

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2007	Press Mis.
309.311	
Dated	16-9-1862.

Not to be folded or roughly handled

expediency of the proposed
centralization of manu-
factures and issue at
Calcutta.

MR

14 Copies To the Secy of the Govt of India
From Govt of India
with all other papers with
the letter to the Secy.

Stamps -

Pro. No. 144-145
10-6-62


Revenue 1862 Depart^{to}.
Pro: of Govt for September

N. 2007.

Pro: of the Madras Govt.
Of 16th September 1862.

Passing orders on Papers
relating to the Manufacture
of Pi-Color Stamps at
Calcutta.

N. 339 @ 311.

Letter in the Govt of Madras.
Of 20 September 1862 No. 2050.

12th July 1862

*Proceedings of the Madras Government, Revenue Department,
16th September 1862.*

Read again Extract from the Proceedings of the Right Honorable the Governor General of India in Council, in the Home Department, (Seperate Revenue) dated 26th May, No. 2,617, and recorded in Proceedings of Government 10th June 1862, No. 1,279 :—

Read also the following :—

No. 309. Proceedings of the Board of Revenue, dated 12th June 1862, No. 3,804 :—

Read the following Order of Government, dated 10th June 1862, No. 1,279, R. D.

(In Cons. 10th June 1862, No. 3,581.)

1. Ordered to be communicated to the Officiating Superintendent of Stamps for any remarks that he may wish to offer.

2. It appears however to the Board, that there is little to be said on the subject beyond what is already before Government.

3. One of the objections that were considered of weight in regard to the proposed manufacture of Stamps in England will not apply to the present suggestion, as Stock can be replenished from Calcutta with ease, although Mr. Crawford's estimate of four lacs of rolls of Stamps for the annual consumption of this Presidency is likely to be under the mark. Mr. Ellis will be requested to furnish in his reply a Memorandum of issues for each month since the Act XXXVI of 1860 came into force, and to state at what number he estimates the future annual requirement of the whole Presidency.

4. It must be borne in mind that the transfer of the manufacture to Calcutta will not do away with the necessity for a Stamping Establishment at Madras, as private documents must be provided for, and the Superintendent's Establishment, though it may be reduced, must be retained in great part, for the management of the issues to the Districts and for the custody of Stock, and supervision of the general supply.

5. The Board are disposed to think that the use of English water-marked paper for the local manufacture of Stamps would guard the Revenue sufficiently against risk from forgery, of the actual occurrence of which they believe that no instance is known in this Presidency, but it is probable that some saving might be effected by concentrating the manufacture for all India in one locality.

6. Care must in any case be taken that the values are expressed in the vernacular languages of this Presidency, and not, as is the case with the currency notes, in characters with which few of the inhabitants are acquainted.

(A true Extract.)

(Signed) W. HUDLESTON, Secretary.

No. 310. Proceedings of the Board of Revenue, dated 5th July 1862, No. 4,353.

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, Madras, dated 18th June 1862, No. 1,284 of Fasli 1271 :—

SIR,

1. I have the honor to acknowledge the Proceedings of the Board of Revenue, dated 12th June, No. 1,279, and with reference to the Memorandum by Mr. Crawford, enclosed with the Board's Proceedings, to state that I concur with Mr. Crawford, that the Bi-color Stamp has many advantages over the Stamps at present in use in Madras.

2. I also agree with Mr. Crawford, that checks may be introduced in the process of counting, which will no longer render a counterstamp necessary. At the same time, it may be as well to state that the checks proposed by Mr. Crawford in his Memorandum do not appear to me to secure as completely the object in view, as is at present effected here by the counting and interchange of receipts between two independent Offices, and that no practical inconvenience has resulted from the maintenance of the counterstamp at Madras.

3. I differ from Mr. Crawford regarding a Central Manufactory of Stamps, and think that it will be best that the manufacture should be carried on at each Presidency. Uniformity in so far as may be desirable can be secured by the use of the same water-marked paper and Bi-color

Stamp for all India (with the difference of the value of the Stamp being impressed in the vernaculars peculiar to each Presidency).

4. Mr. Crawford himself considers that the saving to be effected by the centralization of the manufacture would be but trifling. The expense of an Engineer, on 300 Rupees per mensem, to superintend one of Bryan and Donkin's Stamping Machines might not be necessary at Madras, if the stamping in future shall, as at present, be carried on at the Mint, where competent Mechanics are employed looking after similar Machinery.

5. In this case the issue of the water-marked paper would be made from the Stamp Office to the Mint, and the paper returned after the impression of the Bi-color Stamp to the Stamp Office. This process would retain the advantages of the check at present exercised respectively by the Mint and Stamp Offices over each other, without the trouble and expense of affixing a counterstamp.

