

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2342 - 3.	Press ~~Mis.~~
<u>226 - 9</u>		
Dated	14 th August	1889.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
14th August 1869.*

Read the following :—

No. 226. Proceedings of the Board of Revenue, dated 23rd July 1869,
No. 5,304.

Read the following letter from the Acting Collector of South Canara, to the Acting
Secretary to the Board of Revenue, dated Mangalore, 15th July 1869,
No. 860.

I HAVE the honour to inform you that it has come to light that several stamp
papers, both embossed and bi-colour, have been tampered with so as to give to paper
of the value of Rupees 2, Rupees 4, Rupees 6, Rupees 8, and Rupees 20, the appear-
ance of papers of the value of Rupees 20, Rupees 40, Rupees 60, Rupees 80, and
Rupees 25.

2. With the prompt aid of the Civil and Session Judge, the search for more
such counterfeit papers is being extended over all the records in all the Civil Courts
in the district.

3. I am led to believe that some will have found their way into the record-
room of the High Court of Judicature at Madras, and it is natural that the higher
values should seek the higher Courts. I would, therefore, suggest that the Honor-
able the Judges be moved to institute or permit a scrutiny of the stamp papers in
the Appeal Suits from South Canara.

4. The individual suspected of the tampering is a Stamp vendor. Some
evidence has been obtained against him, and it is anticipated that more will shortly
be forthcoming. He has been taken into custody and bailed. The result of the
trial and the extent of the frauds will be reported in due course.

5. The alterations made have in some cases been very clumsy, and are appa-
rent at a glance; for instance, "FOUR" has been changed to "FOURTY" with
the superfluous U remaining. In other cases the additions have been more neatly
executed. In the embossed stamps "EIGHT" has been made "EIGHTY" by
the addition of a Y. In the bi-colour stamps SIX has been painted over with the
same red ink, and 60 cut out of other paper in figures gummed neatly on instead.
In almost every case the vernacular numerals have been altered to correspond.
But as the vernacular values are always in figures and not in writing, this has been
comparatively an easy matter.

6. The stamps themselves are so indifferently printed, that many of the
genuine ones look like forged ones, and I am not surprised that they should have
provoked counterfeiting. The bi-colour stamps are specially open to this charge.
Some of them are thickly covered with bright red ink and glazed. Some are
scarcely covered with poor dull ink. Some have three-fourths of the spaces for
values highly colored and glazed, with the remaining one-quarter and centre only
poorly impressed with dull ink. The red ink in all is bad and changeable. The
white letters and figures are often ill-defined, and somewhat ill-shapen. The
English values are sometimes in writing, sometimes in figures, and those figures
sometimes in brackets and sometimes not. The space left between the values and
the word "Rupees" is variable and generally excessive, especially in the embossed
stamps, thereby leaving room for the insertion of a Y or a TY and even of a FIVE.
If anything is intended to be gained by variations, perhaps the Stamp Office will

be good enough to give us the rule of them as a clue to their use. The vernacular values are always in figures, never in writing as they might be. I noticed one paper printed so hurriedly, that only half of the smaller stamp of "the Stamp Office" was on the paper at all; the rest was over the edge.

7. If similar frauds are to be prevented for the future, it would seem that more attention should be paid to the way in which the stamp papers are turned out. The bi-colour stamps clearly do not answer their end; they seem to be more open to tampering than the large embossed stamps, and they too in some respects inferior to our old small embossed stamps. The common principle in all money entries of writing in full and consecutively with no room for insertions or additions has been lost sight of.

8. Many stamp papers are much more valuable in themselves, to say nothing of their consequences, than are currency notes for Rupees 10, Rupees 20, or Rupees 50, and yet they are not printed with nearly as much care as the notes. The enclosed blank forms will show that greater precaution is taken against fraud by the business department of a local Mission than is thought necessary for the protection of the Stamp Revenues of the State, and the printing executed in Mangalore itself is, I venture to think, very superior to that turned out by the Madras Government in its Stamp Office, or by the Military and Commissariat Departments for their cheques.

