M.R.O. 14—18,000—27-3-34

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1233	Press Mis.
233. 234	
Dated 14 — 7	18 1864

Not to be folded or roughly handled

No. 233. Read the following letter from E. H. LUSHINGTON, Esq., Secretary to the Government of India, (Financial Department), to the Secretary to the Government of Madras, dated Simla, the 15th June 1864, No. 851 :—

SIR,

1. I am directed to append, for your information and guidance, copy of a Despatch addressed to Her Majesty's Secretary of State respecting the supply of Stamp paper for use in this country, and to request that the Government of Madras will order its arrangements in strict conformity with the terms thereof.

2. If any extension of the Stamp Office building be in contemplation, the arrangement now decided on, will perhaps, obviate the necessity for it.

FINANCIAL DEPARTMENT.

No. 62 of 1864.

To

THE RIGHT HONORABLE SIR CHARLES WOOD, BART., M.P.,
SECRETARY OF STATE FOR INDIA.

Simla, the 26th May 1864.

SIR,

1. We have had under consideration the several questions connected with the supply of water-marked paper for the Stamp Office in this country, and now beg to report our conclusions thereon.

2. First, with regard to the sizes of the water-marked paper, we have consulted Messrs. Anderson and Ellis, the Solicitor to Government, and the Superintendent of the Bengal Stamp and Stationery Department, and have caused careful enquiry to be made of the Registrar and the leading Vakeels of the High Court who are familiar with the requirements of Mofussil business. It is the concurrent opinion that no inconvenience can result from the adoption of one uniform size for judicial and general purposes for all India, and we have ascertained that the most suitable size will be that of a sheet of paper $1'\text{-}3\frac{3}{4}'' \times 8\frac{1}{2}''$. We accordingly recommend that this size may henceforward be exclusively supplied.

3. The determination to adopt the above defined size will, of course, in no way preclude lawyers and others who may find it necessary to use larger sizes, from employing unstamped paper, and having the requisite value Stamp affixed, as is done at present.

4. The next question relates to the quality of the paper to be obtained from England. The Superintendent of Stamps at Bombay reports, under date 18th December last, and the Bombay Government agrees in the opinion :—"If machine-made paper be supplied, it will I "fear be almost useless in Bombay, the Concan, and other parts of the Presidency where the "monsoon is very heavy, and continues for some five months. Even the best hand-made paper "is, during the monsoon, apt to get spoiled by the damp, and machine-made paper is invari- "ably so injured by the monsoon, that when written on, the ink runs and becomes yellow and "discolored. I write from actual experience as Superintendent of Stationery, and am convinced "that to supply machine-made paper in the Stamp Department for impressment will not only "be very bad economy, but will also cause much discontent and annoyance to the public."

We do not share in this apprehension, as paper of machine manufacture is now produced of such superior quality that it is everywhere superseding the expensive hand-made material, and we have no doubt that the paper already contracted for, is of a texture superior to any the Bombay Superintendent of Stamps could have met with in the course of his Indian experience.

5. Following the above is the question of the necessity for adopting an uniform device for the Stamp. At present the bi-color Stamp is used in Bengal only, cold steel dies being employed in the other Presidencies. The impression made by the cold steel die is easily effaced, and, with the view of diminishing risk from this source, the Bombay Government proposed in 1861 to procure dies of more elaborate workmanship, but this was not sanctioned as the general question of an uniform design was then under consideration.

6. The local Governments generally advocate uniformity of design, but differ in their recommendations of the character of the design, the Governments of Bengal and Madras being

in favor of the bi-color Stamp, and that of Bombay of a cold steel die of sufficient elaboration to defy forgery in this country.

We consider that the Stamps for the whole of India should be the bi-color now in use in Bengal, the value being also expressed in the vernacular by the different Governments with the aid of elaborate cold steel die impressions.

7. Lastly as to the centralization of the stamping process. On a full review of the discussion that has taken place on this subject, we are satisfied that the centralization ought to be in England where the paper and machines are made, where the manufacture is carried on by an abundant supply of skilled workmen, and whence the stamped paper may be forwarded to the three Presidencies without incurring the delay and expense of transhipment. The greatest possible security would also be obtained by the adoption of this course.

8. We have no doubt that the Commissioners of Excise, Stamps, and Taxes, who stamp all the paper used in the United Kingdom in their Manufactory in Somerset House, and are always possessed of the latest improvements, would give every assistance, and it is possible that a mutually advantageous arrangement might be made for stamping the paper for both countries in the same Manufactory.

9. The Local Governments have been informed of the foregoing conclusions, and have been instructed to prepare Indents on you for the estimated supply of Stamp paper required for the second half-year of 1864-65, and for the succeeding year. If you should not be in a position to comply with the demand for the second half of 1864-65, the present arrangements must be continued for that period.

