M.R.O. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 32-6 Press
302-38 ~~Mis.~~

Dated 30th December 1986

Not to be folded or roughly handled

Read the following papers:—

No. 302. Proceedings of the Board of Revenue, dated 25th October 1869, No. 7,911.

Read again Board's Proceedings, 4th October 1869, No. 7,360.

Read also the following letter from J. G. FERRAND, Esq., Acting Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated Madras, 12th October 1869, No. 1,888.

WITH reference to paragraph 8 of the Board's Proceedings, dated 6th August 1869, No. 5,798, I beg to forward, for submission to the Board, specimens of impressed bicolour stamps, received from Calcutta and Bombay; specimens of a stamp designed by Dr. Bellew, Commissioner of Paper Currency, in charge of the Stamping Department at Madras; and correspondence connected therewith, as specified in the margin.

Four slips of stamps received from Calcutta, in compliance with the recent application.
One stamped sheet received from Calcutta in 1867.
Two stamped sheets received from Bombay, in compliance with recent application.
Four slips of the anna-value stamp, designed by Dr. Bellew.
Paragraphs 2 and 3 of letter from Superintendent of Stamps, Calcutta, dated 17th September 1869, No. 7,664.
Paragraph 3 of letter from Superintendent of Stamps, Bombay, 6th September 1869, No. 1,334.
Letters from Commissioner of Paper Currency, in charge of Stamping Department, 29th September and 5th October 1869, Nos. 303 and 314.

2. The stamp *designed* by the Commissioner of Paper Currency is a great improvement on the stamps at present in use. If it is considered desirable that the *engraving* should be better executed, it will be necessary, perhaps, to obtain engraved plates from England. It will be observed that Mr. King, the Superintendent of Stamps at Bombay, refers to the bicolour stamps used there as of "English design, printed from the Bicolour Presses sent out from England." I would also suggest, for the consideration of the Board, whether, to ensure the stamping here being equal to that of the other Presidencies, it would not be advisable to obtain a couple of Presses from England for the use of the Commissioner of Paper Currency.

3. I beg to support the recommendation of Dr. Bellew that ink, specially prepared for the Stamping Presses, be obtained from the Secretary of State in future.

4. I have pointed out to Dr. Bellew that in the stamp designed by him the value has not been expressed in letters in the vernaculars, as required by Government Order, Revenue Department, 14th August 1869, No. 2,342, paragraphs 2 and 3.

5. Adverting to former correspondence* I beg to forward copy of a letter from the Commissioner of Paper Currency, dated 13th September 1869, No. 288, and of the correspondence with the Chemical Examiner therein referred to, together with the bicolour stamps experimented on by the latter officer.

* Proceedings of Board of Revenue, 11th February 1869, No. 929.

6. As the red ink appears to have stood the process of discharging the colours by chemical agency the best, and as even the blue ink appears to have been less

From the same officer, dated Madras, 5th October 1869, No. 314.

With reference to your letter, No. 1,814, of the 1st instant, I have to thank you for the farther specimens of tinted paper forwarded from Mr. Baldrey, with his two demi-official letters to your address, which I now return under a separate cover.

2. I have carefully examined the various specimens of tinted paper, and on the whole am inclined to take a favourable view of Mr. Baldrey's process as a valuable check on any attempts that might be made to forge stamp paper. Its use for the higher values of paper for Rupees 20 upwards would probably be found attended with but little inconvenience and small additional expense. I could not, however, recommend its application to the paper of anna and lower rupee values, as the extra expense of tinting these papers would not be necessary with an improved style of stamp, and precautions proposed to be taken for the future with stamp vendors. Should the tinting be adopted, the lighter colours will probably be found most serviceable.

3. I am obliged for the specimens of stamps used in Calcutta, Bombay, and the Punjab, which you were good enough to forward for my inspection: these are now returned under a separte cover.

4. The ink we use at present is, I find, of good quality, and the greatest care is taken to ensure the clear and distinct printing of the stamps. Mr. King's suggestion of having the ink for our presses specially prepared in England is a good one, and I would recommend that, as far as this Government is concerned, it should be adopted, as it will ensure a constant supply of reliable ink of uniform quality.

5. The blank spaces to which you drew my atttention in the value-type of the stamps for Rupees (40), (10), (25), (200), have been filled up, and this leaves no room for other figures to be inserted, which might have before been attempted by fraudulently-disposed individuals.

6. I enclose, for your inspection, four specimens of the anna-value stamp I have designed, and in which I have endeavoured to give the sharp distinct impression sought by the Board, with a more artistic design than the former stamp, and the colours being intermixed with the printing, will render it much more difficult to forge.

7. The two other stamps for Rupees of *lower* and *higher* value are much the same size, but of different shape and design. I had hoped that these would have been ready by this time, but owing to Mr. Peterson, the Manager's serious illness and absence from Office since 15th ultimo, the entire labour of designing and superintending the preparation of these dies has devolved on myself and others in the office. They will be ready by next week for submission to the Board.

Enclosure No. 2.

From P. F. BELLEW, Esq., Commissioner of Paper Currency, in charge of Stamp Paper Presses, to the Acting Superintendent of Stamps, dated Madras, 13th September 1869, No. 288.

I have the honour to enclose copy of a letter to the Government Chemical Examiner, inquiring whether it would be possible to discharge completely the blue and red colouring matter, and I herewith append his reply and the specimen of stamps for your inspection, on which he has experimented, and you will observe that, with all the appliances of a laboratory at his disposal, he has not been able to discharge the red colour, and the blue in an imperfect manner.

2. I was led to make this investigation, as I doubted much from my own knowledge of Chemistry whether the inks now used in this Office for impressing the bicolour stamps could be tampered with by chemical agents without leaving a stain which would be readily apparent, or without injury to the paper.

3. With a view to carry out this investigation I have been obliged to use one of the sheets of water-marked paper which I herewith return to your office.

Proceedings of the Madras Government, Revenue Department,
30th December 1869.

From P. F. BELLEW, Esq., Assay Master, in charge of Bullion Depôt, to the Chemical Examiner to Government, Fort Saint George, dated Madras, 2nd September 1869, No. 277.

