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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. 1715, Revenue. Press.
B.P. No. Mis.

Dated 24th October 1878 197 .

Not to be folded or roughly handled.

Archives 1—10,006—19-4-79.

GOVERNMENT C DRAS.

REVENUE DEP TMENT.

24th October 18 . 1,715.

Read the following paper :—

No. 256. Proceedings of the Madras G ment, Financial Department, dated 14th September 1878, No. 1,654.

ABSTRACT.—*Stamped Cheque-books.*—I raphs 3 to 6 of a letter from the Chamber of Commerce, regarding the use c hesive stamps, transferred to the Revenue Department for disposal; and a r addressed to the Government of India stating that this Government see no or advantage likely to result from the experiment proposed that Government uld undertake to sell to the public stamped cheque-books and bill-books.

No. 257. ORDER THEREON, 24th ber 1878, No. 1,715.

Separate Revenue, No. 19.
Stamps.

THE attention of the Chairman of e Chamber of Commerce will be wn to G.O.,* 20th February 1878, . 272, in which reference is made to vernment of India Notification, ted 14th March 1871, No. 1,510, nich contains the rules for denoting tamps on instruments.

2. Denotation, which consists in lying and defacing *special* adhesive amps, can only be performed legally† by the Collector or Superintendent of adhesive stamps by the public is, as truments quoted in Clause (*a*), Section 5, of Act XVIII of 1869.

* Copy already communicated.

† *Vide* (*b*), Section 5, Act XVIII of 1869.

Stamps," and thus the application or us already pointed out, limited by law to the

(True E act.)

igned) L. A. CAMPBELL,
Under Secretary to Government.

To the Chairman of the Chamber of Commerce
" the Board of Revenue.
" the Financial Department.

Exd. A. F. Goodall.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

14th September 1878, No. 1654.

Stamped Cheque-books.

Read the following papers:—

No. 105. *From E. J. SINKINSON, Esq., Officiating Under Secretary to the Government of India, Financial Department (Separate Revenue—Stamps), to the Chief Secretary to Government, dated Simla, 13th June* 1878, *No.* 856.

I am directed to forward, for consideration, an extract, paragraph 2, from a letter from the Comptroller-General, No. 222, dated 4th May 1878, containing a proposal that Government should undertake to sell to the public stamped check-books and bill-books.

2. I am to request that the opinion of His Excellency the Governor in Council on the suggestion may be communicated to the Government of India.

ENCLOSURE No. 1.

EXTRACT from a letter from the Comptroller-General, to the Secretary to the Government of India, Financial Department, dated 4th May 1878, No. 222.

PARA. 2. The Commissioner of the Sitapur Division, in his report on the Sitapur Treasury, throws out a suggestion that the Treasury should keep cheque-books and counterfoil bill-books stamped for sale, the object being to remove the difficulties which the public now experience in obtaining the means of complying with the provisions of the Stamp Law. I would recommend this proposal for the consideration of Government.

No. 1092.

Referred to the Accountant-General for report in communication with the Board of Revenue.

OOTACAMUND,
24th June 1878.

(Signed) D. F. CARMICHAEL,
Chief Secretary.

No. 106. *From L. C. PROBYN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 26th July* 1878, *No.* 5014.

Treasury Account.

With reference to your endorsement, No. 1092, dated the 24th ultimo, on Government of India No. 856, dated the 13th idem, I have the honor to forward the Proceedings of the Board of Revenue, No. 1926, dated the 11th instant, which embody my views on the subject.

ENCLOSURE No. 1.

Proceedings of the Board of Revenue, dated 11th July 1878, No. 1926.

Read the following letter from L. C. PROBYN, Esq., Accountant-General, Madras, to the Acting Secretary to the Board of Revenue, dated Fort St. George, 28th June 1878, No. 4407 :—

With reference to the accompanying endorsement of the Chief Secretary, No. 1092, dated the 24th instant, I have the honor to state that I think it very likely, if stamped cheque-books and counterfoil bill-books were kept duly stamped for sale at the price only of the stamp, there would be a considerable demand for them, and it would probably help the Stamp Revenue. I doubt very much, however, their being used unless they can be supplied at the cost of the stamp alone.

2. Each form, I think, should be distinguished by serial letters and a number. This would be a great convenience to the parties who use them, and would be an immense safeguard against fraud. I imagine it would not add very materially to the expense. I need scarcely remark that with different combinations of three letters of the alphabet and five figures there would be no difficulty in giving effect to this plan without the risk of repetition.

3. Forms should be supplied both in English and the Vernacular, but the numbers and distinguishing serial letters should be in English.

The Board approve the suggestions made by the Accountant-General.

(A true Copy and Extract)

(Signed) J. STURROCK,
Acting Sub-Secretary.

No. 106-A. *Proceedings of the Madras Government, Financial Department, dated 3rd August 1878, No. 1566.*

Read Proceedings of the Board of Revenue, dated 11th July 1878, No. 1926.

ORDER.—The Chamber of Commerce, Madras, will be requested to favor Government with their opinion on the subject adverted to in the Proceedings of the Board of Revenue above recorded.

(Signed) D. F. CARMICHAEL,
Chief Secretary.

To the Chairman of the Chamber of Commerce.

No. 107. *From the Hon. A. MACKENZIE, Chairman of the Chamber of Commerce, to the Chief Secretary to Government, dated Madras, 4th September 1878.*

I have the honor to acknowledge receipt of the Proceedings of the Madras Government, dated 3rd ultimo, requesting the opinion of the Chamber on the suggestion made by the Accountant-General to the Board of Revenue that Government should undertake to sell to the public stamped cheque-books and counterfoil bill-books priced at the cost of the stamps alone.