9. I enclose these blank forms of the Basel Mission Press to draw attention also to the manner in which the whole paper is covered with a light pattern, and then ruled with fine dotted lines, because I think it would be a precaution against forgery if all stamp papers of high values were thus printed. When we compel the public to write their most valuable documents on no other paper than that which we supply, I think the public has a fair right to expect that the paper thus forced upon them should be at least as good in quality as that ordinarily supplied gratis by the trade for much less important purposes. I think that every paper on which a valuable permanent document is to be written, and even in the case of

* That is liable to be destroyed three years after final decision of the Suit.

papers used for plaints and other judicial purposes of a less permanent nature, that every paper of 10 Rupees value and upwards should be thus pattern covered, the value of the paper being also lightly shown across the centre of the paper in English, and the different vernaculars in the same way as the words "Basel Mission Press," and "Basel Evangelical Mission in India" are shown in the enclosures; besides having the value more conspicuously printed in the centre of the head of the paper in the same manner as is "the Government of India" on currency notes, and the value embossed in each corner of the head of the paper in English and the several vernaculars, all in words as well as figures. A different colour might be used for the values over Rupees 100, and they at least should, I think, also be watermarked.

10. It may be thought that my proposals entail a great deal of superfluous trouble in printing, but I think it is fair to bear in mind that much more valuable matters are engrossed on the papers than the papers themselves represent, and that if it is of importance to the Government that the values should not be tampered

with either in, or after they leave, the vendors hands, much more is it of importance to the public that the matter engrossed on them should not at any time be erased and re-written. It will be remembered that a bond for a large sum can be written on a paper of a very few Rupees value, and the importance of security to the public is as 200 to 1 of what it is to the Government.

11. I also think it is only fair that the supplementary papers contemplated in the general rule appended to the amended Schedule B. of Act X. of 1862, should also be patterned all over, though sold for only eight Annas, because they are necessarily used in connection with important matters; and provision might be made against their being used in any but such matters.

12. The Stamp Act being under revision, the opportunity might perhaps be taken to consider these matters also, or at least to empower the local Government to make subsidiary rules about them.

13. The Stamp Act does not seem to provide against parties writing all over the stamps themselves, and thereby rendering their examination a work of difficulty. It would be well, I think, if they could be required to write upon the dotted lines only.

14. Plaints are seldom written on papers of the correct value, but on papers of a low value supplemented by a number of like papers. Thus a hundred rupee paper will be represented by a number of tens and twenties, and sometimes even ones and twos. In some cases the bulk of the record is much increased thereby. Much paper is thus used simply to be defaced, and Government needlessly loses the value of that paper, besides the cost of its carriage and printing. Might not the High Court be moved to instruct all Courts to refuse to receive pleadings, etc., engrossed on any but a stamp paper of the correct value, or in the event of no such paper having been supplied by Government, on the fewest number of existing values required to make up the correct value. Section 3 of Act X. of 1862 taken in connection with the general rule at the end of the amended Schedule B. would seem to require this.

15. I have suggested to the Civil Judge the consideration of whether, in all cases in which tampered stamps have been used, the plaintiffs cannot be required under Section 31, Act VIII. of 1869, to supply additional stamps to make up the true value. I am inclined to think it is open to question in how many cases this course can be followed, whether only in those cases which are pending trial or settlement of issues, or in all cases in which execution has not been taken out. I am not sure that it will not be open to suitors to plead that they have at least bought the false stamps at the full price from a duly authorised vendor, and that as the stamps have once been received and passed as good by the Court Officers, whose business it was to check them on behalf of Government, they, the suitors, cannot fairly be held further responsible; and that as Government rather than the suitor is the eventual recipient of the stamp paper, it should bear its own loss resulting from the negligence of its agents, equally with any other incautious receiver of a false currency note or false coin, recovering its loss as best it may by criminal proceedings against those who have cheated it.

16. The criminality of presenting false papers seems to be a separate question triable by the Criminal Courts.

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17. It is to be hoped that South Canara is the only place where these frauds have been practised, but as they are easy, it is not improbable that they may exist in other districts also.

18. The fraud must always be in the Civil Courts, and not in the Revenue and Magisterial Offices, because only in the Courts are there required papers of such high values as to be multiples of ten.

