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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1820. Press
~~B.P. No.~~ ~~Mis.~~

Dated 20. 12. 1825 ~~196~~ .

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
20th December 1875.

No. 200. Proceedings of the Board of Revenue, dated 27th October 1875, No. 2,978 :—

Read the following letter from W. E. WRIGHT, Esq., Superintendent of Stamps, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madras, 6th October 1875, No. 1,490.

WITH reference to the Proceedings of the Board of Revenue of the 14th ultimo, Miscellaneous No. 8,378, communicating a letter from the Government of India calling for an explanation relative to the statements contained in my letter to the Cashier of the Madras Railway, dated 27th April 1875, No. 562, I have the honor to submit that Rule 9 of the Rules for the sale of stamps in Madras, published in the Madras Government Gazette of 19th December 1871, pages 1941 and 1942, and cited by the Officiating Under-Secretary to the Government in his letter to the address of the Cashier (a copy of which is enclosed) applies only to the sale of stamps by vendors and not to the stamping of materials presented by private parties; whilst the Financial Resolution of the 14th March 1871 refers to the denoting of the special adhesive stamps by the Superintendent, the authentication prescribed in the latter is invariably observed.

2. It is to be observed that on the first introduction of the Stamp Act XXXVI. of 1860, all written and unwritten private goods brought to be stamped were counterstamped after the necessary value stamp had been impressed at the Mint. Under authority of G. O., No. 2,002, dated 16th September 1862, the use of counterstamp was discontinued, and authentication by an official date seal difficult of imitation made at the Mint was substituted. Authentication by the assistant with his own initials, approved of in paragraph 7 of the above order was not adopted, as explained in Colonel Temple's letter* of the 16th July 1864, No. 98. This course continued to be observed until April 1867, when consequent on the introduction of bicolo[illegible]ps the practice of authentication was discontinued, and that of the counterstamp under the immediate supervision of the assistant revived; and it was i[illegible] pursuance of this modification that the document presented by the Cashier of [illegible] Madras Railway on the 7th December last was not authenticated.

* *Vide* Board's Proceedings, dated 21st July 1864, No. 4,599.
G. O., 1st August 1864, No. 1,365.

G. O., 17th April 1867, No. 904.

3. The system followed in the stamping of private materials at this office is fully detailed in a letter submitted to the Board by my predecessor the Honorable V. Ramiengar, under date the 7th March 1867, No. 1,021, recorded in the Board's Proceedings of the 1st April 1867, No. 2,056.

ENCLOSURE No. 1.

From J. CRAWFORD, Esq., B.A., Officiating Under-Secretary to the Government of India, Home Department, (Patents,) to H. C. WEST, Esq., dated Fort William, 15th March 1875, No. 154.

THE petition of Mr. Edward Waller Storey for leave to file a specification under Act XV. of 1859 of an invention for an "improved screw for sifting Soorkee lime and similar materials,"

Proceedings of the Madras Government, Revenue Department,
20th December 1875.

having been drawn up on a stamped paper of the value of Rupees 100 on which no stamp vendor has endorsed his name, and which has not been denoted by the Superintendent of Stamps, Madras, as required by the orders cited in the margin, I am directed to return the document as inadmissible, with a request that it may be resubmitted when the omissions shall have been supplied.

Rule 7 of the Rules for the use of stamps [illegible] published in the Madras [illegible] 1871, pages [illegible] and [illegible]. Financial Resolution of 14th March 1871, [illegible] stamps published in the Gazette of India dated 18th March 1871, pages 183 and 184.

(True Copy.)

(Signed) W. F. WHITTY,
Superintendent of Stamps.

SUBMITTED to Government with reference to G. O., dated 28th August 1875, No. 1,269.

