Proceedings of the Madras Government, Revenue Department, 22nd January 1873.

No. 167. Read the following Proceedings of the Board of Revenue, dated 19th November 1872, No. 2,230:—

Read the following letters:—

From J. G. FERRAND, Esq., Acting Superintendent of Stamps, to the Secretary to the Board of Revenue, dated Madras, 23rd October 1872, No. 1,606.

I HAVE the honour to forward, for the consideration of the Board, the correspondence noted in the margin, from which it will be seen that the dies for the smaller size of stamps according to Dr. Bellew's designs* have not been made for the higher Rupee values, that is to say, while the stamps for Annas and for units of Rupees are expressed in English in words and figures and in the vernaculars in words, the stamps for higher values, such as 20 Rupees, 50 Rupees, 100 Rupees, and 1,000 Rupees and other intermediate values are expressed both in English and in the vernaculars in figures only.

From Superintendent of Stamps, to Accountant-General, 11th October 1872, No. 1,534.
From Commissioner of Paper Currency, to Secretary to Government, Revenue Department, 19th October 1872, No. 449.
From Superintendent of Stamps, to Assistant Accountant-General in charge of Paper Stamping Department, 21st October 1872, No. 1,596.

* Letter to Superintendent of Stamps, 17th November 1869, No. 21, in Board's Proceedings, 19th idem, No. 8,557.

2. It can hardly be less necessary now than it was in 1869 to take adequate precautions against forgery, and it is obvious that the stamps for the higher Rupee values should be as elaborate and as difficult of imitation or alteration as those for Annas.

3. The receipt hereafter of impressed stamps will not obviate the necessity for these dies as they are required for impressing stamps on material provided by applicants.

4. The difficulties referred to in paragraphs 4 and 5 of the letter from the Commissioner of Paper Currency to Government may be obviated by enlarging the higher Rupee dies somewhat without making the impressions too large for the space available on such material and by limiting the values generally to exact tens, hundreds, and thousands. As, however, stamps of the new kind of the smaller size have been made for "*Twelve* Annas" and "*Fifteen* Annas" there can scarcely be much difficulty in making them for such values also as "Fifteen" or "Sixteen Rupees."

ENCLOSURE No. 1.—Correspondence.

From the same Officer dated Madras, 25th October 1872, No. 1,625.

I HAVE the honour to forward, herewith, a slip* containing specimens of the stamps referred to in my letter of the 23rd instant, No. 1,606, which I had applied for prior to the receipt of your Memorandum of yesterday.

* Please return.

2. The stamp for 15 Rupees has had the value-piece in English replaced since my letter to the Paper Stamping Department of the 21st instant and is

better than the former. The Anna stamps, it will be observed, are from dies of the improved design and the Rupee stamps from dies of the old design. The impressions for 20 Rupees and 100 Rupees appear clearly open to the objection that the values can be altered. I have no doubt that all Rupee stamps should be expressed in words as well in figures, in English at least. These dies are not only used for general stamps on commercial documents but for Court Fees' stamps on plaints, appeals, etc., and even on blank paper on the application of individuals to this office.

Enclosure No. 1.—Specimen of Stamps.

From R. TAYLOR, Esq., Officiating Commissioner of Paper Currency, to the Secretary to Government, Revenue Department, Fort St. George, dated Fort St. George, 19th October 1872, No. 449.

In their Order dated 30th December 1869, No. 3,226, Revenue Department, the Government authorized the adoption of new forms of stamps, both large* and small,† designed by Dr. Bellew, the then Commissioner of Paper Currency.

* Judicial and non-judicial.

† Private documents.

2. They were of three sizes, viz., the oval for the Anna value, round for the lower Rupee value from 1 to 20 Rupees, and the octagonal for the higher Rupee value from 20 Rupees and upwards, and the values were to be expressed in words as well as figures in English, Tamil, Telugu, and in words in Hindustani, in view to rendering forgery more difficult.

3 So far as the large stamps are concerned, the plates and value-pieces were made in conformity with the Orders quoted above, as will appear from the enclosed specimen impressions (marked A.) which are now in use.