19. It is surprising that the Ministerial Officers and Vakeels of the Civil Courts have not brought this matter to light. It appears to have been going on for a considerable time in this district.

20. Besides the Appeal Suits said to have been filed in the High Court on counterfeit stamps, the usual fees are also said to have been in some cases remitted to High Court Pleaders in counterfeit stamps of high values, which have thus been passed out of the district, and possibly used elsewhere, sometimes wittingly, sometimes unwittingly. This I am slow to believe, but I mention it as it has been told to me on the bare chance of its being found true and useful information.

21. It has been mentioned to me, that if the pattern printing proposed in paragraph 9 cannot be executed in any of the Government Printing Presses at the Presidency, it can be composed here, stereotypes struck and sent to Madras for use, till such time as arrangements are made for the supply of proper types to the Chief Government Presses at the Presidency. But the emergency does not seem sufficient for such a course.

22. While on this subject, however, I would ask permission for having all cheques used in my office printed on pattern as I have not the means of thus printing in my District Press, and it seems to me an ordinary, proper, and inexpensive precaution, which ought to be taken quite as much in the matter of Government money as in that of the trade.

23. I notice that the Military and Commissariat Departments have practically admitted the desirability of having their cheques printed in such fashion by making an attempt at it. But the attempt is rather a clumsy one, and it would seem a question whether proper provision should not be made for all Government cheques in all departments being properly printed.

ENCLOSURE No. 1.—Blank forms of Bills of Exchange.

ENCLOSURE No. 2.—Rough pattern of stamp paper.

REFERRED to the Mint Master and Acting Superintendent of Stamps for early report.

2. From the Collector's description of the forgeries, they would seem to be clumsier and more easy to detect than the forgeries of embossed stamps have been known to be.

3. These Proceedings will be submitted to Government and to all Collectors, who will institute prompt inquiries as to whether similar forgeries have taken place in their districts.

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No. 227. Proceedings of the Board of Revenue, dated 6th August 1869.

Read again Board's Proceedings, dated 23rd July 1869, No. 5,304.

Read also the following letters:—

From the Acting Mint Master, to the Acting Secretary to the Board of Revenue, dated 28th July 1869, No. 207.

WITH reference to the Board's Proceedings, No. 5,304, of the 23rd instant, calling on me for an early report regarding certain forgeries in embossed and bi-coloured stamps that have come to light in South Canara, I have the honour to state that after careful investigation of the matter it does not appear to me how the values, Rupees 2, 4, 6, 8, 20, on the bi-coloured stamps, as stated in paragraph 1 of Mr. H. S. Thomas' letter, could have been tampered with so as to represent Rupees 20, 40, 60, 80, 25, without immediate detection. For it will be observed from the enclosed specimens of the stamps, which I beg respectfully to submit for the Board's inspection, that the lower values are written in letters thus, two, four, six, eight, twenty. Whereas the higher values are impressed in numerals and bracketed thus, (40), (60), (80), (25). If a case occurred where the "six" was obliterated and "60" cut out of other paper in figures gummed on instead, the forgery would be apparent to the most ordinary observer as may be noticed from the enclosed specimens.

2. In the embossed stamps the higher and lower values were impressed in letters thus four, forty; eight, eighty; and a clever forger might have impressed on the stamp an additional Y without ready detection. This objection, however, has no longer any force, for since the new Stamp Act came into operation the impressing of embossed stamps is discontinued, none but the bi-coloured being sanctioned.

3. In paragraph 6 of same letter, the indifferent printing of the stamps is brought to the Board's notice. No doubt when the bi-colour stamp presses were first set up at this Mint, now some two years since, there were defects in the stamps turned out which could not be immediately obviated; the native artificers had to be instructed in the use of the machine, and the ink procurable was of very inferior quality. But the presses are now in the most efficient state; and have been working during the past year in a very satisfactory manner, as will no doubt be testified to by the Superintendent of Stamps.

4. With reference to paragraph 9 also of the same letter, I would observe that all Judicial paper to which stamps are affixed are water marked.

5. The only suggestion I think it necessary to submit for the Board's consideration, is the desirability of issuing an order to the Superintendent of Stamps empowering him to reject and cancel any rolls of paper received by him from this office on which the bi-coloured stamp had not been clearly impressed.