2. The Financial Resolution of the 14th March 1871 applies to the special adhesive stamps, not to the impressed counter stamps. For the latter description of stamp, when impressed on "private stock," an official date-seal difficult of imitation was used prior to the issue of G. O., dated 17th April 1867, No. 904, directing the revival of the counterstamp for such documents. The reasons for the adoption of a date-seal for authentication in preference to the signature stamp are given in the letter from the Superintendent of Stamps, dated 16th July 1864, recorded in G. O., 1st August 1864, No. 1,656. By the order of Government directing the revival of the counterstamp, the discontinuance of the seal in use up to that time, which served the same purpose, was impliedly authorized, and no orders were issued for authentication by signature, though this precaution was apparently observed prior to the discontinuance of the counterstamp in 1862.

(True Copy and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

(True Copy.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

Exd. [illegible]

REVENUE DEPARTMENT,
FORT ST. GEORGE,
20th December 1875.

No. 201.

No. 1,220.

To

THE SECRETARY TO THE [illegible]RNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Separate Revenue, No. 26.
Stamps.

SIR,—In reply to your letter of the 18th of August last, No. 2,677, I am directed to forward the accompanying Proceedings of the Board of Revenue, embodying a report submitted by the Superintendent of Stamps explaining his letter to the Cashier of the Madras Railway relating to the stamping of a certain document.

2. It will be seen that the Superintendent followed the procedure that has, with the sanction of this Government, been for many years in force when private materials are presented and *impressed* with a stamp.

3. The rules quoted in the letter* fro[illegible] the Under-Secretary in the Home Depart[illegible]ment to Mr. West have reference only to the vendors of papers already stamped, and are not applicable to the Superinte[illegible]nt of Stamps when impressing private materials; and as the stamp was impresse[illegible]d not denoted, it did not come within the scope of the rules published by the Gove[illegible]-General with the Resolution of the 14th March 1871, No. 1,510.

*19th March 1875, No. 154.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) D. F. CARMICHAEL,
Secretary to Government.

Exd. F. B. Bentleman

[illegible] (1875) Department.

Government of Fort St. George

[illegible] December 1875. | No. [illegible]

No. 2,978.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 27th October 1875.

Read the following letter from W. E. WRIGHT, Esq., Superintendent of Stamps, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madras, 6th October 1875, No. 1,400:—

WITH reference to the Proceedings of the Board of Revenue of the 14th ultimo, Miscellaneous No. 8,373, communicating a letter from the Government of India calling for an explanation relative to the statements contained in my letter to the Cashier of the Madras Railway, dated 27th April 1875, No. 562, I have the honor to submit that Rule 9 of the Rules for the sale of stamps in Madras, published in the Madras Government Gazette of 19th December 1871, pages 1,941 and 1,942, and cited by the Officiating Under-Secretary to the Government in his letter to the address of the Cashier (a copy of which is enclosed) applies only to the sale of stamps by vendors and not to the stamping of materials presented by private parties; whilst the Financial Resolution of the 14th March 1871 refers to the denoting of the special adhesive stamps by the Superintendent, the authentication prescribed in the latter is invariably observed.

2. It is to be observed that on the first introduction of the Stamp Act XXXVI. of 1860, all written and unwritten private goods brought to be stamped were counterstamped after the necessary value stamp had been impressed at the Mint. Under authority of G. O., No. 2,002, dated 16th September 1862, the use of counterstamp was discontinued, and authentication by an official date-seal difficult of imitation made at the Mint was substituted. Authentication by the assistant with his own initials, approved of in paragraph 7 of the above order, was not adopted, as explained in Colonel Temple's letter* of the 16th July 1864, No. 98. This course continued to be observed until April 1867, when consequent on the introduction of bi-color stamps the practice of authentication was discontinued, and that of the counterstamp under the immediate supervision of the assistant revived; and it was in pursuance of this modification that the document presented by the Cashier of the Madras Railway on the 7th December last was not authenticated.

G. O. 17th April 1867, No. 904.

3. The system followed in the stamping of private materials at this office is fully detailed in a letter submitted to the Board by my predecessor the Honorable V. Ramiengar, under date the 7th March 1867, No. 1,021, recorded in the Board's Proceedings of the 1st April 1867, No. 2,055.

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* *Vide* Board's Proceedings, dated 21st July 1864, No. 4,599.
G. O., 1st August 1864, No. 1,365.

