M.R.O. 1—33,000—16-10-20.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1531. Press ~~Mis.~~

61-62 Dated 10-10-1870 Ms.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
10th October 1870.

No. 61. Read the following Proceedings of the Board of Revenue, dated 26th August 1870 :—

Read the following letter from the Acting Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated Madras, 4th August 1870, No. 2,303.

In reply to the reference from the Board, dated 1st instant, Miscellaneous, No. 298, I beg to state that I do not see sufficient grounds on which the denoting of stamps by the Collector or the Superintendent of Stamps, under Section 5, Clause B., should be confined to any particular documents.

2. Stamps are at present impressed* with bicolour on any document of whatever description brought to this Office. The value of stamps, for the sake of check, are impressed on the requisition of this Office by the Commissioner of Paper Currency. His Office being about a mile and-a-half distant, a delay of about two hours unavoidably takes place before a document can be stamped; merchants, lawyers, and many other persons, prefer using their own paper for their instruments. One reason for the preference is, that if their own paper is spoilt in drawing out the instrument, there is no other waste, but if the stamped paper is spoilt, there is loss of time and money† in obtaining refund of the value or renewal of the stamp. Almost every instrument liable to stamp-duty may require to be executed under circumstances of emergency, and therefore to be stamped previous to execution without loss of time. The use of embossed stamps has been entirely discontinued since January 1869, and has not been revived under the Notification by the Governor-General in Council, dated 23rd March 1870, No. 2,060, on account of the risk of fraud attending it. Special adhesive stamps being procurable from the Secretary of State can be made available here, and a supply for immediate use in this Office as soon as the sanction of the local Government is received for their introduction‡ has been obtained from the Superintendent of Stamps in Calcutta.

* The practice of impressing stamps on documents brought to this Office has been in force since September 1860. Formerly the stamps impressed were embossed, now they are bicolour.

† Application to the Collector must be made on 8 Annas stamped paper, and the discount allowed to the stamp vendor is deducted in receiving the refund; if the impressed stamp has been obtained from this Office, there is no discount to be deducted in receiving the refund.

‡ Board's Proceedings, 6th July 1870.

3. As impressed stamps can be obtained from this Office for any document, I see no reason for any restriction in the use of special adhesive stamps for the instruments mentioned in Clause B., Section 5, Act XVIII. of 1869, due precautions being taken for cancelling the stamp and effectually preventing its being used a second time. I know that instruments of the description specified in the margin, drawn up in some cases in printed forms, or elaborately in manuscript, which cannot conveniently be transcribed on stamped paper, are frequently required to be stamped urgently. I hope therefore

Bill of Exchange, Promissory Note — Drawn or made out in British India, and payable otherwise than on demand.
Policy of Insurance.
Bonds of all descriptions.
Settlement.
Bill of Lading.
Power of Attorney.
Affidavit.

Agreement to secure re-payment of loan at short date.
Rent agreements or lease protests.

that, *if any restriction is determined upon*, instruments such as those specified will be included in the list of those for which special adhesive stamps may be used.

SUBMITTED to Government, with reference to Government Order, 25th July 1870, No. 1,115.

2. The Board concur with the Superintendent of Stamps in thinking that there should be no restriction as to the class of instruments stamped under Clause B., Section 5, Act XVIII. of 1869.

3. The Government of India consider that some restriction is rendered necessary by the facilities for fraud which must attend an extended use of embossed stamps, but as the Government have pointed out in Government Order, 4th August 1870, No. 1,163, the Notification allowing the use of embossed stamps for this purpose is not applicable to this Presidency. If special adhesive stamps are not available, documents must be sent to the Commissioner of Paper Currency to be stamped with a bicolour Stamp as has always been done hitherto.

No. 62. ORDER THEREON, 10th October 1870, No. 1,531.

Separate Revenue, No. 5.
Stamps.

RESOLVED that the foregoing Proceedings be submitted to the Government of India, with reference to their Circular, under date 13th July 1870, No. 1,822.

2. The Right Honourable the Governor in Council concurs with the Acting Superintendent of Stamps and the Board of Revenue in considering that, so far as this Presidency is concerned, no restriction is necessary in regard to the documents for which special adhesive stamps may be used. As observed by the Board embossed stamps are not in use in Madras, and consequently no risk of fraud will be incurred in regard to them.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

Govt. of {1870} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

Dated October, 10*th*.

Recd. Encl.

G. O., 10*th October* 1870, *No.* 1,531.

OCTOBER.
Nos. 61-62.

Instruments stamped under Clause B., Section 5, Act. XVIII. of 1869.—Proceedings Board of Revenue on this subject, ordered to be forwarded to the Government of India.