6. The cost, however, of local manufacture of Stamps, even on Mr. Crawford's scale as compared with the Stamp Revenue, is so small that the extra expenditure would be fully justified by the greater security afforded in respect of the custody of the Stamps by having the manufacture local instead of central.

7. If the Stamps are supplied from Calcutta, a considerable store, about six months' supply or 25 lacs of rolls, must be always kept here to meet emergent indents; whereas at present, when the manufacture is carried on daily, only a single month's supply is kept in store at the Presidency, the Districts being always fully supplied with a six months' store. This distribution of the stamps into small stores, enables stock to be easily and frequently taken, and is an important means of guarding against fraud on the part of the Stamp employees.

8. Mr. Crawford is in error in estimating the present demands of the Madras Presidency at 4 lacs per annum. By the enclosed Statement, it will be seen by the Board that the number of Stamps issued during the twenty months that the Act XXXVI of 1860 has been in force, amounts to 58,41,121, or on an average for twelve months 35,04,672. My predecessor, Mr. Balmain has, however, I think correctly, estimated the annual requirements of the Madras Presidency at 40 lacs of Stamps of all kinds.

9. Mr. Crawford proposes that not only the manufacture of Stamps should be carried on at Calcutta, but that also the distribution of the Stamps to every District in India should take place from a Central Office at Calcutta, and that except a landing Officer at Madras and Bombay, the whole Stamp Department for India should be located at Calcutta.

10. I think that this arrangement, although more economical perhaps than the present system of having a Stamp Superintendent and a small establishment at each Presidency, would prove practically inconvenient, and would lead to very considerable delays. I believe that the control of the issues of Stamps, and the audit of the Accounts of the Stamp refunds throughout the various Presidencies, can be better checked by the local Officer in each Presidency, than by an Officer at a Central Office in Calcutta.

11. The Stamp Revenue is likely to prove very elastic, and a large increase may reasonably be anticipated with the increase of commercial prosperity and enterprise in India. The charge of collection bears at present so very reasonable a proportion to the Stamp Revenues, that I do not think the change advocated by Mr. Crawford necessary on the ground of economy.

12. There is another point to which it may not be out of place to call the Board's attention. The Stamp Law is as yet imperfectly understood in the interior of the country, and in many places even when understood, is frequently evaded by the natives, more especially as regards Hoondies and Promissory Notes and the usual receipts exchanged in trade. The recent Act X of 1862, furnishes the means for checking these evasions, and guarding more carefully the Stamp Revenue. The Stamp Superintendent at each Presidency ought from his local experience to be able to judge correctly, by the District returns, whether the consumption of Stamps in each District bears a reasonable proportion to its condition agricultural and commercial, and he will be able to draw the attention of the Board of Revenue to Districts where a greater vigilance is necessary.

13. This will hereafter form an important part of the Stamp Superintendent's duties, and without any reflection upon the ability of any Officer selected as General Superintendent at Calcutta, it can hardly be doubted that he will be to a considerable extent deficient in the local knowledge which is essential.

ENCLOSURE No. 1.

Memorandum showing the number of Stamps issued in each month since Act XXXVI of 1860 came into force.

			General and Judicial Stamps. No. of Rolls.	Bills of Exchange and Bills of Lading. No. of Rolls.
October 1860.	...	...	... 8,822	0
November "	...	...	... 94,044	0
December "	...	...	... 1,97,043	21,694
January 1861.	...	...	... 1,77,671	75,018
February "	...	...	... 1,99,559	30,268
March "	...	...	... 2,14,916	9,264
April "	...	...	... 2,41,997	8,340
May "	...	...	... 2,75,076	10,032
June "	...	...	... 4,22,237	11,656
July "	...	...	... 4,45,196	14,902
August "	...	...	... 4,58,893	6,434
September "	...	...	... 2,61,347	29,475
October "	...	...	... 3,73,400	66,189
November "	...	...	... 3,03,516	31,248
December "	...	...	... 2,60,351	12,368
January 1862.	...	...	... 3,52,421	14,872
February "	...	...	... 4,94,164	9,904
March "	...	...	... 1,64,934	16,308
April "	...	...	... 3,84,678	3,900
May "	...	...	... 1,33,384	5,600
			54,63,649	3,77,472

(Signed) R. S. ELLIS, Offg. Supt. of Stamps,

1. Ordered to be submitted to Government, in continuation of the Board's Proceedings, dated 12th June 1862, No. 3,804, on the Order of Government, dated 10th idem, No. 1,279, R. D.

2. The Board concur in opinion with Mr. Ellis that the centralization of the manufacture of Stamps in Calcutta is not likely to prove advantageous to Government or the public.

(True Copies and Extract.)

(Signed) W. HUDLESTON, Secretary.

