

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	965	Press ~~Mis.~~
852-53.		
Dated 29-6-1870		10

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
29th June 1870.*

No. 352. Read the following Proceedings of the Board of Revenue, dated 23rd May 1870, No. 3,531 :—

Read the following letter from the Acting Commissioner of Paper Currency, in charge of Stamp Paper Department, to the Acting Secretary to the Board of Revenue, dated Madras, 25th April 1870, No. 27.

With reference to the proposed use of Adhesive Stamps under the Court Fees' Act, I beg very respectfully to submit, for the consideration of the Supreme Government, a simple method by which, with a single die and shifting value-type, any of the 283 different fees enumerated in Schedule I. of the Court Fees' Act, as also any of the 180 fees required under Article 3 of the same Schedule, can, with facility, efficiency, and cheapness, be represented by a single impressed bicolour Stamp; thus avoiding the risk of affixing to official documents, from which they might easily be removed, only an Adhesive Stamp, and saving the employment of more than one Stamp, as with Adhesive Stamps it appears that as many as six different Stamps might be required to make up a single Court Fee.

2. In the accompanying diagrams, Nos. 1 and 2, A. represents the die, B. the value-types, C. and D. the Stamps they produce when worked together, the same die A. serving for any number of different values. The only part that shifts and requires to be prepared separately for each fee is the value-type represented by B. 1 and 2. I have calculated, and find that within three months, and at a cost not exceeding 1,500 Rupees, or about £150,—all the dies and types needed to turn out any Stamp required under the Court Fees' Act could be prepared. Act XVIII. of 1869 prescribes red and black, and blue and black as the colours for judicial and non-judicial Stamps: to distinguish the Court Fee Stamp from these, it might be printed in green and black, or any other colour that was preferred.

3. A uniform quality of Government water-marked paper, with an impressed Stamp, has hitherto been a great obstacle in the way of persons who sought to tamper with official records: if these safeguards be removed, it may be feared that a facility for substituting forged documents would be afforded that might be found difficult to detect or control. The Court Fee Stamp being intended to distinguish a certain class of official records, it possesses a lasting and relative value to the paper on which it is affixed, quite different to that attaching to a Postage or Telegraph Stamp, whose values are comparatively small, and cease with the receipt of the letter or message they convey. Consequently, it seems more desirable indelibly to fix the Court Fee by a bicolour impression than to trust to Adhesive Stamps that can easily be removed without damage by the application to them of a little water.

4. As suitors under the Court Fees' Act would have to pay for their paper, it might be a question whether Government could not supply it to them, with the Stamp impressed, cheaper and better than any private individual. The value of the paper, if supplied by Government, being recovered by the Stamp Vendor at a fixed and published rate would ensure uniformity and prevent cheating, especially in the interior districts by the Court Nazirs.

5. All that appears necessary as regards the water-mark is, to have each sheet of paper water-marked with the words "Court Fee, Government of India," which

*Proceedings of the Madras Government, Revenue Department,
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would enable any person at once to distinguish it from other official paper. As to water-marking each separate value, except perhaps for some of the highest, I consider it would be not only unnecessary but objectionable, as it would certainly lead to difficulty in stamping, and when there are so many as 283 value-types, almost impossible to avoid mistakes occurring between the Stamp and water-mark.

ENCLOSURES Nos. 1 and 2.--Diagrams.

SUBMITTED to Government, with reference to the letter from the Secretary to the Government of India in the Financial Department, recorded with Government Order, dated 6th April 1870, No. 453.

2. By using the same Stamp with different value-pieces, Dr. Bellew estimates that the dies necessary to produce any Stamps required by the Court Fees' Act can be prepared in three months for £150. In this calculation, however, he seems to have overlooked the per-centage fees required by Article 12, Schedule I.

No. 353.

ORDER THEREON, 29th June 1870, No. 965.

Separate Revenue, No. 29.

Stamps.

MR. BELLEW's plan is ingenious, as it lessens, although it does not remove, the objection to the use of bicolour impressed Stamps in all cases under the

Court Fees' Act, on account of the expense involved by separate dies.

2. The objection on the ground of the additional cost of the paper to Government still remains, and the proposal of Mr. Bellew to make the suitors pay for their paper would unnecessarily complicate the accounts and interfere with the despatch of business.

3. The Government are not therefore of opinion that any change in the scheme proposed by the Government of India is desirable. In regard to paragraph 3 of Mr. Bellew's letter, it is observed that the Government have recommended to the Government of India to render the use of an impressed Stamp obligatory for all values not less than Rupees 100.

(True Extract.)

(Signed) R. S. ELLIS,

Chief Secretary.

To the Board of Revenue.

Exd. F. R. Bantleman.

Revenue Department

No. 965

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 29 June 1870.

Read the following. Proceedings

of the Board of Revenue

Submy: letter from Commr. of
Paper Currency, submy., with reference
to proposed use of adhesive stamps,
a simple method by which any of
the different fees enumerated in
Schedule 1 of Court Fees Act can
be represented by a single
impressed bi-color stamp.

M.C. 23rd May 1870 No. 3531

Mr. Bellett's plan
is ingenious, as it removes
(although it does not re-
-move) the objection to
the use of bi-color impres-
-sed stamps in all cases
under the Court Fees
Act.

N.
J. P. S.
A. A.

Govt. of 1870 Madras.

REVENUE.

THE BOARD OF REVENUE.

Dated June, 29th.

Recd.

G. O., 29th June 1870, No. 965.

JUNE.

Nos. 352-353.

Stamps for use under Court Fees Act—
Proceedings Board of Revenue on Mr. Bellett's
letter on this subject with orders thereon.

Act, on account of the expense involved by separate dies.

2. The objection on the ground of the additional cost of the paper to Govt still remains, and the proposal of Mr. Bellew to make the suitors pay for their paper would unnecessarily complicate the accounts, and interfere with the despatch of business.

3. The Govt are not therefore of opinion that

that any change in the scheme proposed by the Govt of India is desirable. In regard to para 3 of Mr. Bellew's letter, it is observed that the Govt have recommended to the Govt of India to render the use of an imprinted stamp obligatory for all values not less than Rs. 100.

He.

The letter in question has been sent in special circulation but has not been received. If it has been passed this case can be allowed to stand.

He.

11, Esplanade, Calcutta, Dec 20, 1871
with 2 Diagrams.

Edw. Bellew

Lib.

Specimen Stamp
for the material
Court & Seal of
the Court of the
County of the
State of New York

Line

Page