M.R.O. 14—10,000—21-4-23

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1202	Press ~~Mis.~~
551-553	
Dated 30 May 23	18 Gr.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
30th May 1862.

No. 551. Read the following Proceedings of the Board of Revenue, dated 27th March 1862, No. 2,033:—

Read the following letter from R. S. ELLIS, Esq., C. B., Officiating Superintendent of Stamps, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Fort Saint George, 26th March 1862, No. 1,020 of Fasli 1,271.

SIR,

1. I have the honor to acknowledge the Order of the Board of Revenue No. 1,873, dated 20th instant, giving cover to Proceedings of Madras Government, dated 18th March 1862, No. 611, and beg to submit the statement of paper, of the Bengal sizes for stamps, which will be required from Bengal and eventually from England. I have delayed submitting this statement until I could communicate with the Registrar of the Sudder Court as to the sizes of Bengal paper most suitable for Judicial purposes.

2. Mr. Chamier informs me that Nos. 3, 4 of the specimens submitted to him* (Bengal paper) would be best suited for Judicial purposes in this Presidency.

* Enclosed.

3. The total Estimate of stamps required for Judicial purposes for twelve months, 1862-63, is 40 lakhs.

4. I would therefore propose obtaining from Calcutta six months' supply of the sizes 3 and 4 as per accompanying Statement, and six months' supply from England.

5. This is exclusive of the four months' supply expected shortly from England, as communicated in the Despatch from the Secretary of State for India, dated 8th February 1862.

6. I have entered in the Statement "sheets," as I am uncertain how many sheets of the Bengal sized paper are contained in a ream of the water-marked paper received for Bills of Exchange, 500 sheets are contained in one ream, while of the Foolscap paper purchased in the local market, there are 480 sheets only in one ream.

---

1. Ordered to be submitted to Government with reference to their Proceedings quoted by the Superintendent.

2. The Board request that the necessary measures may be adopted for ensuring the supply named by Mr. Ellis from Calcutta and from England. They presume that after the first year the whole supply will be received directly from England.

3. The Superintendent will watch carefully the progress of the demand for stamp, and if he sees cause to think that his Estimate of 40 lacs of rolls is likely to prove insufficient, will at once bring the matter to notice, that the necessary increase may be made in good time in the indent on the Home Government.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

Statement of Water-marked paper Bengal sizes required from England and Calcutta.

	Size. No.	Quantity. Reams.	Quires.	Sheets.	
From England	3	...	...	2,50,000	* Each sheet contains 3 rolls for 3 stamps as per specimens enclosed. This number of sheets will give 39,99,996 stamps.
,, do.	4	...	...	4,16,666	
From Calcutta	3	...	...	2,50,000	
,, do.	4	...	...	4,16,666	
Total.....	...	...	..	* 13,33,332	

26th March 1862.

(Signed) R. S. ELLIS,
Officiating Superintendent of Stamps.

No. 552. Proceedings of the Board of Revenue, dated 11th April 1862, No. 2,426.

From R. S. ELLIS, Esq., C. B., Officiating Superintendent of Stamps, to R. A. DALYELL, Esq., Officiating Secretary, to the Board of Revenue, dated Fort Saint George, 7th April 1862, No. 1,067 of Fasli 1271.

SIR,

1. I have the honor to acknowledge the receipt of the Proceedings of the Board of Revenue No. 1,764, dated 17th March last, giving cover to Proceedings of Madras Government No. 566, dated 13th March 1862, forwarding "Report on the system pursued for the adminstration of the Stamp Revenue of the United Kingdom." As regards the introduction of the system detailed in the above report, into the Stamp Department in Madras, I am of opinion that, with certain modifications, many of the checks in use in the Stamp Office in England may be advantageously applied to Stamp Offices in India; I am preparing for submission to the Board of Revenue the organization of the Stamp Establishment, which I think would be found practically useful, but I would solicit the Board's permission to delay laying my report before them until I have been enabled, for a short time, to test the system of checks which I shall have the honor to propose for their approval; I also wish to delay my report until I receive a reply to certain questions which I have addressed to the Stamp Superintendent of Calcutta. These questions refer specially to the checks in use at Calcutta since the counter-stamp has been abolished, and to those minor details of organization which experience has shown to be useful in Calcutta.

