

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1365	Press ~~Mis.~~
13/4	
Dated	1-8-1864

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
1st August 1864.*

No. 13. Read the following Proceedings of the Board of Revenue, dated 21st July 1864, No. 4,599.

Read the following letter from the Superintendent of Stamps, dated Madras, 16th July 1864, No. 98 of Fusly 1274 :—

1. As instructed in paragraph 5 of Proceedings of the Board of Revenue, No. 4,220, dated 6th instant, I have the honor to report relative to the authentication of blank stamped papers at this Office.

2. Such papers, as well as all documents not exempt from endorsement by a Vendor by Section 38 of Act X of 1862, are authenticated by a date seal of elaborate design, and not by the initials of the Assistant, as observed at Calcutta.

3. The seal was first introduced under the instructions of the Board of Revenue, No. 5,638, dated 15th October 1861. It was originally a common date seal, and was impressed on the reverse of the paper between the Value Stamp and the Treasury Stamp.

4. Under the authority of Government Order, No. 2,002, dated 16th September 1862, Revenue Department, the use of the Counter (Treasury) Stamp was discontinued in the case of documents and blank papers stamped for the public. There then remained the Value Stamp and the date seal.

5. The Government Order above quoted in paragraph 7 approves of the Assistant's authenticating private materials after stamping with his *signature*. I find however that such a course was not adopted by the Honorable R. S. Ellis, but instead a date seal obtained from the Mint of a more finished style and fairly difficult of imitation which has been in use ever since.

6. No correspondence relative to this change took place, and Mr. Luxa is unable to inform me whether it was carried out after personal communication with the Members of the Board and of Government or not.

7. I would however submit that in the case of Stamp Revenue the seal is in fact a greater security against fraud than any initials can be.

8. The efficiency of any check depends entirely on the capability of those, before whom the document comes to maturity, to detect a fraud; thus, in a public office, the Head of the Office accepts the initial of a subordinate, whose hand-writing he knows, relative to any document, and a Banker recognizes the signatures of his constituents by comparison with the samples in his possession, and if all the documents stamped at this office finally attained maturity at *one place*, in which a sample signature could be deposited, the practice of verifying them by signature would be equally sound.

9. But such is not the case; stamped papers fulfil their purpose at a hundred different Courts and Cutcherries, in few of which the initials can be other than a scrawl without signification, whereas the seal of the office can always be scrutinized and carefully compared with the sample which should be in the possession of every Court. Further, I understand that it occurred to the Honorable R. S. Ellis that initials written loosely in the press of business are easy of imitation, and that it would probably be found difficult, when put to the question, for the Assistant to swear positively that particular initials supposed to be forged were not his own initials.

As the Superintendent of Stamps considers the Date Stamp preferable to the Assistant's signature as a means of authentication, the Board have no desire to press for any change.

No. 14. ORDER THEREON, 1st August 1864, No. 1,365.

Separate Revenue, No. 67.

Stamps.

Ordered to be recorded.

(True Extract.)

(Signed) C. G. MASTER,

Deputy Secretary to Government.

To the Board of Revenue.

Rxd. S. T. Augustin.

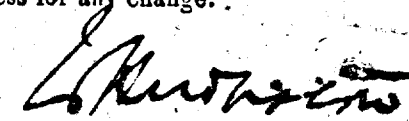
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(A true Copy and Extract.)


Secretary.

To Lieutenant-Colonel J. Temple, Superintendent of Stamps.

Copy to J. D. Sim, Esq., Secretary to Government, R. D.

Exd. J. Wright.

Pro 1st December/1864 17-18
25th April 1864 - 328-324
11th September - 297-298

Rev = 1864 Department
Chief Justice for Court.

No. 1936
PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 21st July 1864.
Bong 25th 1864
225-262

No. 4599.

Observing that as the Date Stamp is preferred
to the Assistant's signature as a means of authentication there is no desire to press for any change.

Recd by the
Johanna 1864

228/23/02 1864

11/13/14

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