

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.

947

Press
~~Nis.~~

317-18

Dated

27-6-1870

~~10~~Not to be folded or roughly handled

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

No. 317. Read the following Proceedings of the Board of Revenue, dated 13th April 1870, No. 2,506 :—

Read the following letter from the Acting Superintendent of Stamps, Madras, to the Acting Secretary to the Board of Revenue, dated 11th April 1870, No. 918.

In reply to the reference from the Board, dated 8th instant,* I beg to report that in consideration of the circumstances set forth in the letter from the Government of India, viz., the very large number of different fees required under the Court Fees' Act, the apparently better protection against forgery afforded by adhesive than by impressed Stamps, and the cost attending the supply of paper to the public, I admit that it appears necessary to adopt Adhesive Stamps for the lower fees, bicolour impressed Stamps being continued for the higher fees with the additional protection of having the value shown in the water-mark. It should, however, be remembered that the water-mark can be imitated sufficiently well to escape cursory examination.† As the higher fees will be rare the impressed Stamps will probably be more than cursorily examined; but the dies should nevertheless be so highly finished that the impressions cannot without extreme difficulty be imitated. This may well be done as there are to be so few amounts for impressed Stamps; but unless it is done, it will be better perhaps to rely exclusively on Adhesive Stamps. The amounts proposed for the Stamps appear suitable, excepting that in addition a half Anna Stamp is necessary for the Small Cause Court at Madras, unless it is to be gathered from the concluding part of Notification by the Government of India, No. 1,865, dated 15th March 1870,‡ that fractions of an Anna are permanently to be given up: they cannot be increased in number without adding to the expense and inconvenience of manufacturing and storing.

2. I enclose an estimate of the number of Stamps of each denomination which will probably be required.

3. With regard to the rules for the vend of Court Fees Stamps, I beg to observe that it is generally acknowledged to be better that the vendor should be remunerated by a discount than by a fixed salary. The rate of discount may certainly be less than for Adhesive Stamps under the General Stamp Act, and that accepted for Small Cause Court Stamps, viz., two per cent., as I understand, might be adopted for the present, as the vendors within the precincts or in the vicinity of each Court will virtually have a monopoly of the sale of the Stamps used in such Court.

*Forwarding, for immediate report, a communication from Government of India on the subject of Court Fees Stamps.

† Paragraph 24, Government Order, Revenue Department, 14th September 1864, No. 1,691.

‡ Note to paragraph 22 of Mr. Ellis's report in Board's Proceedings, 29th July 1864, No. 4,862.

§ *Fort Saint George Gazette*, 5th April 1870, page 407.

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ENCLOSURE No. 1.

*Estimate of the Court Fees Stamps which will probably be required for one year in the
Madras Presidency.*

							Number of Stamps.	Value.
<i>Adhesive Stamps.</i>								RS.
1 Anna...	...	...	...	...	...	...	8,00,000	50,000
2 "...	...	...	...	...	...	...	10,00,000	1,25,000
3 "...	...	...	...	...	...	...	1,00,000	18,750
4 "...	...	...	...	...	...	...	10,00,000	2,50,000
8 "...	...	...	...	...	...	...	15,00,000	7,50,000
12 "...	...	...	...	...	...	...	60,000	45,000
1 Rupee	...	...	...	...	...	...	8,00,000	8,00,000
2 "...	...	...	...	...	...	...	4,00,000	8,00,000
4 "...	...	...	...	...	...	...	2,00,000	8,00,000
7 "...	...	...	...	...	...	...	75,000	5,25,000
10 "...	...	...	...	...	...	...	1,00,000	10,00,000
20 "...	...	...	...	...	...	...	35,000	7,00,000
40 "...	...	...	...	...	...	...	20,000	8,00,000
70 "...	...	...	...	...	...	...	5,000	3,50,000
Total...							60,95,000	70,13,750
<i>Water-marked Paper for impressed bicolour Stamps.</i>								
100 Rupees	...	...	...	...	...	...	5,000	5,00,000
200 "...	...	...	...	...	...	...	2,000	4,00,000
400 "...	...	...	...	...	...	...	500	2,00,000
700 "...	...	...	...	...	...	...	300	2,10,000
1,000 "...	...	...	...	...	...	...	100	1,00,000
Total...							7,900	14,10,000
Grand Total...							61,02,900	84,23,750

MADRAS,
11th April 1870.

