

(1) Number of Pages.....14.

(2) Date of repair.....16.3.67

(3) Initials of the Referencer.....198

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue. DEPARTMENT

G.O. No.	1412.	Press
B.P. No.		Mis.
Dated	9-11-1874	196.

Not to be folded or roughly handled

No. 59. Read the following Proceedings of the Board of Revenue, dated 1st October 1874, No. 2,835:—

Read again G. O., 1st April 1874, No. 410, recorded with Board's Proceedings, dated 21st May 1874, No. 1,192.

Read also the following letters:—

From Acting Collector of Ganjam,	dated 10th July 1874, No. 337.
" " of Vizagapatam,	" 13th " " " 1,016.
" " of Godavery District,	" 8th Aug. " " 278.
" " Collector of Kistna District,	" 2nd Sep. " " 1,465.
" " of Nellore,	" 20th Aug. " " 1,860.
" " of Bellary,	" 15th June " " 190.
" " of " "	" 4th July " " 216.
" " of Cuddapah,	" 31st " " " 177.
From Acting Collector of Kurnool,	" 12th Aug. " " 309.
Collector of Madras,	" 31st July " " 169.
" " of Chingleput,	" 16th June " " 275.
" " of North Arcot,	" 21st July " " 383.
" " of South Arcot,	" 23rd June " " 312.
" " of Tanjore,	" 6th July " " 188.
" " Acting Collector of Trichinopoly,	" 4th " " " 157.
" " Collector of Madura,	" 30th " " " 239.
" " of Tinnevely,	" 26th June " " 307.
" " of Coimbatore,	" 31st Aug. " " 205.
" " Commissioner of Nilgiris,	" 5th " " " 76.
" " Collector of Salem,	" 24th June " " 234.
" " of South Canara,	" 14th July " " 1,313.
" " Superintendent of Stamps, Madras,	" 4th Aug. " " 1,001.

In the Order above recorded the Board were called upon to report what steps have been taken to carry into effect the Order of the Government of India, requiring a second punching of stamps to be made by the Record-keeper and to consider what further rules are necessary.

2. From the replies now received it appears that the order in question has been generally notified, and that the duty of seeing that the stamp required by law is presented, and that it is then duly cancelled, has been assigned to some responsible officer; but in several districts the second punching has not yet been carried out owing to the want of proper punches.

3. The question of the best form of punch has been under the consideration of the Board, and in their Proceedings of the 14th November 1873, No. 2,313, they resolved to give a trial to a description of punch sent for approval by the Superintendent, Department Public Works Workshops, and to supply instruments of that pattern, if found to answer, to all Collectors and Divisional Officers, Tahsildars and other subordinate officers being furnished with the wad-cutter punches to be struck with a hammer. The special punches sent to the several districts for trial have been generally approved, and it is proposed that they shall be made

up of two patterns, a circular-shaped stud for the first punching, and a diamond-shaped stud for the second, the wad-cutter punches being similarly of these two shapes.

4. The chief objection raised to his description of punch is that the pieces punched out are all of the same size, and it is thought that they might with care be inserted in other stamps of the same value already cancelled and so used again. But the Board do not consider that the danger arising from fraud perpetrated in this manner is likely to prove serious, as the figure head is not invariably punched out in exactly the same place, and, even if it were, the insertion would probably be transparent. The obvious safeguard against any risk of fraud of this description is to take care that the punched out pieces are burnt or torn up, and this course is prescribed by Section 30 of Act VII. of 1870. Where this practice is not in force it should be at once introduced. If the provisions of the law in this respect were complied with all risk of this description of fraud would be obviated.

5. A more elaborate form of punch, which would render any attempt of this sort impossible, was proposed, namely, perforators, such as are used by many firms in England for marking a letter by a set of simultaneous perforations like the holes between Postage stamps. Mr. Crainger reported that these could be made to any simple design, but that they must be obtained from England. The probable expense deterred the Board from adopting the suggestion, though no doubt the perforators would afford greater security than any other form of punch.

6. The frauds that have as yet been brought to notice, however, have arisen solely from the disregard of the most ordinary precautions and not from any defects in the punching. No form of punch that can be devised will obviate the dangers arising from neglect of rules and want of supervision. Some officers initial and date the stamps immediately on presentation and have them cancelled in their presence; by such precautions the opportunities for fraud are reduced to a minimum, and the real defect at present seems to be, not the want of safeguards, but laxity in giving effect to them. The Board believe that the simple form of punch now in use will answer all practical purposes, if care is taken to see that it is applied immediately on the presentation of the stamp.

