(1) Number of pages 66

(2) Date of repair 9-4-85

(3) Initials of the Referencer lah

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / B.P. No:	272	Press. / Mis.
Dated	20.2.1878	197 .

folded or roughly handled

5,806—24-2-78.

272
1

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

20th February 1878, No. 272.

Read the following papers:—

No. 241. Proceedings of the Board of Revenue, dated 20th April 1877, No. 1,796.

Read the following Proceedings of the Madras Government, dated 6th March 1877, No. 1,226, Revenue Department.

Read Proceedings of the Madras Government, dated 21st February 1877, No. 647, Financial Department.

Read the following letter from D. BARBOUR, Esq., Under Secretary to the Government of India, Financial Department, to the Chief Secretary to Government, dated Fort William, 30th January 1877, No. 520.

I AM directed to acknowledge the receipt of your letter, No. 1,813, dated 9th October 1876, regarding the stamp on Mr. Stoney's petition for leave to file a specification of an invention.

2. It appears that the stamp on Mr. Stoney's petition was not "denoted," and that the Superintendent of Stamps merely impressed on the paper a stamp bearing the value of Rs. 100. I am however to refer you to Notification by the Government of India in this Department, No. 3,908, dated 19th June 1874, and to point out that excepting any blue and black bi-color stamps that may still remain in store the only impressed stamps that should be used are those manufactured in England.

3. I am therefore to request that with the permission of His Excellency the Governor in Council, the Superintendent of Stamps may be directed to abstain from the practice of impressing stamps on sheets of paper.

COMMUNICATED to the Superintendent of Stamps for his information and guidance.

(True Extract.)

(Signed) W. HUDLESTON,
Chief Secretary.

COMMUNICATED to the Board of Revenue.

(True Extract.)

(Signed) H. B. GRIGG,
Acting Under Secy. to Govt.

From W. E. WRIGHT, Esq., Superintendent of Stamps, to H. E. STOKES, Esq. Secretary to the Board of Revenue, dated Madras, 29th March 1877, No. 451.

WITH reference to the Proceedings of the Government of Madras, dated the 21st February last, No. 647, I have the honor to inform you that the impressing of blue and black bi-color stamps on Government water-marked paper has been already discontinued under the instructions contained in the Notification of the Government of India, No. 3,908, dated 19th June 1874, those now issued to the districts for sale from this office being stamps of English manufacture; the blue and black stamps, of which there are large numbers of high values still remaining in store and in the Collectorates, continue to be expended. The only papers that are now impressed with blue and black bi-color stamps are the private materials presented at this office for the purpose.

2. Agreeably to the Resolution of the Government of India, dated 14th March 1871, the several instruments specified therein are denoted with special adhesive stamps at the option of parties, and all those of the value of 20 Rs. and upwards are duly authenticated by me. There are other instruments however, such as conveyances, mortgage bonds, leases, partition deeds, &c., which not being included in the above Resolution I am not authorized to denote. These are therefore forwarded to the Accountant-General by whom they are impressed with the necessary value stamp. I have now the honor to inquire whether I am in future, under the orders of the Government of India communicated with the G.O., dated 21st February 1877, referred to above to discontinue the practice of impressing stamps on *blank sheets* of paper only or generally on *all* private materials presented at this office to be impressed, and whether all instruments specified under Schedules I and II of Act XVIII of 1869 are without exception to be denoted.

3. If the latter course should be decided upon by the Government of India, it will then be necessary that the establishment now maintained by the Accountant-General for the impressing of these stamps should be transferred to this office.

4. In regard to Mr. Stoney's petition for filing a specification of an invention referred to by the Government of India, I beg to submit that a blank sheet of paper having been presented the required stamp was impressed thereon, as it could not have been denoted by me under the orders given in the margin.

Proceedings of Government of India, dated 27th October 1875, No. 1,490, recorded in G.O., dated 10th November 1875, No. 1,612.

THE Government of India do not appear to be aware of the system in force in this Presidency under which what are called "private goods" are impressed with a blue and black bi-color stamp in the Accountant-General's Office, after which the counter-stamp of the Superintendent is affixed at the Stamp Office. The system is explained in a communication from the Superintendent of Stamps embodied in Board's Proceedings, dated 1st April 1867, recorded in G.O., dated 17th April 1867, No. 904.

