M.R.O. 14—12,000—27-6-84

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2169—2170 Press Mis.

227. 229

Dated 9—9— 1865.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
9th September 1865.

No. 227. Read the following Proceedings of the Board of Revenue, dated 25th August 1865, No. 5,203.

Read the following letter from Lieutenant-Colonel J. TEMPLE, Superintendent of Stamps, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Madras, 6th July 1865, No. 31 of Fusly 1275:—

SIR,

1. I have the honor, in reference to the Order of Government in the Revenue Department, No. 1,434, dated 26th ultimo, to state that there does not appear any necessity in this Presidency to adopt the plan of attaching Adhesive Stamps of the required value to private paper previous to impressing the same with the cold steel dies.

2. In letter from the Financial Secretary, No. 1,624, dated 24th March 1865, the plan is recommended as a protection; first, against forgery of the steel die impressions; and second, against the surreptitiously obtaining a larger number of stamps than had been paid for, and noted in the Treasurer's chellaum.

3. The Government of India has already determined, (*vide* Financial Secretary's letters, No. 853, dated 26th April, and No. 937, dated 6th May 1865,) on the introduction of the Bi-color Stamp for all papers, including Bills of Exchange, as a protection against the forgery of the cold steel dies, and as frequent changes in the practice of the Stamp Department embarrass the public, as well as the inferior Courts, I would submit that the adoption of the proposed plan, even if it were otherwise free from objection, merely as an *interim* measure, until the Bi-color stamping presses are constructed, is not advisable.

4. But apart from this consideration, I believe that the application of Adhesive Stamps, frequently of several values, to their documents, would be found inconvenient to the Trading Community, as covering the space needed for endorsements, and increasing the postal weight.

5. The second ground urged in support of the scheme, I must attribute entirely to defective system. In this Presidency such a case as is instanced could only occur by collusion between my Office and the Mint; the public have no access to the Mint; their documents are brought to me, and I receive the value. I send the papers with an indent to the Mint, and the cash received to the Bank; the papers when stamped are returned to my Office, from whence, after being sealed, they are restored to their owners. The Mint, the Bank, and my Office, send independent returns to the Accountant General, which are required to agree.

Submitted to Government with reference to the Government Order, dated 26th June 1865, No. 1,434. The Board concur in the views expressed by the Superintendent of Stamps.

No. 228. ORDER THEREON, 9th September 1865, No. 2,169.

Separate Revenue, No. 14.
Stamps.

1. Ordered to be submitted for the information of the Government of India, with reference to Mr. Assistant Secretary Cooke's Endorsement on the letter of the Secretary Government of India, Financial Department, dated 8th June 1865, No. 744, to the Secretary to the Government of Bombay.

Proceedings of the Madras Government, Revenue Department, 9th September 1865.

2. The Government concur with the Board in thinking that the proposed use of Adhesive Stamps on "private goods," in addition to the cold steel die Stamp, is unnecessary as a check on fraud in this Presidency, and would be objectionable as an *interim* arrangement pending the introduction of the Bi-color Stamp, which may be expected at no distant date.

3. The arrangement which appears to have been suggested as a means of reducing the surplus stock of Adhesive Foreign Bill Stamps appears, moreover, to this Government to be somewhat awkward and calculated to mislead. In many instances it would be necessary to use a large number of Adhesive Stamps to represent the requisite value, and it might be difficult to obliterate all of them with the impressed stamp, while the impression of this last would probably be rendered obscure.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

To the Board of Revenue.

Rxd. S. T. Augustin.

REVENUE DEPARTMENT.
FORT SAINT GEORGE,
9th September 1865.

No. 2,170.

No. 229.

From W. HUDLESTON, ESQ.,
Acting Secretary to the Government of Fort Saint George,

To THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

Separate Revenue, No. 15.
Stamps.

With reference to Mr. Assistant Secretary Cooke's Endorsement on your letter to the address of the Bombay Government, dated 8th June 1865, No. 744, I am directed to forward, for submission to the Government of India, the accompanying papers containing the views of the Superintendent of Stamps, the Board of Revenue, and of the Government, respecting the proposed use of Adhesive Stamps on "private goods" in addition to the cold steel die Stamp.

Procs. Board of Rev., 25th Aug. 1865, No. 5,203.
" of Govt. 9th Sept. " " 2,169.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Acting Secretary to Government.

Rxd. S. T. Augustin.

Extract from a Letter from the Financial Secretary No 1624 to the Secretary to the Govt of Bengal dated 24th March 1864.

Para 5. The work of the Treasurer's Establishment may be still further lessened by the adoption of the following expedient which would apparently operate as a check on fraud. At present, persons requiring written instruments and blank papers take stamped, pay the requisite duty to the Stamp Collector, and then get the paper passed under the Collector's Chalan to the Stamp Department and Engine room. Under this system, there is risk, firstly, of forgery of the Steel die impression and 2dly of a larger quantity of paper being passed into the Engine-room than is covered by the Chalan, and consequently of stamps of the highest value being surreptitiously obtained. That this risk is not imaginary was proved not long since in a case of fraud where stamps were found in the possession of the Culprit, which did

not

not bear the official countersignature.
If every paper requiring the die impression were first raised to the proper value by an Adhesive Stamp of the full value being affixed, and the impression then given over the adhesive Stamp so as to perforate & deface it, the motive to forgery would be destroyed.

6. Considering that Stamping Machines are in use not only in the Presidency Town but also at Rangoon, Allahabad, Lahore Karachee, and other places where the Checks on an unwarranted application of the dies may be supposed to be less perfect, it becomes of importance to remove, as far as possible, all inducement to fraud, and I am accordingly to commend this suggestion to the consideration of the Government of Bengal on this ground, as well as on the land of general reduction and simplification of work &c in the Collectors Office with consequent saving of expence. —

Extract from a Letter from the Secretary to the Government of Bengal No: 2774 S to the Secretary to the Government of India in the Financial Department dated the 3d Sept. 1864.

