	3,146	0	0	37,752	0	0

SUPERINTENDENT OF STAMPS' OFFICE,
The 27th February 1862.

E. E.
(Signed) G. W. BISHOP, Lt.-Col.,
Superintendent of Stamps.

No. 164(A.)

Copy of the above letter, and of its enclosure, together with the Stamp Papers in original forwarded to the Government of India, Financial Department, with reference to their Memorandum No. 13,799, dated 27th November last.

FORT WILLIAM,
The 15th March 1862.

By Order of the Lieutenant-Governor of Bengal,
(Signed) W. BELL,
Officiating Junior Secy. to the Govt. of Bengal.

No. 2,282.

Forwarded to the Government of Fort Saint George for information.—

FORT WILLIAM,
Home Department,
The 5th May 1862.

By order,
A. M. MONTEATH,
Under Secy. to the Government of India.

No. 535. ORDER THEREON, 29th May 1862, No. 1,194.

Forwarded to the Board of Revenue for their information and for communication to the Superintendent of Stamps.

(Signed) P. P. HUTCHINS,
Acting Deputy Secretary to Government.

Revenue 1862 Nº 1ª
Pro: of Govt for May
Nº 1402.

From the Under
Secty to the Govt of
India

Dated 5th May 1862.
Received 13th

E-I- 6 Specimens Nº 2287
Stampt Paper

Forwarding for
information correspondence
furnishing information
required by this Govt as to
the practice in Bengal in
regard to the stamping
and supplying of stamp
Paper, the process stamp Re-
-venue and charges, & the
Establts maintained —

Nº 1194 - 29 May
With an Order

Nº 1194
Forwarded to the
Board of Revenue for their
information and for com-
-munication to the Superi
-intendent of Stamps.

I. D. S

Fort St. George
29th May 1862

25 Copies & Bd of Rev
with 6 Specimens of Stampt Paper.

Nº 534 & 535

29-5

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