7. Several officers express a preference for a simple obliterating stamp with movable dates, such as is used in Pen Offices, and think that punching might then be dispensed with altogether. This might perhaps prove effectual, but as pointed

* Section 30, Court Fees Act. out by the Collector of South Canara punching is required by law,* and cannot therefore be dispensed with unless the law is altered. The Board think, however, that the use of an obliterating stamp would be preferable to a second punching, which destroys a further portion of the stamp and removes to a certain extent the writing at the back, papers being frequently presented with writing on both sides of the sheet. The obliterating stamp might have the word "Record" and the date beneath it, and of movable date being supplied with each stamp, as recommended by the Collector of South Canara. The use of a signature stamp, as

suggested by Government, might be prescribed as an additional precaution after the first punching; but, if it is decided to use an obliterating stamp in lieu of the second punching, the signature stamp might interfere with the legibility of the recording stamp.

8. The only other precautionary measure suggested by any of the District Officers is that European Officers, when making periodical Treasury inspections, should satisfy themselves that the orders of Government have been carried out, and that Tahsildars should certify monthly that they have examined their records and found the stamps correct. The Board are averse to the multiplication of returns which would probably soon become a mere form, but Divisional Officers should certainly inspect the taluq records whenever opportunities occur and satisfy themselves that stamps have been duly affixed and cancelled. The annual reports on the state of the records lead the Board to doubt whether the duty of periodically inspecting the taluq records and inquiring into their arrangement, state of preservation, and the condition of the record-room, is sufficiently attended to in most districts. All Collectors should see that the duty is not neglected, and that the question of stamps forms part of the investigation.

9. The Superintendent of Stamps, who was consulted as to the necessity for further rules, is of opinion that the highest Ministerial officer in each Court should be entrusted with the duty of receiving and cancelling stamps, and should be held responsible for its being properly carried out. He considers hand stamps for obliterating with ink preferable to punches. He points out that, with ill-paid Head Gumastahs of District Munsifs' Courts, it is unreasonable to expect perfect immunity from fraud, and considers a return to the use of impressed stamps as the best solution of the difficulty. The Collector of Tanjore makes a similar suggestion.

The Board have already, in paragraph 5 of their Proceedings of 2nd May 1874, No. 1,024, expressed the opinion that the system of impressed stamps affords greater protection against fraud.

10. Before complying with the Instructions which have been received for the supply of diamond-shaped punches for a second punching, the Board resolve to await the orders of Government as to whether the use of an obliterating stamp should not be substituted for a second punching. If it is ultimately decided to revert to the system of impressed stamps, a description of punch will have to be supplied, but meanwhile Collectors must be supplied with instruments of some kind, and early orders on the subject are invited.

11. The Collector of South Canara remarks that the Court Fee stamps presented to the Revenue Department bear no comparison in number and value to those presented in the Judicial Department, but that the Order of Government of the 1st April 1874, No. 426, was not communicated to the Judicial Department. The Board are not aware what precautions against fraud have been adopted in the Courts.

12. With reference to the remarks of some Collectors that stamps on petitions are punched a second time before being returned to petitioners, the Board observe that the Order of the Government of India applicable only to papers forwarded to the records.

*Proceedings of the Madras Government, Revenue Department,
9th November 1874.*

No. 60.

ORDER THEREON, 9th November 1874, No. 1,412.

Separate Revenue No. 7.

Stamps.

* Letter, dated 14th September 1874, No. 1,69,
paragraphs 9 and 10.

The subject of reverting to the use of impressed stamps is under reference to the Government* of India, and, till that question is settled, the Government do not consider it desirable to lay down any new rules for the prevention of fraud in the use of adhesive stamps. Sufficient precautions are already prescribed, and, as remarked by the Board, "no form of punch that can be devised will obviate the dangers arising from neglect of rules and want of supervision." The Board will issue stringent orders for enforcing the provisions of Section 30, Act VII. of 1870, and the order of the Government of India about punching a second hole in each label. The necessary punches should be supplied without delay.

• Proceedings of Government, Financial Department, dated 5th August 1873, No. 1,395.

2. Paragraph 11 of the Board's Proceedings will be referred to the Judicial Department.

(True Extract.)

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

To the Board of Revenue.
„ the Judicial Department.

Exd. J Tulloch.

No. 2,835.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st October 1874.