4. As regards the small stamps (save Anna values), Dr. Bellew, as I am informed, finding it quite impossible to cut the values‡ above units in words in addition to figures for want of sufficient space on the plates, caused them to be engraved in figures only duly engine-turned, a muster (marked B.) of which is herewith submitted for inspection.

‡ Say, seventeen Rupees eight Annas. One hundred and thirty-seven Rupees eight Annas.

Most of these plates have been made and are ready for use. It will be observed that the muster does not afford any facility for forgery by the alteration of the value in figure.

5. Dr. Bellew also adopted the round size in the case of higher values, *i. e.*, from 20 Rupees and upwards, because the octagonal plate would not stand constant heating in consequence of its weakness on the left and right sides. The specimen (marked C., of these small stamps originally submitted to Government by Dr. Bellew is also enclosed for inspection.

6. It would no doubt have been well that Dr. Bellew should have obtained the permission of Government changing the designs it has approved, and I have now to solicit the formal sanction of Government to using the small plates as altered.

Referred to the Board of Revenue for their opinion as to the advisability of introducing a new pattern of stamp devices, seeing that probably in eighteen months' time a further change will be made by the introduction of the home manufactured stampt papers.

26th October 1872. (Signed) W. HUDLESTON,
Secretary to Government.

Enclosure No. 1.—Specimens of Stamps.

The Superintendent of Stamps points out that the value-pieces of the smaller stamps now in use give the value in figures only and that some of them (he instances those for 20 and 100 Rupees) can be readily tampered with.

2. On inspecting the impressions referred to it appears they are from dies of the *old* pattern, and the Officer in charge of the Paper Stamping Department speaks of the new pattern dies as being only now completed and *ready* for use.

3. The Board are surprised to find that the manufacture of the new dies has been so long delayed. From the phrase "after the dies were completed and the allowance on account of their construction ceased," used in paragraph 7 of the Acting Accountant-General's letter recorded with G. O., 6th May 1871, No. 793, it is clear that he believed all the new dies were then ready and in use.

4. It has already been decided that the old pattern (referred to by the Superintendent of Stamps) offers facilities for forgery which must be abolished. It remains to consider whether the new pattern of smaller stamps, specimens of which have been submitted to Government by the Acting Accountant-General on the slip of paper marked B., affords the desired security. So far as the specimens submitted go, the Board are of opinion that it does; but the Accountant-General will be requested to forward for inspection a complete set of specimen impressions from all the new dies.

5. The Board will be glad if he can at the same time state in greater detail what the objection is to the octagonal die. So far as they can see it would be easy and not inconvenient to strengthen the die by making it wider at the sides.

6. It is observed that the matter is of great importance because these stamps will continue to be used for "private materials" after the new stamps are supplied from England.

No. 168. Order thereon, 22nd January 1873, No. 84.

Separate Revenue No. 17.
Stamps.

The Government await the further information required from the Accountant-General.

(True Extract.)

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

To the Board of Revenue.
,, the Accountant-General.

Exd. F. R. Bantleman.

Gp 30 Dec/69 Rs 302-306
" 26 Aug/70 - 292-93.
" 6 May/71 - 67-68.

Rev. 1872. Despatch

Board of Revenue,

MADRAS.

No. 84. The Govt await the further information required from the Accountant General

No. 3797.

PROCEEDINGS, 19TH NOVEMBER 1872, No. 2,230.

Desp 25 Oct/72

Encl. 3
Send to Board & Collector
188

Received 29th.

22d Jan/73.

No 84 22d January 1873

NOVEMBER.
No. 2,230.

14 Fo Pl. Board of Revenue Dec 23
b. Accountant General

Stamps.—Correspondence from Superintendent of Stamps regarding facilities for forgery afforded by smaller size of stamps now in use, submitted to Government with remarks. Accountant-General requested to forward for inspection a complete set of specimen impressions from new dies for such stamps and to state in greater detail objections to the octagonal die for values from 20 Rupees upwards.

Rs. 167-168

Wittsworth