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M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 18.

(2) Date of repair 24-1-67.

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / B.P. No.	1227	Press / Mis.

Dated 28-9-1874 ~~196~~ .

Not to be folded or roughly handled

1/1227

Proceedings of the Madras Government, Revenue Department,
28th September 1874.

No. 245. Read the following letter from J. BOURDILLON, Esq., Officiating Under-Secretary to the Government of India, Financial Department, to the Chief Secretary to the Government of Madras, dated Fort William, 19th September 1874, No. 5,577:—

I AM directed to forward copy of a despatch from the Secretary of State for India, No. 30, dated 9th July 1874, (Judicial,) and of its enclosure; and to request that the Government of India may be favored with a report as to the mode generally adopted in the Presidency of Madras in cancelling the classes of stamps cited in the margin, or, in other words, whether the stamps in question are cancelled by written or printed endorsement; and in the latter case whether any risk of fraud is apprehended in consequence of the cancellation being effected by a printed endorsement.

Revenue, Foreign Bill, Share Transfer.

2. I am, also, to request that you will be good enough to state, for the information of the Government of India, what is the average number of stamps of each of the classes mentioned above expended every year.

ENCLOSURE No. 1.

Despatch from the Right Honorable the Secretary of State for India.

Judicial, No. 30. INDIA OFFICE, LONDON, *9th July* 1874.

MY LORD,—Herewith is forwarded, for your information and for the report of your Government, a copy of a letter received from Messrs. De La Rue and Co., dated the 4th of June, suggesting the use of "doubly fugitive inks" in the preparation of stamps for India, in order to prevent fraud through the printed obliterations being removed without the stamps being destroyed.

15th June 1874.

2. A copy of a report by the Superintendent of Stamps on the subject is also enclosed for your information.

I have, *etc.*

(Signed) SALISBURY.

His Excellency the Right Honorable
The Governor-General of India in Council.

From Messrs. T. DE LA RUE and Co., to the Director-General of Stores, dated 4th June 1874.

WE have been shown some specimens of the Indian Foreign Bill Stamps cancelled merely by a printed obliteration, and, as the ink in which these stamps are printed is of such a nature that printed obliterations can be removed without destroying them, we feel it incumbent on us to direct your attention to the subject, more particularly so as the Board of Inland Revenue have recently detected extensive frauds committed through the cleansing of adhesive stamps used in some of the Irish Courts which had been improperly cancelled by a printed instead of by a written obliteration.

2. The Indian Foreign Bill Stamps, amongst others, are printed in an ink of such a nature that writing ink cannot be removed from them without their revealing that they have been tampered with, because all the available re-agents would decompose the coloring matter. Postage and the akin stamps, on the other hand, are printed with a view to prevent a printed obliteration being effectually removed, so that whilst they are rendered sensitive to benzine and similar solvents they do not profess to be sensitive to re-agents which would remove writing ink. Consequently, there are two distinct kinds of fugitiveness, each being devised by us to meet

different conditions; but in order to guard against the recurrence of the frauds which we have mentioned, the Board of Inland Revenue recently applied to us to attempt to combine the two sources of fugidity, and this we have succeeded in doing, so that most of the English stamps are now printed in "doubly fugitive inks" and are, therefore, efficiently cancelled either by a written or a printed obliteration. This is considered of great importance to guard against dishonesty or neglect on the part of the public or the officials concerned in cancelling stamps with an obliteration which can be easily removed.

3. We append four English Foreign Bill Stamps printed in these inks, two of the £1 and two of the 1s duty. One of each of these we have treated with benzine, the others with oxalic acid, and you will see that they are fugitive in each direction; whereas the two Indian Foreign Bill Stamps, which we also append, are unsusceptible to the action of benzine, although they, of course, are equally fugitive upon the application of oxalic acid. Both these stamps have been steeped in benzine for more than two hours, and then rubbed briskly with a camel's hair brush before being removed from the liquid, but without any effect.