2. The Board have also called for my opinion as to the suggestion of Government that stamps be obtained from England or Calcutta.

3. The short experience that I have had in the working of the Stamp Office here leads me to agree with the opinion expressed by my predecessor, Mr. Balmain, "that the "cost of stamping the paper at home would far exceed the saving which would be effected "out here by the reduction of the small Press Establishment at present employed," some inconvenience would also arise in preparing accurate indents for all the different values and descriptions of stamps, and as Mr. Balmain justly observes, it would be necessary, in order to guard against deficiencies, to keep a very large stock, amounting to between six or eight millions of rolls (or two years' supply) always in store. This is supposing all the stamps to be obtained direct from England and not from Calcutta. Should the stamps be obtained from Calcutta it would not be necessary to keep so large a quantity in store. To counter-balance the increased expense

involved in obtaining the stamps from England, there is the very great advantage of securing a superior description of coloured stamp, and the almost certain prevention of fraud in this country.

4. The saving in Establishment consequent upon the stamp papers being supplied from England or Calcutta is noted marginally, and would amount annually to Rupees 4,068. A Statement is also enclosed showing the probable number of stamps of all descriptions required annually for the use of this Presidency. A small Stamping Establishment at a cost of Rupees 64 would still be required for stamping private documents, and documents under Section XIII of the Stamp Act.

Saving effected by reduction of Establishment.	Monthly.
Mint.....Rs.	247
Stamp Office..... ,,	92
Total.. ,,	339
Annual saving..... ..... ,,	4,068

---

1. Ordered to be submitted to Government, with reference to Mr. Sim's Official Memorandum dated 2nd April, and the Orders of Government, dated 13th March 1862, No. 566.

2. The Board have already expressed their opinion in their Proceedings noted in the margin* that it would not be advisable to procure stamped paper from England as the saving in expense, if any, would be trifling, the whole amount having been estimated by Mr. Balmain at Rupees 150 per mensem. In the above letter it is estimated at a considerably larger sum in consequence, it is presumed, of the contemplated abolition of the counter-stamp impressed at the Mint; but even this saving would not, in the opinion of the Board, counterbalance the inconvenience which would result from keeping on hand the very large stock of stamped paper which would be necessary to meet the demand, estimated by Mr. Ellis to reach annually 40½ lacs of rolls of stamped papers, 2½ lacs of Bills of Exchange, and 40,000 Bills of Lading.

* 18th October 1861, No. 5,749.

3. The same objection would not apply to receiving the paper from Calcutta, but as a very considerable portion of the documents in use among the Mercantile community of the town of Madras are executed on private materials on which the requisite stamp is affixed at the Stamp Office, and as the stamping of documents under Section 13 of the Act must be provided for, the Board consider that it will be preferable to continue the present system.

4. The Board will await the receipt of Mr. Ellis' further report before making proposals, for the adoption of any of the checks in use at the English Stamp Office, as described in Mr. Crawford's report.

(A true Copy and Extract.)

(Signed) R. A. DALYELL, *Sub-Secretary.*

Annual estimate of Stamps required in the Madras Presidency.

