

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1712	Press Mis.
432-33. Dated	18-6-	1918.

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Revenue Department,
18th June 1868.*

No. 432. Read the following Proceedings of the Board of Revenue, dated 23rd May 1868, No. 3,821.

Read the following letters :—

From the Mint Master, to the Secretary to the Board of Revenue, dated 31st January 1868, No. 495.

1. In reply to the Board's Proceedings of 17th December last, communicating the Order of Government on the proposal for the addition of engine-turning on the value types of the bi-colored stamps, I have the honor to state that the engine-turning was omitted, because it is difficult to execute it neatly in the small space occupied by the value types.

2. The present proposal has arisen from a remark by the Superintendent of Stamps, Calcutta, that "the Madras bi-color stamp also may be easily forged by altering the value from a lower to a higher denomination for plain value pieces are used." From an inspection of the specimen stamps hereunder impressed, it will be perceived that an alteration in value could only be effected by extracting the red ink, and this the Chemical Examiner to Government, after trial, is of opinion is impossible—*vide* annexed copy of a letter. I would, therefore, request that the value types of the small stamps may be allowed to remain unaltered; but in the case of the larger stamps used for Judicial paper, the engine-turning on the value types may be gradually introduced.

3. The original communication from the Government of Bengal, which accompanied your Memorandum, No. 17, dated 8th instant, is herewith returned.

From G. S. W. HOGG, Esq., M. B., M. A., Chemical Examiner, to the Mint Master, dated Madras, 28th January 1868, No. 13.

1. With reference to your letter, No. 457, dated 15th instant, I have the honor to state that I believe it to be impossible to remove, by any chemical process, the color of the enclosed stamp papers, without destroying the paper.

2. I presume the ink used is the same as that in use at the Stamp Office, a sample of which was sent to this office for analysis about a month ago.

(True Copy.)

(Signed) J. CARPENDALE,
Mint Master.

ENCLOSURE No. 1.

ABSTRACT.—Original Order, No. 3,697, of the Government of Bengal, regarding the arrangements adopted for insuring security in the process of bi-color printing on water-marked paper.

From the Superintendent of Stamps, to the Secretary to the Board of Revenue, dated 21st April 1868, No. 580.

1. In acknowledging the receipt of the Proceedings of the Board of Revenue, dated 17th December last, No. 8,130, and 2nd instant, No. 2,421, communicating,

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for my opinion, certain papers relative to the system said to be in force in Bengal, of using adhesive stamps for "private goods," I have the honor to refer you to the correspondence noted in the margin, from which it will be seen that the Bengal plan of using adhesive stamps, to denote value on paper forwarded by private parties, was fully considered in 1865, and its adoption in this Presidency declared to be not only unnecessary, but objectionable, both by the Board and Government.

2. On that occasion the introduction of the practice was suggested to this Government as a means of improving the security against fraud and forgery of the steel die stamps then in use; but since then these have been superseded generally by bi-color stamps; and the counter-stamp for private documents having also been revived, the use of adhesive stamps in the manner suggested appears to me to be wholly unnecessary as a protection against forgery or fraud.

