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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Res. DEPARTMENT

G.O. No. <u>8</u>	Press
B.P. No.	Mis.
Dated <u>1. 12. 1963</u>	196 .

Not to be folded or roughly handled

No: 1,990.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st October 1873.

Read the following letters:—

From H. S. THOMAS, Esq., Collector of South Canara, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Mangalore, 8th September 1873, No. 1,505.

As the Board consider* Lancaster's hand-punches to be inferior to those
* Board's Proceedings, 23rd August 1873, supplied by the Department of Public Miscellaneous No. 5,381. Works, and as the latter also are very crude implements, requiring much physical force, I would suggest that all offices be supplied with light hand scissor-shaped clippers, such as are used by railway guards for marking tickets, with excisions of different shapes, or with perforators, such as are used by many public firms in England for marking a letter by a set of simultaneous perforations like the holes between postage stamps, only smaller.

2. A small date-stamp, if supplied to the record-keeper, will save much of his time when complying with G. O., dated the 5th August 1873, No. 1,095, Financial Department.

3. My Head Assistant has the same practical objection to the present crude punches. His letter is enclosed.

ENCLOSURE No. 1.

From E. GIBSON, Esq., Acting Head Assistant Collector, to H. S. THOMAS, Esq., Collector of South Canara, dated 25th July 1873, No. 240.

Has the honour to request that an application may be made to the Board of Revenue to supply, for the use of this office, a survey map of the district and a punch for obliterating stamps. The iron instrument (herewith returned), which was supplied some time back, is useless, as it requires a hammer to work it. What is required is a punch in form of a pair of scissors.

(True Copy.)

(Signed) H. S. THOMAS,
Collector.

From W. S. WHITESIDE, Esq., Collr. of North Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Chittoor, 6th September 1873, No. 556.

GOVERNMENT Order, dated 5th ultimo, No. 1,095, directs that the record-keeper of every Court shall, when a case is decided and the records consigned to his custody, punch a second hole in each Court-fee label distinct from the first, and that this second punching should not render it impossible or difficult to ascertain the value of the stamp.

2. The punches already supplied to this district destroy so much of the stamp that it would be difficult to punch a second hole with them as above directed.

3. I beg to enclose for inspection (and return when no longer required) six documents in which the figure-head of the stamps have been removed with the punches now in use. It will be seen that further destruction by the same means would damage the stamps to such an extent as to prevent future discovery of the original value of the stamps. If the Government are of opinion that the stamps

are not now destroyed so small effectually as to prevent their future use, some other and smaller punch of a distinct pattern, say, in the shape of a star or small diamond, should be prepared and furnished to each record-keeper for use hereafter.

ENCLOSURES Nos. 1 to 6.—Documents.

THE letters of the Collectors of South Canara and North Arcot are forwarded to the Superintendent of Public Works Stores and Workshops, with a copy of the late order instructing record-officers to clip stamped papers a second time, and in such a manner that the second punching shall be distinguishable from the first, while the stamp is not so mutilated that its value cannot be known.

2. Two clips like garden or grape-scissors, with a spring between the handles, which cut out, one a $\triangle$ triangle or $\diamond$ diamond, the other a $\circ$ circle, might be used. A large number will be required, and the Board desire the Superintendent's opinion as to the best form of clipper or punch, and whether the requirement shall be met from the Public Works Workshops or from England.

(True Copies and Extract.)

(Signed) H. ST. A. GOODRICH,
Acting Sub-Secretary.

To the General Superintendent of Public Works Workshops and Stores,
with G. O., 5th August 1873, No. 1,035.

Copy to the Collector of South Canara.

„ to the Collector of North Arcot, with six documents returned.

Exd. F. R. Bantleman.

Stamp-punches.—Letters from Collectors of North Arcot and South Canara, suggesting that a new description of punches or clippers should be introduced for punching holes in Court-fee Stamps, forwarded to Superintendent Public Works Stores for his opinion as to best form of clipper or punch.

OCTOBER.
No. 1,990.

Received

Encl.

PROCEEDINGS, 1st OCTOBER 1873, No. 1,990.

1873.
Board of Revenue,
MADRAS.

No. 2,671.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th October 1873.