ENCLOSURE No. 1.

From J. CRAWFORD, Esq., Offg. Officiating Under-Secretary to the Government of India, Home Department (Public), to H. C. WEST, Esq., dated Fort William, 10th March 1875, No. 154.

THE petition of Mr. Edward Waller Stoney for leave to file a specification under Act XV. of 1859, of an invention for an "improved screw for sifting Soorkee lime and similar materials," having been drawn up on a stamped paper of the value of Rupees 100 on which no stamp vendor has endorsed his name, and which has not been denoted by the Superintendent of Stamps, Madras, as required by the orders cited in the margin, I am directed to return the document as inadmissible, with a request that it may be re-submitted after the omission shall have been supplied.

Rule 9 of the Rules for the sale of stamps in Madras, published in the Madras Government Gazette of 19th December 1871, pages 1,541 and 1,542. Financial Resolution of 14th March 1871, prescribing Rules for the denoting of stamps published in the Gazette of India, dated 18th March 1871, pages 185 and 186, Part I.

(True Copy.)

(Signed) W. R. WRIGHT,
Superintendent of Stamps.

SUBMITTED to Government with reference to G. O., dated 28th August 1875, No. 1,396.

2. The Financial Resolution of the 14th March 1871 applies to the special adhesive stamps, not to the impressed bi-color stamps. For the latter description of stamp, when impressed on "private goods," an official date-seal indicative of limitation was used prior to the issue of G.O., dated 17th April 1867, No. 904, directing the revival of the counterstamp for such documents. The reasons for the adoption of a date-seal for authentication in preference to the signature stamp were given in the letter from the Superintendent of Stamps, dated 14th July 1864, recorded in G.O., 1st August 1864, No. 1,365. By the order of Government directing the revival of the counterstamp, the discontinuance of the seal in use up to that time, which served the same purpose, was impliedly authorized, and no orders were issued for authentication by signature, though this precaution was apparently observed prior to the discontinuance of the counterstamp in 1862.

(True Copies and Extract.)

Acting Sub-Secretary.

To the Acting Secretary to Government, Revenue Department.
Copy to the Superintendent of Stamps.

Sd. W. R. Francis.

No 4292
Revenue 1875. Dept

Board of Revenue,
MADRAS.

PROCEEDINGS, 27TH OCTOBER 1875, No. 2,978

Dept 2 Novr 175
Fol.

Received 30 Nov 75

OCTOBER.
No. 2,978.

Rules for impressing Instruments presented by private Individuals with Bi-color Stamps.—Submitting to Government letter from the Superintendent of Stamps forwarding explanation called for relative to the statements contained in his letter to the Cashier, Madras Railway, regarding the—

Revenue Dept

Memo for orders

Pro: Bd of Revenue.

Sub: Letter from Supt of Stamps forwarding explanation called for relative to the Statements contained in his letter to the Cashier, Madras Railway, regarding the Rules for impressing Instruments presented by private Individuals with Bi-color Stamps.

P. E. 27 Oct/75 – No 2978.

The Supt of Stamp
Madras, stamped an instrument
presented to him by the Cash
of the Madras Railway; this
was a Petition for leave to fil
a specification of an invent
& it was returned by the
Under Secy to the Govt of Ind
with an intimation that it wa
inadmissible, because the stamp
paper on which it was written neith
contained

contained the Vendor's endorsement, nor bore a stamp "Limited" in the manner prescribed by the rules.

2. The Cashier of the Madras Railway then wrote to Mr Wright, who replied to him thus — "it is only when stamps on water-marked paper are purchased from Vendors, or when special Adhesive Stamps of a high value are affixed that the rules quoted by the Offg Under Secy to the Govt of India in his

his letter to Mr Wst are applicable. The rules for impressing instruments presented by private individuals with bi-color stamps provide only for the affixing of the seal or counterstamp of this Office after the necessary value stamp has been impressed. This course was duly observed &c.

It is on this that the Govt of India call (G.O. 28 Augt No 1296) for Mr Wright's explanation & reference to the rules under which he acted.