No. 311. ORDER THEREON, 16th September 1862, No. 2,007.

1. The two questions discussed in the Resolution of the Governor General in Council relate, first, to the necessity or otherwise of retaining the counterstamp on Stamp papers, with the view of providing against the fraudulent issue, from the Stamping Office, of Stamps which have not been brought to account; secondly, to the centralization of the manufacture of Stamps for all India in Calcutta. Stamped paper, it is observed, may be regarded as divided into the following classes:—

First.—Adhesive Stamps.

Second.—Stamped paper prepared by Government and supplied to Collectors for sale.

Third.—Private blank paper or printed forms of unexecuted documents brought to be stamped

Fourth.—Executed deeds brought to be stamped.

2. To the first class of Stamps (Adhesive) which are prepared in England, the counterstamp is inapplicable.

3. The present question is therefore confined to the three last mentioned classes.

4. The Governor General in Council considers that the counterstamp is unnecessary in respect of the third and fourth classes, while its enforcement would undoubtedly entail considerable inconvenience on the public. As regards the second class, the Governor General in Council is of opinion that a simpler mode than the present counterstamping process, might be introduced with the view of ensuring the requisite check on the counting of stamped papers.

5. In reference to the second question the Governor General in Council observes that the arguments for centralizing the manufacture of Stamped paper do not in any way apply to the third and fourth classes, consisting of private paper or deeds brought by individuals to be stamped.

6. The object should be to multiply rather than restrict the number of places where such papers can be stamped. Even though it be at some expense and risk.

7. But as regards the second class, comprising stamped paper prepared for sale by the Government, His Excellency in Council is inclined to think that there are advantages in the proposed plan of a single manufactory at Calcutta.

8. These advantages are, uniformity, concentration of establishments and consequent economy, and efficiency, less risk of fraud, and the danger of inconvenience from the break down of a single machine is diminished.

9. The conclusions arrived at in respect of the counterstamp in the third and fourth classes of paper, have been communicated to the Madras Government, and it is intimated that the results of measures taken in Calcutta to ensure a proper check in regard to paper of the second class will hereafter be made known.

10. The views of the Madras Government as to the advantage or otherwise of centralizing the manufacture of stamps have also been requested.

11. These papers and Mr. Crawford's Memorandum, dated 3rd May 1860, were referred by Government to the Board of Revenue for report.

12. The Board of Revenue in their Proceedings, dated 12th June and 5th July 1862, submit their opinion on the questions referred to them and forward a letter on the same subject from the Officiating Superintendent of Stamps.

13. The Government concur with the Board of Revenue that the Bi-color Stamp has many advantages over the Stamps at present in use in Madras, and also that checks may be introduced in the process of counting which will no longer render a counterstamp necessary.

14. The Government will defer defining what these checks should be until they receive the promised information upon the system of check definitely adopted at Calcutta.

15. The Government observe that no practical inconvenience is felt at Madras from the maintenance of the counterstamp in its present form.

16. The Board state their opinion that the centralization of the manufacture of Stamps in Calcutta is not likely to prove advantageous to Government or the public. The Government concur with the Board in this view for the following reasons:—Uniformity in so far as is desirable can be secured by the use of the same water-marked paper and Bi-color Stamp for all India (with the difference of the value of the Stamp being impressed in the vernaculars peculiar to each Presidency).

17. The transfer of the manufacture to Calcutta will not entirely do away with the necessity for a Stamping Establishment at Madras, as provision must be made for stamping private documents.

18. The saving to be effected by centralizing the manufacture of Stamped documents sold by the Government, even on Mr. Crawford's estimate, is small and would be still less if the manufacture is conducted at the Madras Mint, in which case a separate Engineer, on 300 Rupees per mensem, to superintend Bryan and Donkin's Stamping Machines would probably not be necessary as there are at the Mint Master's disposal competent mechanics employed in looking after machinery similar to that which would be used for the Stamp manufactory.

19. The present check exercised respectively by the Mint and Stamp Offices would also be retained while the trouble and expense of counterstamping would cease.

20. While the manufactory of Stamps is local and continues daily no very large store need be kept at the Presidency. The Districts are kept supplied with a six months' store while only a single months' store is required to be kept at the Presidency. This sub-division of Stamps into small stores, renders it easy to take stock frequently and is most useful in guarding against fraud on the part of Stamp employes. This is an advantage which, in the opinion of the Government, fully justifies the small extra expense of local manufacture.

21. Mr. Crawford has under-estimated the demand of Stamps for the Madras Presidency. Instead of 4 lacs per annum as stated in his Memorandum, 40 lacs of Stamps of all kinds are required annually.

22. It is proposed by Mr. Crawford that the distribution of Stamps to every District in India should take place from Calcutta, and that except a landing officer, at Madras and Bombay, the whole Stamp Department for India should be located at Calcutta.