On the 28th January 1868, Dr. Ogg, Chemical Examiner, reported to this office (late Mint) that it was not possible by any known chemical means to remove red ink without destroying the paper on which it had been impressed.

2. On the 24th June 1868 Mr. Harvey, Officiating Chemical Examiner, reported that it was possible, by the use of chemical agents, to discharge the colour from blue stamps without injuring the paper.

3. As certain cases have been brought to notice by the Collector of South Canara, in which the Government bicolour stamp has been tampered with, I have the honour to enclose three specimens each of red and blue stamps, and beg to request that the colour may be discharged from either by the chemical means above stated, and that afterward the stamps may be returned to this office for inspection.

From H. KING, Esq., Acting Chemical Examiner, to the Assay Master, dated Madras, 10th September 1869, No. 224.

With reference to your letter, No. 277, of 2nd instant, I have the honour to enclose the stamps from which the colour has been more or less completely discharged.

Enclosure No. 3.

From R. J. BALDREY, Esq., Superintendent and Manager, Government Lithographic Press, to the Acting Superintendent of Stamps, dated Fort Saint George, 25th August 1869, No. 21.

With reference to the stamp frauds that have been lately discovered, I beg to be allowed to suggest a means for preventing a recurrence of the same.

2. The accompanying specimens are illustrative of the method I propose to prevent the stamp paper at present in use being tampered with.

3. You will observe that a delicate tint pervades nearly the whole surface of the paper, showing in relief the amount in figures and in words, repeated in several languages; any attempt to alter or erase these figures will be easily detected, as the colour once removed cannot be evenly laid on again.

4. For further security, I would suggest that a variety of tints be used according to the amounts specified on the stamp paper, namely, for sums varying from 1 to 25, say pearl tint, from 25 to 50, light rose, and so on; the tints fixing the range of the sums.

5. Should my suggestions meet your views on the matter, I beg you will be so good as to submit them to Government.

From R. J. BALDREY, Esq., Superintendent and Manager, Government Lithographic Press, to the Acting Superintendent of Stamps, dated Fort Saint George, 31st August 1869, No. 23.

With reference to your letter, No. 1,507, of the 27th instant, I beg to state that the tint on the specimen sheets, submitted by me with letter, No. 21, dated 25th August 1869, was not acquired by me from any book or other source, the tint being a composition of my own.

2. My reasons for thinking that the system will prevent stamp frauds in future are—

1*st*,—That the composition of the tint is a secret, and will have to be discovered by fraudulent parties;

2*nd*,—That the tinting process on the peculiar water-marked paper supplied to your department will combinedly render the stamp papers very difficult of imitation;

3*rd*,—The tint being imparted by oil colours (which is permanent) by a chemical process with the aid of presses, no attempt at water colour imitation, (even if it is possible to preserve in even shade of tint throughout the intricacies of the design, and further, supposing that the water-

marked paper can by any possibility be procured), will bear the test of passing a wet sponge or rag over the surface; the water-colour would be soon defaced, whereas it would not in the least effect the oil process;

4th,—That the presses and the material necessary to imitate the process will be too expensive for casual fraud, and as Press Establishments have to be registered and the particulars of their work reported to the authorities, no attempt at fraud may be feared from that source, especially as no single individual can possibly effect an imitation of this process.

3. The probable cost of tinting 4,300,000 of stamps, if about the same number be issued yearly, will be at about a pie each, after the necessary presses, etc., are purchased.

Extract from demi-official letter from J. R. Baldrey, Esq., to the Acting Superintendent of Stamps, dated 2nd September 1869.

The yearly expenditure will be small after the presses, etc., have been purchased, the first outlay will be approximately as follows:—

	Rs.	A.	P.
30 Presses	6,500	0	0
240 Stones	2,500	0	0
Sundry materials	1,000	0	0
About Rupees...	10,000	0	0

About 10 per cent. on the above amount yearly will be sufficient to supply the presses with the necessary colours, rollers, scrapers, etc.; there being no paper to be purchased, as the water-marked paper will be supplied by your department.

The above estimate is small in consequence of my supposing that the work, if sanctioned, will be executed in connection with the Government Lithographic Press, which, I hope, it will be, as it will not only better my department, but be a saving to Government, as the maintenance of a separate would undoubtedly cost more.

From R. J. BALDREY, Esq., Superintendent and Manager, Government Lithographic Press, to the Acting Superintendent of Stamps, dated Fort Saint George, 28th September 1869, No. 24.

With reference to your letter, No. 1,716, dated 21st September 1869, I have the honour to return the three rolls of water-marked paper with the value tinted on them*, as requested, according to the process proposed by me.

Enclosures 3.
* May be struck off lighter if necessary.

2. A new design had to be executed, as the one first submitted was designed without reference to the size of the water-marked paper in use.

3. You will observe by holding the paper against the light that I have also *water-marked* the value which I am inclined to think will be a further security against fraud.

4. The pattern I now submit is far more difficult to imitate than the former; in fact, I doubt the possibility of re-producing the design otherwise than by the original plate from which these specimens have been struck off.

Enclosure No. 4.—Four slips of Stamps received from Calcutta.

Enclosure No. 5.—One Stamp sheet received from Calcutta.

Enclosure No. 6.—Two Stamp sheets received from Bombay.

Enclosure No. 7.—Four slips of the Anna-value Stamp designed by Dr. Bellew.

Proceedings of the Madras Government, Revenue Department, 30th December 1869.

Enclosure No. 8.—Bicolour Stamps experimented on by the Chemical Examiner.

Enclosures Nos. 9 to 12.—Specimen sheets submitted by Mr. Baldrey.

In their Order of the 14th August 1869, No. 234, Government approved the Board's suggestions that in order to prevent forgeries of bicolour stamps, three different sizes of stamp should be used, the design should be improved, imperfect impressions should be stopped at the Stamp Office and destroyed, and stamp venders should be required to endorse the value of the stamp in full.

2. The Board have now before them the opinions of Colonel Carpendale and the Honourable V. Ramiengar, and specimens of the stamps in use in Calcutta and Bombay.