2. In reply I am to state that this proposal is based on the erroneous assumption that "there would be a considerable demand for them;" whereas there is no reason to suppose that Bankers and Merchants will discontinue the use of distinctive forms in order to employ the uniform forms offered at the Stamp Office.

3. I beg also to acknowledge receipt of the Proceedings of the Madras Government, dated 8th ultimo, drawing the attention of the Chamber to Section 5 of the General Stamp Act, No. XVIII of 1869, in which the use of adhesive stamps is limited by law.

4. The Section 5 to which the Government refer states that—

(*a.*) All instruments chargeable under this Act with the duty of one anna, bills of exchange and promissory-notes drawn or made out of British India, and transfers by endorsement of shares of Companies and Associations may (subject to the provisions hereinafter contained) be stamped with adhesive stamps.

(*b.*) The stamp on every other instrument chargeable under this Act shall either be impressed on the paper whereon the instrument is written or be otherwise denoted by the Collector or the Superintendent of Stamps in accordance with such rules as the Governor-General of India in Council may from time to time prescribe in this behalf.

5. It seems to have escaped the recollection of the Government that experience soon proved that the limitation in Class (*a*) was too rigid, and that, in order to promote the convenience of commerce, the Governor-General in Council, early in 1871, in exercise of the power conferred by clause (*b*) prescribed an amended set of Rules for the "denoting" of stamps, which Rules were published by the local Superintendent of Stamps in a Circular Memorandum under date the 24th March 1871. According to these Rules Superintendents of Stamps were empowered to denote the stamp on the following instruments:—

1. Bill of Exchange drawn *within* British India.
2. Policy of Insurance.
4. Transfer of a Share in a Company where the transfer is effected by separate Deed.
5. Bottomry Bond.
6. Respondentia Bond.
8. Customs Bond.
9. Bill of Lading.
10. Dock Warrant.
12. Notice of Protest by the Master of a Ship.
13, 18, 19, 32. Various kinds of Powers of Attorney.
14. Affidavit.
21. Agreement for the Repayment of a Loan.
22. Charter-party.
23. Notarial Act.
24. Protest of Bill of Exchange or Promissory-not
25. Protest of the Master or Owner of a Ship.
33. Articles of Association of a Company.
34. Memorandum of Association of a Company.
31. Appointment in execution of a Power, &c.
36. Declaration of any Use or Trust, &c.
40. Petition for leave to file a Specification of an Invention, &c.
41. Articles of Clerkship to an Attorney.

6. This concession has been availed of very largely, in fact on every occasion where a document was wanted for immediate use.* And it is the knowledge of this extended use of adhesive stamps and the convenience found therein which prompts the Chamber to submit, as in my letter to you of the 6th July, that the public may safely be allowed to purchase supplies of adhesive stamps and to affix and cancel the same as used for any description of document without putting the Superintendent of Stamps to the trouble of affixing and cancelling even in the present limited degree.

* The *modus operandi* being sticking on an adhesive stamp and cancelling it by hand die.

No. 108. ORDER THEREON, 14th September 1878, No. 1654.

Ordered that paragraphs 3 to 6 of the letter from the Chamber of Commerce be transferred to the Revenue Department for disposal

2. Ordered also that the following letter be addressed to the Government of India.

(True Extract.)

Acting Chief Secretary.

To the Revenue Department.

a Board of Revenue

a Accountant General

Exd. J. Wright.

Revenue Deptt.

No 1715

Proceedings of the Madras Government
Under date the 24th October 1878

Read the following Proceedings of Govt. Finl. Deptt. dated 14th September 1878 No 1654, regarding the use of adhesive stamps.

The attention of the Chairman of the Chamber of Commerce will be drawn to No 60 20th February 1878 No 272 in which reference is made to Govt. of India Notification dated 11th March 1871 No 1510 which contains the rules for denoting stamps on instruments

2. Denotation, which consists in applying and defacing

special

* Copy already communicated.

1560

† See proceedings above quoted in which the Chairman is informed that a set of rules for denotation have been issued

Chamber 1970 Deptt
Encl 357.

Govt. of India
FINANCIAL.
THE REVENUE DEPARTMENT

No. 1654 of 1878.

From C. A. Schalch Esq.
Secretary to the Government of India.
To The Chief Secretary to the Government of Madras.
Dated Calcutta the 3rd September 1878.

SUBJECT
Nos. 105—109.

Rec'd 14th Sept. 1878

Stamped Cheques—Exemptions to 6 of 1870 from the Chamber of Commerce, Madras, the use of adhesive stamps, introduced by the Revenue Department for disposal and a letter addressed to the Government of India stating that this Government see no use or advantage likely to result from the experiment proposed but Government should undertake to meet the public demand should such arise.

P. S. 8.78 Rec 14-9-78.
24. 31/71 - 122 Encl

12-9-78
21-11-78
20-10-78

No 254

+ points to all that the Chamber of Commerce otherwise officers &

special adhesive stamps, can only be performed legally* by the Collector or the Superintendent of Stamps" and thus the application or use of adhesive stamps by the public is, as already pointed out, limited by law to the instruments quoted in clause (a) Section 5 of Act XVIII of 1869.

* Vide (b) Section 5 Act XVIII of 18

1 To the Chairman of the Chamber of Commerce &c, 1 No
14 the Board of Revenue 5
5 the Financial Dept 5

215/6

G.P.

Regarding the use of
Asbestine Stone &c.

1715
6

Answered
Sir W. Robinson
Sh. Dr. Rutherford
Chancellor

A. 306 217

1715
9

C 12-10-78
R 16-10-78
R 16-10-78
R 24-10-78