6. Enclosures are returned.

From the Acting Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated Madras, 30th July 1869, No. 1,244.

WITH reference to the Board's Proceedings, dated 23rd instant, No. 5,304, and 29th instant, I beg to make the following observations on the letter from the Collector of South Canara, regarding the fraudulent alterations of the values of stamped papers therein mentioned.

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2. I do not think that the stamps are so badly printed as the Collector represents, since good ink has been obtained, that is for upwards of eighteen months, although the impressions may not in all cases be dark. The Mint Master will, I believe, forward to the Board slips showing the impressions of values such as they are actually delivered, and I enclose slips showing the usual counter-stamp impressions, not selected specimens. The space between the figures or words denoting the values and the word "Rupees" in the bi-colour stamps, does in some cases admit of the insertion of a Y. or even perhaps of TY. The embossed stamps in which there was room for FIVE are no longer in use.

3. As regards providing for the future, to go back to the embossed stamps, which can be so easily completely obliterated, may, I suppose, be considered out of the question; to prevent frauds similar to those discovered, it appears to me that the following rules should be established as regards the value stamps, and carried out as soon as practicable.

1st. That the values should invariably be denoted both in figures and in writing, in English and in Tamil, Telugu and Hindustani, the figures being in brackets; that there should be no blank space whatever between any portion of the characters denoting the values, and that for this purpose the word "Rupees" be as close as possible to the word denoting the value, a larger capital R. being used, as shown in the accompanying drawing. Any alteration of value will then have to be made in eight places.

2nd. That there be two sizes of dies or plates for Rupees, the smaller for from 1 Rupee to 20 Rupees, (the last not included,) the larger from 20 Rupees upwards. It will not be easy to alter "twenty" &c., to "hundred," or "hundred" to "thousand." One size will be sufficient for "Annas," in which no alteration can be easily made or is likely to be attempted.

4. Every effort should also be made to print the stamps, as well as possible, and to give distinct impressions. With this object, the counter-stamp die for the new presses for this office are to be made a little larger than those now in use. Any papers so indifferently printed as to look like forged ones, or so imperfectly stamped, as that mentioned at the close of paragraph 6 of Mr. Thomas' letter, whether, the defect is in the value or counter-stamp, should be returned to this office.

5. I am not prepared to suggest any radical alteration in the mode of bi-colour stamping now in force, with engine turned or hand engraved dies. I shall apply to the Superintendents of Stamps at Calcutta and Bombay, for specimens of their stamped papers with the view of adopting, with the sanction of the Board, any improvement of which ours may be susceptible. The only further suggestion that occurs to me at present is that the Stamp vendor should, in addition to what he now endorses and vouches by his signature on stamped papers sold by him, enter the value of the paper in writing. Stamped papers are not likely to be tampered with before they are issued to the vendor. I have not overlooked the circumstance that the individual suspected in the frauds under notice is a Stamp vendor; but my impression is that if the Stamp vendor has to certify, as above proposed, to the value, he is less likely to be a party to an alteration, as he must thereby acknowledge the altered value and himself help to his being convicted of

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the fraud; while, on the other hand, his certificate, in confirmation of the genuine value, will furnish an additional guarantee against subsequent alteration. The frauds in question do not appear to call for more than the measures above proposed to prevent their being repeated with success, provided ordinary care is exercised in dealing with stamped papers. But if stamped papers with slips of other paper gummed on are allowed to pass, hardly any precaution in stamping can prevent the perpetration of frauds with impunity.

6. I do not concur in the proposal of the Collector of South Canara that the paper for stamps should be pattern covered. The paper in use is of a good quality, strong and watermarked, I enclose a roll of the paper used for general stamps and part of a sheet* such as is used for Bills of Exchange, both damaged and intended to be eventually destroyed. The printing of patterns on paper of this description will add, I imagine, considerably to its cost.

7. Adverting to paragraph 14 of the Collector's letter, I beg to refer to the correspondence noted in the margin, and to state that the Registrar of the High Court, Appellate side, has inquired whether I am in a position to supply stamped papers of the different values required by Schedule B. of Act XXVI. of 1867, and, if not, what stamped papers are procurable, intimating that the Court contemplate requiring parties to file their appeals on a single paper only, and not as has hitherto been the practice on several papers connected. I have made a reference to the Mint Master to ascertain for which of the values in question he is now prepared to impress stamps, and I shall address the Board on the subject as soon as I receive his reply.

