

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2805	Press ~~Mis~~
<u>213-214</u>	
Dated 16 th Oct. 1869	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
16th October 1869.*

No. 213. Read the following letter from the Sub-Secretary to the Board of Revenue, to the Acting Secretary to Government, Revenue Department, dated Madras, 5th October 1869, No. 7,374:—

With reference to Government order, dated 10th September 1869, No. 2,552, I am directed to submit a corrected copy of the "Rules for the sale, etc., of Stamps, under Section 48, Act XVIII. of 1869."

2. The alterations in Rules 5 and 11 are in accordance with Government order, dated 22nd March 1869, No. 796, and 14th August 1869, No. 2,342. The other alterations are necessitated by the introduction of a clause in Section 48 of the Act, inflicting a uniform penalty for any breach of the Rules by Stamp Vendors.

3. The penalty clauses in Rules 1 and 17 have been retained, because they relate to offences committed by persons other than Stamp Vendors.

RULES FOR THE SALE, ETC., OF STAMPS UNDER SECTION 48 OF ACT XVIII. OF 1869.

No person not being a licensed Vendor of Stamps duly appointed shall sell any Stamp, unless it has been, in an authorized manner, obtained for use and not for sale, under pain of fine not exceeding one hundred Rupees: provided that nothing contained in this Rule shall be held to apply to the sale of Adhesive Stamps.

2. Vendors of Stamps shall be appointed and licensed by Collectors of districts only, under such orders, general or special, as the Board of Revenue may from time to time issue.

3. The license shall be in the following form:—

LICENSE.

(L. S.)

I, _____ Collector of the district of _____ do hereby license
to vend Stamps at _____ in the talook of _____ in the
district aforesaid. This license will continue in force until revoked by an order
under my hand and seal _____
Dated _____ Collector.

4. Where the Commission-system is in force, licensed Vendors shall be remunerated in the following manner on their sales of Stamps and stamped papers, namely:—

On sales up to Rupees 200, 4 per cent.

Above 200 and up to Rupees 500, 3 per cent.

" 500 " " 2,000, 2 "

" 2,000 " " 1 "

5. Where the Discount-system is in force, stamped paper of any value not exceeding 100 Rupees per sheet, and in any quantity not less than 10 Rupees worth at a time, shall be supplied on payment to licensed Vendors by the Treasurer of the Collector's office and by the Talook Sheristadar of every Talook Cutcherry (except that situated at the Collector's station) at a discount of 3 per cent. when the purchases are made from the Collector's office, and of 4 per cent. when they are made from a Talook officer. No commission will be allowed to licensed Vendors on the re-sale by them of Stamps so supplied.

6. The Treasurer of the Collector's office and the Talook Sheristadar of every talook office shall ex-officio be licensed as Vendors of Stamps; but neither they nor salaried Vendors shall be entitled to commission, or be permitted to purchase Stamps on discount for re-sale.

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16th October 1869.*

7. Adhesive Stamps shall be sold by every ex-officio Vendor under Rule 6 to licensed Vendors and all applicants at a discount of one Anna in the Rupee, or 6½ per cent., when the quantity purchased by one individual at one time is not less than 10 Rupees worth.

8. Every licensed Vendor shall, on being required by the Collector, execute an engagement in the following terms:—

ENGAGEMENT.

I, _____ licensed Stamp Vendor, in consideration of the license to vend Stamps granted to me by the Collector of _____ do hereby bind myself to the said Collector and his successors in the sum of Rupees _____ to obey all such rules as may be sanctioned by the Board of Revenue for the conduct of the Stamp Department, and all such orders as the Collector may from time to time issue to me; to sell Stamps in such places and at such hours as the Collector may determine; to keep such accounts and make such reports and returns as may be prescribed by the Board of Revenue from time to time; to allow any person duly authorized by the Collector at all times to inspect my accounts, books, cash, and stock; to make good all losses caused by any want of reasonable care on my part or on the part of any person employed by me; and generally to fulfil all duties devolving on me, as Stamp Vendor, honestly and properly.

(Signed)

9. Every licensed Vendor selling Stamps on commission or salaried, shall, on being required by the Collector, furnish such security as the Collector may prescribe in the following terms:—

SECURITY BOND.

