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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1000. Press
 B.P. No. Mis.

Dated 7-8-1874 196.

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Revenue Department,
7th August 1874.*

No. 80. Read the following Proceedings of the Board of Revenue, dated 22nd July 1874, No. 1,917 :—

Read the following letter from the Hon. V. RAMIENGAR, c.s.r., Superintendent of Stamps, to J. GROSSE, Esq., Secretary to the Board of Revenue, dated 30th June 1874, No. 853.

In acknowledging the receipt of the Proceedings of the Board of Revenue, dated 13th instant, No. 1,146, submitting, for the orders of Government, a letter from Mr. McC. Webster, regarding the destruction of spoiled and unused stamps, and recommending a return to the old system under which stamps were destroyed by the Collector, I think it right to submit the following remarks for the consideration of the Board.

2. It seems to me that throughout his letter, Mr. Webster has overlooked one important circumstance which should not be lost sight of in dealing with stamps on which refunds are claimed.

Vide Mr. Webster's letter, paragraph 3. It is not sufficient to keep a detailed register of applications for refunds; it is not sufficient to compare the stamps with that register and grant certificates of refunds and then and there destroy the stamps. All this is, no doubt, very necessary; but it is not all that is required. The most important point to be attended to, in my opinion, before destroying the stamps, is to see whether the stamps presented are genuine. The South Canara forgeries are doubtless still fresh in the Board's recollection; and, if we have one refund. It will, therefore, be seen how important it is to examine each stamp carefully before destroying it, and this can be done effectually only in the Stamp Office. The Collector can, of course, examine the water-mark and the size and texture of the paper, and also, perhaps, the letters and figures and the engine-turning on the stamps, to see if there is anything amiss in any of these respects; but the Superintendent of Stamps can not only do all this better, because he is more familiar with the paper and stamps issued by himself than the Collector can possibly be, but he can also bring to bear an additional and, for all practical purposes, an effectual check, which the Collector does not possess. In the case of private goods documents (and they constitute the bulk of the stamps on which refunds are claimed from the office of the Collector of Madras) he possesses the means of tracing and identifying each stamp by reference to his registers, which contain detailed entries showing for whom, on what date, and for what purpose, each stamp was impressed; while, in the case of non-judicial stamps, the date on the counter-stamp enables him to find out at once from his books whether any stamps of the particular value were counter-stamped on the particular date for the particular district from which it is sent up. Each stamp forwarded to me for destruction since the date of the orders of the Government of India is examined and checked in my office in this manner, under the impression that the object of Government in appointing the Superintendent of Stamps as a check on the Collector, or, in other words, in requiring the stamps to be transmitted to the office which originally issued them, was to allow of the necessary scrutiny being exercised into the genuineness or otherwise of the stamps.

*Proceedings of the Madras Government, Revenue Department,
7th August 1874.*

before their destruction. If I am correct in this surmise; if indeed it is *per se* desirable to take the opportunity afforded by the applications for refunds to examine the stamps presented in the manner I have indicated, then I must deprecate the return to the old system advocated by Mr. Webster. But if, on the other hand, such scrutiny was not intended, or is not called for, then I join Mr. Webster in recommending that this office may be relieved of the great additional work which has been thrown upon it by the order in question.

3. I trust the Board will excuse me for addressing them without being called upon for my opinion. The importance, to my mind, of the consideration which I have adduced in favor of the course laid down by Government is my excuse.

Submitted for the orders of Government, with reference to Board's Proceedings, dated 13th June 1874, No. 1,446.

2. No doubt the careful examination of stamps previous to destruction by the Superintendent of Stamps affords an additional opportunity of detecting forgeries, but it does not appear that this procedure was prescribed by the Government of India with the view of checking such forgeries, and it is highly improbable that forged stamps would be presented for the purpose of obtaining refunds, inasmuch as the scrutiny which it is known they would have to undergo would involve too great a risk of detection.

Separate Revenue, No. 5.
Stamps

His Excellency the Governor in Council does not think it necessary to reconsider G. O., dated 9th July 1874, No. 856, Revenue Department.

(True Extract.)

(Signed) O. G. MASTER,
Acting Secretary to Government.

To the Board of Revenue

REVENUE DEPARTMENT.

No. 2556

3m Pro. B^d of Rev.
Dated 22^d July 1876.
FOR ORDERS.

I was not aware before
that the Stamped books
were so completely examined
in the Post Office: This
check is, I think, of
considerable value & I
would therefore recall the 50
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[illegible][illegible]

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2. The second part outlines the various methods used to collect and analyze financial data, including direct observation, interviews, and analysis of existing documents. It highlights the challenges associated with obtaining reliable information from different sources and the importance of cross-verification.

3. The third part focuses on the presentation of findings, detailing how complex financial information is translated into clear, concise reports that are accessible to stakeholders. It discusses the use of visual aids like charts and graphs to enhance understanding and facilitate decision-making.

4. Finally, the document concludes by summarizing the key lessons learned and providing recommendations for future research and practice. It stresses the ongoing nature of financial monitoring and the need for continuous improvement in data collection and reporting processes.

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[Faint handwritten notes and stamps are visible along the right margin of the page.]

[illegible]

Only one ground sloth, associated with the bones of *Megatherium*, was found in the region of study. However, it was not possible to find any other fossils associated with remains of the fauna of the Pleistocene. Studies regarding the distribution of the sloth in Venezuela, to mention it, C. E. M. Linares, M. C. 256, mentioning records for the Miocene.

Wash to Wash 74, B.D. (Prok 229)
1912. 676.



W. H. & Co. 111-112

I would be reluctant, in
face of the Board's opinion, to incur
an additional expense, to have
myself ~~in~~ appear at a
certain suggestion, which does not
appear to be correct. ~~It is~~
~~not~~ ~~the~~ ~~best~~ ~~to~~ ~~be~~ ~~done~~

W. H.

It is nearly the upshot of the
Capt. of Camp was all considered

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Before the J. O. Pittinger and the
course prescribed by the W. of S.
of the same object - was set
aside - He has shown that
his course affords an added
security against fraud of
any nature. He has
written describes a complete
franchise which is possible
in the State of S. of S. and
has that of the State - & ac-
cept as the possible franchise
of the State of S. of S. at the head
of the State of S. of S. and
is aware of the importance of
a complete franchise in the

FOR ORDERS.

30. Conjunction has passed
 down, will not be permitted
 the bill. I think it is a great
 success. With the accident of
 course. Now I must wait
 constant of these things
 in experience and I am
 not detached from the
 the idea of a perfect. But
 as the subject of the
 I have been in the
 I have been in the
 direction of the whole of the

Chrysomelidae

No. 1,917.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd July 1874.

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(A true Copy and Extract.)

[Signature]
Acting Sub-Secretary.

To the Acting Secretary to Government, Revenue Department.

Copy to the Superintendent of Stamps.

To the Collector of Madras.

Edw. A. Gubert.

Handwritten: H.P. the P. in C. does not ~~con~~ sider it necessary to reconsider

Handwritten: G.O. of July 1874 No 886. R.D.

Handwritten: In order in Council

Handwritten: 2/10/74

RECEIVED JULY 1874 No 1446	RECEIVED JULY 1874 No 1446	RECEIVED JULY 1874 No 1446	RECEIVED JULY 1874 No 1446
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1874. July 1874
REVENUE DEPARTMENT
MADRAS.