3. On mature consideration the Board are convinced that the proposals which have been referred to will be sufficient to give all necessary security, and that no further precaution such as that of tinting or pattern-printing the paper or of numbering stamps consecutively will repay the difficulty and expense of introducing it. This conclusion is strengthened by the fact that out of the eighty-four forgeries in South Canara, only eight were of bicoloured stamps, so that it is evidently not considered so easy to tamper with them as with embossed stamps.

4. Colonel Carpendale remarks that the proposed change in design will make the value-pieces so large as to cramp the engraving of the body of the stamp and that the manufacture of new dies will take up considerable time, but a comparison between Madras stamps and those of other Presidencies shows that the former are markedly inferior, especially in the essential point of the admixture of the colours. A change must be made, and the new designs prepared by Dr. Bellew seem to be all that is desirable, except that as pointed out by the Superintendent of Stamps, they do not show the vernacular values in words as well as figures. This can evidently be done in the larger stamps as far as regards at least two of the vernaculars, and that will be sufficient. In small stamps such as are used for cheques, it will be enough to give the vernacular values in words without repeating them in figures.

5. Dr. Bellew will be requested to prepare designs in accordance with these remarks, and to inform the Board whether there will be any great advantage in having the dies engraved in England instead of in Madras, and what the cost will be. As regards the Presses the Board believe that those now in use are all that can be desired.

6. Both Colonel Carpendale and Dr. Bellew recommend that the ink for stamping should be procured from England, and this is so obviously desirable, that the Board hope Government will indent for a supply at once. The ink should of course be indelible, and as Colonel Carpendale suggests, of metallic basis.

Proceedings of the Board of Revenue, dated 4th October 1869, No. 7,360.

Read the following letters.

From Colonel J. CARPENDALE, Royal Engineers, to the Acting Secretary to the Board of Revenue, dated September 1869.

I have the honour to acknowledge the Board's Proceedings, No. 6,275, of 21st ultimo, calling on me for any suggestions I had to offer regarding precautions to be taken in future against the fraudulent alteration of the values of bicoloured stamps.

2. The fraudulent practices that have come to light are, in South Canara, I understand, simply the alteration of the value by pasting a piece of paper over the original impression of value in the red and black stamps, and in Nellore the alteration of a four-anna stamp in blue and black into a four-rupee stamp.

3. In South Canara it does not appear that any attempt has been made to discharge the red ink impression and to re-print a fresh value; but in Nellore it is very clear that the fraud was committed by discharging the blue ink of the value by some chemical process, and re-painting it in the same kind of ink by means of a camel hair pencil, and by some one very familiar with its use—an opinion that may possibly aid the Magisterial and Police authorities in detecting the culprit.

4. It is important to notice the difference in the nature of the frauds in connection with the two kinds of stamps, for when Dr. Ogg, late Chemical Examiner, was consulted, he gave his opinion in regard to the red and black stamps "that "it was impossible to remove by any chemical "process the colour of the red stamps without destroying the paper;" while some time afterwards, when it was deemed advisable to obtain a similar opinion in regard to the blue and black stamps, Mr. Sub-Assistant-Surgeon Harvey, the Acting Chemical Examiner, reported "that it was possi-"ble, by chemical means, to discharge the blue ink and without destroying the paper, but not "without leaving a perceptible stain; and in a subsequent communication the same gentleman gave as his opinion, and supported it by good reasoning, "that a printing ink of any colour "could not be made which would remain unaffected by chemical agency."

Letter to Mint Master, 23th January 1868.

Letter to Superintendent of Stamps, 21th June 1868.

Letter to Superintendent of Stamps, 8th September 1868.

5. After circumstances have proved the correctness of this opinion, at any rate as regards the blue ink stamps, and I have since learnt that a great deal must depend on the nature of the printing ink used, and that if made from a vegetable substance it would be much more susceptible of obliteration than if it had a metallic basis.

6. I am also disposed to think that the engine-turning and the engraving, which was added to the value-types, as a precaution against fraudulent alteration, has perhaps facilitated the practice. In a letter to the Board I stated "that "engine-turning had been omitted because it was "difficult to execute it neatly on the small space occupied by the value-types," and although the engine-turning has since been added, it must be admitted that it does not print clear and sharp, but gives a cloudy appearance to the whole impression, and renders the value less distinct than it would be, and I am of opinion that the altered stamps in Nellore which might pass unchallenged by a loose observer, could not deceive if the value types had been plain.

From Mint Master, No 495, 31st January 1868.

7. The several proposals for future adoption are—

I. That the space between the figures or words denoting the value and the word Rupees might be prevented by making new types, which has been approved of.

Letter from Superintendent of Stamps to Board, 30th July 1869.

II. That the values should be denoted in figures and in writing in the four languages.

III. That three sizes of plates should be made: one for stamps of 20 rupees and upwards, one for stamps from one rupee to less than 20, and a third for anna stamps, which has been approved of.

IV. That stamp vendors should enter the value of the paper in writing at the time of sale; which has been approved of.

V. That the stamp paper for each value should be numbered consecutively as Currency notes are—

Mr. H. S. Morris's letter.

I. The first proposal could be readily carried out.

II. The second proposal would require a long time to carry out in connection with the third one, and I fear that the value-types would be so large that they would occupy too much space, and that the engine-turning in the body of the stamp would be less distinct than at present, and that perhaps entire stamps might then be forged, which, I believe, is not now possible.

III. The third is also quite practicable, but would require a very long time; and as the advantage to be gained by the change would depend on the scrutiny exercised by Court and other officers in receiving stamp paper, I think the same scrutiny would readily detect any fraudulent alteration in the existing bicoloured stamp.

IV. Needs no remark.

V. I quite concur in the proposal, but this additional safeguard would cost something considerable. There are in the Mint two machines, such as are used for numbering Bankers, Cheque Books, and it would be desirable that the Superintendent of Stamps should experiment with them, and report what the cost would be of numbering all the stamp paper before issue.

8. In conclusion, the only additional suggestion I have to offer is that the value-types should be left plain, neither engine-turned nor engraved, and that in indenting on England for red and blue printing ink, it should be specially mentioned on each occasion that indelible ink of metallic basis is required.

