

(1) Number of Pages 14
(2) Date of repair 1-11-66
(3) Initials of the Referencer DR

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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

856

Press
Mis.

Dated

9-7-1874

196

.

Not to be folded or roughly handled

836
1

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

No. 70. Read the following Proceedings of the Board of Revenue, dated 13th June 1874, No. 1,446 :—

Read the following letter from A. McC. WEBSTER, Esq., Acting Collector of Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 23rd April 1874, No. 66 :—

REFERRING to the Board's Standing Circular, No. 2 of 1874, on the subject of the defacement of stamps, I have the honor to bring to their notice that considerable extra work is entailed on my clerks in giving practical effect to that order. If a change in the system, hitherto obtaining in this Presidency, was necessary, in order to provide security against fraud, I would be silent; but as I doubt very much whether the new system affords any greater security than the old, and as it is certainly more cumbersome in its working, I trust I may be allowed to address the Board on the subject.

2. If the Board will refer to the Proceedings of the Government of India, published in Proceedings of Madras Government of 5th November 1873, No. 16, they will see that the practice, which previously obtained in another Presidency, was not at all similar to that in force in Madras. It appears that in the district referred to, the stamp papers were brought to the Collector for refund, that refunds were sanctioned and paid, and that the stamps were forwarded for destruction to the Commissioner of Stamps, and that his receipts were sent with the Treasury Account as vouchers for the payment of refund. *The stamps do not appear to have been defaced in the district office at all.* Under this system frauds were possible, were difficult of prevention, and would temporarily escape detection.

3. In Madras, as the Board are aware, the Collector of the district was the only officer who granted refunds. Applications for refunds, after being registered in the office, were brought to him with the papers and a register showing, in detail, the number and description of stamps on which refund was applied for. If he determined to grant refunds, the stamps were compared with the register, and were *then and there destroyed*. The register was signed by the Collector, and a certificate that the stamps had been destroyed by him, and an order for payment of the value was endorsed by the Collector on the petition for refund. In some districts where the original petition was retained in the office for record, a separate certificate and order for payment was given to the applicant. The applicant presented this certificate and order at any Treasury in the district and the money was paid to him, the certificate being submitted with the monthly bills as voucher for the payment. Under this system it was *impossible* for a stamp to be presented twice. I doubt whether the Government of India, had they known that such a practice existed, would have ordered its modification and the appointment of the Superintendent of Stamps as a check on the Collector.

4. Under our Madras system the matter was settled at once. The portion of the paper on which the stamp was impressed was torn off, the rest of the paper, if blank, being used for memoranda or envelopes, the stamped portion being cut up into small pieces, or burnt. There was no re-arranging of the defaced papers, nor were they forwarded to another office; neither was the Post Office burdened with the conveyance of a mass of useless paper. The Collector's work too was less, for under the new system he has to compare the papers with the list, give them to a

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

peon to be defaced, and then to re-examine the papers to see that each stamp has been properly defaced. It was only the other day that I discovered that a number of stamps, which I had given to a peon to deface, had not had their centres punched out, owing to his being shortsighted and passing them over.

5. Both under the old and the present system, the vouchers for payment are sent to the Superintendent of Stamps, and that officer submits to the Accountant-General each month a general statement of stamp refunds for the Presidency. Under the old system the preparation of this return would be an easy matter, but under the new system by which the Superintendent of Stamps has to do some of the work of Collectors over again, the return must take a considerable time in preparation, and I believe is sometimes not submitted for some months after that for which it is due.

6. It seems to me also that there is more opening for fraud under the new than the old system. Unless the Collector is very careful in re-examining all the stamped papers after defacement, and if through an oversight any one is passed undefaced, it is perfectly easy under the present system for such stamps to be exchanged for some on which refund has been refused, which latter are punched out in the office and sent to the Superintendent of Stamps, the other papers being again presented for refund. It is true that even under the old system, stamps which should not be admitted for refund might be accepted and destroyed; but then there was a risk to the clerk in charge of discovery by the Collector when the stamps were sent up, while under the present system there is absolutely no risk of detection, as the Stamp Office cannot possibly look over each stamp paper sent up from all the districts in the Presidency, to see whether the grant of refund was regular, and can at most only be expected to check the value.

7. Should the Board agree with me in considering that the old system is more practical than the new, I trust they will take steps for its re-introduction.

Submitted for the orders of Government.

2. The Board concur with Mr. Webster in his opinion that the old system under which stamps were destroyed by the Collector was preferable to that recently introduced.

No. 71. ORDER THEREON, 9th July 1874, No. 856.

Separate Revenue, No. 4.
Stamps.

His Excellency the Governor in Council agrees with the Board and the Collector.

2. A revised circular should be issued in modification of Board's Standing Order II of 1874.

(True Extract.)

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

To the Board of Revenue.

Ed. W. H. French.

856
3

No. 1,446.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 13th June 1874.

Read the following letter from A. McC. WEBSTER, Esq., Acting Collector of Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 23rd April 1874, No. 66:—

REFERRING to the Board's Standing Circular, No. 2 of 1874, on the subject of the defacement of stamps, I have the honour to bring to their notice that considerable extra work is entailed on my clerks in giving practical effect to that order. If a change in the system, hitherto obtaining in this Presidency, was necessary, in order to provide security against fraud, I would be silent; but as I doubt very much whether the new system affords any greater security than the old, and as it is certainly more cumbersome in its working, I trust I may be allowed to address the Board on the subject.

