793

M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 22.
(2) Date of repair 11·10·1966.
(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

~~G.O. No.~~
B.P. No. 793

Press
~~Mis.~~

Dated 26th June 196 1874.

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. 10d.
Stamp.

It has been brought to the notic of Government that inconvenience ha arisen in consequence of their orde (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 a 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 Boar of Revenue for a statement of impressed stamps still on hand, and to report wha measures should be taken to carry out the intention that the exclusive use o adhesive stamps should be introduced as soon as possible.

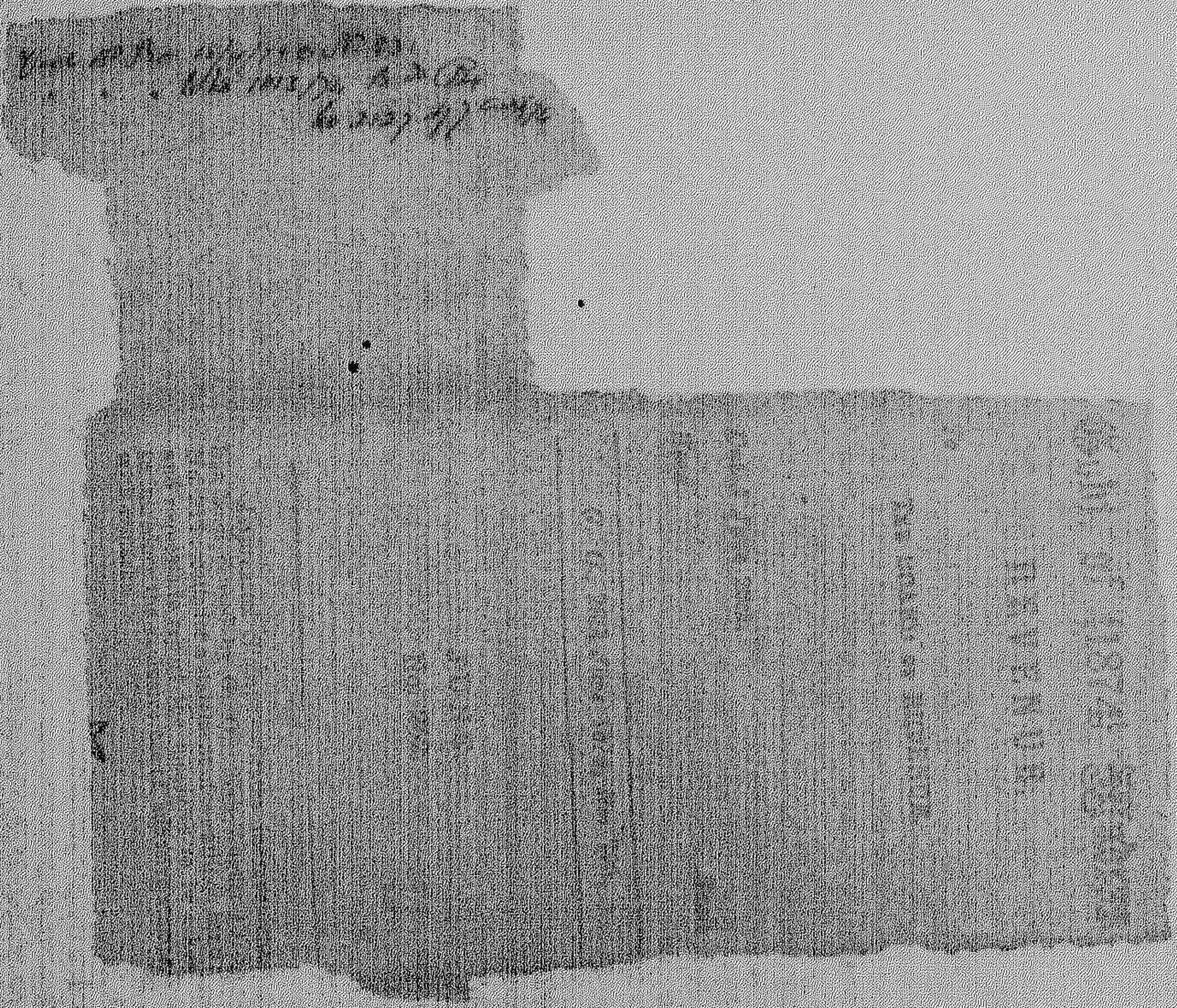
(True Extract.)

(Signed) C. G. MASTER,

Acting Secretary to Government.

To the Board of Revenue.

Exd F. R. Bantleman.