23. This would undoubtedly be a more economical arrangement, but would in the opinion of Government cause inconvenience and delay; further it appears to Government that the control of issues and the audit of the accounts of Stamp refunds throughout the various Presidencies can be more effectually managed by local Officers at each Presidency, than by a single Officer at Calcutta. The Government also think, that the remarks contained in paragraph 12 of Mr. Ellis' letter are deserving of consideration. There is no doubt considerable evasion of the Stamp Law especially as regards Hoondies, Promissory Notes and the receipts exchanged, among Natives, in the ordinary course of trade, and it will be of advantage that the Superintendent of Stamps should watch carefully the District returns and report to the Board of Revenue whenever the sales of Stamps in a particular District, indicate, by their disproportion to its known agricultural and commercial condition, a systematic evasion of the law. The Government believe that this supervision can be more effectually conducted by Officers, with local knowledge of the Districts of each Presidency, than by a single Officer at Calcutta. The cost of the Stamp Establishments of this Presidency at present is in very moderate proportion to this rapidly increasing source of Revenue. On this account and for the reasons above detailed the Government question the expediency of the proposed centralization of manufacture and issue at Calcutta.

(Signed) T. PYCROFT,
Chief Secretary.

No. 3,804.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 12th June 1862.

Read the following Order of Government, dated 10th June 1862, No. 1,279, R. D.

(In Cons. 10th June 1862, No. 3,581.)

1. Ordered to be communicated to the Officiating Superintendent of Stamps for any remarks that he may wish to offer.
2. It appears however to the Board, that there is little to be said on the subject beyond what is already before Government.
3. One of the objections that were considered of weight in regard to the proposed manufacture of Stamps in England will not apply to the present suggestion, as Stock can be replenished from Calcutta with ease, although Mr. Crawford's estimate of four lacs of rolls of Stamps for the annual consumption of this Presidency is likely to be under the mark. Mr. Ellis will be requested to furnish in his reply a Memorandum of issues for each month since the Act XXXVI of 1860 came into force, and to state at what number he estimates the future annual requirements of the whole Presidency.
4. It must be borne in mind that the transfer of the manufacture to Calcutta will not do away with the necessity for a Stamping Establishment at Madras, as private documents must be provided for, and the Superintendent's Establishment though it may be reduced must be retained in great part, for the management of the issues to the Districts and for the custody of Stock, and supervision of the general supply.
5. The Board are disposed to think that the use of English water-marked paper for the local manufacture of Stamps would guard the Revenue sufficiently against risk from forgery, of the actual occurrence of which they believe that no instance is known in this Presidency, but it is probable that some saving might be effected by concentrating the manufacture for all India in one locality.
6. Care must in any case be taken that the values are expressed in the vernacular languages of this Presidency, and not, as is the case with the currency notes, in characters with which few of the inhabitants are acquainted.

(A true Extract.)



Secretary.

To R. S. Ellis, Esq., c. B., Officiating Superintendent of Stamps,
with spare copy of the Government Order.
„ J. D. Sim, Esq., Secretary to Government, R. D.

Exd. J. Wright.

C 12 July 1862

2309

Memorandum 1862

General Department
1862

No. 1909

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 12th June 1862.

Despatched 4th July

Received 5th July

No. 3804

S. D. M. 2007. 16

Communicating with observations to the Officiating Superintendent of Stamps for any remarks he may wish to offer, the Order of Government referring to the Board for early report an Extract from the Proceedings of the Government of India regarding the manufacture, &c. of Stamp paper in Calcutta.

Revenue Department

N. 2007- 2007

Proceedings of the Madras Government

Under date 16th July 1862

Read again Extract from the Pro. of the Right Honble the Governor-General of India in Council in the Home Department of 26th May, and recorded in Pro. of Govt 10th June 1862, N. 1279

Read also the following Pro. of the Board of Revenue:

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Here entered 12th June 1862 N. 3804

Submitting a letter from the Officiating Superintendent of Stamps on the subject of manufacturing Peri-Colour Stamps at Calcutta with the accompanying remarks on the subject.

Here entered 5th July 1862 N. 3553

The two questions discussed in the Resolution of the Governor-General in Council, relate to the necessity or otherwise of retaining

W. M.

The first will amount to the 4th

of the first

Calcutta

1862

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First. Adhesive stamps.

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To the first class of stamps
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The present question is therefore
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The Governor General in Council
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But as regards the second
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These advantages are uniformity,
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The conclusions arrived at
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The

10
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returns and report to the
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in a particular district
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The cost of the stamp
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tion to this rapidly increas-
ing source of Revenue. On
this account and for the
reasons above detailed
the Govt question the
expediency