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# MADRAS RECORD OFFICE

## GOVERNMENT OF MADRAS

Revenue DEPARTMENT

|          |                       |             |
|----------|-----------------------|-------------|
| G.O. No. | 793                   | Press       |
| B.P. No. |                       | Mis.        |
| Dated    | 26 <sup>th</sup> June | 1874<br>196 |

Not to be folded or roughly handled



*Proceedings of the Madras Government, Revenue Department,  
26th June 1874.*

No. 252.

*Dated 26th June 1874, No. 793.*

|                            |
|----------------------------|
| Separate Revenue, No. 100. |
| Stamp.                     |

It has been brought to the notice of Government that inconvenience has arisen in consequence of their order (G. O., 27th August 1873, No. 914)

approved of by the Government of India (G. O., 29th January 1874, No. 132) directing Collectors to issue impressed stamps in lieu of adhesive stamps in all cases in which the use of the former is permissible.

2. It has also been suggested that the compulsory issue of impressed stamps is incompatible with the rules passed by the Governor-General in Council under Section 26 of the Court Fees Act (re-published on 19th April 1872), inasmuch as the option of using impressed or adhesive stamps allowed thereby is practically nullified by the subsequent orders.

3. His Excellency the Governor in Council resolves to call upon the Board of Revenue for a statement of impressed stamps still on hand, and to report what measures should be taken to carry out the intention that the exclusive use of adhesive stamps should be introduced as soon as possible.

(True Extract.)

(Signed) C. G. MASTER,

To the Board of Revenue

Edw. R. Bantleman.



Handwritten notes at the top left of the page, possibly a date or reference.

Large rectangular area of faint, mostly illegible text, possibly a stamp or a very faded page of a document.

9/23  
Adm. Order 13 Jan  
by the (admiral)  
There has been  
for the last few months many  
complaints from sailors &  
boatswains as the day's work  
of the crew touching the affairs of  
Birmingham the various admirals  
stamps for the payment of (admiral's)  
back pay, the lower of (admiral's)  
by a stamp of the value of (admiral's)  
then the proper stamp the (admiral's)  
from the (admiral's) amount by (admiral's)  
a 2 or 3 days of work over the (admiral's)



just now under some temporary  
arrangement (which) the an-  
other of the two is a temporary  
camp. and then is a place  
for a time while up for a  
time. I believe in the fact  
that from the time the difficulty  
has been the difficulty has been  
created. The problem is very  
complex, it seems to me, and  
to be from the temporary camp  
a place of the entire work  
I work off an old state of the  
house. A new one of the

was made approved of by the Govt  
and is not different to the  
the rules made and published  
with the authority of the Govt  
for the. The rules are made for  
to the public an option to pay  
the fees of the public in the  
camp (the 1.26 and the 1.27 of the  
rules). The rules under 1.27 are  
made for the public to pay  
as an act of the Govt. and  
the Supreme Court. The Supreme Court  
the only possible of the Govt (the  
the only possible of the Govt (the  
the only possible of the Govt (the







than 10 years. Pending further instructions  
from the Govt of India this date then  
ordered that impressed stamps not be  
used instead of adhesive stamps in  
all cases where the use of the former is  
permissible. (Ld 27 Aug 73 N 914). In  
a letter forwarded with G.O. 29 Jan 1874  
N 102 the approval of the Govt of India  
State order was communicated.

Thank you with care that we cannot  
overlook the inconvenience as you tell  
me is reflected in the business of the  
High Courts and as far as we can make  
that they do, we can, for the sake of  
simplicity inform me that he has  
ample supply of all values of the  
stamps.

I think it would be the best way

for the Chief Justice to address Govt.  
The case of the High Courts is different  
from that of all other courts if they  
have always used adhesive stamps till  
now. Moreover the saving to the revenue  
which is the object of the orders for  
getting rid of impressed stamps is not very  
great if only the value of the paper  
on which the stamps are impressed is  
taken into account, and I don't think  
it is great enough to justify putting a  
Department to so much inconvenience.