4. We think that, considering the great difficulty which exists in enforcing one uniform mode of cancellation, the Government of India may be glad to avail themselves of this new protection; but we should remark that the cost of the stamps would be considerably increased if printed in the doubly fugitive inks.

5. In the case of the Postage Stamps, we presume that they are invariably cancelled by a printed obliteration; but excepting the Court Fee Stamps, about which we have had some recent correspondence, we are ignorant of the present mode of cancellation, and have, therefore, given a statement on the fly-leaf showing that which should be employed for each class of stamps as they now exist, so that, if it is thought desirable, the whole question may be taken into consideration.

Indian Stamps which are efficiently cancelled by a printed, but *not* by a written obliteration :—

Postage. Foreign papers (Special Adhesive.)
Court Fee. Telegraph.

Indian Stamps which are efficiently cancelled by a written, but *not* by a printed obliteration :—

Revenue. Share Transfer.
Foreign Bill.

From W. H. HASKING, Esq., Superintendent of Stamps, to the Director-General of Stores, dated 15th June 1874.

With reference to the accompanying letter from Messrs. De La Rue and Co., regarding the manner in which the Foreign Bill Stamps are printed, and suggesting that, in future, they might be prepared with "doubly fugitive inks," I beg to report, for the information of the Director-General of Stores, that it is of the utmost importance that the various descriptions of adhesive stamps should be cancelled in the manner intended; and with a view to remove all uncertainty as to the proper mode of cancellation, it is desirable that the Government of India be furnished with the information given on page 4 of Messrs. De La Rue's letter. If, however, a written cancellation cannot be ensured for the Foreign Bill and kindred stamps, then the risk would be reduced by the use of the inks proposed.

2. Though there are differences in the mode of preparing them, Foreign Bill, Share Transfer, and Revenue stamps are alike intended to be cancelled by a written obliteration, and, as now prepared, if a printed be substituted probably some risk would be incurred. Yet previous to any alteration, it may be well to ascertain whether a printed cancellation of the stamps in question is authorised by the Government of India, and, if so, whether such cancellation can be removed without leaving sufficient trace to prevent their being used for fraudulent purposes, as this would, to some extent, depend upon the nature of the obliterating ink used and the character of the cancelling mark or marks employed; their removal being necessarily more difficult if dark and distinct than would be the case if light and indistinct.

3. If printed with doubly fugitive inks instead of being prepared as at present, the difference of cost per 1,000 would be as follows:—

	Price as per Contract.	Printed with doubly fugitive Ink.	Increase of Cost.
Foreign Bill	4 6	5 0	6*d.*
Share Transfer	4 0	4 6	6*d.*
Revenue	1 5	1 6	1*d.*

4. The quantities of Foreign Bill and Share Transfer stamps required from time to time are comparatively small, and should they be cancelled by a printed obliteration, and this proves inefficient, it would be advisable to incur the additional expense of preparing them with doubly fugitive inks.

5. The Receipt stamps formerly supplied have been superseded by Revenue stamps, of which large quantities are demanded. In this country, Inland Revenue stamps are cancelled by the public with a written obliteration when used for Receipts. If in India Revenue stamps are only used for the same purpose and cancelled in the same manner as in this country, no risk would be incurred and no alteration would be necessary; but if they are used for various purposes, and for some of these are cancelled by a printed obliteration, and this is not efficient, then it would be advisable to incur the additional expense for this description also.

No. 246. Order thereon, 28th September 1874, No. 1,227.

Separate Revenue No. 18.
Stamps.

