M.R.O. 1—39,000—16-10-23.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1613	Press ~~His~~
172-73		
Dated	8th June	1869.

Not to be folded or roughly handled

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Proceedings of the Madras Government, Revenue Department,
8th June 1869.

No. 172. Read the following Endorsement of the Registrar of South Arcot, dated Cuddalore, 12th April 1869, No. 16 :—

Read the following letter from the Acting Registrar-General of Assurances, Madras, to the Chief Secretary to Government, Fort St. George, dated Madras, 1st May 1869, No. 37 :—

In the Notification of the Government of India published in the *Fort Saint George Gazette* of the 15th May 1868, page No. 1,154, it is laid down that from and after the 1st of September 1868, red and black bi-color Stamps shall be exclusively employed for documents enumerated in Schedule B. of Act XXVI. of 1867, and that " documents enumerated in Schedule A. of Act X. of 1862, other than those " for which adhesive Stamps have been prescribed, shall be on paper impressed with " a bi-color Stamp consisting of blue and black colors." With reference to this Notification, the Registrar of South Arcot, whose communication is annexed, enquires, whether a document falling under Schedule A. and engrossed on paper bearing, not a blue and black, but a red and black bi-color, or simply an embossed Stamp, should or should not be admitted for registration.

2. Section IV. of Act X. of 1862 empowers the Governor-General of India in Council to " prescribe the form, size, and material of the Stamps to be used, and " the mode and place of impressing, affixing or denoting thereupon, the value of the " same, etc., etc." The Notification above referred to being based upon this provision of the Law, possesses of course the same legal force as the Act, and so far Registering Officers would, I imagine, be justified in refusing to register documents not bearing Stamps of the description prescribed by the Governor-General in Council. Section XIV. of the Act, indeed, taken by itself, simply requires a Registering Officer to see that the document brought for registration " is upon a Stamp of a value not " less than that indicated to be proper for it" by Schedule A.; but the question is whether, taking the Act as a whole and construing one part by another, Registering Officers are also bound to see that the Stamps are of the kinds enjoined by the Governor-General. If the Registrars are so bound, the Civil Courts must also, under the same Section XIV., which applies to them as well, reject, as evidence, documents not engrossed on paper bearing the prescribed distinction Stamp.

3. I request to be favored with an authoritative opinion on the point for the guidance of this Department. What the reasons may have been which induced the Government of India to require particular classes of documents to be inscribed on paper impressed with Stamps of particular colors, I am not aware. It is not necessary as a safeguard against forgery, as the red and black bi-color Stamp which was introduced only lately in supersession of embossed Stamps is alone sufficient to secure this object. On the other hand, it is impossible that the people at large can become all on a sudden acquainted with a requisition such as that now in question, or that the Government can, at all times and under all circumstances, ensure a sufficient quantity of Stamps of each description being kept for sale in all localities by Vendors who, under the present discount system, purchase their own Stamps, and are therefore at liberty to buy such Stamps, in such quantities and of such values as they please with reference to their own convenience and means.

If, therefore, the result of people not acting up to the requirement of the Notification is the exclusion from registration and rejection as evidence of documents on which the proper Stamp duty has been paid, but on which the impressed Stamp is not of the required color, I need scarcely say how much unnecessary hardship and probably loss must be entailed upon parties who, whether from ignorance, oversight or from the proper Stamp not being available at the time, disregarded the particular color to be borne on the Stamp.

4. In any case, the order in question cannot be held to have come into force on the 1st of September 1868, and I see no later Notification on the subject; for, although it was re-published in the *Fort Saint George Gazette* on the 15th May 1868, it was only on the 16th of February of the present year that the Stamp Office began to supply the blue and black color Stamps to districts, and I doubt whether these Stamps have yet reached Vendors in remote localities. If the requirement as to the distinctive Stamps with distinctive colors must be enforced to the extent of refusing registration and rejecting, as worthless for purposes of evidence, instruments duly executed and duly stamped as to value, it is at least necessary that the rule should be brought into operation in such a way as to cause the least annoyance and involve the least possibility of loss to people. And this, I imagine, can be done only by giving sufficient time in the first instance for making the rule known far and wide by publication in the local *District Gazettes* and by means of notices posted at the Munsiff's and other Courts, and at the places where Stamps are sold, and by ensuring, under proper arrangements (supposing such to be always practicable) an ample supply of Stamps of the different descriptions and values being made available to the public at the usual places of vend. It might also be advisable to recall and destroy, in the meantime, all unused *embossed* Stamps still in the local Treasures, and with the Vendors and the public.