Read the following Official Memorandum from J. B. PENNINGTON, Esq., Acting Collector of Trichinopoly, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 29th September 1873, No. 217:—

THE Collector of Trichinopoly has the honour to forward, with reference to the Board's Proceedings, Miscellaneous No. 6,319, dated the 22nd instant, two specimens of Mr. Nasses' punches, for punching out the figure head of Court Fee labels; the value of the larger one is, as stated in this Office letter No. 195, dated the 6th instant, Rupees 4-8-6, and that of the smaller one, with a wooden handle, is Rupees 2-8-0. In using these punches, the larger one must be pressed and twisted round, whilst the smaller can be so pressed or struck.

2. The smaller one besides being less expensive, is considered better adapted for use by natives.

3. The punch for punching out a second hole is of the same description, but the hole cut is smaller.

ENCLOSURES Nos. 1 and 2.—Punches.

COMMUNICATED to the Superintendent Public Works Stores and Workshops with the specimen punches (to be returned). He is requested to state his opinion in his answer to the reference made to him in Proceedings, dated 1st instant, No. 1,990.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

To the General Superintendent of Public Works Workshops and Stores,
with two punches.

Copy to the Acting Collector of Trichinopoly.

Exd. G. A. Turton.

1873.	
Board of Revenue	
MADRAS.	
PROCEEDINGS, 10TH OCTOBER 1873, No. 2,071	Encl.
Received	
OCTOBER.	No. 2,071.
<i>Punches, Mr. Vases'—for punching out figure head of Court fee labels.—Specimens of —received from Collector of Trichinopoly, forwarded to Superintendent of Public Works Stores for his opinion on them. Opinion to be submitted in Superintendent's reply to Board's Proceedings, dated 1st October 1873, regarding introduction of a new description of Stamp punches.</i>	

No. 2,313.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th November 1873.
Read again Board's Proceedings, dated 1st and 10th October 1873, Nos. 1,990 and 2,071, respectively.

Read also the following papers:—

Endorsement of the Acting Secretary to Government, Revenue Department, to the Secretary to the Board of Revenue, dated Ootacamund, 28th October 1873.

ABSTRACT.—Transferring to the Board letter from Mr. Lancaster, C.E., enclosing stamp punch circulars and requesting sanction for the purchase of stamp punches for all Collectors, Magistrates, etc.

From J. N. GRAINGER, Esq., General Superintendent of the Public Works Workshops and Stores, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Chepauk, 29th October 1873, No. 1,800.

In reply to Board's Proceedings, dated 1st instant, relative to the best form of punch for cancelling Court Fee labels, I have the honour to state that, in my opinion, the best method of cancelling these stamps so as to prevent their being fraudulently used again is either

Accompaniment.
Two punches and one Court Fee stamp of 4 Annas. Returned.
by being pressed in an embossing press, or else by the perforators alluded to by Mr. Thomas in paragraph 1 of his letter recorded in the above Proceedings.

2. In paragraph 2 of resolution recorded in G. O., dated 5th August 1873, No. 1,095, it is stated that the punching out of the figure-head did not perhaps afford sufficient protection; from which I presume that it is considered possible for the part punched out to be replaced or for a similar part of a stamp of inferior value to be inserted, so also could a second part be replaced were it of any size, and, as the difficulty of fraudulently replacing such parts would increase as the parts were smaller and more in number, thus the perforators are, in my opinion, the best form.

3. The perforators could be made to any simple design the Board may think necessary, but they will have to be obtained from England.

From the same Officer, dated Chepauk, 31st October 1873, No. 1,831.

With reference to the correspondence on punches for Court Fees' stamps I have the honour to forward, herewith, a nipper for your inspection made in the Public Works Workshops; but, as the number of punches required is very large, and the expense of making them in the Workshops would be great and would take a long time to turn out the number required, I would, for the sake of economy, recommend, if the pattern is approved instead of the perforators (*vide* this office letter, No. 1,800, of 29th instant) that they may be got out from England.

From the same Officer, dated Chepauk, 3rd November 1873, No. 1,846.

I HAVE the honour to forward, herewith, for the Board's inspection, a punch for obliterating Court Fees' labels, which for simplicity in construction commends itself in preference to the nipper forwarded to the Board with my letter, No. 1,831, dated 31st October 1873, and, as these punches can be readily made in the Workshops and easily repaired when out of order by an ordinary workman in the Mofussil, I would recommend that, if the punch is approved by the Board, they may be made in the Workshops.

2. The cost of each punch will be about Rupees 4-8-0.

From the	Collector of Ganjam, dated 13th September 1873, No. 2,207.
" Acting "	of the Godavery District, dated 8th Oct. 1873, No. 336.
" " "	of Cuddapah, " 9th " " " 187.
" " "	of Bellary, " 27th Sept. " " 332.
" " "	of Kurnool, " 3rd Oct. " " 307.
" " "	of North Arcot, " 4th " " " 624.
" " "	of Trichinopoly, " 6th Sept. " " 195.
" " "	of Tinnevely, " 17th Oct. " " 554.