From the Honourable V. RAMIENGAR, Madras, to the Acting Secretary to the Board of Revenue, dated 14th September 1869.

I HAVE had the honour to receive the Proceedings of the Board of Revenue, dated 21st ultimo, No. 6,275, calling upon me to offer any suggestions which might occur to me in view to the prevention of stamp forgeries such as those which have lately occurred in South Canara.

2. From the Proceedings noted in the margin it will be seen that, in the discussions which followed the introduction of the bicolour stamp in Madras, it was considered possible to forge that stamp by altering the value from a lower to a higher denomination; but the Chemical Examiner, whom I consulted at the time, and who at my request, had subjected the red ink used for the bicolour stamping to chemical analysis, was of opinion that the colouring matter could not be extracted from the stamp without destroying the paper. Accordingly, I find that the late forgeries have been effected, not by attempting to discharge the colouring matter of the ink and thus altering the value, but by cutting figures out of other paper and gumming them over the figures on the stamp—a mode of tampering, against which, where it is not at once detected by the eye, no stamp, however elaborately designed or clearly impressed, can prove an effectual safeguard. The preventive measures, however, suggested by the Acting Superintendent of Stamps and the Acting Mint Master seem calculated to prevent the practices brought to notice; but I would make the dies not only of different sizes but of different forms; and instead of having only three, it might be better perhaps to have one for Annas, one for values from 1 to under 10 rupees, one for values from 10 to within 100 rupees, one for 100 rupees and upwards up to 1,000 rupees, and one for thousands. The accompanying specimen stamps which I obtained from the Ceylon Government at the time of the introduction of the bicolour stamp in Madras in 1867, will furnish good patterns for the required dies.

Proceedings of the Madras Government, 18th June 1868, No. 1,712,

3. With reference to the remark of the Collector of South Canara, that the practices brought to light in his district appear to have been going on for a considerable time, it is right that I should state that in September 1868, it was brought to my notice that an excess of twelve stamp papers of four-anna values each, had been discovered in the monthly examination of the stock in the Udipi Talook, and thereupon the annexed correspondence took place between the Stamp Office and the Collector of the district. I refer to this matter here, because it is not improbable that the frauds which have since come to light may have had something to do with the excess reported from Udipi, and that this may possibly furnish some clue to the inquiries which the Collector is doubtless still prosecuting.

Paragraph 19 of his letter, dated 15th July 1869, recorded in Board's Proceedings, 23rd idem, No. 5,304.

4. With reference to paragraph 3 of the Government Order, 14th August 1869, No. 2,742, I presume that the requisite provision making it incumbent on the vendor to write the value on each stamp, will have to be made in the Rules which, under Section 48 of the new Stamp Bill (since become law) the local Governments are empowered to make, and that no legislative enactment is needed for the purpose.

ENCLOSURE No. 1.

From V. RAMIENGAR, Superintendent of Stamps, Madras, to the Acting Collector of South Canara, dated 19th September 1868, No. 1,246.

IN forwarding to you the annexed copy of a letter from your Treasury Deputy-Collector to my address, dated 14th September 1868, No. 190, I have the honour to request the favour of your satisfying yourself that the excess reported is really due to wrong counting, and to the vendors having been short-supplied as stated by the Deputy-Collector. The excess (twelve rolls) would seem to be too large to be due entirely to this cause, unless there has been very gross carelessness in the talook.

2. In the event of your deeming it necessary to have the entire stock of stamps in the Udipi Talook examined by a competent officer, I would suggest the desirability of the value and counter stamps on each roll, as well as the water-mark of the paper being carefully examined at the same time.

ENCLOSURE No. 2.

From H. S. THOMAS, Esq., Acting Collector of South Canara, to the Superintendent of Stamps, dated Mangalore, 28th September 1868, No. 918.

WITH reference to your letter of the 19th instant No. 1,246, I have the honour to state that the excess of twelve rolls of stamps of 4 annas each, found in the Udipi Talook Treasury, was brought to my notice by my Treasury Deputy, when it was reported to him.

2. The Tahsildar, who had discovered the above excess, and is now my Acting Sheristadar, reported originally that he had satisfied himself of the correctness of the stock in hand according to his accounts with the excess above noticed, and he now asserts that the examination was conducted with minuteness twice over with but the same result.

3. I have now asked my Acting Head Assistant to examine the entire stock of stamps in that talook with the caution suggested by you, as soon as he can make it convenient to visit the place, and will report the result to you.

4. I concur with you that the large difference of twelve rolls in comparatively a small stock could not possibly have taken place unless there was great carelessness in the talook.

ORDERED to lie over pending the receipt of the specimen stamps from Calcutta and Bombay.

No. 303. Proceedings of the Board of Revenue, dated 19th November 1869.

Read the following letters:—

From the Commissioner of Paper Currency in charge of Stamp Paper Department, to the Secretary to the Board of Revenue, dated Madras, 2nd November 1869, No. 15.

WITH reference to the Board's Proceedings, No. 7,911, dated 25th October 1869, I have the honour to inform you that specimens of the new pattern stamps therein called for were forwarded by me to the Acting Superintendent of Stamps for submission to the Board on the 22nd ultimo.

Proceedings of the Madras Government, Revenue Department, 30th December 1869.

2. In paragraph 2 of his letter, No. 1,888, of 12th ultimo in the above noted Proceedings, the Acting Superintendent of Stamps suggests the advisability of obtaining a couple of Stamping Presses from England for the use of my Office, and the Board also inquire of me whether there will be any great advantage in having the new dies engraved in England, in reply I beg to state that on reference to Board's Proceedings No. 2,230, dated 27th March 1868, I find that the subject of procuring Stamp Presses and Dies from England was fully considered by my predecessor, Colonel Carpendale, who proved, in a most conclusive manner from the data supplied him by Government, that our hand Presses were both more efficient and economical than the English made Stamping Presses used in Calcutta. Fully agreeing with Colonel Carpendale in his conclusions, I cannot therefore recommend any change in this respect, which, as far as I can judge, would only result in the sinking of some Rupees 50,000 in the purchase of English machinery that we do not in the least require.