THE specimen of pattern printing received with Board's Proceedings, 29th instant, is herewith returned.

From the Acting Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated Madras, 2nd August 1869, No. 1,266.

SINCE writing my letter of the 30th ultimo, No. 1,244, a stamped paper has been sent to me by the Deputy Collector in charge of the Treasury at Nellore, in which the word "Annas" appears to have been removed, and "Rupees" substituted. With reference therefore to the concluding part of paragraph 3 of that letter, I beg to suggest that the size of die for "Annas" be smaller than the two proposed sizes of dies for Rupees. It might be of the size now used generally for "private goods," the next larger size being for from 1 Rupee to 20 Rupees, (last value not included,) and the largest for 20 Rupees and upwards, in this last case the size being that shown in the drawing which accompanied my former letter.

2. In the stamped paper from Nellore, above referred to, the value is shown distinctly as "Annas" both in Tamil and in Telugu; the characters in Hindustani are very indistinct, the equivalent of "4 Rupees" only being legible, the original impression having apparently been tampered with. I have referred it to the Mint Master, and if he agrees with me, I shall address the Collector of Nellore, suggest-

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ing a strict inquiry for the purpose of ascertaining if possible, where and by whom the alteration has been made, and I shall make a further report to the Board.

From H. S. THOMAS, Esq., Acting Collector of South Canara, to the Acting Secretary to the Board of Revenue, dated Mangalore, 30th July 1869, No. 978:—

THE Acting Superintendent of Stamps having seen certain newspaper notices of the stamp frauds at Mangalore, and thereon sought from me information and suggestions, I have addressed him a letter, of which I beg to enclose a copy for the information of the Board, in continuation of my former letter on the subject.

From H. S. THOMAS, Esq., Acting Collector of South Canara, to the Acting Superintendent of Stamps, dated Mangalore, 30th July 1869, No. 975.

With reference to your letter No. 1,190, dated 23rd July 1869, I have the pleasure to send you a copy of a letter I have addressed to the Board of Revenue on the subject.

2. I would add thereto, that it would be well to arrange for stamp papers of each value being consecutively numbered as are currency notes. This would facilitate any particular paper being traced, and in the present case would have been of great assistance to us. The paper that has been tampered with has also been endorsed in the name of a different vendor from the one that sold and is supposed to have altered the paper. Recourse has thus been had to forgery to cover the counterfeiting, but if we were in a position to prove distinctly to what individual vendor every particular paper was given out, the forger's business would be a more dangerous one.

3. I would also suggest that a limit should be put on the interval to be allowed to elapse between the time of purchasing and using a stamp. I am informed that stamp papers of ten and fifteen years' old are bought at extravagant prices because, for the execution of a forgery in the name of a person now deceased, there are needed stamp papers of a date corresponding to his lifetime. Such forgeries are practised chiefly, it would seem, in the case of the heirs to be defrauded being helpless infants or ignorant females. It might be provided in the new bill, that all stamp papers (under Schedule A.) bought for engrossing wills, deeds, and such like, should be used within two months of the day of purchase or not at all, and a refund of half the value of such unused stamps might be granted on their return to the Treasury, and all old stamps now remaining unused in the hands of the public might be recalled by an enactment, prohibiting their further use, and a notice offering repayment of their full value on presentation at the District Treasury.

4. I would also suggest the elimination of the clause that allows purchasers to resell such stamps as they do not require. The license has, I am inclined to think, been made use of to purchase stamp papers for the purpose of counterfeiting and reselling at an enhanced price. It would be better that purchasers should be at liberty to resell only to licensed vendors at a somewhat heavier discount than that given at the Treasury, and that the vendor should be required to endorse the repurchase and resale. Unlicensed vendors would then have no excuse for their sales.

5. To give fuller effect to this proposal, it will be desirable, I think, to revert to the old practice of requiring the vendor to endorse on each stamp the name of the purchaser, of his father and of his place of residence, as well as the purpose for which the stamp is purchased. For this extra labour the vendor's discount might be slightly enhanced.