10. On receiving advice of your arrangements being matured for the supply of Stamp paper for all India, the bi-color stamping machine now in the possession of the Government of Bengal will be dismantled and consigned to the Mint for safe custody. It will then be available as a reserve for extraordinary emergencies, if any should occur. Ordinary reserves will be provided for in the periodical Indents of the local Governments.

We have the honor to be,
Sir,
Your most obedient and humble servants,
(Signed) J. LAWRENCE,
(„) H. ROSE,
(„) R. NAPIER
(„) H. S. MAINE,
(„) C. E. TREVELYAN,
(„) W. GREY,
(„) G. N. TAYLOR.

(A true Copy.)
(Signed) J. E. COOKE,
Assistant Secretary to the Government of India.

SIMLA,
The 26th May 1864.

No. 234. ORDER THEREON, 14th July 1864, No. 1,233.

Separate Revenue, No. 40
Stamps.

Ordered to be communicated to the Board of Revenue for their information and guidance. They will report with reference to paragraph 2 of this letter, what alterations should be made in the Plan and Estimate for the Stamp Office approved in the Proceedings of Government, dated 9th January 1864, No. 48.

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

To the Board of Revenue.
„ the Public Works Department.

Exd. S. T. Augustin.

Rev Dept.

Mr Morris

The superintendent of Stamps proposes (1) to discontinue stamping private materials. This cannot be done under the Stamp Act. Section XV makes the stamping of a deed executed on unstamped paper, on the payment of the duty and penalty compulsory and legal. In regard to (2) unused blank paper procured by private individuals the law is not clear, but the Chamber of Commerce attacked [illegible]

great importance to this (vide their Chairman's letter dated 2d December 1861) & as the Govt have introduced the practice after deer-taining that it pre-vailed at Calcutta-

The 2d proposal of Colonel Temple (Para 11) is to have all such documents as may be drawn upon pu-stamped private ma-terial executed in his presence with the requisite stamp affixed and registe-red in his office - This will necessitate the attendance before him

him of all the parties to the do-cument and he will in fact have to institute an en-quiry - This can-not be done for-either people can-not be compelled to follow this co-urse without a Legislative Enact-ment - The Registra-tion Act, however, already

already provided for the Registration of the kind proposed by Colonel Temple, though the actual execution need not be before the District Registrar, the Registration is not compulsory in regard to documents concerning immovable property of less value than 100 Rs and all kinds of personal property.

The 3d proposition in para 12 is to compel all those who do not lodge in the Board's office a specimen paper of their private watermarked to use Govt paper for Bills of exchange. If under the Law private material should be stamped when tendered, this rule cannot be enforced.

The last proposal in para 14 to introduce a stamp that cannot be easily forged has already been anticipated by the Govt of India. In a recent despatch to the Secretary of State, they have arranged for the supply of watermarked paper stamped in England with the bi-color stamp. The Board have informed Colth Temple

of

of this.

As the Board state the stamping of private material cannot be avoided, and their suggestion to procure from the Secretary of State a set of check-dies of elaborate workmanship, which can be used to impress every paper that goes through the Stamp office in lieu of the present counterstamp, seems to be a practicable one.

8/7/02

No. 837.

Sir

I am directed by the Government of Madras

to transmit to you, for the information and guidance of Lord Napier of Magdala, Secretary of State for India, a Despatch addressed to Her Majesty's Principal Secretary of State for War, respecting the supply of Steam Vessels for use on the Coasts, and to request that the Government of India will make such arrangements as may appear best calculated to carry into effect the views therein expressed.

2. I am also to request that the Government of India will favour the Secretary of State with an opinion as to the necessity for, and the probable extent of the increase which may be required in the Establishment of Steam Vessels employed on the Indian Coasts.

I have the honor to be

Sir

Your most obedient servant

Ed. Ellenborough

Secretary to the Govt of India

Secret

Dated 15th June 1844

Despatch

Rev. & Fam. 64 Nos 94-98

Copy in a letter to Govt
of 14 September 64 No 9
P-4.

Sep. Rev

Bom Bd of Rev & D
3 March 64 Con: 2923

No 233 + 234

25 July 64 26

Revenue 1864 - Vol.
Rec: of Govt for July
No. 1779.

From the Govt:
to the Govt of India

Dated 15th June 1864
Received 1st July
No. 851
E-1

Pro of the Board of Rev
19 July 64 Con 1946.
Further Con: 1988/64.

A Spare copy of a
Dispatch to the Secretary of State
respecting the supply of Stamp
Paper formerly in this Country
and requesting that this Govt may
be informed of the arrangements which
may from time to time be made in
pursuance of such Indian Stamp Act
Con 1047.

No 1233 - 14 July

[signature]

No. 1233.
40.

Ordered to be com-
municated to the Board of
Revenue for their information
and guidance. They will
report with reference to para 2
of this letter what alterations
should be made in the plan
and estimate for the Stamp
office approved in the Bo: of Rev
dated 9th January 1864, No 48.

To the Bd of Rev Despt 15 July
No 11 - B W S

16th July 1864