Referred to the Board of Revenue for report.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

India Office London
9th July 1874

Judicial To
No 30

His Excellency
The Right Honorable
The Governor General
of India in Council

My Lord

Herewith is forwarded for your information, and for the report of your Government, a copy of a letter received from Messrs de la Rue & Co. dated the 4th of June, suggesting the use of "doubly fugitive Inks" in the preparation of Stamps for India in order to prevent fraud through the printed obliterations being removed without the stamp is being destroyed

2 A copy of a report by the Superintendent of Stamps on the subject is also enclosed for your information

I have the honor &c
Sd/ Salisbury

15th June 1874

(Copy) 4th June 1874

To The Director General of Stores

Sir

Govt. of India 30 July 74
REVENUE.
To
The Public Revenue
Dated September 1874
Recd
G. O. 289, September 1874, No. 1227
SEPTEMBER
Nos. 215-216

Subject.—Referring to Revenue Board, for report, letter from Government of India forwarding copies of certain papers from the Home Government, and desiring to be informed of the steps adopted in this Presidency in connection therewith.

Abstract.—Submitting the report called for, and also of the number of stamps of each class of —, and also of the number of stamps of each class cancelled separately every year.

Sir

We have been shown some specimens of the Indian Foreign Bill Stamps cancelled merely by a printed obliteration, and as the ink in which these stamps are printed is of such a nature that printed obliterations can be removed without destroying them, we feel it incumbent on us to direct your attention to the subject more particularly so as the Board of Inland Revenue have recently detected extensive frauds committed through the cleansing of adhesive stamps used in some of the Irish Courts which had been improperly cancelled by a printed instead of by a written obliteration.

The Indian Foreign Bill Stamps - amongst others, are printed in an ink of such a nature that writing ink cannot be removed from them without their revealing that they have been tampered with because all the available re-agents would decompose the colouring matter.

Postage and the Inland stamps on the other hand are printed with a view to prevent a printed obliteration being effectually removed, so that whilst they are rendered sensitive to benzine and similar solvents they do not profess the sensitive to re-agents which would remove writing ink. Consequently there are two distinct kinds of fugitiveness each being devised by us to meet different conditions; but in order to guard against the recurrence of the frauds which we have mentioned the Board of Inland Revenue recently applied us to attempt to combine the two sources of fugidity and this we have succeeded in doing, so that most of the English stamps are now printed in "double fugitive inks" and are, therefore, efficiently cancelled either by a written or a printed obliteration. This is considered of great importance to guard against dishonesty or neglect on the part of the public or the Officials concerned in cancelling stamps with an obliteration which can be easily removed.

We append four English Foreign Bill Stamps printed in these inks - two of the £1 and two of the 1/- duty. One of each of these we have treated with benzine, the others - with oxalic acid, and you will see that they are fugitive in each direction: whereas the two Indian Foreign Bill Stamps which we also append are insensceptible to the action of benzine although they of course are equally fugitive upon the application of

of oxalic acid. Both these stamps have been steeped in benzine for more than two hours, and then rubbed briskly with a camel's hair brush before being removed from the liquid, but without any effect.

We think that considering the great difficulty which exists in enforcing one uniform mode of cancellation, the Government of India may be glad to avail themselves of this new protection but we should remark that the cost of the stamps would be considerably increased if printed in the doubly fugitive inks.

In the case of the Postage Stamps we presume that they are invariably cancelled by a printed obliteration, but excepting the Court Fee Stamps, about which we have had some recent correspondence, we are ignorant of the present mode of cancellation, and have therefore, given a statement on the fly-leaf showing that which should be employed for each class of stamps as they now exist, so that if it is thought desirable, the whole question may be taken into consideration.

I have &c
(by Thos. DeLaRue & Co.)

Copy

Rev. 3329/74

5/122

Indian Stamps which are efficiently cancelled by a printed, but not by a written obliteration

Postage
Court Fee
Foreign Papers (Special adhesive)
Telegraph

Indian Stamps which are efficiently cancelled by a written, but not by a printed obliteration

Revenue
Foreign Bill
Share Transfer

Rec. Department 1/74
Rec. No. 245
Rev. 3329/74

1 Copy 1 b/
15th June 1874 1327

To

The Director General of Stores

With reference to the accompanying letter from Messrs De La Rue & Co regarding the manner in which the Foreign Bill stamps are printed and suggesting that in future they might be prepared with doubly fugitive Inks - I beg to report for the information of the Director General of Stores that it is of the utmost importance that the various descriptions of adhesive stamps should be cancelled in the manner intended and with a view to remove all uncertainty as to the proper mode of cancellation, it is desirable that the Government of India be furnished with the information given on page 4 of Messrs De La Rues letter. If however a written cancellation cannot be insisted for the Foreign Bill and Hundies stamps then the risk would be reduced by the use of the inks proposed.