Read again G. O., 1st April 1874, No. 410, recorded with Board's Proceedings dated 21st May 1874, No. 1,192.

Read also the following letters:—

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" " of Vizagapatam,	" 13th " " " 1,016.
" " of Godavery District,	" 8th Aug. " " 278.
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" " of Bellary,	" 15th June " " 190.
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" " of Cuddapah,	" 31st " " " 177.
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" " Collector of Madras,	" 31st July " " 169.
" " of Chingleput,	" 16th June " " 275.
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" " of South Arcot,	" 23rd June " " 312.
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" " Collector of Madras,	" 30th " " " 239.
" " of Tinnevely,	" 26th June " " 307.
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In the Order above recorded the Board were called upon to report what steps have been taken to carry into effect the Order of the Government of India, requiring a second punching of stamps to be made by the Record-keeper and to consider what further rules are necessary.

2. From the replies now received it appears that the order in question has been generally notified, and that the duty of seeing that the stamp required by law is presented, and that it is then duly cancelled, has been assigned to some responsible officer; but in several districts the second punching has not yet been carried out owing to the want of proper punches.

3. The question of the best form of punch has been under the consideration of the Board, and in their Proceedings of the 14th November 1873, No. 2,313, they resolved to give a trial to a description of punch sent for approval by the

Cost. of 1874

REVENUE.

THE BOARD OF REVENUE,

At, Co. Co.

Friday November 6th.

G. O. No. 100, November 1874, No. 2,412.

NOVEMBER.

No. 53-60.

Admiral General Sir Stirling—Declining the consideration of the subject of laying down new rules for the prevention of fraud in the use of stamps for the question of reviving to the use of impressed stamps is settled; regarding the Board to issue stringent orders for enforcing the provisions of Section 30 of Act VII. of 1870, and the order of the Government of India about punching a second hole in every stamp, and returning paragraph 11 of the Board's Proceedings to the Judicial Department.

Superintendent, Department Public Works Workshops, and to supply instruments of that pattern, if found to answer, to all Collectors and Divisional Officers, Tahsildars and other subordinate officers being furnished with the wad-cutter punches to be struck with a hammer. The specimen punches sent to the several districts for trial have been generally approved, and it is proposed that they shall be made up of two patterns, a circular-shaped stud for the first punching, and a diamond-shaped stud for the second, the wad-cutter punches being similarly of these two shapes.

4. The chief objection raised to this description of punch is that the pieces punched out are all of the same size, and it is thought that they might with care be inserted in other stamps of the same value already cancelled and so used again. But the Board do not consider that the danger arising from fraud perpetrated in this manner is likely to prove serious, as the figure head is not invariably punched out in exactly the same place, and, even if it were, the insertion would probably be transparent. The obvious safeguard against any risk of fraud of this description is to take care that the punched out pieces are burnt or torn up, and this course is prescribed by Section 30 of Act VII. of 1870. Where this practice is not in force it should be at once introduced. If the provisions of the law in this respect were complied with all risk of this description of fraud would be obviated.

5. A more elaborate form of punch, which would render any attempt of this sort impossible, was proposed, namely perforators, such as are used by many firms in England for marking a letter by a set of simultaneous perforations like the holes between Postage stamps. Mr. Grainger reported that these could be made to any simple design, but that they must be obtained from England. The probable expense deterred the Board from adopting the suggestion, though no doubt the perforators would afford greater security than any other form of punch.

6. The frauds that have as yet been brought to notice, however, have arisen solely from the disregard of the most ordinary precautions and not from any defects in the punching. No form of punch that can be devised will obviate the dangers arising from neglect of rules and want of supervision. Some officers initial and date the stamps immediately on presentation and have them cancelled in their presence; by such precautions the opportunities for fraud are reduced to a minimum, and the real defect at present seems to be, not the want of safeguards, but laxity in giving effect to them. The Board believe that the simple form of punch now in use will answer all practical purposes, if care is taken to see that it is applied immediately on the presentation of the stamp.

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* Section 30, Court Fees Act.

therefore be dispensed with unless the law is altered. The Board think, however, that the use of an obliterating stamp would be preferable to a second punching, which destroys a further portion of the stamp and removes to a certain extent the

5/14/2
writing at the back, papers being frequently presented with writing on both sides of the sheet. The obliterating stamp might have the word "Record" and the date beneath it, a set of movable dates being supplied with each stamp, as recommended by the Collector of South Canara. The use of a signature stamp, as suggested by Government, might be prescribed as an additional precaution after the first punching; but, if it is decided to use an obliterating stamp in lieu of the second punching, the signature stamp might interfere with the legibility of the recording stamp.