6. With reference to my proposals for pattern printing the body of stamp papers so as to prevent erasures, and to render more difficult any alteration of values, it will probably occur to you that the value itself might be inserted in the light pattern in very minute figures, also a thousand or any unlimited number of times. I do not mean to say that this could not be copied, but that, as it could not be imitated by any but a first class printer, the chances of fraud are reduced at a minimum.

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7. In modification of what I have written in paragraph 10 of my enclosed letter to the Board, it would perhaps be better to use in the pattern printing two colours only so as to distinguish between stamp papers falling under Schedules A. and B. The pattern printing with fine dotted lines should, I think, completely cover both sides of the paper including the space for the vendor's endorsement.

8. The bi-colour stamps should, I think, be altogether abandoned as a complete failure. Counterfeiting them is apparently much easier than counterfeiting the embossed stamps.

SUBMITTED to Government, in continuation of Board's Proceedings, dated 23rd July 1869, No. 5,304.

2. In the letter recorded in Board's Proceedings, 23rd July 1869, No. 5,304, the Collector of South Canara reported that extensive forgeries of stamps, both embossed and bi-colour, had been discovered in his district.

3. The methods by which it is possible to tamper with embossed stamps are well known, and as such stamps are now being entirely withdrawn from circulation it is unnecessary to make any observation with regard to them except to inculcate caution on the part of public Officers, who have opportunities of inspecting them.

4. With regard to bi-colour stamps, it is necessary to provide, as far as possible, against future frauds. They have been introduced principally to make forgery more difficult, and as far as the Board are at present informed, the object has been attained. The South Canara frauds must have been readily detectable by the touch if not by the eye. There is no cause to believe that a fraudulent imitation of the whole stamp has ever been effected. The Board entirely disagree with the Collector of South Canara in his opinion, that tampering with bi-colour stamps is easier than tampering with embossed stamps.

5. In South Canara, the number in the value piece has been effaced, and a higher number cut out in white paper gummed over it. In Nellore, the word "Annas" appears to have been effaced, and the word "Rupces" inserted instead. Similar frauds may no doubt be perpetrated, though with difficulty, by partially removing or discharging the colored ink.

6. The engine turning or hand engraving of the value pieces does not seem to be so effective a safeguard as the Board expected, apparently because the colored ink does not give very sharp and distinct impressions.

7. The following changes suggested by the Mint Master and the Superintendent of Stamps will probably give all the required security:—

(1.) Three sizes of dies to be used, one for Annas, one for values from 1 Rupee to Rupees 20, and a third for higher values. The smallest size not to be smaller than those now in use. The values to be given both in letters and figures in all the four languages employed. No space to be left either before or after the value in English letters.

(2.) All indistinct or imperfect impressions to be stopped at the Stamp Office and eventually destroyed.

(3.) The Stamp vendor to be required to write the value of the stamp, when making the endorsement required by the present law.

8. The Mint Master will be requested to state how long it will probably take to make the new dies, and whether they can be made up at the Mint. Before issu-

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ing the requisite orders, however, it is desirable to await the receipt of the specimens of stamps used in Calcutta and Bombay, which have been already applied for by the Superintendent.

9. If Government approve of the proposed addition to the Stamp vendor's endorsement, the Board request that they will make a representation to the Government of India, so that the requisite provision may be entered in the bill which is now before the Legislative Council.

10. The Collector of South Canara will report at once the extent, in number and value, of the discovered forgeries. The Board are quite at a loss to understand how the gumming of separate pieces of paper on the stamped papers could have escaped detection in the Civil Court.

10. It has been ascertained that there is no reason to expect that any of the stamped papers forwarded to the High Court from South Canara have been tampered with.

No. 228.

ORDER THEREON, 14th August 1869, No. 2,342.

Separate Revenue, No 14.

Stamps.

THE Right Honorable the Governor in Council has learnt with much concern and surprise the numerous stamp forgeries committed in the

district of South Canara. A letter recently received by the Superintendent of Stamps from the Deputy Collector in charge of the Treasury at Nellore, shows that in that district also stamps have been tampered with. The Board have already called upon all the Collectors to institute prompt inquiries to ascertain whether similar forgeries have taken place in their districts, and steps should be taken, without loss of time, to have the parties concerned in these frauds punished.