From the Sub-Registrar of Cuddalore, to the Registrar of South Arcot, dated Cuddalore, 8th April 1869, No. 8.

With reference to a Notification of the Government of India re-published from the *Fort Saint George Gazette* of the 15th May 1868, in the South Arcot *Gazette*, dated 30th January 1869, stating "that from and after the 1st September 1868, the bi-color Stamps (red and black) "shall be exclusively employed for documents enumerated in Schedule B. of Act XXVI. of 1867, "and that documents enumerated in Schedule A. of Act X. of 1862, other than those for which "adhesive Stamps have been prescribed, shall be on paper impressed with a bi-color Stamp con-"sisting of blue and black colors," I should feel much obliged if you would kindly inform me, whether a document enumerated in Schedule A. of Act X. of 1862, which is written on a red and black Stamp, and presented for registration, should be refused.

2. An early reply will greatly oblige.

Submitted to the Acting Registrar-General with the request that instructions may be sent for the guidance of the Registering Officers. The India Government Notification states, that the bi-color Stamps should be used from and after 1st September 1868, but a supply of the black and blue color Stamps prescribed for documents under Schedule A. was received long after the above-mentioned date, and in the event of your directing that documents under Schedule A., written on other than black and blue color Stamps should not be registered, it is necessary to know whether the order should have effect from 1st September 1868, or from the date that the new Stamps were made available to the public. A supply of the old Stamps without the bi-color is still in hand and documents under Schedule A., written on these Stamps cannot, under any circumstances, be refused registration. Instructions are solicited on this point also.

(True Copy.)

(Signed) V. RAMIENGAR,
Acting Registrar-General.

Transferred to the Revenue Department.

(Signed) H. E. STOKES,
Acting Under-Secretary.

21*st May* 1869.

No. 173. Order thereon, 8th June 1869, No. 1,613.

Separate Revenue, No. 7.
Stamps.

Under the provisions of Section 4 of the Stamp Act X. of 1862, (which provides that the Governor-General in Council shall prescribe the form, size, material, etc., of Stamps to be used,) the documents enumerated in Schedule A. of that Act, if not engrossed on the blue and black bi-colored Stamp paper prescribed by the Government of India Financial Notification of the 29th April 1868, cannot, after the 1st September 1868, be legally received for registration under Act XX. of 1866, or accepted by the Courts as evidence.

2. The Acting Registrar-General reports that the prescribed bi-colored Stamps were not made available to the public in this Presidency until after the 16th February last, and that he doubts whether "these Stamps have yet reached Vendors in remote localities." The delay in the preparation of these Stamps has already formed the subject of correspondence with the Government of India, and a request was made that the period for the adoption of the black and blue bi-color Stamps might be postponed to the 1st January 1869.

To Government of India, dated 10th August 1868, No. 2,126.
From Government of India, dated 17th December 1868, No. 3,586.

3. The Government of India, in reply, expressed a hope that the introduction of the new Stamps would not be delayed beyond the latter date; but no new Notification appears to have been issued.

4. Under these circumstances, the Right Honorable the Governor in Council resolves to request the Government of India to issue a fresh Notification with reference to that of the 29th April 1868, authorizing the use of the old Stamps as

well as the black and blue bi-color Stamps in this Presidency, between the 1st of September last and the 30th June next.

5. The Board of Revenue will be directed to take measures to ensure every Vendor being supplied with the new Stamps before that date.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Acting Registrar-General of Assurances.
,, the Board of Revenue.

Exd. E. C. Shunker.

29 April 1868, Calcutta

Sir,

I have the honor to transmit herewith a memorandum stating the amount of Stamp Duty realized in Lakhdula A of that Act, if not engrossed on the Blue and Black Re-colored Stamps by the Court of Wards Tributaries of Kodia Tirumeicil Nattu, for the year ending the 29th April 1868.

I have &c.

(Signed)

Govt. of India

REVENUE.

To

ACTG REGISTRAR-GENERAL

OF ASSURANCES,

&c, &c., &c.

Dated June, 8th.

Recd. Ans.

G. O., 3d June 1869, No. 1,713.

From the Actg Registrar-Genl
of Assurances 30 April 1869
No. 172

Nos. 172-176.

Documents engrossed on red and black colored Stamps.—Letter from Acting Registrar-General of Assurances on this subject, ordered to be forwarded to Government of India for consideration.

