

No. 152. From the Acting Secretary to the Board of Revenue, to the Acting Secretary to Government, Revenue Department, dated Madras, 8th June 1870, No. 3,994.

With reference to Government Order, 30th May 1870, No. 784, I am directed to make the following remarks on such of the revised rules for the sale of stamps as the orders of the Government of India still leave open to discussion.

2. In paragraph 4 of the letter, with which the rules are communicated, the Under-Secretary to the Government of India expresses a doubt as to whether Class I. of Rule I. and the exceptional discount-rates of Rule VI. should be retained. The Board think the class might be limited to stamps of the value of one Anna, but with this limitation they are of opinion that it should be retained.

3. In revised Rule VII. two changes are made; the rate of discount granted to licensed vendors is made to depend on the place where the stamps are sold, instead of the treasury where they are purchased; and the higher rate of discount is raised from four to five per cent. The object of the present system is to encourage the sale of stamps in the interior of districts by giving more discount where fewer stamps are likely to be sold. The proposed system cannot have the same effect, for it gives more discount to a vendor in a large town in the chief taluq of the district (supposing it not to be the Huzur town) than it does to a vendor at the cusbah of a poor outlying taluq. Moreover, it is incomplete without a careful definition of the word "place," for unless its meaning is restricted in some way, vendors selling stamps in the Huzur towns and taluq cusbahs will be getting only three per cent., whilst vendors in neighbouring villages (say a mile from the treasuries) will be getting five per cent. The present system has worked well, and so far as this Presidency is concerned a change is not desirable.

4. In Rule XI. the Board cannot but consider the omission of the words

Rule XI.

As first prepared.—Every ex-officio vendor selling stamps to any person not a licensed vendor shall write on the back of every stamp of Class 2 which he sells the date of sale, etc.

As revised.—Every ex-officio or licensed vendor shall write on the back of every stamp of Class 2 which he sells a serial number, the date of sale, etc.

by this rule on every stamp so sold, their work will be greatly increased. The phrase "a serial number" in the revised rule is too vague. Power might be specifically given to the local Government to determine what "series" should be adopted.

5. In Rule XIII. the words "stamps other than those which they are appointed or licensed to sell" have been

Rule XIII.

As first prepared.—No vendor shall sell any stamps other than those which they are appointed or licensed to sell, or any stamps, etc.

As revised.—No vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

omitted. This is probably because Section 48 of the General Stamp Act of 1869 only gives power to promulgate rules for the sale of stamps under the Act, and the Government of India assumes that every vendor will be licensed to sell every species of stamp prescribed

*Proceedings of the Madras Government, Revenue Department,
12th May 1871.*

by the Act. However this may be, the withdrawal of the prohibition gives facilities for fraud and forgery, and is open to the remarks contained in paragraph 2, Board's Proceedings; dated 7th February 1870, No. 883.

6. I am to point out respectfully how desirable it is that *some rules or other* under Section 48 of the Stamp Act should be adopted at once. It is now ten months since the Act came into force. During the whole of that time vendors have been free from the restraint which has been considered necessary by the Legislature. For some time the force of custom prevented any evil consequence from being felt, but lately the Board have had many complaints from Collectors of irregularities on the part of vendors which they are almost powerless to check.

(True Copy.)

(Signed)

D. F. CARMICHAEL,

Acting Secretary to Government.

Rules published under Section 48 of the General Stamp Act XVIII. of 1869, with the approval of the Governor-General in Council.

ANY person may vend stamps to the general public without license, but to induce due facilities of supply, the following system shall be adopted:—

2. Such officers of Government as the Government may appoint shall be *ex-officio vendors*. Such persons as may be licensed by the Collector or other officer empowered by the Government to grant licenses, shall be *licensed vendors*.

3. Ex-officio vendors shall sell such stamps as they may be directed by the Government to sell.

Licensed vendors shall sell such stamps as are indicated in their licenses.

4. Every license shall be revokable at any time by the authority who granted it.

Every license shall specify the name of the licensee, the description of stamps that are to be sold under the license, the place of vend, and such other matters as may be necessary, and shall be signed by the authority granting it.

5. Subject to Rule VII. every person who purchases from Government by payment of ready-money stamps of the individual value of Rs. 5 and under, and to the aggregate amount of 5 Rs. and upwards shall receive the same at such discount not exceeding the following rates as may be prescribed by the Government:—

Per Cent.

Stamps not exceeding in value 5 Rs. each 6½

6. Subject to Rule VII. every licensed vendor who purchases from Government by payment of ready-money stamps of the individual value of above Rs. 5, and not exceeding Rs. 50, shall receive the same at such discount not exceeding the following rates as may be prescribed by the Government:—

If the stamps be purchased at the head-quarters of any district or sub-division, three per cent.

If purchased elsewhere in the interior of a district, four per cent.