(Signed) J. G. FERRAND,
Acting Superintendent of Stamps.

In a Circular from the Government of India, Financial Department, dated the 3rd December 1869, No. 2,932, it was announced that the Court Fees' Act would probably come into force on the 1st January, and that the only new denominations of Stamps contemplated were those, including fractional parts of a Rupee, which might be denoted by supplementary Adhesive Stamps; and the Local Government was directed to take care that a sufficient number of Stamps was placed in the hands of all Stamp Vendors in time. The Government of India also desired that any additional rules which might be required for the sale of the Stamps should be submitted for their approval.

2. The Board of Revenue at once directed the Superintendent of Stamps to send a month's supply of Stamps to all districts. The Stamps, as a temporary expedient, were to consist partly of such impressed Stamps as were already in existence, and partly of Foreign Bill Stamps with the words "Foreign" and

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"Bill" cut off. They proposed that the series of dies ascending by half a Rupee to Rupees 100 should be completed; that Adhesive Stamps for 2, 4, and 6 Annas should be obtained in sufficient quantities from England; and that values above Rupees 100 should be made up of two or more stamped papers of lower value.

3. In January the Superintendent of Stamps reported that he had forwarded more than a month's supply of Stamps to each district. He stated that considering the requirements of the Small Cause Court and the fact that two lacs of his 4-Anna Foreign Bill Stamps were unsuitable, no more Foreign Bill Stamps could be spared for Court Fees, and recommended that dies should be prepared for all the new denominations required by the Act. The Board and Government adopted this suggestion.

4. On the 3rd and 4th of March the Government of India telegraphed that the Act would come into force on the 1st April; that Postage Stamps with the words "Court Fees" printed across them might be used, if there were not enough Foreign Bill Stamps; and that the manufacture of new dies must be discontinued.

5. In Government Order, dated 18th March 1870, No. 369, the Madras Government communicated a letter from the Supreme Government, suggesting that all Adhesive Stamps used under the Court Fees' Act should have the words "Court Fees" printed across them. About the same time a Notification appeared in the *Fort Saint George Gazette* to the effect that the bicolour Stamps used under the Act should be marked in the same way.

6. The Board understood these orders to refer to future issues, but it was brought to their notice by the Superintendent of Stamps, in his letter, dated 6th April 1870, No. 867, that they might be taken to make all Stamps not so marked inadmissible; and the Board thereupon addressed Government in their Proceedings, dated 8th April 1870, recommending that the effect of the orders might be suspended for the present, as it would be impossible to carry them out without stopping the operations of the Courts.

7. In the letter, recorded in Board's Proceedings, dated 29th March 1870, No. 2,098, the Superintendent of Stamps informed the Board, with reference to the telegrams from the Supreme Government, dated the 3rd and 4th March, that he had supplied the districts with two or three months' supply of Adhesive Stamps for fractional parts of a Rupee, and with three months' supply of impressed Stamps. He added that if, when the Adhesive Stamps were exhausted, the values required might be made up of more than one sheet of impressed Stamps, or if more than one Stamp might be impressed on the same sheet, it would be unnecessary to resort to Postage Stamps; but if not, Postage Stamps must be used, unless the stock of Foreign Bill Stamps, reserved for the use of the Small Cause Court, might be indented on.

8. The receipt of Government Order, dated 6th April 1870, No. 453, communicating the letter from the Government of India, dated the 16th March 1870, No. 1,817, has placed the Board in a position to pass orders on the Superintendent's report. The use of more than one sheet (except for values above Rupees 200) and the impressing of more than one Stamp on the same sheet cannot be allowed. A six-month supply being retained for the Small Cause Court, all other suitable

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Foreign Bill Stamps must be used for Court Fees, and if they are exhausted before the new Stamps are received, Postage Stamps must be resorted to.

9. The Board have now to report on the suggestions of the Government of India as to the description of Stamps to be permanently used under the Court Fees' Act and as to their sale. The letter on the subject from the Superintendent of Stamps, read at the head of these Proceedings, will be submitted for the information of Government.

10. The Board consider the objections urged by the Government of India to the proposal for preparing a separate die for each denomination of Stamp unanswerable. The consequent inconvenience of having to use several Stamps on the same sheet of paper, and of having to punch a corresponding number of holes in it, is very great, but it must be endured.