Pro: 24 November 1868 to 18-19
- 28th December - - 329-330
- 15 January 1869 - 234-235
- 8 March - - 215-216
- 29 May 1868 - 663-664

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Transferred to
the Revenue Department.

Henry S. Stokes
A/ Under Secy

21st May 1869.

Revenue.

Issued 1869 Dept.

From No. 1689.

The Ag. Registrar Genl.
of Assurances
Madras.

To The Chief Secretary
to Government
Fort St. George

Dated 18th May 1869.
Rec'd 25th " "

No. 37

Enclosure -
No. 1065.

Enquiring whether documents engrossed on red & black color stamps should or should not be refused Registration

Ex 12 May
No.

c 29 Mar/69 197 Same

For Orders

Letter from C.S. Regr. Genl. of Assurances 18th May 1869.
No. 37

Memorandum

Under the provisions of Section 4 of the Stamp Act X of 1862 (which provides for the Govr. Genl. in Council to prescribe the form, size, material &c. of Stamps to be used), there seems no doubt that documents enumerated in Schedule A of that Act, if not engrossed on the Blue and Black Bicolored stamp paper prescribed by the Govt. of India Financial Notification of the 29th April 1868, cannot, after

after the 1st Sept. 1868, be legally received for registration under Act XX of 1866, or accepted by the Courts as evidence.

2. The A/ Registrar General reports that the prescribed bicolored Stamps were not made available to the public in this Presidency until after the 16th February last — and that he doubts whether these Stamps have yet reached vendors in remote localities."

*. The only remedy seems to

to be to apply to the Govt. of India to issue a Notification suspending, the operation in this Presidency of their Financial Notifn. of the 29th April 1868 so far as regards the employment of the blue and black bicolored Stamp Paper, until the date on which it may be reported that all Stamp Vendors in the Presy. have in possession of supplies of the prescribed Papers.

The necessary steps for this purpose should be taken in the Revenue Dept., to which Dept. the

+ This course, it is observed, has been adopted in the case of the Hyderabad & Jagheer Districts. See Notifn in Gazette of India, May 1st 1869. p. 918.—

Revenue Depart.

10th. 1613.

Proceedings of the Madras Govt. under date the 8th Inst. 69

Read the following letter from the Actg Registrar General of Assurances:-

Enquiring whether documents engrossed on Red and black colored stamps should or should not be refused registration (H.L. 1st May 1869 No. 37):-

Under the provisions of Section 4 of the Stamp Act X of 1862 (which provides that the Governor General in Council shall prescribe the form, size, material, &c. of stamps to be used) & as there is no doubt that the documents enumerated in Schedule A of that Act, if not engrossed on the Blue and Black Bi-colored stamps hereby prescribed by the Govt. of India Financial Notification of the 29th April 1867

The G. Regr's letter should be transferred.

It is believed that some correspondence has taken place in that Dept relative to the great delay that has occurred in the introduction of the new Bi-colored Stamps.

C 12 May
R 22nd

1868, cannot, after the 1st September 1868, be legally received for Registration under Act XX of 1866, or accepted by the Courts as evidence.

2. The Ag Registrar General reports that the prescribed Bi-colored stamps were not made available to the public in this Presidency until after the 16th February last - and that he doubts whether "these stamps have yet reached Madras in remote localities".

The delay in the preparation of these stamps has already formed the subject of correspondence with the Govt of India, & Request was made that the period for the adoption of the Black and Blue bi-color stamps might be postponed to the 1st January 1869.

3. The Govt of India in reply, recommended, & hope that the introduction of the new stamps, would not

To Govt of India date 10th Augt 1868 No 2126.
From do 17th Decr 1868, No 3,580.

This para is not in exact accordance with the proposal made in the memorandum as the new stamps have already been issued to some extent, but the rule of October 1st or new form should be observed.

not be delayed beyond the latter date, but no new notification appears to have been issued.

4 Under these circumstances, the Right Honorable the Governor in Council resolved to request the Govt of India to issue a fresh notification with reference to that of the 29th April 1868, authorizing the use of the old stamps as well as the black and blue bi-color stamps in this Presidency between the 1st of September and the 30th June next.

5. The Board of Revenue will be directed to take measures to ensure every Vendor being supplied with the new stamps before that date.

1 To the Actg Regr of Assurances
14 — 18 of Revr

Dec: 9me

E. D. Ball
Chief