Yours sincerely  
J. G. Gole

Jan 11



# Memo for orders.

I do not see where  
we can act in  
this matter in  
reference to the  
S. G. I. I am  
for a statement  
from the  
if in the case  
it is a hand  
as the  
to be any  
then  
to be 10

In this semi-  
official letter the Chief  
Justice raises objections  
to the order proposed by  
this Government (dated  
27<sup>th</sup> August 1873, N. 914)  
and approved by the  
Government of India  
(vide G. O. 29<sup>th</sup> January  
1874, N. 132) directing  
Collectors to issue un-  
prepared stamps in lieu  
of adhesive stamps in all  
cases where the use of  
the former is impracticable.  
The object of the  
order was to facilitate  
the disposal of the  
bills.



bicolored stamps of which a large stock remains on hand and which are not much sought after while the new adhesive stamps are available.

3. The Chief Justice contends that a mere order of the Government even though approved by the Govt of India is not sufficient to supersede the rules on the subject made and published under the authority of the Court. See also

4. The rules in question passed by the Governor General in Council under section 25 Court Fees Act were re-published on the 19th April 1872 and provide that the stamps used to denote any fee chargeable under the

on hand the  
option is a pure

L. O.

The bicolored stamp is a clumsy mechanism. They are the kind of ad torn as from a book and are easily counterfeited.

The Chief Justice & Mr. Justice  
The Stamp (affixed) a 20 paise  
stamp can be worked off as the  
the revenue can be lost to  
be lost. No issue orders to  
the Board with reference to the  
persons in connection with  
the rules. It is a complete  
rule to the satisfaction of the  
the use of adhesive  
stamp is the intention of  
the Govt. in 1872.

The order complained of  
never took effect  
& I do not see why  
it should be rescinded  
or annulled.

But I do not object  
to the reference proposed  
to the Governor

23/Jan/74

the said Act may be  
"either impressed or ad-  
hesive or partly im-  
pressed and partly  
adhesive" and further  
"when the amount  
of the fee cannot be  
denoted by a single  
impressed or a single  
adhesive stamp the  
next lower impressed  
or adhesive stamp  
shall be used and

"the deficiency made  
up by one or more  
additional stamps  
which may be either  
"impressed or adhe-  
sive."

5. By these rules  
the Chief Justice  
says the public  
have an option

of



of paying the fees  
by impressed or ad-  
hesive stamps (as  
they please) and he  
thinks that until  
"new rules are duly  
made under the Act  
the supply should  
be regulated by the  
existing rules and  
until the Government  
of India revokes  
the option of using  
either kind" this  
Government cannot  
in effect prohibit  
the issue of ad-  
hesive stamps

6. Sir H. Morgan also  
refers to the Rules passed  
under Sec. 27 of the Court-  
Fees Act "for the supply,  
issue and renewal of Court-  
Fee Stamps" (which require  
the concurrence of the Chief  
Justice in the case of stamps  
used under Section 3 in a  
High Court) and says that  
by these, vendors are required  
to keep for sale Court Fee Stamps  
not only impressed, but ad-  
hesive stamps also. It is  
observed however that in  
these Rules no reference is  
made to the distinction be-  
tween impressed and  
adhesive stamps - "Court  
Fee Stamps" only being  
mentioned.

7. The question is  
whether the order com-  
plained of should be  
relaxed in favor of the  
High Court so that both  
ports



Sorts may be supplied  
for use there. Mr. Grose says  
in his letter to the Honble Mr.  
James that there is an ample  
supply of all values of adhesive  
stamps in store so that no  
difficulty will exist in the  
way of complying with the  
Chief Justice's wishes if  
thought proper.

JM



Revenue Department.

No. 793.

Proceedings of the Madras Government  
Under date the 26<sup>th</sup> June 1874.

It has been brought  
to the notice of Govt. that  
inconvenience has arisen  
in consequence of their Order  
(G.O. 27<sup>th</sup> August 1873, No. 918)  
approved of by the Govt. of  
India (G.O. 24<sup>th</sup> Jan'y 1874,  
No. 132) directing Collectors  
to issue impressed stamps  
in lieu of adhesive stamps  
in all cases in which the  
use of the former is permissible.

2. It has also been  
suggested that the compulsory  
issue of impressed stamps  
is incompatible with the  
rules



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General in Council under  
section 26 of the Court Fees  
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the option of using impressed  
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thereby is practically nulli-  
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3. His Excellency the  
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intention that the exclusive  
use of adhesive stamps should  
be introduced as soon as  
possible.

  
R. M. M. M. M.



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Myra S. Johnson  
arriving from the  
stamps in her pocket  
stamps.

Book 606

Comet