7. No discount shall be given on account of the purchase of any stamp exceeding Rs. 50 in value, nor on any stamp applied on material furnished by the purchaser himself, nor if there be purchased at one time less than the quantity prescribed by these rules in respect of any class or value of stamp.

8. The Government may authorize licensed vendors to be supplied with stamps without requiring payment in ready-money. Such licensed vendors may receive commission on these stamps sold by them at a rate to be prescribed by the Government, not exceeding *two per cent.* In this case sufficient security shall be taken from the licensed vendors for the payment of any sum due by them to Government.

9. Every licensed vendor shall at all times have fixed up in a conspicuous station outside the place of vend a sign-board bearing the name of the vendor, with the words "Licensed Vendor of Stamps" in English and in the Vernacular language of the district. He shall also have in the place of vend the Acts of the legislature and their schedules referring to the stamps sold by him, together with these rules in English and the said Vernacular placed so that they can readily be seen and read by purchasers.

10. Every ex-officio vendor selling stamps to any person not a licensed vendor, and every licensed vendor shall write on the back of every stamp-paper which he sells a serial number as determined by orders of the Government, the date of sale, the name and residence of the purchaser, and the value of the stamp in full in words, and his own ordinary signature; at the same time he shall make corresponding entries in a register to be kept by him in such form as the Government may prescribe. Any such vendor who shall knowingly make a false endorsement on the stamp sold, or a false entry in his register, renders himself liable to prosecution under the Indian Penal Code for issuing or signing a false certificate, and is punishable in the same manner as if he gave false evidence.

11. Every ex-officio or licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale, on demand by any person tendering the value in any currency, which would be accepted on behalf of Government by the Collector of the district.

12. No vendor shall sell any stamps, the use of which has been ordered by competent authority to be discontinued.

13. Every vendor shall keep and render such accounts as may be prescribed by the Government, and shall allow the Collector of the district, or any officer duly authorized by such Collector or by the Government, at any time to inspect such accounts, and the register which he is required to keep under Rule XI, and to examine the store of stamps in his possession.

14. Every vendor shall, at any time on the demand of the Collector or other officer duly authorized by the Government, deliver up all stamps remaining in his possession, and if such stamps have been paid for, shall receive back the value thereof, less any discount which may have been allowed.

15. Lastly, it shall be lawful for the Governor in Council, by Notification in the *Fort Saint George Gazette*, to delegate to the Board of Revenue all or any of the powers vested in him by these rules.

(Signed) D. F. CARMICHAEL,
Acting Secretary to Government.

No. 153.

To

THE SECRETARY TO

Separate Revenue, No.

Stamps.

Act, I am now directed to state that I have arrived in regard to the revised rules, letter of 18th May 1870, and to submit them for publication.

2. The change in the law has descriptions open to any one who chooses to undertake it, and therefore the classification of stamps and the attempted restriction of powers of sale by the revised rules appear to this Government to be objectionable. All that seems necessary is to regulate the supply of stamps, and to secure due facilities for the supply.

3. I am directed to forward

* Dated 8th June 1870.

the objections to Rules VII. and VIII. as far as view has been made in the accompanying letter.

4. I shall address you separately in regard to the Fee Stamps.

REVENUE DEPARTMENT,
FORT SAINT GEORGE,
18th May 1871.

GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Referring to the correspondence which has passed with your office as to the rules to be issued under Section 48 of the General Stamp Act, which this Government have approved, and with Mr. Under-Secretary Batten's letter of 18th May 1870, and to submit them for publication.

2. The change in the law has descriptions open to any one who chooses to undertake it, and therefore the classification of powers of sale by the revised rules appear to this Government to be objectionable. All that seems necessary is to regulate the supply of stamps, and to secure due facilities for the supply.

3. I am directed to forward the letter* from the Board of Revenue on the subject of the revised rules, and to state that this Government concur in the proposed provision for the objects in

subject of rules for the sale of Court

have the honour to be,

Sir,

Your most obedient servant.

D. F. CARMICHAEL,
Acting Secretary to Government.

Exd. F. R. Bantleman.

Rules published under Section 178 of the
General Stamp Act 18 of 1872 with the approval
of the Governor General in Council.

1. Any person may vend
stamps to the general public
without license, but to induce
the facilities of supply the
following system shall be
adopted.

2. Such officers of Govt.
as the Local Govt. may ap-
point shall be ex-officio
Vendors. Such persons as
may be licensed by the

Collector

see instructions on 10/10/10

I think a rule may be
be added in the
part to delegate any
of its powers to the
of the Govt. It is intended to
put to assume more
executive functions

of Rupees 5 and under
 and to the aggregate a-
 mount of Five Rupees
 and upwards shall
 receive the same at
 such discount not
 exceeding the follow-
 ing rates as may
 be prescribed by
 the Local Govt. -

Stamps not exceeding in value	Per Cent
5 Rupees each	6 1/4

6. Subject to Rule 7
 every

every accused vendor
 who purchases from
 Government by pay-
 ment of ready
 money stamps of
 value not exceeding
 of above Rupees 5
 shall receive the same
 at such discount
 not exceeding the
 following rates, as
 may

may be prescribed by

the Local Govt.