		No. of Rolls.
Stamps for Judicial and other purposes....	4 Annas.	12,00,000
	8 ,,	15,00,000
	12 ,,	20,000
	1 Rupee.	6,80,000
	2 Rupees.	2,60,000
	4 ,,	1,50,000
	5 ,,	20,000
	6 ,,	13,000
	8 ,,	87,000
	10 ,,	9,000
	12 ,,	5,500
	15 ,,	4,300
	16 ,,	34,000
	20 ,,	3,000
	24 ,,	1,600
	25 ,,	3,000
	30 ,,	2,100
	32 ,,	17,000
	35 ,,	1,700
	40 ,,	1,600
	48 ,, *	800
	50 ,,	8,500
	60 ,,	790
	75 ,,	600
	80 ,,	550
	100 ,,	2,000
	125 ,,	350
	150 ,,	1,000
	200 ,,	600
	250 ,,	450
	300 ,,	300
	350 ,,	400
	400 ,,	300
	500 ,,	400
	700 ,,	90
	1,000 ,,	50
	2,000 ,,	20
		40,30,000
Bills of Exchange.....	1 Anna.	50,000
	2 Annas.	20,000
	3 ,,	40,000
	4 ,,	15,000
	6 ,,	30,000
	8 ,,	15,000
	12 ,,	20,000
	1 Rupee.	10,000
	1½ Rupee.	10,000
	2 Rupees.	8,000
	3 ,,	7,000
	4 ,,	8,000
	6 ,,	6,000
	8 ,,	6,000
	12 ,,	2,000
	18 ,,	1,500
	24 ,,	1,500
		2,50,000
Bills of Lading.....	4 Annas.	40,000

(Signed) R. S. ELLIS.

NOTE.—To make this calculation correct 30,000 Rolls have been substituted for the cadjans now in use. With a superior description of paper the use of cadjans might cease.

No. 553. ORDER THEREON, 30th May 1862, No. 1,202.

Ordered that the following letter be despatched.

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

No. 554. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, dated 30th May 1862, No. 1,203.

SIR,

1. The use of water-marked paper for stamps having been deemed necessary by this Government as a safeguard against forgery, application was made in November last to the Home Government for a supply of Foolscap and Demy sizes.

2. The Secretary of State in reply promised to send a quantity sufficient for four months' use of the Bengal sizes 1, 2 and 3, and suggested an application to your Government for any further quantity which might be urgently needed.

3. At the same time the Secretary of State drew the attention of this Government to the delay and expense which would be occasioned by providing for this Presidency paper, different in form and size from that which has hitherto been supplied to the other Presidencies, and gave it as his opinion that as the Stamp Law is now uniform throughout the whole of India, the same descriptions of paper should be used in all the Presidencies. This Government were further informed that the suggestion made by Mr. Crawford that the Bombay and Madras Presidencies should be supplied from a Central Office in Calcutta, would probably be taken into consideration at any early date, and that the question of the sizes and description of paper most suitable for general use throughout India would of course be then brought under discussion.

4. Under the circumstances above stated, I am directed by the Honorable the Governor in Council to request that the quantity of water-marked paper noted in the margin* may be forwarded from Calcutta at an early date. This quantity, it is estimated, will suffice for six months' consumption.

* Size No. 3, sheets 2,50,000.
,, ,, 4, ,, 4,16,666.

5. As to the sizes of paper most suitable for adoption, I am to state that this Government still give the preference to Foolscap and Demy, which would not be so generally used for business purposes if they were not the most convenient. The Bengal sizes they consider inconvenient from their length and narrow width, but of them Nos. 3 and 4 are best adapted for Judicial purposes in this Presidency. Unless however a change now would cause much expense, this Government would much prefer the sizes they have named, viz., Foolscap and Demy. The quality of the Bengal paper is sufficiently good.

6. This Government have received a copy of Mr. Crawford's report, alluded to by the Secretary of State, and will report without delay in what respects the Stamp Department of this Presidency can be improved by following the system adopted in England. They will also take that opportunity of alluding to some other remarks made by Mr. Crawford.

3396 From 1st to 30th May in 63 Jars 1862
5913 From 13th to 15th Septr 1862
6325 From Supt of Stamps 21st to 24th Octr 1862
6875 From 27th to 28th October 1862

1862 Department

From

The Offg Supt of Stamps

To

The Secretary to the

Board of Revenue.

Dated 26th Feby 1862

Rec'd 7th March 1862

No 765

Cert with 4 samples of

Paper.

Submits a State-

-ment of the quantity of

the Bengal sizes of paper

that will be required

from Bengal and occa-

-sionally from England.

Rev: 8/90/62

Seq. No. 2.

Rev: 531

Sec 1753 Block

suitable for general use throug-
-out India would of course be
brought under discussion.

4 Under the circumstances
above stated I am directed by
the Honorable the Governor in
Council to request that the
quantity of Watermarked
paper noted in the margin
may be forwarded from Cal-
-cutta at an early date. This
quantity it is estimated, will
suffice for six months
consumption.