3. In the letter from the Collector of Stamp Revenue, Calcutta, to the Junior Secretary to the Board of Revenue, dated 20th January last, No. 86, it is stated that the adhesive stamps, after they have been affixed to the document, are defaced with the cold steel date-die, in order to prevent their being removed and employed on a second occasion, and that this die not only defaces the stamp, but leaves a partial impression on the paper to which the stamp is attached. "If even," it is added, "the stamp be removed from the paper after its defacement by the date-die, (as I find it is possible to remove it,) it cannot be used a second time, because the die impression would be wanting on the paper to which the old stamp is to be affixed, and this would at once detect the fraud." This, no doubt, is perfectly true as far as the office of the Collector of Stamp Revenue is concerned, who, from their knowledge and experience in dealing with such papers, would at once detect the trick; but I question whether it would be discovered as readily by the outside public. It will be in the recollection of the Board how, very recently, forged Currency Notes on Bills of Exchange paper found ready circulation notwithstanding the difference in the water-mark, and how the forgery was at last detected, not by the public, but by the Paper Currency office. I consider it far more easy to remove an adhesive stamp once used, and affix it to another document, without fear of immediate detection under the plan described as being followed in Bengal, than to forge the stamps used in Madras, of which there are two, the value and the counter-stamp; and these, I should add, are no longer, except in the case of Bills of Exchange and Lading, embossed, but bi-colored stamps calculated, it would seem, in the present state of art in this country, to defy forgery. Mr. Jones, the Deputy Superintendent of Stamps at Calcutta, states indeed that the Madras bi-color stamp may be easily forged by altering the value from a lower to a higher denomination; but I have the authority of the Government Chemical Examiner for stating that such is not possible. Dr. Hogg, at my request, has subjected some of the red ink used for the bi-color stamping to chemical analysis, and states that the mark pro-

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duced by it is indelible; and, unless by first obliterating a part of the red ink impression, I do not see how it will be possible to alter the value from one denomination to another.

4. Another objection urged against the Madras system of stamping private goods is that it is productive of great delay. Doubtless, the interval between the receipt and delivery of a document is greater here than it is at Calcutta; but this is a necessary result of the arrangements under which the papers have to be transmitted to the Mint for being stamped, and is what cannot be obviated by the use of adhesive stamps, unless indeed the mutual check, which is now maintained by two distinct offices, is done away with, and the stamps are allowed to be affixed in the Superintendent's office, which would, in my opinion, destroy one of the most material safe-guards we now have against malpractices. There are now three deliveries made daily in the Private Goods Department here, and as far as I am aware, the public have not complained of any delay.

5. My opinion, then, is—

First.—That the adoption of the Bengal practice here is unnecessary, if not undesirable, if it is meant as a check against forgery.

Second.—That viewed simply as a means of getting rid of the surplus stock of Foreign Bill Stamps, the contrivance is clumsy, and likely to embarrass and mislead the public—*Vide* paragraph 3 of Government Order, Revenue Department, dated 9th September 1865, No. 2,169.

Third.—That it cannot prove convenient to the general public by facilitating the delivery of documents, unless the adhesive stamps, which would take the place of the present value stamp, and the counter-stamp, are both allowed to be affixed in the Stamp office, which would be utterly subversive of the principle of the present arrangements, or unless the Mint and the Stamp office are brought together under the same roof, which I presume is not practicable.

6. For these reasons, I am inclined to deprecate any change in the present system, and to let well alone.

7. The original Order, No. 3,697, of the Government of Bengal, received with the Board's Proceedings of the 2nd instant, is returned.

ENCLOSURE No. 1.

ABSTRACT.—Original Order, No. 3,697, of the Government of Bengal, regarding the arrangements adopted for insuring security in the process of bi-color printing on water-marked paper.

1. Submitted to Government, with reference to Government Order, dated 23rd November 1867, No. 2,783.

2. The Board see no reason for changing the system of stamping "private goods" now in vogue, which was established after very careful consideration, and has, as experience proves, worked well in practice.

3. The Mint Master and the Superintendent of Stamp, both believe, on the authority of the Chemical Examiner, that it is impossible to change the values on the bi-color stamps. The Board are not quite satisfied that the red ink, which seems

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to be indelible by chemical agency, might not be partially removed in some instances by physical means, but they believe that sufficient security will be afforded if engine-turning is introduced in the value types of stamps of Rupees 50 and upwards.

No. 433.

ORDER THEREON, 18th June 1868, No. 1,712.

Separate Revenue, No. 9.

Stamps.

The Government concur in opinion with the Board, and desire that they will cause the addition of engine-turning to be made to the dies of values of Rs. 50 and upwards.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue,
,, the Mint Master.
,, the Superintendent of Stamps.

Exd. J. Tulloch.

MEMORANDUM.