11. The Board also concur with the Government of India as to the kinds of adhesive and impressed Stamps to be used and as to their shape and colour; but they do not think the expense of showing the value of the bicolour Stamps on the water-mark of the sheet on which they are impressed would be compensated by additional security, because experience has shown that water-marks can be more easily forged than Stamps.

12. The report from the Acting Superintendent contains an estimate of the number of Stamps which will be annually required.

13. The Board are of opinion that, for the present at all events, it is desirable to make the rules, devised for the sale of Stamps under Act VIII. of 1869, applicable to the sale of those under the Court Fees' Act, except in so far as they must be made to fall under Class 2 in Rule I., even when they are Adhesive Stamps.

14. It is true that a great proportion of the whole quantity used will be used in the Civil Courts, but some, for instance those on petitions, will be required in the remotest villages. Under the existing rules the Stamps will be sold at the Collector's Cutcherry and all talook offices, wherever, in fact, there is a treasury. The Board do not think it advisable to make a Clerk of a Sub-Collector, a Head Assistant Collector, an Assistant Collector, or a Deputy-Collector in general charge, a vendor of Stamps. It is for the judicial authorities to state what will be the most convenient system with regard to Courts.

15. The Board prefer remunerating Stamp Vendors by discount to remunerating them by salary. It may be that the rates fixed under the rules will prove to be too high; but this objection will be met if the Board's proposal that the words "Not exceeding" should be inserted in Rule VI. is adopted.

No. 318.

ORDER THEREON, 27th June 1870, No. 947.

Separate Revenue, No. 23.

Stamps.

The Board now express their concurrence in the views of His Excellency the Viceroy in Council relative to the exclusive employment of Adhesive Stamps under the Court Fees' Act for denominating all values, except

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Rupees 100, 200, 400, 700, and 1,000; and the Acting Superintendent of Stamps submits an estimate of the number of Stamps, both adhesive and impressed, which will probably be required for one year's use in the Madras Presidency. This estimate will at once be forwarded to the Government of India, with the intimation that the Government agree in the proposals embodied in their Officiating Secretary's letter, dated 16th March 1870, No. 1,817. The attention of the Government of India will also be requested to the suggestion contained in paragraph 7 of G. O., dated 25th April 1870, No. 570, to the effect that the use of an impressed Stamp for all values not less than a certain sum be made *obligatory*. The Government then proposed Rupees 70 as the limit; but as the scheme of the Government of India, with reference to which the Acting Superintendent of Stamps has drawn up his estimate, does not provide for impressed Stamps of value less than Rupees 100, the Government are not disposed to delay the transmission of the indent by pressing the matter.

2. The question of framing rules for the vend of Stamps under the Court Fees' Act will be disposed of hereafter. It appears to the Government advisable that one set of rules should fulfil the provisions of Section 48 of the General Stamp Act and Section 34 of the Court Fees' Act. The Government will therefore deal with the vend of both descriptions of Stamps in replying to letter from the Government of India, dated 18th May 1870, No. 514.

(True Extract.)

(Signed) R. S. ELLIS,
Chief Secretary.

To the Board of Revenue.

Ed. F. R. Bantleman.

REVENUE DEPARTMENT.
FORT SAINT GEORGE,
27th June 1870.

No. 319.

No. 948.

To

THE OFFICIATING SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Separate Revenue, No. 21.

Stamps.

• G. O., 25th April 1870, No. 570.
„ 27th June „ „ 917.

SIR,—In reply to your letter, dated 16th March 1870, No. 1,817, I am directed to forward the marginally* noted Proceedings of this Government, and to state that after consultation with the Board of Revenue, and on re-consideration of the question, the Governor in Council acknowledges the soundness of the reasons adduced by the Government of India against the use in all cases of Impressed Stamps stamped with a single die under the Court Fees' Act; and he fully concurs in the propriety of introducing the system advocated in your letter under reply, whereby the advantages of both Impressed and Adhesive Stamps are combined. He would, however, add that if the law permits, it would appear advisable to render the use of an Impressed Stamp for all values not less than Rupees 100 obligatory, inasmuch as the use of Impressed Stamps places a considerable check on tampering with instruments after execution.