2. The Board do not agree with the Collector in condemning the bi-colour stamp. They consider it a great improvement over the embossed one. The forgeries under notice have become possible by imperfections in the dies and in printing the stamps, rather than by any fraudulent attempt at imitating the whole stamp. The preventive measures suggested by the Board are, 1st.—Three sizes of dies to be used, one for Annas, one for values from 1 Rupee to Rupees 20, and a third for higher values. The smallest size not to be smaller than the one in use. The values to be given both in letters and figures in all the four languages employed. No space to be left either before or after the value in English letters.

2ndly.—All indistinct and imperfect impressions to be stopped at the stamp office and eventually destroyed.

3rdly.—The Stamp vendor to be required to write the value of the stamp in words, when making the endorsement required by the present law.

3. These suggestions are approved, and the Government of India will be requested to make the requisite provision in the Stamp Bill now before the Legislative Council, to make it incumbent on the vendors to write the value of the stamp in words.

4. The Board will report to Government after they have received the specimen stamps from Calcutta and Bombay, as to what further improvements can be

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effected in the stamps or in impressing them. They have already had the advantage of the opinions of the Acting Superintendent of Stamps and of the Acting Mint Master. They might also request the late Mint Master (Colonel Carpendale) and the Honorable V. Rama Iyengar to offer any observations that may occur to them in connection with the letter from the Collector of South Canara, and to make any suggestions they may consider necessary to prevent the repetition of the frauds now brought to notice.

5. The Board will place before Government the further information called for in regard to the extent and value of the forgeries committed in South Canara.

(True Extract.)

(Signed) R. S. ELLIS,
Chief Secretary.

To the Board of Revenue.

Exd. E. C. Shunker.

REVENUE DEPARTMENT,
FORT ST. GEORGE,
14th August, 1869.

No. 2,343.

No. 229.
To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

I AM directed by the Right Honour-
able the Governor in Council to forward
herewith papers connected with the for-
geries of stamps committed in this Pre-
sidency by either tampering with the

Procs. of Govt., dated 14th Aug., No. 2,342.

figures in the stamp or altering the word "Annas" into "Rupees," and to
request that steps may be taken to introduce a clause in the new Stamp Bill now
before the Legislative Council, requiring the vendors invariably, at the time of
sale, to write in words the value of the stamp when making the endorsement
required by the present law. This Government have already taken measures to
guard against the repetition of the forgeries now under notice.

I have the honour to be,

Sir,

Your most obedient servant,

(Signed) R. S. ELLIS,
Chief Secretary.

Separate Revenue, No. 15.

Stamps.

REVENUE.

THE BOARD OF REVENUE.

RECEIVED

20th Aug 1869

Robert of Annas
of 30th Aug 1869

to the Secretary to the Government of India
for the purpose of forwarding the same to the
Legislative Council for their consideration
and to the Board of Revenue for their
approval.

Exd. F. R. Bantleman.

REVENUE DEPARTMENT.

No. 2482.

From

Chief of Revenue

Dated 23rd July 1869.

FOR ORDERS.

The bicolor stamp is an infant of kindred origin, I believe. I would not the least practicable delay with it, hence for information, a copy of Mr. Roman's letter.

The bicolor stamps are now here as specimens of printing they are watched specimens, and though much money has been spent on machinery for bicolor stamps, I am disposed to think we might with manifest advantage revert to the old clear color system of embossed stamps.

The 24 Stamp Sub. 2, the late mail mark (Colonel Compensate) and the

General 1869 continued.

From Revenue Dept.

Post St. George.

Date 11th August.

R.

No. 2053.
Indemnity.
Signature (C. W.)

D. No.
L. No.

Progs. {
No.

2053.

Location of stamps, and request for a provision in the Stamp Bill regarding the words the value of the stamp when making the endorsement may be by the present law.

present at Report of appearance
(or answer) should be reported to
favor (or) with any observation
that occur to them in connection
with the former letter and with
any suggestions they may have
to offer to prevent a repetition of
the fraud now brought to notice.