2. If the Board will refer to the Proceedings of the Government of India, published in Proceedings of Madras Government of 5th November 1873, No. 16, they will see that the practice, which previously obtained in another Presidency, was not at all similar to that in force in Madras. It appears that in the district referred to, the stamp papers were brought to the Collector for refund, that refunds were sanctioned and paid, and that the stamps were forwarded for destruction to the Commissioner of Stamps, and that his receipts were sent with the Treasury Account as voucher for the payment of refund. *The stamps do not appear to have been defaced in the district office at all.* Under this system frauds were possible, were difficult of prevention, and would temporarily escape detection.

3. In Madras, as the Board are aware, the Collector of the district was the only officer who granted refunds. Applications for refunds, after being registered in the office, were brought to him with the papers and a register showing, in detail, the number and description of stamps on which refund was applied for. If he determined to grant refunds, the stamps were compared with the register, and were then and there destroyed. The register was signed by the Collector, and a certificate that the stamps had been destroyed by him, and an order for payment of the value was endorsed by the Collector on the petition for refund. In some districts where the original petition was retained in the office for record, a separate certificate and order for payment was given to the applicant. The applicant presented this certificate and order at any Treasury in the district and the money was paid to him, the certificate being submitted with the monthly bills as voucher for the payment. Under this system it was impossible for a stamp to be presented twice. I doubt whether the Government of India, had they known that such a practice existed, would have ordered its modification and the appointment of the Superintendent of Stamps as a check on the Collector.

4. Under our Madras system the matter was settled at once. The portion of the paper on which the stamp was impressed was torn off, the rest of the paper, if blank, being used for memoranda or envelopes, the stamped portion being cut up into small pieces, or burnt. There was no re-arranging of the defaced papers, nor were they forwarded to another office; neither was the Post Office burdened with the conveyance of a mass of useless paper. The Collector's work too was less, for under the new system he has to compare the papers with the list, give them to a peon to be defaced, and then to re-examine the papers to see that each stamp has

264 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000

Vol. of 1874

REVENUE

THE BOARD OF REVENUE

Date July 9th.

Recd.

G. O., 9th July 1874, No. 886.

JULY.
Nov. 70-71.

Stamp, spoiled or unused.—Consent with Board and Collector that the old system for the destruction of — presented to Collector of Madras for renewal or for refund of stamp duty, should be referred to, and directs the issue of a revised circular in modification of Board's Standing Order II of 1874.



been properly defaced. It was only the other day that I discovered that a number of stamps, which I had given to a peon to deface, had not had their centres punched out, owing to his being shortsighted and passing them over.

5. Both under the old and the present system, the vouchers for payment are sent to the Superintendent of Stamps, and that officer submits to the Accountant-General each month a general statement of stamp refunds for the Presidency. Under the old system the preparation of this return would be an easy matter, but under the new system by which the Superintendent of Stamps has to do some of the work of Collectors over again, the return must take a considerable time in preparation, and I believe is sometimes not submitted for some months after that for which it is due.

6. It seems to me also that there is more opening for fraud under the new than the old system. Unless the Collector is very careful in re-examining all the stamped papers after defacement, and if through an oversight any one is passed undefaced, it is perfectly easy under the present system for such stamps to be exchanged for some on which refund has been refused, which latter are punched out in the office and sent to the Superintendent of Stamps, the other papers being again presented for refund. It is true that even under the old system, stamps which should not be admitted for refund might be accepted and destroyed; but then there was a risk to the clerk in charge of discovery by the Collector when the stamps were brought before him, while under the supposed case I have cited there is absolutely no risk of detection, as the Stamp Office cannot possibly look over each stamp paper sent up from all the districts in the Presidency, to see whether the grant of refund was regular, and can at most only be expected to check the value.

7. Should the Board agree with me in considering that the old system is more practical than the new, I trust they will take steps for its re-introduction.

SUBMITTED for the orders of Government.

2. The Board concur with Mr. Webster in his opinion that the old system under which stamps were destroyed by the Collector was preferable to that recently introduced.

(A true Copy and Extract.)

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

„ to the Superintendent of Stamps.

Exd. W. H. French.

Acting Sub-Secretary.

Revenue 1874. Department
Board of Revenue
MADRAS.

PROCEEDINGS, 13TH JUNE 1874, No. 1,446.

20th June 1874

Encl.

Received

25th June 1874

JUNE.
No. 1,446.

Stamps, spoiled or unused, presented to Collector of Madras for renewal or for refund of Stamp Duty.—Collector's suggestion that old system adopted for destruction of—should be reverted to, submitted to Government with Board's opinion in favour of Collector's suggestion.

REVENUE DEPARTMENT.

C No. 2118

From Pro. B^d of Revenue
Dated 13th June 1874.

FOR ORDERS.

I print enclose in the
the 14th July.

L. S. S.
Super
for Stamp or
address to Govt of P
It does not seem
true necessary for
14th

FOR ORDERS.

C 1st July/74 Ryt

No. 856

Revenue Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 9th July 1874.

Read the following

Subj. Collr's suggestion
that old system adopted
for destruction of stamps
spoiled for unused presented
to Collr of Madras for renewal
or for refund of Stamp Duty,
sh^d be reverted to.

H. E. 13th June 1874 No. 1140.

His Excellency
the Governor in Council
agrees with the Board
and the Collector.

A revised Circular
should be issued in
modification of Board's
Standing Order II of 1874

List from Orders.

To B of Revenue

W. H. C.

14-01

Spotted Stinger

Des.