

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1163	Press
		Mis
57-58 Dated	4-8-	1870.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
4th August 1870.*

No. 57. Read the following Proceedings of the Board of Revenue, dated 6th July 1870:—

Read the following letter from J. G. FERRAND, Esq., Acting Superintendent of Stamps, Madras, to the Acting Secretary to the Board of Revenue, dated 29th June 1870, No. 1,809.

* Board's Proceedings, 10th February 1870, No. 986.

Denomina- tions.	No. of Stamps.
2-Anna	6,400
4 do.	6,400
8 do.	3,200
1-Rupee	3,200
2-Rupee	3,200
4 do.	3,200
5 do.	1,600
6 do.	1,600
7 do.	1,600
8 do.	160
9 do.	1,600
10 do.	1,600
20 do.	1,600
30 do.	400
40 do.	400
50 do.	160
100 do.	
Total value Rupees... 2,25,410	

With reference to my letter, dated 8th February last, No. 390,* I beg to report that, in accordance with my application to the Superintendent of Stamps at Calcutta, mentioned in the concluding paragraph of that letter, I have received from him a supply of Special Adhesive Stamps to the extent specified in the margin. There are Special Adhesive Stamps of the under-mentioned values also, but these are at present procurable only from Eng-land:—

1-Anna.	25-Rupee.
3 do.	200 do.
6 do.	500 do.
12 do.	1,000 do.
3-Rupee	

2. With reference to the concluding paragraph of the Notification by the Government of India, dated 23rd March 1870, No. 2,060, I presume that these Stamps are not to be made available at the Collectorates, as there are no stamping presses there, but that this office may be considered one in which stamping presses exist. This office has stamping presses for counter-stamping papers; the presses for the value Stamps, as the Board are aware, are in the office of the Commissioner of Paper Currency, but the value Stamps are impressed *only on the requisition of this office*. As adhesive Stamps, however, have the value already expressed upon them, the stamping presses required under the Notification of 23rd March to make the previous Notification of 13th January applicable, must apparently be presses adapted to obliterate the adhesive Stamps. Adhesive Stamps being prepared in England can be made available here as well as in Calcutta. Nothing whatever would be gained by the option of reverting to the use of the abandoned embossed Stamps.

3. The mode of using the Special Adhesive Stamps adopted in Calcutta is for the Collector of Stamps to affix the Stamp to the instrument presented, and to obliterate the Stamp by an impression from a steel date die*.

* See letter from Superintendent, Calcutta, in Board's Proceedings, 16th April 1869, No. 2,588. I enclose, for inspection, a Bill of Lading obtained from the Master Attendant, having on it a 4-Anna Special Adhesive Stamp which has been thus obliterated, and it will be seen that the process has not been successful. I would propose that in this office the bicolour counter-stamp, which contains

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the date, be used to obliterate the lower half of the Special Adhesive Stamp, as shown in the annexed 2-Anna Stamp.

4. It will be a convenience to the public to be allowed in cases of emergency to get Special Adhesive Stamps as in Calcutta affixed to their instruments. When a printed form is used, or a lengthy instrument is already drawn up, an adhesive Stamp would be very useful in an emergency, as there may be no time for re-copying the form or instrument on a stamped paper and as a value Stamp cannot be impressed here, however urgently required, without a delay of about two hours. I am informed that in cases of emergency four 1-Anna Receipt or Revenue Stamps are used in Madras for Bills of Lading for want of a suitable 4-Anna Adhesive Stamp. And if the proposed plan of having adhesive Stamps for Court Fees, excepting for a few high values, is found to answer, it will probably be extended to general Stamps with proper precautions for ensuring the cancelling of the Stamps. There is therefore less objection to the use of the Special Adhesive Stamps meanwhile.

5. In introducing the use of these Stamps now, it will be necessary perhaps to re-publish the Notification by the Government of India, dated 13th January 1870, No. 319, intimating at the same time what values of Stamps are available for use agreeably to the terms of that Notification, and to arrange for a continuous supply by submitting an indent on the Secretary of State for India for the quantity that may appear to be required. I solicit the sanction of the Board to the adoption of these measures.

6. Please return the enclosed Bill of Lading.

SUBMITTED for the orders of Government.

2. The Board concur with the Superintendent of Stamps as to the desirability of introducing the Special Adhesive Stamps to which he refers, and as to the mode in which they should be used and effaced.

3. If Government see fit to sanction the measure, the Notification of the Government of India, regarding these Stamps should be re-published, and the Superintendent should submit an indent for the number which he estimates will be required at once.

No. 58.

ORDER THEREON, 4th August 1870, No. 1,163.

Separate Revenue, No. 6.

Stamps.

The Right Honourable the Governor in Council observes that the intentions of the Government of India in regard to the use of Special Adhesive Stamps are not very clear from the two Notifications referred to by the Superintendent of Stamps.

2. The first Notification, dated 13th January 1870, in which apparently Clause B. of Section 5 of Act XVIII. of 1869 is incorrectly quoted as Clause 6, makes the use of Special Adhesive Stamps optional for all documents liable to Stamp-duty under that enactment, provided that all documents other than those chargeable with the duty of one Anna, Bills of Exchange, and Promissory Notes drawn or made out of British India, and transfers of shares by endorsement, shall be produced before

*Proceedings of the Madras Government, Revenue Department,
4th August 1870.*

execution at the office of the Superintendent of Stamps or Collector, and that the Special Adhesive Stamps shall be affixed to the document by the officer before whom it is produced.

3. The second Notification, dated 23rd March 1870, permits these Stamps to be denoted by an embossed Stamp impressed by a cold steel die, when the Special Adhesive Stamps referred to in the previous Notification are not available, and limits this privilege as well as the option of the use of the Special Adhesive Stamps when available to offices where stamping presses already exist.

