Proceedings of the Madras Government, Revenue Department,
12th July 1873.

No. 113. Read the following Proceedings of the Board of Revenue, dated 14th June 1873, No. 1,003 :—

Read the following letter from the Hon. V. RAMIENGAR, C.S.I., Superintendent of Stamps, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 17th April 1873, No. 475 :—

I HAVE the honour to reply to the Proceedings of Government, dated 15th ultimo, No. 323, communicated to me by the Board on the 20th idem.

2. I do not consider that the condition that "private materials" must pass through this office before and after they are stamped is a sufficient protection against forgery. It is no part of the duty of the Superintendent of Stamps to determine for the parties bringing materials to be stamped the amount of duty properly chargeable in each case. He has simply to affix the stamp required by the applicant. Where the instrument to be stamped is written out when brought to this office and the stamp applied for is obviously inadequate, the attention of the party is indeed called to the fact, but he is not bound by the Superintendent's opinion, and I have no power under the Act to insist upon the party paying for what I consider the proper stamp.

3. But deeds are not invariably written out before they are sent to be stamped. I am often required to stamp blank sheets, and that for high values. Within the last few days I have stamped one for 5,600 Rupees. The mere circumstance, therefore, of the "private goods" passing through this office is no safeguard against forgery being resorted to afterwards.

4. But there is a reason, though a different reason, why a tampering with the stamps in the manner apprehended may not be considered as likely ordinarily to occur. The stamps affixed to private goods are small in size, and the figures and letters upon them are generally so closely cut that it will not be practicable perhaps to alter the value without running the risk of detection. Moreover, the great bulk of the "goods" brought to this office is from known houses of business and from lawyers. For these reasons it might be considered unnecessary to supersede the present dies for private goods by a fresh set. My own opinion, however, is that it will be far safer to adhere to the G. O. of the 30th December 1869, No. 3,226, and have a fresh set of dies made up at once with the values cut in words as well as figures. "Private goods" must always continue to be stamped in this office. The importation from England of the blue and black stamps required for use under the General Stamp Act will make no difference in this respect. The revenue* derived from private goods is considerable and increasing, and it is open to any person to send in a sheet of paper and get a stamp of any value affixed which he may turn to any account afterwards, while the cost of a new set of dies cannot be anything worth considering compared with the revenue to be protected.

* Fasli		Rs.	A.	P.
1277	... ...	1,06,439	6	9
1278	... ...	1,21,937	13	0
1279	... ...	1,85,163	13	0
1280	... ...	2,22,463	1	0
1281	... ...	2,37,648	8	0

WITH reference to paragraph 3 of G. O., No. 323, Revenue Department, dated 15th March 1873, the Board resolve to report that the condition that "private

goods" must pass through the Superintendent of Stamps does not afford security against forgery.

2. The Board continue to hold their* opinion that new dies with the values cut in English words as well as figures should be adopted for all values above Rupees 1,000.

* Proceedings of the Board of Revenue, dated 20th January 1873, No. 79.

No. 114. ORDER THEREON, 12th July 1873, No. 725.

Separate Revenue, No. 8.
Stamps.

THE Government having now before them the information furnished by the Superintendent of Stamps, regarding the increase of the applications to his Office to impress private materials, which are often blank sheets, consider it advisable to adopt such precautions as may suffice not merely for the protection of the revenue but also for the removal of those facilities for crime which tend to induce it.

2. They resolve, therefore, to modify their order of the 15th of last March, No. 323, and to direct that, in accordance with the recommendation of the Board, in paragraph 3 of their Proceedings of the 20th January 1873, No. 79, the die marked B in the specimen paper furnished by the Accountant-General be adopted for all stamps of rupees one thousand and upwards; so that the value of each stamp may be expressed in English words as well as in figures.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

R.D.

Pro. Board of Revenue.
Designs for Stamps - 14 June 73. No. 1043.