Requested for reference the undermentioned papers on the subject of *bi-color stamps.*

Order No. 3697 of the Govt. of Bengal, which formed an enclosure in G. O. of 23 Novr/67 No. 2783 R.D. & returned by the Board to Govt. with Board's Proceedings of 23 May/68 No. 3821.

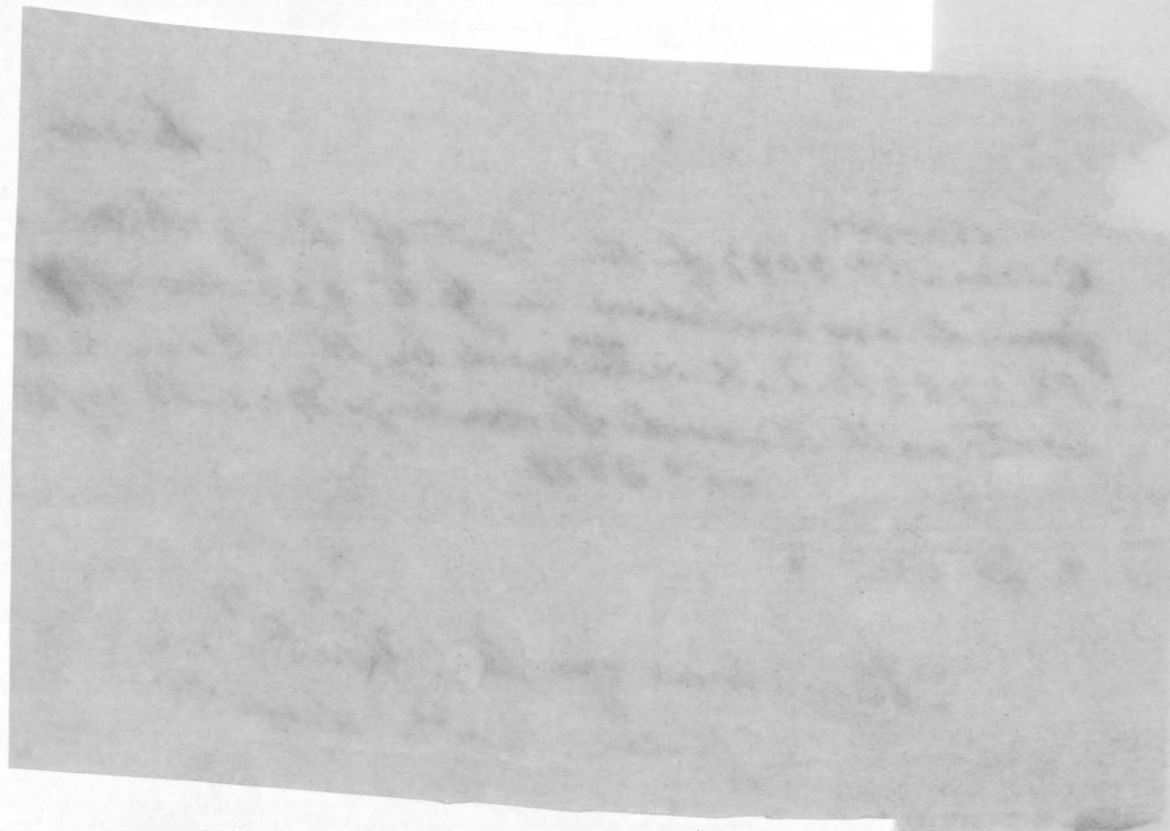
REVENUE BOARD OFFICE,
2 Decr 1868.

To

The Registrar of the Govt.
Office Revenue Dept.

Registrar.

6421
103
14/17



300
Hamp

17/12

42

Wm

N

The for: comes
in opinion with the 181
I desire that they will
cause the addition of
Engine. Training & be
made to the list of
batteries of R. 50. *Wm. H. H. H.*

18th June 188-

- 14. Letter to the 181
- 2. Min. 181
- 2. Lupt of Camps

Q. 11. 539-40
26-6-65
227-30
9/9/65
439-40
28-11-67

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