Though there are differences in the mode of preparing them, Foreign Bill, Share Transfer and Revenue stamps are alike intended to be cancelled by a written obliteration, and as now prepared, if a

printed

printed be substituted probably some risk would be incurred. Yet provisions to any alteration must be well to ascertain whether a printed cancellation of the Stamps in question is authorized by the Government of India, and, if so, whether such cancellation can be removed without leaving sufficient trace to prevent their being used for fraudulent purposes, as this would to some extent depend upon the nature of the obliterating ink used and the character of the cancelling mark or marks employed, their removal being necessarily more difficult if dark and distinct than would be the case if light and indistinct.

If printed with doubly fugitive inks instead of being prepared as at present the difference of cost per 1000 would be as follows:-

	Price as per Contract	Printed with doubly fugitive ink	Increase of cost
Foreign Bill	4-6	5-0	6d
Share Transfer	4-0	4-6	6d
Revenue	1-5	1-6	1d

The quantities of Foreign Bill and Share Transfer stamps required from time and time are comparatively small, and should they be cancelled by a printed obliteration

advisable however the additional expense of preparing them will doubly fugitive inks.

The Receipt stamps formerly supplied have been superseded by Revenue stamps of which large quantities are demanded for this country. Inland Revenue stamps are cancelled by the Public with a written obliteration when used for receipts. Of course India Revenue stamps are employed for the same purpose and cancelled in the same manner as in this country, no trouble would be incurred, and no alteration would be necessary; but if they are used for various purposes, and for some of these are cancelled by a printed obliteration and this is not sufficient, then it would be advisable however the additional expense for this description also.

I am
Sir
Your most obedient Servant
W. H. Hocking
Superintendent of Stamps

A true Copy

Inwalling
Regr Fund Depty

Ent 18/9.

Rev. 3329/74.

No. 5577

To

The Chief Secretary to the Government
of Madras

Financial Dept.

Financial Dept. Sir,

I am directed to forward copy of a despatch from the Secretary of State for India No. 30 dated 9th July 1874 (Judicial) and of its enclosure, and to request that the Government of Madras may be favored with a report as to the mode generally adopted in the Presidency of Madras in cancelling the classes of stamps cited in the margin* or in other words whether the stamps in question are cancelled by written or printed endorsement, and in the latter case whether any risk of fraud is apprehended in consequence of the cancellation being effected by a printed endorsement.

2 I am also to request that you will be good enough to state for the information of the Government of India what is the average number of stamps of each of the classes mentioned above

Revenue
Judicial
Stamp Transfer

No. 2 28 Sept 1874
Jan 13 No. 2145

above expended every year. —

Fort Williams
the 19 Sept.
1874

I have the
Sir
Your most Obt. Servant

Ja. Bowdoin

To the Undersecy to the Government
of India

Kew
18/9

9
1227

accurate

No: 3

Revenue 1874 Dy

From

The Govt of India
Financial Dept

Dated 19th Sept 1874
Recd 26th "
No 5577

Encl: 3.

To the Board of Revenue Dy 14/10/74

215-240.

Forwards copy of a despatch from the Secretary of State and of its enclosures & requests to be favoured with a report on the mode generally adopted in the Madras Presidency in cancelling Postage, Court Fee & Stamps, & also to be informed of the average number of stamps of the classes mentioned expended every year.

No 1227

Reported to the Board of Revenue for report

28 Septr 74