2. The Acting Superintendent of Stamps, with his letter, dated 11th April 1870, No. 918, submits an estimate (forwarded herewith) of the number of Court Fees Stamps which will probably be required for one year's use. Their aggregate value is Rupees 84,23,750.

3. In regard to the question of framing rules for the vend of Stamps under the Court Fees' Act, the Government consider that much confusion will be avoided if one set of rules be made to fulfil the provisions of both Section 48 of the General Stamp Act and Section 34 of the Court Fees' Act: I am therefore directed to state that the Governor in Council, in replying to letter from the Government of India, dated 18th May 1870, No. 514, will deal with the vend of both descriptions of Stamps.

I have the honour to be,

Sir,

Your most obedient Servant,

Chief Secretary.

Exd. F. R. Bantleman.

1/2 inch 2 1/2 3 1/2 4 1/2 5 1/2 6 1/2 7 1/2 8 1/2 9 1/2 10 1/2 11 1/2 12 1/2 13 1/2 14 1/2 15 1/2 16 1/2 17 1/2 18 1/2 19 1/2 20 1/2 21 1/2 22 1/2 23 1/2 24 1/2 25 1/2 26 1/2 27 1/2 28 1/2 29 1/2 30 1/2 31 1/2 32 1/2 33 1/2 34 1/2 35 1/2 36 1/2 37 1/2 38 1/2 39 1/2 40 1/2 41 1/2 42 1/2 43 1/2 44 1/2 45 1/2 46 1/2 47 1/2 48 1/2 49 1/2 50 1/2 51 1/2 52 1/2 53 1/2 54 1/2 55 1/2 56 1/2 57 1/2 58 1/2 59 1/2 60 1/2 61 1/2 62 1/2 63 1/2 64 1/2 65 1/2 66 1/2 67 1/2 68 1/2 69 1/2 70 1/2 71 1/2 72 1/2 73 1/2 74 1/2 75 1/2 76 1/2 77 1/2 78 1/2 79 1/2 80 1/2 81 1/2 82 1/2 83 1/2 84 1/2 85 1/2 86 1/2 87 1/2 88 1/2 89 1/2 90 1/2 91 1/2 92 1/2 93 1/2 94 1/2 95 1/2 96 1/2 97 1/2 98 1/2 99 1/2 100 1/2 101 1/2 102 1/2 103 1/2 104 1/2 105 1/2 106 1/2 107 1/2 108 1/2 109 1/2 110 1/2 111 1/2 112 1/2 113 1/2 114 1/2 115 1/2 116 1/2 117 1/2 118 1/2 119 1/2 120 1/2 121 1/2 122 1/2 123 1/2 124 1/2 125 1/2 126 1/2 127 1/2 128 1/2 129 1/2 130 1/2 131 1/2 132 1/2 133 1/2 134 1/2 135 1/2 136 1/2 137 1/2 138 1/2 139 1/2 140 1/2 141 1/2 142 1/2 143 1/2 144 1/2 145 1/2 146 1/2 147 1/2 148 1/2 149 1/2 150 1/2 151 1/2 152 1/2 153 1/2 154 1/2 155 1/2 156 1/2 157 1/2 158 1/2 159 1/2 160 1/2 161 1/2 162 1/2 163 1/2 164 1/2 165 1/2 166 1/2 167 1/2 168 1/2 169 1/2 170 1/2 171 1/2 172 1/2 173 1/2 174 1/2 175 1/2 176 1/2 177 1/2 178 1/2 179 1/2 180 1/2 181 1/2 182 1/2 183 1/2 184 1/2 185 1/2 186 1/2 187 1/2 188 1/2 189 1/2 190 1/2 191 1/2 192 1/2 193 1/2 194 1/2 195 1/2 196 1/2 197 1/2 198 1/2 199 1/2 200 1/2 201 1/2 202 1/2 203 1/2 204 1/2 205 1/2 206 1/2 207 1/2 208 1/2 209 1/2 210 1/2 211 1/2 212 1/2 213 1/2 214 1/2 215 1/2 216 1/2 217 1/2 218 1/2 219 1/2 220 1/2 221 1/2 222 1/2 223 1/2 224 1/2 225 1/2 226 1/2 227 1/2 228 1/2 229 1/2 230 1/2 231 1/2 232 1/2 233 1/2 234 1/2 235 1/2 236 1/2 237 1/2 238 1/2 239 1/2 240 1/2 241 1/2 242 1/2 243 1/2 244 1/2 245 1/2 246 1/2 247 1/2 248 1/2 249 1/2 250 1/2 251 1/2 252 1/2 253 1/2 254 1/2 255 1/2 256 1/2 257 1/2 258 1/2 259 1/2 260 1/2 261 1/2 262 1/2 263 1/2 264 1/2 265 1/2 266 1/2 267 1/2 268 1/2 269 1/2 270 1/2 271 