If the stamps be purchased
at the headquarters of any
District or Sub division 3 per cent.

If purchased elsewhere in
the interior of a District 4 per cent.

No discount shall
be given on account of the
purchase of any stamp ex-
ceeding Rs. 50 in value, nor
on any stamp applied to
material furnished by the
purchaser himself, nor if
there be purchased at one time
less than the quantity pre-
scribed by these rules in respect
of any class or value of stamp.

He has
classes.

8- The Local Government
may authorize licensed vendors
to be supplied with stamps
~~of class~~ without requiring
payment in ready money.
Such licensed vendors may
receive Commission on these
stamps sold by them at a
rate, to be prescribed by
the Local Government, not
exceeding two per cent. In
this case sufficient security
shall be taken from the
licensed vendors for the
payment of any sum due
by them to Government.

9- Every licensed
vendor, shall, at all times
have fixed up in a Con-
spicuous Station outside
the

the place of vend, a sign board bearing the name of the vendor, with the words "Licensed Vendor of Stamps" in English and in the Vernacular language of the District. He shall also have, in the place of vend, the Acts of the Legislature and their Schedules referring to the Stamps sold by him, together with these rules in English and the said Vernacular, placed so that they can readily be seen and read by purchasers.

10. — Every Ex-Officio vendor selling stamps to any person not a licensed vendor and every licensed vendor shall write on the back

in the same manner as if he gave false evidence.

Better for the penalty -

~~shall~~ render himself liable to Prosecution under the Indian Penal Code for issuing or signing a False Certificate & in punishment

6 87
back of every Stamp paper which he sells, a serial number as determined by orders of the Local Government, the date of sale, the name and residence of the purchaser, and the value of the Stamp in full in words and his own ordinary signature at the same time he shall make corresponding entries in a register to be kept by him in such form as the Local Government may prescribe. Any such vendor who shall knowingly make a false endorsement on the Stamp sold, or a false entry in his register, shall be liable to Prosecution under the Indian Penal Code for issuing or signing a False Certificate & in punishment

11. — Every Ex-Officio or licensed vendor shall, without

without delay, deliver any stamp which he has in his possession for sale, on demand by any person tendering the value in any currency, which would be accepted on behalf of government by the collector of the District.

12. — No vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

13. — Every vendor shall keep and render such accounts as may be prescribed by the Local Government, and shall allow the collector of

15. Lastly - it shall be lawful for the Govt. to commit by order in the Fort St. George to delegate to the Vd. & Prov. all or any of the powers vested in him by these Rules.

9/5/71.

Leadb

of the District or any officer only authorized by such collector or by the Local Government, at any time to inspect such accounts, and the register which he is required to keep under Rule XI, and to examine the store of stamps in his possession.

14. — Every Vendor shall, at any time on the demand of the collector or other officer only authorized by the Local Government, deliver up all stamps remaining in his possession and if such stamps have been paid for, shall receive back the value thereof, less any discount which may have been allowed.

Leadb

~~7,835~~

12th May

[Signature]

The Secretary to the Govt of India
 11th Sept 18



Referring to the
correspondence which
has passed with your
dept. as to the rules
to be issued under Sec.
14 of the Federal Stamp
Act. I am now
directed to state the
conclusions at which
this post has arrived
in regard to the revised
rules received with
Mr. Under Secretary
Batten's

Bottom letter 10th
May 1870, and to
submit draft of what
this Govt desire to
publish.

The change in
the law has practically
threw the sale
of stamps of all the
varieties open to any
one who chooses to
undertake it, and
therefore the class
fication of stamps
and the attempt to
limitation of power
of sale by the revised
rules appear to this
Govt

x of 5th June 1870.

Govt to be of no avail
& consequently objectionable
all that seems neces-
sary is to regulate
the system which is
approved in order to
secure due facilities
for the supply of stamps
to the general public
3 I am directed
to forward copy of a
letter from the Board
of Revenue on the
subject of the ^{which} draft
rules and to state
that this Govt. has
in the objections to
draft Rules 4 & 11. the
modified provision
for

for the objects in
view has been made
in the accompanying
draft

I shall address
you separately on the
subject of rules for the
sale of Court Free Stamp

Yours faithfully
J. J. [Signature]

of [illegible] on the
[illegible] of the [illegible]
[illegible] [illegible]

that the [illegible] [illegible]
in the [illegible] [illegible]
[illegible] [illegible]

of [illegible] [illegible]

about 1/2
Polaris there are
1200 by the
Polaris there are
15 of 1800

the
Cape
the
the

1/53

the