3. As regards the preparation of the new dies in England, I believe it would prove a needless expense. The stamping plates for each new die would probably cost not less than £30 a-piece, if ordered out from England; whereas I can make up here all the new dies that are required in three or four months, at a total cost not exceeding 500 rupees for extra workmen employed during that period, and I believe the dies will be quite equal in engraving to those used in Calcutta or Bombay.

From the Acting Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated Madras, 18th November 1869, No. 2,245.

WITH reference to the Proceedings of the Board of Revenue, dated 1st instant, No. 8,108, I beg to forward, for the early consideration of the Board, the accompanying copy of a letter from the Commissioner of Paper Currency in charge of Stamp Paper Presses, dated 17th instant, No. 21, together with the specimen impressions of stamps, and the dies of the proposed smaller stamps therewith received.

ENCLOSURE No. 1.

From P. F. BELLEW, Esq., Commissioner of Paper Currency in charge of Stamp Paper Department, to the Acting Superintendent of Stamps, dated Madras 17th November 1869, No. 21:—

WITH reference to the Board's Proceedings, No. 8,108, of the 1st instant, requesting me to prepare a complete set of smaller stamps of same shape, and as similar as possible in design to the larger ones, I have the honour to forward through you the required specimens. The colours in these smaller stamps cannot be further intermixed without weakening the plates, or rendering them too complex to work with facility, this will best be understood by inspecting the dies themselves, which are therefore sent herewith.

2. Should these smaller dies meet with the Board's approval, I would, with their sanction, fix their size as follows:—

Anna Stamp, shape oval size. { width $1\frac{1}{8}$ inch. / depth $1\frac{1}{2}$ do.

Lower Rupee Stamp „ round diameter. $1\frac{1}{2}$ inch.

Higher Pupee do. octagonal $1\frac{7}{16}$ „

3. In the larger size stamps I will, by making a slight alteration, have the value in Hindustani expressed by words instead of figures in accordance with your own and the Board's opinion.

4. If these larger and smaller stamps of my improved pattern are to come into operation with the new Stamp Act from 1st January next, there is no time to be spared in obtaining the sanction of Government to their adoption, for the reasons I have already explained in the third paragraph of my letter, No. 11, of 20th ultimo, to your address.

SUBMITTED to Government in continuation of Board's Proceedings, 1st November 1869, No. 8,108.

2. The dies which have been prepared by Dr. Bellew seem to the Board to be unexceptionable, and they agree with him in thinking it quite unnecessary to have similar dies made in England.

3. A complete set of specimen stamps has now been submitted to Government, and the Board recommend that the new patterns may be adopted at once.

No. 304. Proceedings of the Board of Revenue, dated 1st November 1869, No. 8,108.

Read the following letters:—

From the Acting Superintendent of Stamps, Madras, to the Acting Secretary to the Board of Revenue, dated 22nd October 1869, No. 1,989.

IN continuation of my letter, dated 12th instant, No. 1,888, I beg to forward, for the consideration and orders of the Board, copy of a correspondence* with the Commissioner of Paper Currency in charge of the Stamping Department, together with the specimens of stamps referred to in the Commissioner's letter.

2. As mentioned in my letter to the Commissioner, I think that, if the value in Hindustani is not to be expressed both in figures and letters, it should be expressed in letters, as I understand that it would be more difficult then to alter the value than if expressed in figures.

3. With this modification, I beg to express my opinion in favour of the shape, size, and design of the patterns of stamps proposed by Surgeon Bellew, and to recommend, as very desirable for many reasons, that early orders may be passed for the adoption of the patterns that may be approved.

4. If I receive the fresh specimens of the blue and black stamps which I have applied for to the Commissioner, I shall forward them at once to the Board.

* From Commissioner of Paper Currency, 20th October 1869, No. 11.
To do., 22nd do. 1869, No. 1,983.

ENCLOSURE No. 1.

From P. F. BELLEW, Esq., Commissioner of Paper Currency, in charge Stamp Paper Department, to the Acting Superintendent of Stamps, dated Madras, 20th October 1869, No. 11.

IN continuation of my letter, No. 314, of 5th instant, I have to thank you for bringing to my notice in your Office, No. 1,848, of 7th instant, the necessity of entering the values in figures as well as in writing in all four languages, this has accordingly been done in the Tamil, Teloogoo, and English characters, but with the Persian I find that it will be very difficult with anything like good effect to enter the value in figure and writing; the attempt has, therefore, been abandoned, and I have to request that you will be so good as to obtain the Board's sanction to this modification of their order.

2. Herewith, I have the honour to forward, specimen stamps from the three bicolour dies that I informed you were being prepared, in accordance with the Board's Resolution, No. 5,798, of 6th August last, and I shall feel obliged by your submitting them for the Board's inspection and orders.

3. Should these three patterns that I have designed for each of the values meet with the Board's approbation, I would beg to suggest the desirability of steps being taken as soon as possible to obtain the sanction of Government to their adoption, for with the introduction of the new Stamp Act now taking place, almost all our former dies will require to be changed, the present will, therefore, be a most favourable opportunity for substituting an improved pattern of stamp with little or no additional expense.

4. With the Board's sanction, I would fix the following as the authorized shape, size, and design of the three new patterns:—

Anna Stamp, shape oval, size { width—3¾ inches. / depth—2⅞ ,,

Lower Rupee Stamp, shape, round diameter 3¾ inches.

Higher Rupee do. ,, octagonal ,, 3¾ ,,

Each die to contain the Royal Arms, Crown, letters V.R., and word Madras.

Values to be entered in figures and writing in English, Tamil, and Teloogoo, but in figure only in the Persian language.

Colours to be used, black, blue, and red, interspersed throughout the stamp, as in the specimens.

5. By adopting these three different shapes for the different values, it will be apparent that the stamps could not be tampered with as at present, with only one shape, in which annas have been changed to rupees, and lower values higher denominations. A further advantage is, that the new designs being much more complicated than that of the old stamp, the attempt to forge the entire die would be far more difficult of attainment with anything like the hope of success.

6. I enclose specimens of the smaller sized stamp to show the improvements that might be effected in these also, and should you wish any extra specimens to send to Calcutta or Bombay in exchange for the stamps they forwarded you, I shall be happy to supply them.