As tending to ascertain the
extent of the fraud, I would
ask the Right Hon^{ble} to permit
the necessary search of their records,
from the year 1840 to the present,
where made. - and then I should
be enabled to ask the members of
the Bar whether among the papers
which have reached them, they have
discovered any fraudulent attempts
suspect by, N. W. M.

Rev. Department

1227 of 1869 N. 2342

Proceedings of the Madras Government
Under date the 11th August 1869.
Read the following Pro
of the 2^d of Rev -

Submitting P. & Pro.
with remarks on the subject
of the forgeries in embossed and
the color stamp papers in South
Canara. -

H. C. 23rd July 1869

L. D. D.

Submitting papers on
the subject of the stamp forgeries
committed with fraud. and
suggesting certain changes in mode
of printing stamp papers.

a - 6 Aug / 69
et.

W. M.

N

The Right Hon^{ble}
the Governor in Council
has learnt with much
concern and surprise the
numerous stamp forgeries
committed

forgeries committed in
the District of South
Canada. A letter
recently received by
the Superintendent of
Stamps from the Deputy
Collector in charge
of the Treasury at
Yellowknife shows that
in that District also
stamps have been
tampered with. The
Board have already
called upon all
the Collectors to
institute

institute prompt en-
quiries to ascertain
whether similar forgeries
have taken place in their
Districts, and steps should
be taken without loss of
time to have the parties
concerned in these frauds
punished.

2 The Board do
not agree with the Col-
lector in condemning
the bi-color stamp. They
consider it a great
improvement over
the embossed one. The
forgeries

forgeries under notice
have become possible
by imperfections in
the dies and in printing
the stamps ^{rather} than by
any fraudulent attempt
at imitating the whole
stamp. The preventive
measures suggested
by the Board are
1st Three sizes of
dies to be used, one
for annas, one for
values from one Ru.
= per to Rupees 20, and a third
for

for higher values -
The smallest size
not to be smaller
than the one in use -
The values to be given
both in letters and
figures in all the
four languages em-
ployed. No space to
be left either before
or after the value in
English letters -

2nd All indistinct
and imperfect impres-
sions to be stopped at the
stamp office and even-
tually destroyed -

3rd The Stamp Ven-
dor to be required to
write the value of the
stamp ^{in words} when making
the endorsement re-
quired by the present
law. - These.

3. These suggestions are approved, and the Govt. of India will be requested to make the requisite provision in the Stamp Bill now before the Legislative Council, to make it incumbent on the vendors to write the value of the stamp in words.

4. The Board will report to Govt. after they have received the specimen stamps from Calcutta and Bombay as to what further improvements can be effected in the stamps or in impressing them.

They have already had the advantage of

the opinions of the Chf. Supt. of Stamps and of the Chf. Mint Master. They might also request the late Mint Master (Colonel Carpenter) and the Honble W. Ramaswami to offer any observations that may occur to them in connection with the letter from the Chf. Comr. of South India and make any suggestions they may consider necessary to prevent the repetition of the frauds now brought to notice.

5. The Board will place before Govt.

Govt. the further
information called
for in regard to the
extent & value of
the forgeries committed
in South Canara.

In Reply To Mr. Asst. Secy. Dept. 14 Secy.
Dept. 20

G. D. Hall

MS. Copy made
in Calcutta
14 July 1879
S. P. D. S.

2343

R.D. 13
14

To The Secretary to the
Government of India.
Financial Dept.

Proc. of Govt. of India No. 2342.

W.D.

Sir I am directed
by the R. Honble the
Gov. in Council to
forward herewith
papers connected
with the forgeries
of stamps committed
in this Presidency by
either tampering with
the figures in the
stamp or altering the
word "Annas" into "Ru-
pees," and to request
that steps may be
taken to introduce
a clause in the new
stamp.

Stamp Bill now before
the Legislative Council
requiring the vendors
invariably at the time
of sale to write in
words the value of the
stamp when making
the endorsement re-
quired by the pre-
sent law. - This Govt
have already taken
measures to guard
against the repetition
of the forgery now
under notice. -

14th Aug^r / 69

W. H. Hall