4. The second Notification must be inoperative in this Presidency, as the Stamp Office does not possess cold steel value dies, and should the documents be sent to the Mint the ordinary bicolour value Stamps would of course be impressed upon them in the usual course. The first Notification will also be inoperative except in the Town of Madras, as in no other district do stamping presses exist.

5. Under these circumstances, the Right Honourable the Governor in Council resolves to refer the correspondence to the Government of India with the inquiry whether the use of the Special Adhesive Stamps is to be limited to the Presidency Town.

6. In the meantime, the Superintendent of Stamps is at liberty to bring the Special Adhesive Stamps which are available into use at Madras, without re-publishing the Notifications. The proposal made for their obliteration in paragraph 3 of Mr. Ferrand's letter, dated 29th June 1870, No. 1,809, is approved for the present, but the Board are requested to report whether punching a hole in the centre of each Stamp would not be an equally efficacious and simpler mode of effecting this object.

(True Extract.)

(Signed) H. E. STOKES,

Under-Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

Revenue Department

No

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the July 1870

Read the following

Read the following. *Proceedings of the Board of Revenue.*

Submg: for orders letters from
Cupō: of stamps regarding intro-
-duction of Special Adhesive
Stamps.

H.E. 6: July 1876

The Govt. consider

That the Ag. Supdt. of Stamps
has misapprehended the
object of the two Notifica-
tions referred to by him -

In the Notification dated 13th Jan'y. 1870, No 319 the Govt. of India under Section 5 Act XXVIII of 1864, directed that in

in all cases, at the option of the parties & } certain cases the stamp on
an instrument might be

I have not the least of use.
the reading of the death & l. followed.

Y. Lie chose 6 of her 8 out

denoted

Cont. of 1870

SECRET

THE BOARD OF TRUSTEES

DECEMBER 1977

Index

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C.O., 4th August 1870, No. 1, 163

DEC 27 1963

Special Adhesive Mergers—Hazardous Products—
 Concerns Regarding its Introduction into Market,
 with order herein.

denoted by a special adhesive stamp to be affixed by the collector or the Supdt of Stamps. Notification No. 2060, dated 23rd March 1870 lays down that if special adhesive stamps are not available for use in these cases, an embossed stamp impressed by a cold steel die might be used instead. The application of both Notifications was restricted in the latter to offices where stamping-presses already exist which in this Presidency are represented by the office of the Supdt of Stamps alone.

2. In para 1 of his letter

I cannot understand this. As for in the first No. to piece torn over. Why not in the Supdt. put. It will be same in Madras.

I am not sure this. These cold dies are very expensive. Let them be for use & use. While do in that. The notification says "may be destroyed" - as we have a discretion.

letter Mr. Ferrand mentions that he has not received from Calcutta nine denominations of the special adhesive stamps, called into use by the Notification dated 13th Jan'y. 1870. This circumstance merely exemplifies the necessity of the second Notification which enables the Acting Supdt to substitute in these nine cases a stamp impressed by a cold steel die.

3. The question as to the best means of obliterating stamps is of a distinct nature altogether. The Govt see no objection to

to the employment of the
method proposed by Mr.
Ferrand.

4. The Govt do not see
the necessity of republishing
either Notification and
indeed fail to understand
the purport of the greater
portion of the present
application. The
only matter connected
with it regarding which
doubt may be felt
appears to be whether
the design of the
cold dies referred to
in the second Notifi-
cation are to be
of a distinct nature
from the ordinary
impression, & on this
point Mr Ferrand

Only this can't be
done else a loss.
Why not purchase
a plate?

should report without⁵
delay
J. H.

Intention to issue blank
stamps

4-0
Introduction of
Special Adhesive
Stamps

2022

Mem. for Secy
in circulation
from Govt. to
Asst. Secy. Pol. Secy.
J.O.S.

90
Stamp

4
No. 1163

Revenue Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 4th Aug. 1870.

Read the following. Proceedings of
the Board of Revenue

Subm. for orders letter from
Supdt. of Stamps regarding intro-
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H.E. 6th July 1870

J. H. S.

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2. The first Notification
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~ Special

Special

3. The second Notification dated 23rd March 1870, permits the stamps to be denoted by an embossed stamp impressed by a cold steel die when the Special adhesive stamps referred to in the previous notification are not available, and limits this privilege, as well as the option of the use of the special adhesive stamps where available to offices where stamping presses already exist.

4. The second Notification must be inoperative in this Presidency as the Stamp Office does not possess cold steel value dies, and should the documents be sent to the Mint the ordinary.

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India with the enquiry
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is to be limited to the
Residency Town.

6. In the meantime
the

at the same time

I would ask why
purchasing a hole
under the stamp
is not sufficient - whether punching a
hole in the centre of
each stamp would not
be as equally efficacious
and simpler mode of
effecting this object

8
the Supdt of Stamps is at
liberty to bring the special
adhesive stamps, which are
available, into use, without
republishing the notification,
and The proposal made for
their obliteration, in para 3
of Mr. Ferriand's letter
dated 29 June/90

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present, but the Board
are requested to report
whether punching a
hole in the centre of
each stamp would not
be as equally efficacious
and simpler mode of
effecting this object

14 Letter from Mr. Depp 29 "Enob 2 Dec 90"

40
21

G. L.

Salutation of Special
Order of the

General Order

For

Am. L. O. No. 100

Am. L. O. No. 100
I hereby certify that the
Am. L. O. No. 100
is correct

Am. L. O. No. 100

C. 27 July 1890 R. 3 Aug.

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