These papers relate to the supply of punches for cancelling Court Fee stamps.

2. Punches of two kinds are required—for punching out the figure-heads, which is to be done in every office, and for punching a second hole, which is to be done by Record-keepers in Revenue Courts when the records of cases are consigned to their custody.

3. The Board on a previous occasion had before them one of Mr. Lancaster's punches, for a supply of which applications have been made by several Collectors. These are in the form of a hand-nipper, the under-limb being furnished with a stud which fits closely a hole in the upper and, when the nipper is closed, takes out a piece of the paper inserted between the two limbs. The efficiency of the punch depends on the accurate fitting of the stud and hole, and very little wear would render the punch inefficient; and, the stud being immovable, there would be no means of repairing the punch at ordinary stations and the whole would be useless. The cost was Rupees 5. The Board for these reasons refused to sanction the supply.

4. The punches made by Mr. Nasses, of Trichinopoly, are quite useless and inefficient.

5. With his letter of the 31st October the Superintendent of the Public Works Stores forwarded a nipper-punch for cutting out a diamond-shaped hole and intended for use by Record-keepers. The punch is similar in construction to Mr. Lancaster's and has the same faults. The limbs of the nipper are further too short, and the instrument would be useless if the stamp were affixed more than a quarter of an inch from the edge of the paper. Besides the difficulty of repair there is the great objection to hand-nippers that they would be unsteady and, when they are in the least blunt, the paper would be likely to be torn.

6. The punch sent by Mr. Grainger with his letter of the 3rd November appears to the Board to be free from the defects above noticed and to be excellently adapted to the purpose. The cutting principle is the same as in the nipper-punches, but the instrument is fixed on a small stand and is perfectly steady. The stud is at the end of a bar, which is pressed down vertically by the hand and is withdrawn by a spiral spring. The hole into which the stud is pressed is in a small piece of steel, which is fixed with a screw and could be readily removed and repaired by the most ordinary Smith. Mr. Grainger says these punches can be made up at the Stores for Rupees 4-8-0 each. The Board would suggest that the wooden stand should be a little shorter and that more space should be left behind the punching bar to admit of stamps at a greater distance from the edge of the paper being readily reached. These improvements may be easily effected.

7. The Board resolve to give these punches a trial in their own and in Collectors' offices. Mr. Grainger is accordingly requested to have fifty punches on this principle made up without delay—twenty-five should be constructed to punch a round hole half an inch in diameter, and twenty-five a diamond-shaped hole, which should be about two-thirds the size of that in the specimen punch. The cost of these will be Rupees 225, which can be met from General Savings under "Land Revenue." Mr. Grainger is requested to state whether, if a large number were taken, the cost would be reduced below Rupees 4-8-0.

8. If these punches answer they will be supplied to all Divisional Officers hereafter. For Tahsildars and other subordinate officers the wad-cutter punches, to be struck with a hammer, which have been hitherto supplied and which cost Rupees 2 each, will be furnished. An indent for the number asked for in the letters above recorded will be prepared and sent to the Public Works Stores.
(True Copies and Extract.)

H. H. H.
Acting Sub-Secretary.

To the General Superintendent of Public Works Stores and Workshops,
with indent.

" the Collector of Ganjam.
" the do. of the Godavery District.
" the do. of Cuddapah.
" the do. of Bellary.
" the do. of Kurnool.
" the do. of North Arcot.
" the do. of Trichinopoly.
" the do. of Tinnevely.
" the do. of South Canara.

Copy to the Acting Secretary to Government, Revenue Department.

Exd. A. S. Rodgers.

Pf. of Rev. dis. 3 Decr

cur: 1873: 344
A3837

1873.
Board of Revenue,
MADRAS.

PROCEEDINGS, 14TH NOVEMBER 1873, No. 2,313.

Dec 22 91/73
Encl.

Received 28th Nov

NOVEMBER.
No. 2,313.

Punch for Stamps.—Superintendent, Public Works Stores, requested to have fifty punches for obliterating Court Fee labels made up at the Public Works Workshops of pattern forwarded by him with certain modifications. Indent for wad-cutter punches for Tahsildars, etc., in certain districts, forwarded to Superintendent for supply.

RECORDED.

113 Dec/73