

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	779	Press ~~Mis.~~
320-21		
Dated	27-5-	1870

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
27th May 1870.*

No. 320. Read the following Proceedings of the Board of Revenue, dated 7th May 1870, No. 3,082:—

Read the following letter from the Acting Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated Madras, 3rd May 1870, No. 1,214.

WITH reference to the Board's Proceedings of the 21st ultimo, I beg to report that hand-stamps, marked with the words "Court Fees," have been despatched to all the districts, excepting Kurnool, Coorg, and Bangalore,* which will be supplied with the stamps in a few days.

* For the Judicial Commissioner's Court for Coorg.
Government Order, Revenue Department, 25th April 1870, No. 570, paragraph 8.
Board's Proceedings, 27th do.

2. In accordance with the orders noted in the margin I have, in sending the hand-stamps to Collectors, requested them to have "Court Fees" printed not only on the adhesive Court Fees Stamps, issued from this Office prior to April, but also on the impressed (red and black bicolour) Court Fees Stamps in their possession.

3. I now solicit instructions whether the *impressed* Court Fees Stamps, hereafter issued from this Office to districts, are to be printed with the words "Court Fees" before they are despatched, or whether Collectors are to have the words printed on them with their hand-stamps.

4. In conformity with the view held in the orders referred to, it appears to be also necessary that the words "Court Fees" should be printed on the red and black bicolour stamps impressed on the "private goods," that is, on the stamps impressed for Court purposes in compliance with the applications of Advocates, Solicitors, etc., on their papers.

5. All this printing, however, on the impressed stamps by means of separate presses will unavoidably entail not only additional expense but considerable delay, and subject suitors to great inconvenience. I have already been informed by the Collector of Bellary that it is with the greatest difficulty the affixing of the Treasury Seal to the stamps can be accomplished with his present establishment. As regards "private goods," even now, using all possible expedition, and without the inscription of "Court Fees," the impressed stamps can hardly be delivered as quickly as they are required. Before making further arrangements, therefore, for printing the words "Court Fees" on the impressed stamps, I beg to bring to notice—

First.—That the Notification by the Government of India, dated 28th February 1870, No. 1,426, prescribing that all stamps intended for use under the

Court Fees Act should bear the inscription "Court Fees," was issued before the Court Fees Act became† law, and that the subsequent Notification, dated 15th

March, No. 1,865, issued under Section 26 of the Act, limits this inscription to the adhesive stamps.

Second.—That the High Court accept the *impressed* red and black bicolour stamps, uninscribed with the words "Court Fees," as the prescribed stamps.

† The Act was passed on 4th and received the assent of the Governor-General on the 11th March 1870.

*Proceedings of the Madras Government, Revenue Department,
27th May 1870.*

6. Under these circumstances, I beg to suggest, for the consideration of the Board, the expediency of deferring the printing of the words "Court Fees" on the *impressed* stamps (which are already distinguished, by being red and black bicolour for Court Fees, while blue and black bicolour is used for stamps for other purposes) until the number of the different denominations of impressed stamps is reduced as recently proposed by the Government of India,† when in all probability the dies will bear the prescribed inscription.

SUBMITTED to Government, in continuation of Board's Proceedings, 27th April 1870, No. 2,804.

2. The Board have already stated their opinion that the Government of India appear to intend that impressed stamps used under the Court Fees Act should have the words "Court Fees" printed on them; but the Superintendent of Stamps is right in stating both that the measure will be a very troublesome one to carry out, and that the actual state of the law, as read with the Notifications issued under it, does not make it necessary.

No. 321. ORDER THEREON, 27th May 1870, No. 779.

Separate Revenue, No. 23.

Stamps.

THE Government have already* directed that *all* stamps intended for use under the new Act should be marked with the words "Court Fees."

* G. O., dated 6th May 1870, No. 653.

2. This should in future be done before the stamps are despatched to the districts. As soon as the Collectors have marked with the words in question all the Court Fees Stamps at their disposal, the Acting Superintendent of Stamps is authorized to recall the dies.

(True Extract.)

(Signed)

R. A. DALYELL,

Acting Secretary to Government.

To the Board of Revenue.

Ed. F. R. Bantleman



Govt. of 1870 Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated May, 27th.

Recd.

Encl.

G. O., 27th May 1870, No. 779.

MAY.

Nos. 820-821.

Stamps for use under the Court Fees Act.--
Passing orders with reference to the words "Court
Fees" being printed on them for the future before
despatch to the districts.



Revenue Department
#779.

Proceedings of the Madras Government
Under date the 27th May 1870.

Read the following
Proceedings of the Board of
Revenue. —

Forwarding, with remarks,
letter from the Superintendent of
Stamps suggesting that printing
of "Court Fees" on Impressed Stamps
be deferred. —

(A. G. 7th May 1870.)

G.O. dated 6th May 1870, N^o 653. —

I must this - if, as
stated by the Supt.
the Impressed Stamps
are in different colors.
The object of printing
the words "Court Fees"
is merely to distinguish
one kind from another
& enable us to see what
income each yields.
If this object is attained
it will be already by

The Government have
already directed that all stamps
intended for use under the
new Act should be marked
with the words "Court Fees."
2. This should in future
be done before the stamps are
despatched to the Districts.
As soon as the Collectors have
marked with the words in
question all the Court Fee stamps
at their disposal, the S^{rs} Superintendent
of Stamps is authorized to recall the pieces

OK.

Rev. Secy. Genl.

7
Rev. Department

Memo on No. 1392

With reference to the Honorable Mr. Sim's note on the accompanying Draft G. O. it is observed that the Govt. of India in their notification dated 28th Feb'y/70 directed that all stamps used under the Court Fee Act should be marked with the word "Court Fee".

2 It is true that there is already a well-marked distinction between impressed "Court Fee" and "General Stamp Act" stamps. The former are red and black, the latter

Very uel - Let
the draft go.

J. D. S.

214 May/80 Rly

latter blue and black, as
per specimens put up. By
a notification dated 28th

January 1840, the Gov^t of
India prescribed the use of
blue and black stamps in all
cases where impressed stamps
are rendered necessary by the
General Stamp Act.

3 It is, however, submitted
that the advantage afforded by
the additional security against
the public using the wrong kind
of stamp, which will be gained
if all judicial stamps be marked
with the words "Court Fees", will
outweigh the trouble caused
by stamping them with a die.

OK.

I learn from Mr. Ferrand
that mistakes of this
kind have been made
OK.

Memo
Comd Lee Stamps

1972

to be done

Aug 11th

11/11