5 As to the sizes of paper
most suitable for adoption I
am to state that this Govern-
-ment still give the prefer-
-rence to foolscap and demy
which would not be so generally
used for business purposes if

Size No 3 sheets 250000.
" " 4 " — 4,15,000

they were not the most convenient. The Bengal sizes they consider inconvenient but of them Nos 3 and 4 are best adapted for Judicial purposes in this Presidency. Unless however a change now would cause much expense, this Govt would much prefer the sizes they have named, viz foolscap and demy. The quality of the Bengal paper is sufficiently good.

^ From their length & narrow width

6 This Govt have received a copy of Mr Crawford's report, alluded to by the Secretary of State, and will report without delay in what respects the Stamps Department of this Presidency can be improved by following the system adopted in England. They will also take that opportunity of alluding

I think the Despatch and letter end here. The Despatch from Mr Ellis will afford an opportunity of joining into the general question of this mode of stamping, & the security afforded against frauds

They will also take that opportunity of alluding to some remarks made by Mr Crawford

I think Mr Ellis will see

7 They desire me to request that their report may be awaited before any orders affecting this Presidency are passed on Mr Crawford's communication. Meanwhile I am to offer the following remarks regarding the expediency of supplying this Presidency with stamped paper from a central office in Calcutta.

In their Despatch to the Home Govt of the 19th November last this Govt required the probable cost of sending out stamped paper from England. It seemed to them that as the paper must come from thence, it would be as well to have it sent out ready stamped from the manufacturers and they thought it not unlikely that this could be done without much additional expense. This arrangement

arrangement, if feasible would also have the advantages of insuring a better article, and affording a check on the Department in this country, which the Govt were willing to possess, even at the inconvenience of being obliged to keep up large stocks-

8. The case however is materially altered when it is proposed that the paper shall be sent out unstamped to Calcutta (passing Madras in its route) to be there stamped in a central office and thence sent forth supplied to this & the Presidencies-

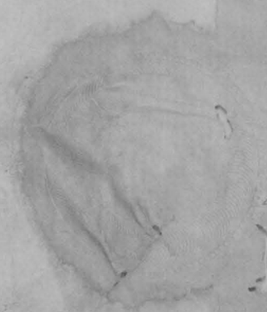
9. The objection to such a course is the additional expense which it would inevitably involve- Labor itself being dearer in Calcutta than in Madras and salaries are certainly higher- the paper when stamped would have to be sent to Madras at some risk and the expense for the freight would be

Office of Comptroller &c
Calcutta 7th Feb. 1860.

Comptroller &c

Comptroller &c

Specimen of Stem



Specimen of Stem

Specimen of Hemp

Size No. 3

Specimen of Hemp

Sold 1753 & 1862

Rev= Nº 890.

Specimen of blank

Specimen of blank

Specimen of blank

Revenue Depart.

No 1202.

Proceedings of the Bazar Govt
under date the 30th May 1862

Read the following Proceedings of the Board of Revenue —

Submitting letter from officiating Superintendent of Stamps forwarding a Statement of Paper for Stamps required from Calcutta and England and requesting that measures be taken to ensure its supply. —

(Here enter 27th March 1862 No 2033)

Submitting with observations a letter from the Offg Superintendent of Stamps reporting that many of the checks in use in the Stamp Office in England may be adopted here with certain modifications, and forwarding a Statement of the quantity of Stamps that will be required. —

(Here enter 11th April 1862 No 2426)

Ordered that the following

following letter be
despatched.—

To The Secy to the Govt
" of India.— Steam enter 20 May 1805
" Rec 23.

1 Statement of Stamp
1 Stamp Paper Returns
Bombay 5-3/60
Memorandum

Copy in a Letter to England
D/ 30th May No 39 of 1862

Regarding Stamps requisitioned from Calcutta and England.

Revenue 1862 Departt.
Pro: of Govt. for May.

No. 1202.

Pro: of the Madras Govt.
D/ 30th May 1862.