1/2 272 1/2 273 1/2 274 1/2 275 1/2 276 1/2 277 1/2 278 1/2 279 1/2 280 1/2 281 1/2 282 1/2 283 1/2 284 1/2 285 1/2 286 1/2 287 1/2 288 1/2 289 1/2 290 1/2 291 1/2 292 1/2 293 1/2 294 1/2 295 1/2 296 1/2 297 1/2 298 1/2 299 1/2 300 1/2 301 1/2 302 1/2 303 1/2 304 1/2 305 1/2 306 1/2 307 1/2 308 1/2 309 1/2 310 1/2 311 1/2 312 1/2 313 1/2 314 1/2 315 1/2 316 1/2 317 1/2 318 1/2 319 1/2 320 1/2 321 1/2 322 1/2 323 1/2 324 1/2 325 1/2 326 1/2 327 1/2 328 1/2 329 1/2 330 1/2 331 1/2 332 1/2 333 1/2 334 1/2 335 1/2 336 1/2 337 1/2 338 1/2 339 1/2 340 1/2 341 1/2 342 1/2 343 1/2 344 1/2 345 1/2 346 1/2 347 1/2 348 1/2 349 1/2 350 1/2 351 1/2 352 1/2 353 1/2 354 1/2 355 1/2 356 1/2 357 1/2 358 1/2 359 1/2 360 1/2 361 1/2 362 1/2 363 1/2 364 1/2 365 1/2 366 1/2 367 1/2 368 1/2 369 1/2 370 1/2 371 1/2 372 1/2 373 1/2 374 1/2 375 1/2 376 1/2 377 1/2 378 1/2 379 1/2 380 1/2 381 1/2 382 1/2 383 1/2 384 1/2 385 1/2 386 1/2 387 1/2 388 1/2 389 1/2 390 1/2 391 1/2 392 1/2 393 1/2 394 1/2 395 1/2 396 1/2 397 1/2 398 1/2 399 1/2 400 1/2 401 1/2 402 1/2 403 1/2 404 1/2 405 1/2 406 1/2 407 1/2 408 1/2 409 1/2 410 1/2 411 1/2 412 1/2 413 1/2 414 1/2 415 1/2 416 1/2 417 1/2 418 1/2 419 1/2 420 1/2 421 1/2 422 1/2 423 1/2 424 1/2 425 1/2 426 1/2 427 1/2 428 1/2 429 1/2 430 1/2 431 1/2 432 1/2 433 1/2 434 1/2 435 1/2 436 1/2 437 1/2 438 1/2 439 1/2 440 1/2 441 1/2 442 1/2 443 1/2 444 1/2 445 1/2 446 1/2 447 1/2 448 1/2 449 1/2 450 1/2 451 1/2 452 1/2 453 1/2 454 1/2 455 1/2 456 1/2 457 1/2 458 1/2 459 1/2 460 1/2 461 1/2 462 1/2 463 1/2 464 1/2 465 1/2 466 1/2 467 1/2 468 1/2 469 1/2 470 1/2 471 1/2 472 1/2 473 1/2 474 1/2 475 1/2 476 1/2 477 1/2 478 1/2 479 1/2 480 1/2 481 1/2 482 1/2 483 1/2 484 1/2 485 1/2 486 1/2 487 1/2 488 1/2 489 1/2 490 1/2 491 1/2 492 1/2 493 1/2 494 1/2 495 1/2 496 1/2 497 1/2 498 1/2 499 1/2 500 1/2 501 1/2 502 1/2 503 1/2 504 1/2 505 1/2 506 1/2 507 1/2 508 1/2 509 1/2 510 1/2 511 1/2 512 1/2 513 1/2 514 1/2 515 1/2 516 1/2 517 1/2 518 1/2 519 1/2 520 1/2 521 1/2 522 1/2 523 1/2 524 1/2 525 1/2 526 1/2 527 1/2 528 1/2 529 1/2 530 1/2 531 1/2 532 1/2 533 1/2 534 1/2 535 1/2 536 1/2 537 1/2 538 1/2 539 1/2 540 1/2 541 1/2 542 1/2 543 1/2 544 1/2 545 1/2 546 1/2 547 1/2 548 1/2 549 1/2 550 1/2 551 1/2 552 1/2 553 1/2 554 1/2 555 1/2 556 1/2 557 1/2 558 1/2 559 1/2 560 1/2 561 1/2 562 1/2 563 1/2 564 1/2 565 1/2 566 1/2 567 1/2 568 1/2 569 1/2 570 1/2 571 1/2 572 1/2 573 1/2 574 1/2 575 1/2 576 1/2 577 1/2 578 1/2 579 1/2 580 1/2 581 1/2 582 1/2 583 1/2 584 1/2 585 1/2 586 1/2 587 1/2 588 1/2 589 1/2 590 1/2 591 1/2 592 1/2 593 1/2 594 1/2 595 1/2 596 1/2 597 1/2 598 1/2 599 1/2 600 1/2 601 1/2 602 1/2 603 1/2 604 1/2 605 1/2 606 1/2 607 1/2 608 1/2 609 1/2 610 1/2 611 1/2 612 1/2 613 1/2 614 1/2 615 1/2 616 1/2 617 1/2 618 1/2 619 1/2 620 1/2 621 1/2 622 1/2 623 1/2 624 1/2 625 1/2 626 1/2 627 1/2 628 1/2 629 1/2 630 1/2 631 1/2 632 1/2 633 1/2 634 1/2 635 1/2 636 