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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue.

DEPARTMENT

G.O. No.
B.P. No.

1500.

Press
Mis.

Dated 4-12-1874 196 . .

Not to be folded or roughly handled

No. 53. Read the following Proceedings of the Board of Revenue, dated 10th November 1874, No. 3,225 :—

Read the following letter from A. MacGREGOR, Esq., Collector of Malabar, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Nelamboor, 8th October 1874, No. 239 B :—

WITH reference to Board's Proceedings, dated 21st May last, No. 1,192, I have the honor to state that the system of punching a second hole in stamps filed in record-room is carried out in the Huzur, but not as yet systematically in all Divisional and Taluq record-rooms, owing to the absence of proper punches.

2. Various precautions are taken by different officers to prevent fraud. The Sub-Collector himself initials all adhesive stamps presented to himself, the heads being subsequently punched out. The Head-Assistant draws two lines across the stamps at the time he initials a paper. The head is then cut out with a penknife. The Treasury Deputy-Collector folds the paper across the stamp-head and tears it out.

3. So far as the records have been examined there appears to be no reason to believe that frauds have been practised.

4. The present system however is not safe, because it is not made an absolute rule that every officer whose action requires a Court fee stamp, shall himself see that a new stamp is presented and destroyed every time that he takes action. To admit of such an order being enforced, either one of two things is necessary. Each officer must be provided with a handy and really efficient punch, or else the stamps must be so made that a portion can be readily detached with finger and thumb.

5. The latter object might be attained by a non-adhesive fly-piece being attached to each stamp with a perforated line dividing it from the adhesive part. If no action were ever taken until such piece had been separated and torn in two, fraud would be impossible. So long as punches are supplied which are cumbrous, and require heavy blows to work them, it seems inevitable that the punching should often be delegated to a peon working round some corner to deaden the noise of hammering, and under such circumstances the retention of the perfect label and the substitution of labels already defaced must be possible.

6. So soon as proper punches shall have been supplied to all record-rooms it should, I think, be notified by Government that the mere existence to any appreciable extent in a record-room of records bearing adhesive stamps not defaced by two separate holes, shall *ipso facto* involve dismissal of the Record-keeper.

SUBMITTED to Government in continuation of Board's Proceedings, of 1st October 1874, No. 2,835.

(A true Copy and Extract.)

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

*Proceedings of the Madras Government, Revenue Department,
4th December 1874.*

No. 54. ORDER THEREON, 1st December 1874, No. 1,500.

Separate Revenue, No. 3.

Stamps.

RECORDED, with reference to G.O.,
dated 9th November 1874, No. 1,412.

(True Extract.)

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

To the Revenue.

Exd., G. A. Turton.

No. 2,225.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th November 1874.

Read the following letter from A. MACGREGOR, Esq., Collector of Malabar, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Nelamboor, 8th October 1874, No. 239-B:—

With reference to Board's Proceedings, dated 21st May last, No. 1,192, I have the honor to state that the system of punching a second hole in stamps filed in record-room is carried out in the Huzar, Taluq, and Divisional record-rooms, owing to the absence of proper punches.

2. Various precautions are taken by different officers to prevent fraud. The Sub-Collector himself initials all adhesive stamps presented to him. The Head-Assistant draws two lines across the stamps at the time he initials a paper. The head is then cut out with a pen knife. The Treasury Deputy-Collector folds the paper across the stamp-head and tears it out.

3. So far as the records have been examined there appears to be no reason to believe that frauds have been practised.

4. The present system however is not safe, because it is not made an absolute rule that every official whose action requires a Court fee stamp, shall himself see that a new stamp is presented and destroyed every time that he takes action. To admit of such an order being enforced, either one of two things is necessary. Each officer must be provided with a handy and really efficient punch, or each stamp must be so constructed as to be readily detached with finger and thumb.

5. The latter object might be attained by a non-adhesive fly-piece being attached to each stamp with a perforated line dividing it from the adhesive part. If no action were ever taken until such piece had been separated and torn in two, fraud would be impossible. So long as punches are supplied which are cumbrous, and require heavy blows to work them, it seems inevitable that the punching should often be delegated to a peon working round some corner to deaden the noise of hammering, and under such circumstances the retention of the perfect label and the substitution of labels already defaced must be possible.

6. So soon as proper punches shall have been supplied to all record-rooms it should, I think, be notified by Government that the mere existence to any appreciable extent in a record-room of records bearing adhesive stamps not defaced by two separate holes, shall *ipso facto* involve dismissal of the Record-keeper.

SUBMITTED to Government in continuation of Board's Proceedings, of 1st October 1874, No. 2,835.

(A true Copy and Extract.)

Acting Sub-Secretary.

To the Acting Secretary to Government, Revenue Department.
Copy to the Collector of Malabar.

Exd. G. A. Turton.

REVENUE.

Oct. 11 1874

THE BOARD OF REVENUE.

Dated December 4th.

Recd.

Enc.

G. O. 4th December 1874 No. 1,500.

DECEMBER.

Nos. 63-64.

Court fee stamps.—Borrowing Proceedings of the Board of Revenue on letter from Collector Malabar, the notes in which are as follows.

60 120 Bombay 4/4 14/4
20 November 59-60

NO 4057
1874. 1874. 1874.

BOARD OF REVENUE
MADRAS.

PROCEEDINGS, 10TH NOVEMBER 1874, No. 3,225

20/11/74

Encl.

Received

NOVEMBER.
No. 3,225.

Fees Stamps.—Letter from Coll. to
stating the modes in which
are at present raised, pointing
in efficiency, and suggesting measure for the pre-
vention of fraud, submitted to Government.

Rs 1500-4-0

with 1/2

20/11/74

53-54

Rs 1500

Received with reference Rs. 0.

20/11/74

Rs 1412

11. State Treasury
Rs 500

20/11/74