From Govt. of India
8 July 62 Cal. 2626 & 1 Augt 62 nos 13-14
From Do. 26 Augt " " 2467

Board's Proceedings, Submitting letter from Superintendent of Stamps on the introduction of the System observed in the United Kingdom into the Madras Stamp Department and on the suggestion that Stamps should be obtained from England or Calcutta, with orders thereon.

No 507 at 533.

Copied
Dispd 30

Revenue Departt

No. 1203.

To

The Secretary to the Govt. of India

Sir,

1. The use of water-marked paper for Stamps having been deemed necessary by this Government as a safe guard against forgery application was made last in November to the Home Government for a supply of Foolscap and Demy sizes.

2 The Secretary of State in reply promised to send a quantity sufficient for 12 months use of the Bengal sizes 1-2 and 3.

3. At the same time the Secretary of State drew the attention of this Government to the delay and expence which would be occasioned

+ and suggested an application to be made for any portion of the quantity which might be urgently needed.

occasioned by providing for this Presidency paper, ~~in~~ (in form and size) different from that which has hitherto been supplied to the other Presidencies and gave it as his opinion that as the Stamp Law is now uniform throughout the whole of India the same descriptions of paper should be used in all the Presidencies. This Government were further informed that the suggestion made by Mr. Crawford that the Bombay and Madras Presidencies should be supplied from a Central Office in Calcutta would probably be taken into consideration at any early date and that the question of the sizes and description of paper most suitable

incurred.

~~of freight~~ and correspondence would ensue between the supplying and receiving offices, necessitating additional establishments. The working of Central offices of this kind is seldom satisfactory - and it is not very likely that one with such extensive business as this scheme involves would be under such strict control and scrutiny as a more manageable office under the Govt most interested in its success.

10. For these reasons the Govt earnestly deprecate the adoption of Mr. Crawford's suggestion, being satisfied that the work can be done as well and more cheaply at Madras than in Calcutta. The requisite machinery has already been provided here and is in successful operation, and the maximum saving possible by having the Stamps printed in Calcutta would be

be Rupees 4,068 per annum.

11. This sum the Govt apprehend will not cover the expence of stamping in Calcutta and of freight on the stamps to Madras, but unless it not only does this but also causes a saving the change is inexpedient - as it must necessitate the keeping up of a large stock at Madras & be inconvenient in other respects

+ This reduction will only leave Rs 64 monthly for the Establishment necessary for stamping printed materials & into them stamped documents

12. The Govt believe that with water marked paper the Madras stamp is quite safe from forgery - From para 44 of Mr Crawford's letter it would appear that the Bicolor stamp is expensive from the difficulty of drying it during the Monsoon (a fortnight being some times required to dry it) and this Govt do not consider it at all necessary - If certain they would suggest that its size be considerably reduced -

13. The water marked paper is however in their opinion quite sufficient for all practical purposes but it should be reserved exclusively for the stamps and every sheet supplied to the Stamping Department should

should be strictly accounted for - The Govt understand that a considerable quantity of it was lately sent to the Account Department at Madras for Bills and other Treasury purposes - an arrangement which they submit is highly inexpedient -

14. I am to add that the counter stamp system of Madras the practical utility of which Mr Crawford greatly underrates will be fully explained in the report promised in para 6 of their letter - Experience has shewn it to be a valuable and economical check on the stamp office and to the unproductive of any real inconvenience to the people

Fort St George
30th May 1828

I. D. S

Copy in a Letter to England
D/ 30th May N-39 of 1862

Rec'd No: Nos. 231-232
13-3-62

" 320-321
18-3-61

" 187-188
19-11-61

C. No. 890 of 1862

No 554-

To Govt of India
Regarding watermarked
papers for Stamps.

Revenue 1862 Dept.
Pro: of Govt for May.

No: 1203.

To
The Secretary to the
Government of India.
D/ 30th May 1862.

Under the circumstances
represented request that a certain
quantity of water. marked, paper
may be forwarded from Calcutta
at an early date, and as regards
the adoption of the most suitable
size of paper state that this
Government still gives the pre-
ference to Foolscap & Demy-