1/2 637 1/2 638 1/2 639 1/2 640 1/2 641 1/2 642 1/2 643 1/2 644 1/2 645 1/2 646 1/2 647 1/2 648 1/2 649 1/2 650 1/2 651 1/2 652 1/2 653 1/2 654 1/2 655 1/2 656 1/2 657 1/2 658 1/2 659 1/2 660 1/2 661 1/2 662 1/2 663 1/2 664 1/2 665 1/2 666 1/2 667 1/2 668 1/2 669 1/2 670 1/2 671 1/2 672 1/2 673 1/2 674 1/2 675 1/2 676 1/2 677 1/2 678 1/2 679 1/2 680 1/2 681 1/2 682 1/2 683 1/2 684 1/2 685 1/2 686 1/2 687 1/2 688 1/2 689 1/2 690 1/2 691 1/2 692 1/2 693 1/2 694 1/2 695 1/2 696 1/2 697 1/2 698 1/2 699 1/2 700 1/2 701 1/2 702 1/2 703 1/2 704 1/2 705 1/2 706 1/2 707 1/2 708 1/2 709 1/2 710 1/2 711 1/2 712 1/2 713 1/2 714 1/2 715 1/2 716 1/2 717 1/2 718 1/2 719 1/2 720 1/2 721 1/2 722 1/2 723 1/2 724 1/2 725 1/2 726 1/2 727 1/2 728 1/2 729 1/2 730 1/2 731 1/2 732 1/2 733 1/2 734 1/2 735 1/2 736 1/2 737 1/2 738 1/2 739 1/2 740 1/2 741 1/2 742 1/2 743 1/2 744 1/2 745 1/2 746 1/2 747 1/2 748 1/2 749 1/2 750 1/2 751 1/2 752 1/2 753 1/2 754 1/2 755 1/2 756 1/2 757 1/2 758 1/2 759 1/2 760 1/2 761 1/2 762 1/2 763 1/2 764 1/2 765 1/2 766 1/2 767 1/2 768 1/2 769 1/2 770 1/2 771 1/2 772 1/2 773 1/2 774 1/2 775 1/2 776 1/2 777 1/2 778 1/2 779 1/2 780 1/2 781 1/2 782 1/2 783 1/2 784 1/2 785 1/2 786 1/2 787 1/2 788 1/2 789 1/2 790 1/2 791 1/2 792 1/2 793 1/2 794 1/2 795 1/2 796 1/2 797 1/2 798 1/2 799 1/2 800 1/2 801 1/2 802 1/2 803 1/2 804 1/2 805 1/2 806 1/2 807 1/2 808 1/2 809 1/2 810 1/2 811 1/2 812 1/2 813 1/2 814 1/2 815 1/2 816 1/2 817 1/2 818 1/2 819 1/2 820 1/2 821 1/2 822 1/2 823 1/2 824 1/2 825 1/2 826 1/2 827 1/2 828 1/2 829 1/2 830 1/2 831 1/2 832 1/2 833 1/2 834 1/2 835 1/2 836 1/2 837 1/2 838 1/2 839 1/2 840 1/2 841 1/2 842 1/2 843 1/2 844 1/2 845 1/2 846 1/2 847 1/2 848 1/2 849 1/2 850 1/2 851 1/2 852 1/2 853 1/2 854 1/2 855 1/2 856 1/2 857 1/2 858 1/2 859 1/2 860 1/2 861 1/2 862 1/2 863 1/2 864 1/2 865 1/2 866 1/2 867 1/2 868 1/2 869 1/2 870 1/2 871 1/2 872 1/2 873 1/2 874 1/2 875 1/2 876 1/2 877 1/2 878 1/2 879 1/2 880 1/2 881 1/2 882 1/2 883 1/2 884 1/2 885 1/2 886 1/2 887 1/2 888 1/2 889 1/2 890 1/2 891 1/2 892 1/2 893 1/2 894 1/2 895 1/2 896 1/2 897 1/2 898 1/2 899 1/2 900 1/2 901 1/2 902 1/2 903 1/2 904 1/2 905 1/2 906 1/2 907 1/2 908 1/2 909 1/2 910 1/2 911 1/2 912 1/2 913 1/2 914 1/2 915 1/2 916 1/2 917 1/2 918 1/2 919 1/2 920 1/2 921 1/2 922 1/2 923 1/2 924 1/2 925 1/2 926 1/2 927 1/2 928 1/2 929 1/2 930 1/2 931 1/2 932 1/2 933 1/2 934 1/2 935 1/2 936 1/2 937 1/2 938 1/2 939 1/2 940 1/2 941 1/2 942 1/2 943 1/2 944 1/2 945 1/2 946 1/2 947 1/2 948 1/2 949 1/2 950 1/2 951 1/2 952 1/2 953 1/2 954 1/2 955 1/2 956 1/2 957 1/2 958 1/2 959 1/2 960 1/2 961 1/2 962 1/2 963 1/2 964 1/2 965 1/2 966 1/2 967 1/2 968 1/2 969 1/2 970 1/2 971 1/2 972 1/2 973 1/2 974 1/2 975 1/2 976 1/2 977 1/2 978 1/2 979 1/2 980 1/2 981 1/2 982 1/2 983 1/2 984 1/2 985 1/2 986 1/2 987 1/2 988 1/2 989 1/2 990 1/2 991 1/2 992 1/2 993 1/2 994 1/2 995 1/2 996 1/2 997 1/2 998 1/2 999 1/2 1000 1/2

