Proceedings of the Madras Government, Revenue Department,
15th March 1873.

Read again Proceedings Board of Revenue, dated 19th November 1872, No. 2,230, recorded in the Proceedings of Government, dated 22nd January 1873, No. 84. Proceedings Board of Revenue, dated 20th Jan. 1873, No. 79, recorded in the Proceedings of Government, dated 15th February 1873, No. 187.

No. 167. Read also the following letter from the Acting Chief Secretary to the Government of Bombay, to the Secretary to the Government of Madras, Revenue Department, dated Bombay Castle, 28th February 1873, No. 1,187 :—

In reply to your letter No. 188, dated 15th instant, I am directed to forward the accompanying letter from Dr. P. F. Bellew, Deputy Assay Master, to the Mint Master at Bombay, No. 10, dated 24th idem, furnishing the explanation called for from him by the Government of Madras.

2. The papers and sample stamps received with your letter under reply are herewith returned.

Enclosure No. 1.

From P. F. BELLEW, Esq., Deputy Assay Master, Bombay, to the Mint Master, Bombay, dated 24th February 1873, No. 10.

I have the honour to acknowledge the receipt of your memorandum No. 473 of the 22nd instant, forwarding a packet of correspondence and sample stamps from the Government of Madras, which, as requested, I herewith return.

2. With reference to the explanation called for by the Government of Madras in connection with the alteration that had occurred in the form of certain stamps approved by them I have the honour to state that when I was at Madras in charge of the Mint there in 1869-70 it became necessary to supply the Stamp-paper Department with a complete and new set of dies, and after a careful investigation of the subject by the Madras Board of Revenue I was ordered to furnish from the Mint the dies required.

3. These dies consisted of two distinct sets ; a *larger* one for judicial and non-judicial stamps, and a *smaller* set for " private goods" stamps. The orders of the Madras Government, dated 30th December 1869, No. 3,226, referred, so far as I understood them, to the *first* or *larger* set of dies for judicial and non-judicial stamps, and in these, as will be seen by paragraph 3 of Mr. Taylor's letter No. 499 of the 19th October 1872, there is no want of conformity.

4. The *second* or *smaller* set of dies for " private goods" was undertaken subsequently and was still in course of preparation when I had to leave Madras in 1870. On referring to the Board's Proceedings, 25th October 1869, No. 7,911, it will be observed that the smaller set of dies were to be made as like the larger set of dies as their reduced size would admit. I beg respectfully to state that I was most anxious to have the values of the stamps entered on them in words as well as figures, and that it was only owing to the inability of the engravers to cut them thus on the limited space allotted in these small dies for the value type, and the urgent requisitions at that time by the Stamp Office, that compelled me to take then the course that was adopted. No doubt had I remained longer at Madras and been free from the duties of the Assay and Paper Currency Offices, I would have brought the matter formally to the notice of Government.

5. With reference to paragraph 5 of Mr. Taylor's letter No. 449 of 19th October 1872, I have no recollection of adopting the *round* for the *octagonal* plate in stamps of higher value, and am inclined to think that that must have been a subsequent innovation by the workmen for the reasons assigned in the above quoted paragraph 5. Trusting that this explanation will prove satisfactory, I have, etc.

No. 168. ORDER THEREON, 15th March 1873, No. 323.

Separate Revenue, No. 13.
Stamps.

THE explanation given by Dr. Bellew is not at all satisfactory. The order of Government dated 30th December 1869, No. 3,226, clearly states that "the value of the stamp is to be expressed, *in all cases*, in words as well as figures," and he erred very seriously in allowing any alteration in so important a matter without the permission of Government.

2. As stamps manufactured in England will almost entirely supersede stamps made in India the Government are not disposed to sanction any further expenditure on account of the dies. Those which have been already made will be brought into use.

3. The Board will, however, consider and report whether the condition that "private materials" must pass through the Superintendent of Stamps before and after they are stamped does not afford sufficient protection against any forgery being resorted to in the case of these documents. Deeds, etc., requiring stamps of higher value are written out before they are sent to the Superintendent and the proper stamp impressed. No object can be gained by attempting to alter the value of such stamps afterwards.

(True Extract.)

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

Revenue Department.

No. 323.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 15th March 1873.

Read ~~the following~~ again Proceedings Board of Revenue dt 8th Nov: 1872 No 2230 recorded in the Proceedings of Government dt 22nd January 1873, No 84. Proceedings Board of Revenue dt 20th Jany 1873. No 79 recorded in the Pro: of Govt dt 15 Feb: 1873 No 157

Read also the following letter from the Chief secretary to the Govt of Bombay

Forwarding a letter from Dr Bellew Deputy Assay Master furnishing the explanation called for by the Madras Govt regarding alteration in the forms of stamps and returning papers and sample stamps from Madras.

H. E. 28th February 1873. No 1187.

The explanation given by Dr Bellew is not at all satisfactory

-factory. The order of Government dated 30th December 1869 No 3226 clearly states that "the value of the stamp is to be expressed in all cases in words as well as figures" and he erred seriously in allowing any alteration in so important a matter without the permission of Government.

2. As stamps manufactured in England will almost entirely supersede stamps made in India, the Government are not disposed to sanction any further expenditure on account of the dies. Those which have been already made will be brought into use.

3. The Board will however consider and report whether "private materials" having to pass through the superintendent of stamps before and after they are stamped, does not afford sufficient protection against any forgery being resorted to in the case of these documents. Deeds &c requiring stamps of higher value are written out before they are sent to the superintendent and the proper stamp impressed. No object can be gained by attempting to alter the value of such stamps afterwards.

7/3/73

14 B.R. of Rev Des 17 Jan 1873
6 Accts Genl's
1 P.P. Bills Esq, Dec 1871

Govt. of {1873} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated March 15th.

Read. Encl.

G. O., 15th March 1873, No. 323.

MARCH.

No. 167-168.

Alteration in the form of Stamps.—Letter from the Government of Bombay forwarding Dr. Bellew's explanation in connection with it, with orders thereon.