I, A, residing in the village of _____ in the talook of _____ do hereby agree to bind myself as surety to Government, on this _____ day of _____ in the year _____ in the sum of Rupees _____ on behalf of B, licensed as a Stamp Vendor at _____ in the talook of _____

I therefore hereby engage to hold myself, my heirs, and executors, responsible to Government, to the above extent of Rupees _____ for the due discharge of the trusts of his office by B, and for the due account of all moneys and Stamps which shall come into his possession or control, by reason of his said employment and for the personal appearance of the said B. whenever it may be required, and I accordingly pledge the under-mentioned real or personal property, of which I am possessed, to Government, as security for the performance of the said obligations. In failure of my paying, on demand, the amount required as stipulated above, I further agree and consent, both on my own part, and on that of my heirs and executors, to such portion of the real property now tendered in security, and as particularised in the subjoined list which may be required to meet the claims of Government, being sold without reserve or legal form, in the same manner as property is sold in satisfaction of arrears of Land Revenue.

[Here enter particulars of real or personal property.]

In the event of the property herein particularised not being forthcoming any other property that may be found belonging to me, shall be held available, whenever it may be necessary to enforce the conditions of this Bond.

I further declare that the above property is free from mortgage or any other incumbrances, and that I execute this Security Bond, with my own free will and consent, and in the presence of the undersigned.

10. Every Vendor of Stamps shall at all times have his license, together with the Schedules annexed to Act XVIII. of 1869, in the Vernacular language of the district stuck up in a conspicuous situation in the place where he sells Stamps.

11. Every Vendor of Stamps shall write on the back of every Stamp which he sells, except Adhesive Stamps, on the upper portion of the paper, between the Stamp and counter Stamp, the value of the stamp in full in words, the date and place of sale, the name of the person to whom the Stamp is issued, and his own ordinary signature.

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16th October 1869.*

12. Every Vendor of Stamps shall without delay deliver any Stamp which he has in his possession for sale, on demand by any person tendering the value of the same in any legally current coin or Government Currency Notes.

13. Vendors shall sell Stamps only for ready money in current coin or Government Notes, as aforesaid, and no Vendor shall demand or accept for any Stamp any consideration other than the value impressed or denoted on such Stamp in legal currency.

14. No Vendor or other person after any period which may have been appointed by the Governor-General of India in Council for the commencement of the use of new Stamps, shall sell old Stamps.

Illegal sale of old Stamps.

15. If any Vendor refuse or omit to render any account required from him, or to permit the Stamp Vendor refusing or omitting to render accounts. Collector of the district or any officer duly authorized by such Collector to inspect his accounts, or to examine the store of Stamps in his possession, it shall be lawful for such Collector to proceed against such Vendor for the recovery of the value of the balance of Stamps standing against him in the books of such Collector, or for the recovery of the balance of money standing against the Vendor in the said books, in the same manner as Collectors of Land Revenue are authorized by law to proceed against persons owing revenue to Government.

16. Any Vendor who, upon the determination, revocation, or resignation of his license, does not, within such reasonable time as shall have been prescribed by the Collector of the district, make over to some officer duly authorized to receive the same, an account of the Stamps entrusted to him for sale on the part of Government, together with any such Stamps remaining, or which ought to be remaining for sale in hands, and any balance of each which may be due from him to Government in respect of such Stamps, shall be liable to the penalty prescribed by law for violation of these rules: provided always that no Vendor shall, by suffering such penalty be exempt from any punishment provided by law for any embezzlement of which he shall have been guilty, or from such proceeding as by Rule 15 the Collector of the district is empowered to adopt for the recovery of the value of any Stamps, or balance of cash remaining in the hands of or standing against such Vendor.

17. Upon the death of any Vendor, the person in possession of such Vendor's effects shall, upon demand being made by the Collector of the district or any officer duly authorized by him, make over, within a reasonable time to such Collector or officer as aforesaid, any Stamps which the deceased Vendor shall have received for sale on the part of Government, and shall not have sold at the time of his death, and any account kept by such deceased Vendor in respect to such Stamps, of which Stamps and accounts such person as aforesaid may have the possession, or be able to obtain the possession, on pain of a fine not exceeding five hundred Rupees.

18. The Collector of the district may call upon the surety of a Vendor of Stamps to make good the value of the balance of Stamps standing against such Vendor in the books of such Collector, or the balance of money standing against such Vendor in the books of such Collector, and on his failure to do so, may proceed against such surety for the recovery of the value of the balance of Stamps, or for the recovery of the balance of money as aforesaid, in the same manner as Collectors of Land Revenue are authorized by law to proceed against the surety of a person owing revenue to Government.

19. If any licensed Vendor die, or if his license expire or be revoked, the Stamps in the possession of such Vendor of which, after deducting the per-centage or discount allowed, he has paid the amount to Government may, If licensed Vendor, die or his license expire, or be revoked.

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16th October 1869.*

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8. Every licensed Vendor shall, on being required by the Collector, execute an engagement in the following terms:—

ENGAGEMENT.