Dated June, 27th.

G. O., 27th June 1870, No. 917.

THE BOARD OF REVENUE.

REVENUE.

Subt. of 18703

JUNE.

1870-318.

Adhesive Stamps for use under Court Fees' Act.—Estimate of the Acting Superintendent of Stamps for the required number, ordered to be forwarded to Government of India.

Financial 1870 Department.

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From Government of

Fort St. George.

Dated 27th June.

No. 948.

Enclosures.

R.

6 spare copies.

D. No.

Progs.

D.

L. No.

No.

From Govt of India, 17th June 1870.
Certificate No. 3277.

ACKNOWLEDGING the soundness of the reasons adduced by the Government of India against the use in all cases of Impressed Stamps stamped with a single die under the Court Fees' Act, with observations.

14 Dec/79 No 198-199
 25 Feb/70 286-87
 3 March/70 9212
 8 - - - 54/6
 18 - - - 145/6
 6 April - - 84/5
 12 - - - 181/2
 25 - - - 285/88

Rev 1870 D 2/11
 No 1131

Proceedings of the
 Board of Revenue

dated 13 April 1870
 Resolving on suggestions
 of Govt of India as to
 description & sale of
 stamps to be permanently
 used under Court Fees Act
 & submitting a letter from
 Superintendent of Stamps
 on the subject.