* Rule 9 of the rules framed by the Local Govt. in G.O. 15 Dec 1871 No 2112.

* Resolution of the Govt of India 11 March 1871 Fort St George Gazette pages 182 and 183.

acted.

3. Mr. Wright gives his explanation to the same effect as he did in his reply to the Cashier of the Madras Railway, & quotes the correspondence which took place in respect to the impressing of Stamps on private materials and documents previous to the introduction of the present Genl. Stamp Act - the last G.O. on the subject dated 17 April 1867 No you authorized the revival

of the practice which had been discontinued for a time, of impressing the counterstamp in addition to the value stamp.

4. It is submitted however, that the previous *Stamp law with the rules observed under it has been wholly repealed by the present General Stamp & Court Fees Act (XVIII of 1869 & XV of 1870)

* Act XXXVI of 1860 Sec: IV
— " — X of 1862 — " — IV

5. The previous Act expressly provided (Act XXXVI of 1860 Sec 4 & Act X

of 1862 Sec: 4) for the Governor General prescribing rules for impressing stamps & thus there was a latitude for private goods & instruments being impressed by the Supt. of Stamps or other Officer. This provision, however, it is to be noted, is designedly omitted in the present Act, which merely provides (Sec.× 5 clause 6) that

the

× Act: XVIII of 1869

the stamp shall be either "impressed" or "otherwise denoted" in such manner as may be prescribed by the Governor General. As regards the ~~impressed~~ stamps Sec: 48 provides that rules shall be framed by the Local Government for their sale to the public, & the rules printed by the Local Govt require that they shall bear the vendor's endorsement. Thus the present law

seems

seems to preclude the use of impressed stamps otherwise than by purchase from authorized Vendors & to accommodate the public in respect of certain particular instruments by allowing the stamp to be "denoted" in accordance with rules prescribed by the Governor General. These rules are contained in resolution dated 14 March 187 (Fort St George Gazette pages 496 & 497).

in

in these are enumerated the various instruments on which the stamp may be "denoted," and the Petition for leave to file a specification of an Invention is one of them; the method of "denoting" therein prescribed is that "special adhesive stamps of different colors and patterns for each value are to be applied (in

the

the Madras Presidency by the Superintendent of Stamps). The Stamps, after being applied, are to be defaced by a stamping machine, and where the value of the Stamp is Rupees 20 and upwards, the Superintendent is to affix his signature immediately under the Stamp".

Thus

6. Thus there is 182 apparently no provision under the present Stamp law for Stamping pri-vate documents before or after execution otherwise than by the affixing of a special adhesive Stamp by the Supt in the manner prescribed, or the old practice of impressing a bi-color

Stamp

stamp & a counter stamp. which has been maintained by the Supdt of Madras, does not seem to be correct.

Memo for Bd

Stamp Supdt's Explanation relative to certain Stats in respect to Rules for impressing Instruments presented by private individuals with Bi-color stamps

[illegible]

GO 20th December 75
No 1820

[illegible]

[illegible]

Revenue Dept

No 1820

To
The Secretary to the Govt of India
Financial Department

Sir,

In reply to your letter of the 18th of August last No 2677, I am directed to forward the accompanying Proceedings of the Board of Revenue embodying a report submitted by the Supdt of Stamps explaining his letter to the Cashier of the Madras Railway relative to the Stamping of of a certain document.

2. It will be seen that the Superintendent follows the procedure that has, with the sanction of this Govt., been for many years in force when private materials are presented and impressed with a stamp -

3. The rules quoted in the letter from the Under Secretary in the Home Department to Mr. Arat have reference only to the vendors of papers already stamped and are not applicable to the Supdt. of Stamps when impressing private materials, and as the stamp was impressed and not denoted, it did not come within the scope of the rules published by the Governor General with the resolution of the 14th March 1871, No 1570.

+ 19 March 1875.
No 154.

20 Decr 1875

To Govt of India

Regarding pro-
vide materials
impressed with
Bi-color stamps

[illegible] No 10 Dec/35