Memo for Order. 12 1869

In G.O. No. 3226 dated 30th December 1869 Government directed that certain designs for stamps made by Dr Bellew should be adopted in place of those formerly in use.

In 1872 it was brought to notice that these designs had not been adhered to in the new dies that had been made inasmuch as these were all of a uniform shape and the value of the stamps in the case of all (except annas) values was shown in figures only and not also in "letters" as had been ordered

3. Notwithstanding these defects the Board of Revenue recommended the adoption of the new dies except for values from Rupees

Rupees 1000 upwards.

4. Government called on Mr Bellew to explain why their orders had not been followed and on receipt of a communication from him passed G.O. No 323 dated 15th of last March. In this they ordered the dies to be brought into use and as there would be used mainly on "stamping "private materials" acted the Board of Revenue to report whether the fact of there having to pass before the Superintendent of Stamps before and after stamping did not afford sufficient protection against any forgery" as "deeds requiring stamps of an higher value are written out before they are sent to the Superintendent

5. In reply the Board of Revenue forwarded a letter from the Superintendent of Stamps in which he negatives the Government's supposition on the following grounds;

1st That many blank papers are brought to be impressed

2nd That even if the Supt. thinks any document should bear a stamp higher than the one he is asked to have impressed he can do nothing, he points out that forgery is unlikely because the stamps are affixed on private materials are so small and the figures &c. so closely cut that any alteration would probably be difficult of execution and easy of detection; and also because these materials

materials are for the most part sent from known houses of business and from lawyers. He would however "as far as safe" have new dies with the values in letters as well as in words and shows that the revenue from impressing stamps has steadily increased from Rs 1,06,439 in Fasli 1277 to Rs 2,37,648 in Fasli 1281.

10. The Board agree that there is no security against forgery and adhere to their opinion as to having new dies for all values above Rs 1,000.

11. It is observed that according to the enclosure to the Accountant General's letter of December last embodied in G.O. No 187 dated 15 Feby 1873 only ten dies for values over Rupees 1000 had then been completed & those for higher values may still not have been completed

may possibly not have been commenced. If so, the improved octagonal die might be adapted for them even if Government should not deem it necessary to have fresh dies made for all those already completed for values over Rs 1000. Rs

Lal

I shall certainly adopt the recommendations of the Hd & Sub Ct not merely for the protection of revenue but also for the sake of lessening the inducements to crime. Dr Keller's report not of late received as he did

I.O.S.

Revenue Department.

No. 725.

Proceedings of the Madras Government
12th July 1873

Read the following Proceedings
of the Board of Revenue

Suggesting that new dies with values cut in English words as well as figures should be adopted for all values above Rupees 1000— } N. R. 14th June 1873 No. 1003

The Government having now before them the information furnished by the Superintendent of Stamps regarding the increase of the applications to his office to impress private materials, which are of true blank sheets, consider it advisable to adopt such precautions as may suffice not merely for the protection of the Revenue but also for the removal of those facilities for crime which tend to induce it.

2. They resolve therefore to modify their order of the 15th of last March No. 323 and to direct that in accordance with

the recommendation of the Board in para 3 of their Proceedings of the 20th January 1873 No. 79 the die marked B in the specimen paper furnished by the Acct: General be adopted for all stamps of Rupees one thousand and upwards; so that the value of each stamp may be expressed in English words as well as in figures

Sd

Ltr from Accts

14 To the Bd of Rev dtd 17th July/73
6 " Acctt General " — " —

Govt. of [1873] Stamps.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated July 12th.

Encl.

Head.

G. O., 12th July 1873, No. 725.

JULY.
Nos. 113-114.

Stamps.—Directing that a certain die be adopted for all —— of Rs. 1,000 and upwards, so that the value of each stamp may be expressed in English words as well as in figures.

20.

Designs for stamps
above Hendrie & Bolthoff's

Dr. Bon

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