8. The only other precautionary measure suggested by any of the District Officers is that European Officers, when making periodical Treasury inspections, should satisfy themselves that the orders of Government have been carried out, and that Tahsildars should certify monthly that they have examined their records and found the stamps correct. The Board are averse to the multiplication of returns which would probably soon become a mere form, but Divisional Officers should certainly inspect the taluq records whenever opportunities occur and satisfy themselves that stamps have been duly affixed and cancelled. The annual reports on the state of the records lead the Board to doubt whether the duty of periodically inspecting the taluq records and inquiring into their arrangement, state of preservation, and the condition of the record-room, is sufficiently attended to in most districts. All Collectors should see that the duty is not neglected, and that the question of stamps forms part of the investigation.

9. The Superintendent of Stamps, who was consulted as to the necessity for further rules, is of opinion that the highest Ministerial officer in each Court should be entrusted with the duty of receiving and cancelling stamps, and should be held responsible for its being properly carried out, and considers hand stamps for obliterating with ink preferable to punches. He points out that, with ill-paid Head Gumastahs of District Munsifs' Courts, it is unreasonable to expect perfect immunity from fraud, and considers a return to the use of impressed stamps as the best solution of the difficulty. The Collector of Tanjore makes a similar suggestion.

The Board have already, in paragraph 2 of their Proceedings of 2nd May 1874, No. 1,024, expressed the opinion that the system of impressed stamps affords greater protection against fraud.

10. Before complying with the Indents which have been received for the supply of diamond-shaped punches for a second punching, the Board resolve to await the orders of Government as to whether the use of an obliterating stamp should not be substituted for a second punching. If it is ultimately decided to revert to the system of impressed stamps, a larger description of punch will have to be supplied, but meanwhile Collectors must be supplied with instruments of some kind, and early orders on the subject are solicited.

11. The Collector of South Canara remarks that the Court Fee stamps presented to the Revenue Department bear no comparison in number and value to those presented in the Judicial Department, but that the Order of Government of the 1st April 1874, No. 410, was not communicated to the Judicial Department. The Board are not aware what precautions against fraud have been adopted in the Courts.

(A true Extract.)

Acting Sub-Secretary.

.. all Collectors.

the Superintendent of Stamps.

Copy to General Superintendent of Public Works Stores and Workshops.

Exd. J. Tulloch.

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- 1 above 74 - 10-12
- 19 May 74 - 185-57

Board of Revenue,
MAHRA.

Mar 1874. Edwards.

PROCEEDINGS, 1ST OCTOBER 1874, No. 2, 835.

24/12/1900

Encl. 22
OHS

Received

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OCTOBER.
No. 2, 835.

Court Fees Stamps—attached to documents presented to public officers.—Reports from Col-
lectors as to steps taken to carry into effect
the Order of the Government of India requiring a
second punching to be made in—by Record-
keepers, and what further precautions are neces-
sary for the prevention of fraud, submitted to
Government with remarks.

Revenue Department.

No. 1412

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 9 October 1874.

READ the following

READ the following *Proceedings of*
the Board of Revenue.

Submitting with Remarks
reports from Collectors as to
steps taken to carry into effect
Order of the Govt of India re-
quiring a second stamping to be
made in Court Fees Stamps by
Record-keeper, & what further pre-
cautions are necessary for the preven-
tion of fraud.

H. E. 1st October 1874 N^o 2835.

Letter of 14th Sept^r 1874 No. 1169
paras 9 & 10.

The subject of reviving
to the use of impress stamps
is under reference to the Govt.
of India, and, till that
question is settled, the
Govt. do not consider it
desirable to lay down any
new rules for the prevention

of hands in the use of
adhesive stamps. Sufficient
precautions are already
prescribed, and, as remarked
by the Board, no form
of punch that can be
devised will obviate the
danger arising from neglect
of rules and want of supervision.

The Board will issue stringent
orders for enforcing the pro-
visions of Section 30, Act VII of
1870, and the order of the Govt.
of India about punching a
second hole in each label.

The necessary punches should
be supplied without delay.

2. Para 11 of the Board's
Proceedings will be referred

Proc. of Govt. F. D. 35. Aug.
1873, No. 109.

to the Judicial Department.

W. A. B.

30/10/74

14. To the Board of Revenue Secy Secy
15. The Judicial Dept

4/4

Ex W. A. B.