[Signature]

S.O. No 947-87/mmo/70

317.
 25 May/70 R. S. June R. S. R. S.
 R. S. R. S.

Rev. Bd. 6

No 947

Proceedings of the Madras Government
 Under date of 27 June 1870.

Read the following Pro.
 of the Board of Revenue

Reporting on suggestions
 of the Govt of India as to descrip-
 tion & sale of stamps to be per-
 manently used under Court Fees
 Act & submitting a letter from the
 Supt of Stamps on the subject

13th April 1870.

[Signature]

[Signature]

The Board now
 express their concurrence in
 the views of H.E. the Viceroy
 in Council relative to the
 exclusive employment of
 adhesive stamps under the
 Court Fees Act for denomi-
 nating all values, except
 Rs 100, 200, 400, 700 & 1000
 and the Supt of Stamps
 submit an estimate of the
 number of stamps, both
 adhesive & impressed, which
 will

will probably be required
for one year's use in the
Madras Presidency. This
estimate will at once be
forwarded to the Govt. of
India, with the intimation
that the Govt. agree in the
proposals embodied in
their Offg. Secy's letter dated
16th March 1870, & 1871. The
attention of the Govt. of India
will also be requested to the
suggestion contained in para
7 of G.O. dated 25th April 1870,
& 1871, to the effect that the
use of an impressed stamp
for all values not less than
a certain sum ^{be made} obligatory.
The Govt. then proposed
Rs 50 as the limit, but as
the scheme of the Govt. of
India with reference to which

& Secs 21 & 34 of the
Court Fees Act relate
to two different sets
of rules.
Sec 24 provides not for
the issue of stamps
but for their supply,
numbers to be used &
denoting a particular
fee, their renewal when
damaged & keeping
accounts of them. The
rules framed under this
section do not require

127
The Ag. Superintendent
of Stamps has drawn up
his estimate, does not
provide for impressed
stamps of value less
than Rs 100, the Govern-
ment are not disposed
to delay the transmission
of the indent by pressing
the question.

2. The question of
framing rules for the
issue of stamps under
the Court Fees Act
will be disposed of
hereafter. It appears
to the Government advisable

that

that one set of rules
should fulfil the pro-
visions of section 48 of
the General Stamp Act
and Section 34 of the
Court Fees Act. The
Government will therefore
deal with the use of
both descriptions of
stamps in replying to
letter from the Govern-
ment of India dated
18th May 1870 No. 574.

Yours
O. H.

14 Folio 130 of Revue des
42 10

Sept 1870

no action as per

9
7 April 1870

Revenue Department.
No. 948
The Secretary to Govt of India.
Financial Department.

G.O. 25 April 1870, No. 570.
D. C. 1131

L. D. S.
M. A.

Sir,
In reply to your letter
dated 16th March 1870,
I am directed to forward
the marginally noted
Proceedings of this Govt.
and to state that after
consultation with the
Board of Revenue, and on
reconsideration of the
question, the Governor in
Council acknowledges the
soundness of the reasons
adduced by the Govt of
India, against the use
in all cases of imprinted
stamps

stamps stamped with a single die under the four Fee Act, and he fully concurs in the propriety of introducing the system advocated in your letter under reply, whereby the advantages of both imprinted and adhesive stamps are combined. He would however add that, if the law permits, it would appear advisable to render the use of an imprinted stamp for all values not less than Rs. 100 obligatory: inasmuch as the use of imprinted stamps places a considerable check on tampering with instruments

instruments after execu-
-tion.

2. The Ag. Supt. of Stamps with his letter dated 11th April 1870 No. 98 submits an estimate (for-
-warded herewith) of the number of four Fee Stamps which will probably be required for one year's use. Their aggregate value is Rs. 84,23,750.

3. In regard to the question of framing rules for the vend of stamps under the four Fee Act, the Govt. con-
-sider that much con-
-fusion will be avoided if one set of rules be made to fulfil the provisions of

of both Sections 48 of the
General Stamp Act and
Section 34 of the Court Fees
Act. I am therefore direct-
ed to state that the
Governor in Council, in
replying to letter from the
Govt of India dated 18th
May 1870, No 574, will deal
with the vend of both
descriptions of stamps.

OKe

27 June 1870

25/3

S. H. Bell