I, _____ licensed Stamp Vendor, in consideration of the license to vend Stamps granted to me by the Collector of _____ do hereby bind myself to the said Collector and his successors in the sum of Rupees _____ to obey all such rules as may be sanctioned by the Board of Revenue for the conduct of the Stamp Department, and all such orders as the Collector may from time to time issue to me; to sell Stamps in such places and at such hours as the Collector may determine; to keep such accounts and make such reports and returns as may be prescribed by the Board of Revenue from time to time; to allow any person duly authorized by the Collector at all times to inspect my accounts, books, cash, and stock; to make good all losses caused by any want of reasonable care on my part or on the part of any person employed by me; and generally to fulfil all duties devolving on me, as Stamp Vendor, honestly and properly.

(Signed)

9. Every licensed Vendor selling Stamps on commission or salaried, shall, on being required by the Collector, furnish such security as the Collector may prescribe in the following terms:—

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I, A, residing in the village of _____ in the talook of _____ do hereby agree to bind myself as surety to Government, on this _____ day of _____ in the year _____ in the sum of Rupees _____ on behalf of B., licensed as a Stamp Vendor at _____ in the talook of _____

I therefore hereby engage to hold myself, my heirs, and executors, responsible to Government, to the above extent of Rupees _____ for the due discharge of the trusts of his office by B., and for the due account of all moneys and Stamps which shall come into his possession or control, by reason of his said employment and for the personal appearance of the said B. whenever it may be required, and I accordingly pledge the under-mentioned real or personal property, of which I am possessed, to Government, as security for the performance of the said obligations. In failure of my paying, on demand, the amount required as stipulated above, I further agree and consent, both on my own part, and on that of my heirs and executors, to such portion of the real property now tendered in security, and as particularised in the subjoined list which may be required to meet the claims of Government, being sold without reserve or legal form, in the same manner as property is sold in satisfaction of arrears of Land Revenue.

[Here enter particulars of real or personal property.]

In the event of the property herein particularised not being forthcoming any other property that may be found belonging to me, shall be held available, whenever it may be necessary to enforce the conditions of this Bond.

I further declare that the above property is free from mortgage or any other incumbrances, and that I execute this Security Bond, with my own free will and consent, and in the presence of the undersigned.

10. Every Vendor of Stamps shall at all times have his license, together with the Schedules annexed to Act XVIII. of 1869, in the Vernacular language of the district stuck up in a conspicuous situation in the place where he sells Stamps.

11. Every Vendor of Stamps shall write on the back of every Stamp which he sells, except Adhesive Stamps, on the upper portion of the paper, between the Stamp and counter Stamp, the value of the stamp in full in words, the date and place of sale, the name of the person to whom the Stamp is issued, and his own ordinary signature.

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12. Every Vendor of Stamps shall without delay deliver any Stamp which he has in his possession for sale, on demand by any person tendering the value of the same in any legally current coin or Government Currency Notes.

13. Vendors shall sell Stamps only for ready money in current coin or Government Notes, as aforesaid, and no Vendor shall demand or accept for any Stamp any consideration other than the value impressed or denoted on such Stamp in legal currency.

14. No Vendor or other person after any period which may have been appointed by the Governor-General of India in Council for the commencement of the use of new Stamps, shall sell old Stamps.

Illegal sale of old Stamps.

15. If any Vendor refuse or omit to render any account required from him, or to permit the Stamp Vendor refusing or omitting to render accounts. Collector of the district or any officer duly authorized by such Collector to inspect his accounts, or to examine the store of Stamps in his possession, it shall be lawful for such Collector to proceed against such Vendor for the recovery of the value of the balance of Stamps standing against him in the books of such Collector, or for the recovery of the balance of money standing against the Vendor in the said books, in the same manner as Collectors of Land Revenue are authorized by law to proceed against persons owing revenue to Government.

16. Any Vendor who, upon the determination, revocation, or resignation of his license, does not, within such reasonable time as shall have been prescribed by the Collector of the district, make over to some officer duly authorized to receive the same, an account of the Stamps entrusted to him for sale on the part of Government, together with any such Stamps remaining, or which ought to be remaining for sale in hands, and any balance of each which may be due from him to Government in respect of such Stamps, shall be liable to the penalty prescribed by law for violation of these rules: provided always that no Vendor shall, by suffering such penalty be exempt from any punishment provided by law for any embezzlement of which he shall have been guilty, or from such proceeding as by Rule 15 the Collector of the district is empowered to adopt for the recovery of the value of any Stamps, or balance of cash remaining in the hands of or standing against such Vendor.