ENCLOSURES Nos. 2 and 3.—Specimen Stamps.

From the Acting Superintendent of Stamps, to the Commissioner of Paper Currency, in charge of Stamping Department, dated Madras, 22nd October 1869, No. 1,983.

I BEG to acknowledge the receipt of your letter, dated 20th instant, No. 11, with the specimens of stamps therein mentioned, and to state that I shall address the Board of Revenue, without delay, in accordance with your wishes.

2. I think, however, that you have made a mistake in the colours of the stamps on the first page of the specimen sheet. For non-judicial documents, required under Schedule A. of Act No. X. of 1862, to be superseded from 1st January 1870 by Act No. XVIII. of 1869, the stamp must be blue and *black**: no red whatever should, I think, be used. I would, therefore, suggest that another page of specimens be forwarded in lieu of this,† and, as the blue ink appears to be less easily discharged than the black, that the value portion be in blue, as in the present specimens.

3. With regard to the value in Hindustani‡ I understand that if expressed in letters, it would be more difficult to alter the value than if in figures. If, therefore, it is not to be expressed both in figures and in letters, I would recommend that it be expressed in letters instead of in figures.

* Notification by Government of India, dated 29th April 1863, No. 2,773, published in "Fort Saint George Gazette", dated 15th May 1863, page 1,154.

† And of the smaller blue specimens on the 2nd page.

‡ I am informed that the characters used are Hindustani and not Persian.

4. I presume that the new smaller stamps, for "private goods," will be also of three different shapes for different values.

5. The Superintendents of Stamps at Calcutta and Bombay not having asked for specimens of the stamps to be adopted here, I do not think that any specimens need be sent to them at present.

From the Acting Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated Madras, 22nd October 1869, No. 1,997.

WITH reference to the concluding paragraph of my letter of this date, No. 1,989, I beg to forward the altered specimens (in two sheets) of the proposed blue and black stamps just received from the Commissioner of Paper Currency in charge of the Stamping Department, together with copy of the letter from that officer, which gave cover to the same.

ENCLOSURE No. 1.

From P. F. BELLEW, Esq., Commissioner of Paper Currency in charge of Stamp Paper Department, to the Acting Superintendent of Stamps, dated Madras, 22nd October 1869, No. 14.

WITH reference to your letter, No. 1,983 of this date, I have the honour to forward the specimen stamps printed in blue and black for non-judicial documents as required by Act No. XVIII. of 1869.

2. I gave the value in figures in Hindustani as hitherto found more convenient than in writing. The matter, however, does not appear of much importance, as the English, Tamil, and Teloogoo are the characters chiefly used in this Presidency.

3. There will be no difficulty in preparing smaller stamps for "private goods" of the same shape as the larger ones for each of the three different values.

ENCLOSURES Nos. 2 and 3.—Specimen Stamps.

SUBMITTED to Government, in continuation of Board's Proceedings, 25th October 1869, No. 7,911.

2. The three larger specimen stamps, submitted with the Superintendent's second letter seem to the Board to be excellent. They are of opinion, however, that the value in Hindustani should be expressed by a word, not by a figure. With this modification, the Board recommend that the patterns which have been most artistically prepared by Dr. Bellew, be adopted.

3. The smaller specimen stamp does not seem to be so good, principally because the colours are not intermixed. The Commissioner of Paper Currency will be requested to prepare a complete set of specimens of these smaller stamps as like the larger ones (except in size) as possible.

No. 305. Proceedings of the Board of Revenue, dated 17th December 1869.

From J. G. FERRAND, Esq., Acting Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated Madras, 13th December 1869, No. 2,491.

WITH reference to paragraph 2 of the Board's Proceedings, dated 1st November last, No. 8,108, I beg to forward for the early consideration of the Board, the

accompanying letter from the Commissioner of Paper Currency in charge of the Stamp Paper Presses, dated 11th instant, No. 29, with its enclosures, and to recommend for sanction the design of bicolour stamps exhibited in the accompanying specimens.

ENCLOSURE No. 1.

From P. F. BELLEW, Esq., *Commissioner of Paper Currency*, in charge of Stamp Paper Department, to the Acting Superintendent of Stamps, dated Madras, 11th December 1869, No. 29.

IN accordance with the Board's decision, conveyed in paragraph 2 of their Proceedings, No. 8,108, dated 1st November 1869, I have made some slight modifications in each of the three dies of the larger set, so as to admit of the value in Hindustani being expressed by *words* and not by *figures*.

2. Specimen stamps printed in blue and black and red and black from the above altered dies are appended, which, I believe, will be found to meet every requirement; and I request that you will submit them at your earliest convenience for the Board's inspection and orders.

3. Correct patterns and distinct impressions for each of these dies having now been prepared in this office after much labour and trouble, there will be no difficulty hereafter in re-producing as many similar dies of the above three designs as may be required.

SUBMITTED to Government in continuation of Board's Proceedings, 19th November 1869, No. 8,557.

The specimen impressions show that Dr. Bellew has been successful in modifying the larger dies in accordance with the Board's suggestion that the value in Hindustani should be expressed by a word instead of a figure.

No. 306. ORDER THEREON, 30th December 1869, No. 3,226.

Separate Revenue No. 19.
Stamps.

THE foregoing Proceedings relate to the introduction of new forms of stamps in view to rendering forgery more difficult. The specimen forms finally approved by the Board are superior to the forms at present in use in the following respects:—

(1.) The value of the stamp is to be expressed, in all cases, in words as well as figures in English, Tamil, and Telugu, and in words in Hindustani; whereas in the present form of stamp, the value in English of the lower stamps is expressed in words only, and of the higher stamps in figures only, and the value in Tamil and Telugu is, in all cases, only expressed in figures.

(2.) In the specimen form of stamp, an anna stamp can be distinguished at a glance from a lower rupee stamp, and the latter from a higher rupee stamp, because the shape of all three is different.

(3.) The design and admixture of colours is more elaborate in the specimen forms.

2. If the instructions relative to more careful printing and the addition of the value in writing by the stamp vendor at the time of sale be carefully attended

to, the Government are of opinion that Dr. Bellew's designs are all that can be desired, and accordingly authorize their immediate adoption.