Para 4. As regards the employment of adhesive Stamps to denote the value on what are technically Called foreign papers, the Stamps being perforated and defaced afterwards, the Lieutenant Governor concurs with the Board of Revenue in thinking that the system proposed will very materially diminish the risk of forgery and fraud, and his Honor considers that there would be no objection to the use of two or more Stamps to make up the value required, so as to avoid the necessity of having too many different kinds of Stamps, on which ground alone the Superintendent, Mr. Hedley, opposes the scheme. His Honor, however, does not concur with the Board as to the necessity of limiting the vend of adhesive stamps to licensed Vendors, provided such Stamps are supplied on payment of their value less the prescribed discount. It is an object to encourage respectable persons to keep stocks of these Stamps for sale, and with this object a liberal discount is given to purchasers of Stamps of all sorts. No discount, however, should be allowed on any single adhesive

Stamp

Stamp of the Value of Rupees 50 and upwards,
which is the rule now in force in regard to
Judicial Stamps. If the adoption of the
adhesive Stamps is determined only the
Government of India the Superintendent of
Stamps will be desired at once to prepare
an indent for the Stamps required.

(True Extracts)

H. Forbes
Asst. Secy. to the Govt. of India

Rec'd 24th Nov. 1865.

Rec'd 30th Nov. 1865.

Rec'd 15th/65.

5!

No. 5,203.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th August 1865.

Read the following letter from Lieutenant-Colonel J. TEMPLE, Superintendent of Stamps, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Madras, 6th July 1865, No. 31 of Fasli 1275:—

1. I have the honor, in reference to the Order of Government in the Revenue Department, No. 1,434, dated 26th ultimo, to state that there does not appear any necessity in this Presidency to adopt the plan of attaching Adhesive Stamps of the required value to private paper previous to impressing the same with the cold steel dies.

2. In letter from the Financial Secretary, No. 1,624, dated 24th March 1865, the plan is recommended as a protection; first, against forgery of the steel die impressions; and second, against the surreptitiously obtaining a larger number of stamps than had been paid for, and noted in the Treasurer's chellaun.

3. The Government of India has already determined, (*vide* Financial Secretary's letters, No. 853, dated 26th April, and No. 937, dated 6th May 1865,) on the introduction of the bi-color Stamp for all papers, including Bills of Exchange, as a protection against the forgery of the cold steel dies, and as frequent changes in the practice of the Stamp Department embarrass the public, as well as the inferior Courts, I would submit that the adoption of the proposed plan, even if it were otherwise free from objection, merely as an interim measure, until the bi color stamping presses are constructed, is not advisable.

4. But apart from this consideration, I believe that the application of Adhesive Stamps, frequently of several values, to their documents, would be found inconvenient to the Trading Community, as covering the space needed for endorsements, and increasing the postal weight.

5. The second ground urged in support of the scheme, I must attribute entirely to defective system. In this Presidency such a case as is instanced could only occur by collusion between my Office and the Mint; their documents are brought to me, and I receive the value. I send the papers with an indent to the Mint, and the cash received to the Bank; the papers when stamped are returned to my Office, from whence, after being sealed, they are restored to their owners. The Mint, the Bank, and my Office, send independent returns to the Accountant General, which are required to agree.

Submitted to Government with reference to the Government Order, dated 26th June 1865, No. 1,434. The Board concur in the views expressed by the Superintendent of Stamps.

(A true Copy and Extract.)

G. A. Dalyell
[Acting Secretary.

To W. Hudleston, Esq., Acting Secretary to Government, R. D.,
with enclosure returned.

Copy to Lieutenant-Colonel J. Temple, Superintendent of Stamps.

Exd. J. Wright.

Rev. 1865. Department

Pro: of Govt for Sept.

No. 2401

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 25th August 1865.

Dep. 29 — 30 — 31.

No. 5,203.

Submitting letter from the Superintendent of Stamps, and concurring with that Officer in considering it unnecessary to attach Adhesive Stamps to private paper previous to impressing them with the cold steel dies.

Ag. 2169-9 Sept.

With Order

Pro 26 April 1865 pp. 291-292
6 May " " 104, -105
11 " " " 185-186
26th June " " 539-540.

pp 227 + 228

cd Sept 1865 Rs

Ag. 2169.

Submitted for the inf. of the Govt. of India & the opn. of the Asst. Sec. Cooke & the letter of the Sec. Lt. Govt. Bengal Govt. Dept. of 8th June (Ex. Ref.) 64. & the Sec. to the Govt. of Bombay

The Govt. concur with the Bd. in thinking that the proposed use of adhesive stamps on private goods in addn. to the cold steel dies is unnecessary as no check or guarantee this Govt. would be obtained is unobjectionable as an interim arrangement pending the introduction of the bi-color stamp. It may be expected at no distant date. The warrants of appointment to be issued as suggested as a means of reducing the number of stamps to be affixed in the manner & this Govt. to be informed at the earliest practicable moment.

Ag. 2169-9 Sept.

Submitted for the inf. of the Govt. of India & the opn. of the Asst. Sec. Cooke & the letter of the Sec. Lt. Govt. Bengal Govt. Dept. of 8th June (Ex. Ref.) 64. & the Sec. to the Govt. of Bombay

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Revenue 1865 Sept.
Pro: of Govt for Septr

No. 270.

2

To

The Secretary to the
Government of India
Financial Deptt.

Dated 9th Septr 1865.

Sir

Forwarding the views
of this Govt. respecting the
proposed use of adhesive
stamps on foreign goods
in addition to the cold steel
die stamps.

No. 271