Adyar. Madras. 13 June

My dear Carmichael

There have been for the last few months many complaints from suitors & practitioners in the Dist. Civil of the Court touching the difficulty of obtaining from the vendors adhesive stamps for the payment of Court-Fees. Such fees should be levied by affixing by a stamp of the value. Failing to obtain the proper stamp they have sought to make up the amount by sticking on 2 or 3 stamps of smaller ones. This is dependent

just now made some temporary
arrangement ([illegible]) they are
able to get the requisite adhesive
stamps - are there in place
[illegible] time until only for a
time. I enclose a letter from
[illegible] to [illegible] the difficulty
[illegible] the difficulty [illegible]
Commissioners [illegible] Publishers very
[illegible]. the [illegible] to [illegible]
to [illegible] the adhesive stamps
in place of the [illegible], & work
to work off an old stock of the
[illegible]. A new order of the [illegible]

very strongly approved of by the Govt.
I should be most [illegible] to interfere
on this subject
[illegible] made & published
under the authority of the Court
Fee. Act. The rules so made give
to the public an option to pay
their fees by impressed or adhesive
stamps (the r. 26 and the Sch. of the
Rules). The rules under r. 27 are
[illegible] for regulating the supply of stamps,
[illegible] made of the Court [illegible]
the Supreme Court. They require [illegible]
the [illegible] of the High Ct.
the Chief Justice's concurrence. [illegible]
[illegible] of these letters [illegible] the

[illegible] and explained to [illegible] (Clerk [illegible] [illegible]) [illegible] [illegible] Stamping [illegible] not [illegible] impressed but adhesive Stamps [illegible].

Until very lately [illegible] [illegible] under the Act the supply [illegible] restricted to the [illegible] only – and until the [illegible] [illegible] [illegible] the [illegible] of any other kind of stamps [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] impressed instead of adhesive stamps.

The question was [illegible] arising with regard to the Stamps used in the [illegible] jurisdiction – [illegible] whether [illegible] can be [illegible] [illegible] [illegible] [illegible] of Stamps to be supplied for [illegible] [illegible] if not [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible]

My dear Innes,

In a letter from the Govt of India [illegible] dated [illegible] 20 / Mar 73 No 271 the Govt of India say "as soon as a sufficient stock of adhesive labels has been received to obviate any risk of the supply running short measures shd be taken to expend the [illegible] stamped paper as rapidly as possible and then lead to the exclusive use of adhesive labels."

On this the Board reported to Govt that there was an immense stock of impressed ~~adhesive~~ stamps in store – nearly [illegible] worth R 10469640, of which R 10,28,215 would be used for 10 years or less, & the rest for more than 10 years. Pending further instructions from the Govt of India this Govt then ordered that impressed stamps shd be issued instead of adhesive stamps in all cases where the use of the former is permissible (GO 27 Aug 73 No 914). In a letter recorded with G.O. 29 Jan 1874 No 132 the approval of the Govt of India to this order was communicated.

I hope you will see that we cannot avoid the inconvenience wh you tell me is inflicted on the business of the High Court's registrars &c no longer than [illegible] [illegible] they do, it seems, for the Supdt of Stamps informs me that he has an ample supply of all values of these stamps.

I think it would be the best way for the Chief Justice to address Govt. The case of the High Court is different from that of all other courts as 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 Grose

June 11

Memo for orders.

I do not suppose we can act in this matter without reference to the Secy. of State. I would ask for a statement from the Bd. of Rev. of unpressed stamps in stock on hand. I would ask the Supt. of St. whether we may not destroy them gradually. If we have 10 yrs stock

1. In this demi official letter the Chief Justice raises objections to the order paſsed by this Government (dated 27th August 1873, No. 914) and approved by the Government of India (vide G.O. 29th January 1874 No. 132) directing Collectors to issue impreſsed stamps in lieu of adhesive stamps in all cases where the use of the former is permiſsible.

2. The object of the order was to facilitate the disposal of the

bi-colored

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 Fees Act.

4. The rules in question passed by the Governor General in Council under section 26 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. D. S

The bicolored stamp is a clumsy inconvenient thing & should be got rid of as soon as possible — besides being much more easy to counterfeit.

The Chief Justice thinks that the Stock (apparently a 20 years stock) ever can be worked off or the inconvenience can be long tolerated. I would issue orders to the Board — with reference to the [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] the extent of the Stock taken & the intention that the exclusive use of adhesive Stamps should be introduced as soon as may be

2018

[illegible]

The order complained of seems to me inconvenient & I do not see why it should not be rescinded or modified —

But I do not object to the reference proposed [illegible]

23 June/74

"the said Act may be "either impressed or adhesive or partly impressed 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 adhesive."

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

of paying the fees by impressed or adhesive 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 adhesive stamps

6. Sir H. Morgan also refers to the Rules passed under Sec: 27 of the Court Fees Act "for the supply, use 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 adhesive stamps also. It is observed however that in these Rules no reference is made to the distinction between impressed and adhesive stamps - "Court Fee Stamps" only being mentioned.

7. The question is whether the order complained of should be relaxed in favor of the High Court so that both sorts

sorts may be supplied for use there. Mr. Grose says in his letter to the Honble Mr. Innes 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.

Revenue Department.

No 793.

Proceedings of the Madras Government
Under date the 26th June 1874.

2/6

It has been brought to the notice of Govt. that inconvenience has arisen in consequence of their Order (G. O. 27th August 1873, No 914) approved of by the Govt. of India (G. O. 29th Jany. 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

rules passed by the Governor General in Council under section 26 of the Court Fees Act (republished on 19th April 1872) in as much 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

To B of Revn 8/10-7

64

252

47.

[illegible]

[illegible]

[illegible]

[illegible]

Doubtful

Council