3. The Government concur with the Board in considering that no further precautionary measures are needed at present, and that tinting or pattern-printing the paper, numbering the stamps consecutively, or having the dies engraved in England, would not be likely to repay the expense involved.

4. The Commissioner of Paper Currency may, however, be requested to consider and report whether it would not be desirable to make the dies of a harder metal than brass, and the indents for the English Printing ink required should be submitted without delay.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Government.

To the Board of Revenue, with 28 Enclosures and 3 dies.
,, the Superintendent of Stamps.
,, the Commissioner of Paper Currency.

Exd. F. R. Bantleman.

to, the Government are of opinion that Dr. Bellew's designs are all that can be desired, and accordingly authorize their immediate adoption.

3. The Government concur with the Board in considering that no further precautionary measures are needed at present, and that tinting or pattern-printing the paper, numbering the stamps consecutively, or having the dies engraved in England, would not be likely to repay the expense involved.

4. The Commissioner of Paper Currency may, however, be requested to consider and report whether it would not be desirable to make the dies of a harder metal than brass, and the indents for the English Printing ink required should be submitted without delay.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Government.

To the Board of Revenue, with 28 Enclosures and 3 dies.
,, the Superintendent of Stamps.
,, the Commissioner of Paper Currency.

Exd. F. R. Bantleman.

Rev. Department

Mem. for orders on No. 3699-3959-3820.-

Re-matrimonially noted

Proceedings of the Board of
Revenue which are now alluded

To before Govt. relative to Stamps

4th Oct. 1869. No. 936.
25th Oct. 1869. No. 1019.
1st Nov. 1869. No. 1102.
19th Nov. 1869.

intended for private firms

of stamp papers, and Notifn.

for submitting an estimate

with Govt. No. 2342.

On reference to Govt.

of Govt. dated 14th Aug. 1869.

No. 2342, and 15th Nov. 1869.

No. 2342, it will be observed

that an eight cases (all in

the district of South Canara)

Reported to England
Dated 20th Jan. No. 1 of 1870
Sch: Rev:

From Bd. Revn. 19 Jany /71
Circ. No.

Bd. of Revenue
dt. 12 January /70 No. 203 Jan.
Go. 18 January /70 No. 208 /71

Govt. of India.

REVENUE.

To

THE BOARD OF REVENUE.

&c, &c. &c

Dated December 30th.

Read. Answ.

G. O., 30th December 1869, No. 3,226.

READ

Nos. 302–306.

Bicolour Stamps.—Board's Proceedings relating to the introduction of the new forms of stamps in view to rendering forgery difficult with orders thereon.

the value of bi-color stamps has been successfully altered. Forgery of embossed stamps has occurred in 76 instances, but as these have now been abolished it is only necessary to treat of the bi-color stamps.

3. The alteration of value appears in all eight cases to have been effected by gumming other paper neatly over the portion of the stamp on which the value was expressed. It therefore seems clear that ordinary caution on the part of the purchaser would have prevented this fraud.

The

4. The preventive measure suggested by the Board were that

i. Three sizes of dies should be used - one for annas, one for values from 1 Rupee to Rs 20 and a third for higher values, the smallest not to be smaller than the one now in use - the value to be given in both letters and figures in all the four languages employed.

ii. All indistinct and imperfect impressions to be stopped at the stamp-office and eventually destroyed.

The

iii. The stamp vendor to be required to write the value of the stamp in words when making the endorsement required by the present law.

5th. These suggestions were approved by Govt and in accordance with them the requisite instructions were issued to the

Acting Superintendent of Stamps and the Acting Assistant Master

6. Dr Bellew submits specimens

Stamps

design of Dr Bellin's

stamps.

Large size.

Anna stamp, shape oval, width 3¾ inches, depth 2⅞ inches. Lower Rupee stamp, shape round, diameter 3⅞ inches.

Hyther rupee ditto, shape octagonal, diameter 3⅝ inches.

Small size.

One anna stamp, shape oval. size { width 1⅝ inch / depth 1½ inch

Lower rupee stamp, shape round diameter 1⅝ inch. Hyther rupee ditto, shape octagonal, diameter 1 7/10 inch.

In Urdu

9. These specimen stamps are superior to the present form in the following respects, as will be perceived on comparison.

(1) The value of the stamps to be expressed in all cases, as well as figures, in English, Tamil & Telugu & in two vernacular Hindustani, whereas in the present form of stamps, the value in English of the lower stamps is expressed in words only, and of the higher stamps in figures only, and the value in Tamil & Telugu is in all cases only expressed in figures.

design of Dr Bellew's stamps.

Large size.

Anna stamp, shape oval, width 3¾ inches, depth 2⅞ inches. Lower Rupee stamp, shape round diameter 3⅞ inches.

Higher rupee ditto, shape octagonal, diameter 3⅝ inches.

Small size.

One anna stamp, shape oval size { width 1⅝ inch / depth 1½ inch

Lower rupee stamp, shape round diameter 1⅝ inch. Higher rupee ditto, shape octagonal, diameter 1 7/16 inch.

These

These specimen stamps are superior to the present form in the following respects, as will be perceived on comparison.

(1) The value of the stamps is to be expressed in all cases, not words as well as figures as in English, Tamil & Telugu & are to retain Hindustani wherein in the present form of stamps, the value in English & the lower stamps is expressed in words only and of the higher stamps in figures only, and the value in Tamil & Telugu is in all cases only expressed in figures.

In duplicate

&c

12/... In the specimen form of stamps, can Anna stamps can be distinguished at a glance from a lower — — Rupee stamps, and the latter from a higher Rupee stamps; because the shapes of all three is different ....

13/... The design and adornations of colours is more elaborate on the specimen forms ....

8. ... If the instructions relative to more careful printing and the addition of the value in writing by the stamps-vendor at the time of sale.

be

be attended to, it is submitted that Sir Bellew's designs as all that can be desired, and that it may be adopted. ....

9. ... The only questions which may suggest themselves are.

(1) Whether it would not be better to have the engraving of the stamps executed in England

12/... Whether does might with advantage be procured from England instead of manufactured in this country. ....