17. Upon the death of any Vendor, the person in possession of such Vendor's effects shall, upon demand being made by the Collector of the district or any officer duly authorized by him, make over, within a reasonable time to such Collector or officer as aforesaid, any Stamps which the deceased Vendor shall have received for sale on the part of Government, and shall not have sold at the time of his death, and any account kept by such deceased Vendor in respect to such Stamps, of which Stamps and accounts such person as aforesaid may have the possession, or be able to obtain the possession, on pain of a fine not exceeding five hundred Rupees.

18. The Collector of the district may call upon the surety of a Vendor of Stamps to make good the value of the balance of Stamps standing against such Vendor in the books of such Collector, or the balance of money standing against such Vendor in the books of such Collector, and on his failure to do so, may proceed against such surety for the recovery of the value of the balance of Stamps, or for the recovery of the balance of money as aforesaid, in the same manner as Collectors of Land Revenue are authorized by law to proceed against the surety of a person owing revenue to Government.

19. If any licensed Vendor die, or if his license expire or be revoked, the Stamps in the possession of such Vendor of which, after deducting the per-centage or discount allowed, he has paid the amount to Government may, If licensed Vendor, die or his license expire, or be revoked.

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16th October 1869.*

within three months from the date of the death of such Vendor, or from the date on which his license expired, or was revoked, as the case may be, be brought to the Collector of the district who shall re-pay such amount: provided that such Stamps were actually in the possession of such Vendor for the purpose of sale, and were procured by him from the Collector of the district.

No. 214. ORDER THEREON, 16th October 1869, No. 2,805.

Separate Revenue, No. 14.

Stamps.

ORDERED that the Rules be forwarded to the Government of India with reference to their Under-Secretary's letter, dated 24th August 1869, No. 2,894.

2. The Government deem it proper to amend Rule 11 by the insertion of "in words" between "full" and "the" in the third line, in order to make the provision quite clear.

(True Extract.)

(Signed)

R. A. DALYELL,

Acting Secretary to Government.

To the Board of Revenue.

REVENUE DEPARTMENT,
FORT SAINT GEORGE,
16th October, 1869.

No. 215.

No. 2,806.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Separate Revenue, No. 15.

Stamps.

SIR,—With reference to the Under-Secretary's letter, dated 24th August, 1869, No. 2,894, I am directed to transmit herewith the Rules proposed

for the sale of Stamps in this Presidency under Section 48 of the New Stamp Act, together with copy of the covering letter of the Board of Revenue, dated 5th October, 1869, No. 7,374.

2. The Government have amended Rule 11 by the insertion of "in words" between "full" and "the" in the third line, in order to make the provision quite clear.

I have the honour to be,
Sir,

Your most obedient servant,

(Signed) R. A. DALYELL,

Acting Secretary to Government.

Ed. F. R. Bantleman.

22 March 1869 CP 577-9
14 Aug 226-9
10 Sept 174-5

X
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Rev. 1869. *Wipart*
Board of Revenue,
MADRAS.
No. 3473.

LETTER, 5TH OCTOBER 1869, No. 7,374.

Desp 11 October 1869 Encl. 1
Received 12^e

Scd. 2805 - 16 October 1869 7,374

OCTOBER
No. 7,374.

Rules for sale, &c., of Stamps—under Section
48, Act XVIII of 1869,—Corrected copy of
submitted to Government.

Q 15 Oct R 16

213.

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Revenue Department

742805

Proceedings of the Madras Government,
Under date the 16th October 1869.

Read the following
letter from the Sub Secretary
to the Board of Revenue.

Submitting corrected
copy of Rules for sale & use
of stamps under Section 48,
Act XVIII of 1869. } (H. E. 5th Oct^r/69 N^o 7374)

Ordered that the
rules be forwarded
to the Government of
India with reference
to their Under Secretary's
letter dated 24th August
1869 N^o 2894.

2. The Govt^y deem
it proper to send Rule 11
by

to make it more clear.

1104

(X-Comp-B.R.)

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10/10/1971

1. The first step is to identify the problem or question that needs to be answered.

to the Government

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1. 1944-1945

August 18, 1914

1082: V, p. 11

and Joseph B. C.

[Handwritten signature]

Southall

Sept 1918
Bureau of Census

Rev^d Department
16th October 1899

To

8-2806

The Secretary to the
Govt. of India
Fin^l Department

Dir,

With reference to the
Under Secretary's letter
dated 24th August 1869,
No. 2894, I am directed to
transmit herewith the rules
proposed for the sale
of stamps in this Prov.
-sency under Section 48 of
the new Stamp Act
together with copy of the
covering letter of the Board
of Rev^y dated 5th October
1869 No. 7374.

Wini

AA

Spottiswood