10. ... The first question has already been brought on the tapis and decided

in

in the negative. The arguments against stone fully set forth in Rep[t] of Govt dated 4th Sept[r] 1864, No 1691, and the project was after due consideration abandoned. As for having the ornamental part of the value stamp printed in England and the value added here, the cost of two printings instead of one would of itself be a serious objection, and besides it would be a pity to put a stop to a progressive branch of industry in this country, and one, moreover, which has certainly not proved a failure.

II. With reference to the second question, Mr Ferrand is in favor of getting dies from England. Colonel Carpendale, Mr Bellew and the Board are against it. The measure appears to me unnecessarily called for for the following reasons.

(1) I learn from Mr Bellew that a die often requires to be touched up after 10 days' uninterrupted use of it which will materially weaken the impression. If this be the case any superiority which English may possess over Indian made dies would speedily be lost.

(2) The expense would be much greater. Vide Mr Bellew's letter dated 2nd November 1869 No 15.

(3) The necessity for ... such

such a step has not been demonstrated. Forgery of an entire stamp does not seem to have ever occurred. The alterations of the values which were effected in South Canada were rather due to the credulity of the buyer than to inferiority.

10. The only other proposition which requires notice is that of Mr. Baldry the Superintendent and Manager Government Lithographic Press, who has invented a process whereby a delicate print is made to pervade the posterior face of the stamp paper, showing in relief the pinmount of the stamp in figures and in words. The stamp is ingeniously but unnecessarily and rather expensive. It would moreover render the water

mark on the stamp-paper less distinct.

11. The specimen dies made by Mr. Bellew and circulated herewith are of brass. Mr. Bernard considers that a harder metal would be desirable and Mr. Bellew's attention might be called to this suggestion.

12. With this provision it is submitted that the new form of die designed by Mr. Bellew in communication with the Board may be adopted. Mr. Bellew requests to that [illegible] instructions may be issued in order that the new dies may come into operation with the stamp-dies from 1st January next.

Mr

13. The question of providing a sufficient supply of adhesive stamps is also before Government. On this subject the following instructions from the Govt of India have been conveyed to this Govt.

(1) Par 8 of the Govt of India dated 30th Oct 1869 No. 3436 recorded with Govt Pars dated 2nd Dec 1869 No. 3094.

(2) Govt of India's Circular No 2932 dated 3rd Dec 1869.

(1) From the first of these papers it appears that the Secy of State is about to despatch £200,000 adhesive Indian Stamps to [illegible] India.

In the second the Govt of India mention the necessity which the Court Fees Act will create for providing Stamps of the value of fractional parts of a rupee, and intimate that adhesive stamps might be used to denote the fractional part. They request that such Local Govt will take the necessary steps to secure a sufficient supply of stamps being in the hands of the vendors throughout the country and submit to the Govt of India any

any additional rules which may be required for the sale of stamps under the Court-Fees Act.

16. Both Act XVIII of 1869 and the Court-Fees Act will therefore necessitate the use of adhesive stamps of values over one anna and both will come into operation on Jan.y 1st 1870.

It appears to me that this necessity has been somewhat overlooked and that the attention of the Supt. of Stamps should be at once called to it.

16. The question of providing

* Vide Sections V + VIII

Yr. last hon. ex. ref. in a recent order divided Foreign Bill Stamps 4 As and for the purpose.

A.D.

providing adhesive stamps for use in certain exceptional cases will not affect the question of adopting Dr. Bellew's design for stamp-papers.

17. The questions before Govt. are contained in paras 12 + 16. Early orders are requested.

Yrs

Bell

Revenue Stamp

Revenue Depart.

No 3226

Proceedings of the Madras Govt under date the 30th Dec 1869.

Read the following Proc: of the Bd of Revenue

Reducing Commn of Paper Currency in charge of stamping Depts to prepare fresh designs for Revenue stamps and to report whether there will be any great advantage in having dies engraved in England instead of in Madras, and what cost will be, and requesting Govt to indent on Home Govt for a supply of ink for stamping.

(Ltr 25th Oct 1869 No 791

Submitting letters from Supts of Stamps & Commr of Paper Currency regarding new pattern stamps.

(Ltr 19th Nov 1869

Submitting letter from Supt of Stamps forwarding designs of improved patterns of Blue & black stamps to be introduced, together with copy of correspondence with Commr of Paper Currency on the subject

(Ltr 1st Nov 1869 No 5108

cy Desp R 28 Dec/69

and requesting suggestions for specimen stamps to be altered :-

Submitting letter from the Supdt of stamps recommending adoption of new pattern bi-colour stamp designed by him Below :- (H.L. 17th Dec 1864)

1. The foregoing proposals relate to the introduction of new forms of stamps in view to rendering forgery more difficult - The specimen forms finally approved by the Board are superior to the forms at present in use in the following respects -

(1) The value of the stamps is to be expressed, in all cases, in words as well as figures in English, Tamil and Telugu, also in words in Hindustani whereas in the present form of stamps, the value is expressed in figures only and that value in Tamil & Telugu in all cases only expressed in figures -

(2) In the specimen form of stamps, an inner circle can be distinguished at a glance from a lower or upper stamp, and the latter from a higher or upper stamp, because the shape of all these is different -

(3) The design and admixture of colours is more elaborate in the specimen forms -

2. If the instructions relative to more careful printing and the addition of the value in writing by the

the stamp-vendors at the time of sale be carefully attended to, the Govt are of opinion that Mr Pellew's designs are all that can be desired, and accordingly authorize their immediate adoption.

3. The Govt concur with the Board in considering that no further precautionary measures are needed at present, and that printing on pattern & printing the papers, numbering the stamps consecutively or having the dies engraved in England would not be likely to repay the expense involved.

4. The Commissioners of Paper Currency may however be requested to consider and report whether it would not be desirable to make the dies of a harder metal than brass, and the indents for the English printing ink required should be submitted without delay.

Copy

Inscd To the Bd of Rev, with 28 Enclosures
" " — Instn of Stamps Sec 20/12/09 3 dies deposd
" " — Commrs for Paper Currency
Sol. Do 28 Jany