2. Under the Resolution of the Government of India, dated 14th March 1871, No. 1,510, the Superintendent of Stamps is authorized to "denote" the stamp on certain instruments; when a large number of any description of such instruments, *e.g.*, Bills of Lading, is received at one time, a few are "denoted" and issued for immediate use and the bulk are sent to the Accountant-General's Office to be impressed. The Board have already in their review of the Stamp Committee's report pointed out the advantage of this course as a saving of labor and safeguard against fraud. There are also certain other instruments not included in the list of documents which the Superintendent is authorized to "denote," and these have hitherto been impressed at the Accountant-General's Office. Besides the instruments enumerated

by the Superintendent of Stamps, the Board observe that cheques, of which a large number are brought to be stamped, cannot be "denoted." The practice certainly appears to be contrary to the Resolution of the 19th June 1874, but it undoubtedly affords great convenience to the public and does not appear to be open to any objection. The effect of a strict adherence to the Resolution will be that parties must purchase non-judicial stamp paper prior to the preparation of instruments in future except in the case of such as the Superintendent is empowered to denote. The stamping machines will moreover be rendered useless.

3. The Superintendent of Stamps inquires whether he is to discontinue the practice of impressing stamps on blank sheets of paper only or generally on all private materials presented at his office to be impressed, and whether all instruments specified under Schedules I and II of Act XVIII of 1869 are without exception to be denoted. The Board understand that impressing is to cease absolutely and that blank sheets which under the Resolution embodied in G.O., dated 10th November 1875, No. 1,612, cannot be "denoted" must not in future be impressed with the value stamp. On the second point it is clear that the Superintendent's power of "denoting" has not been extended to all instruments, but is limited to such as are enumerated in the Resolution of the 14th March 1871. The Board have no means of judging what the effect of the recent order will be as regards the work in the Stamp Office, and the Superintendent should furnish particulars of the number of stamps hitherto impressed which will henceforth have to be "denoted" to enable them to form an opinion as to whether the establishment maintained in the Currency Department, cost of which appears to be Rs. 139 per mensem, may be dispensed with or should be transferred to the Stamp Office.

Vide enclosure 1 to letter embodied in G.O., dated 20th June 1876, No. 824.

4. The Board suggest that the Government of India should be moved to permit the existing practice to continue or that the power of denoting should be extended to all instruments.

(True Copies and Extract.)

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

No. 242. Proceedings of the Board of Revenue, dated 1st August 1877, No. 3,569.

Read the following letter from W. E. WRIGHT, Esq., Superintendent of Stamps, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 21st July 1877, No. 942.

REFERRING to the concluding part of paragraph 3 of the Board's Proceedings, dated 20th April last, No. 1,796, I have the honor to forward herewith a statement showing the number of stamps which are now being impressed and those which may in future be denoted, as also those which I am not authorized to denote calculated according to the fasli year and therefore including transactions up to the 30th ultimo. The statement also exhibits the number of stamps denoted under the present system.

2. On an average of the last three years the number of private goods impressed amounted daily to 933. Of this number 202 which may be denoted were impressed at the option of the parties. Should the Government of India decide upon the compulsory denotation of all the documents, it will then become necessary that the whole of the workmen at present employed in the establishment of the Paper Currency Department, with the exception of the Manager, should be transferred to this office.

3. The number of stamps at present denoted under the existing system amounts to 29,728 per annum or 113 per diem.

ENCLOSURE No. 1.

No. 942.

STATEMENT showing the number of Stamps which are now being impressed, those which may in future be denoted, and those which the Superintendent is not authorised to denote.

	Number of Documents which may be denoted in future.	Number of Documents which the Superintendent is not authorised to denote.	Total number of Documents at present impressed.	Number of Documents at present denoted.
Fasli 1284	53,087	161,021	214,108	29,917
Do. 1285	53,756	195,967	249,723	28,298
Do. 1286	52,806	222,126	274,932	30,970
Total ...	159,649	579,114	738,763	89,185
Average for a year	53,216	193,038	246,254	29,728
Average per diem at 22 working days in a month.	202	731	933	113

MADRAS,
21st July 1877.

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

SUBMITTED for the information and orders of Government.

2. It will depend on the orders passed on paragraph 4 of Board's Proceedings, dated 20th April 1877, No. 1,796, whether the establishment maintained in the Currency Department is to be retained there or to be transferred to the Stamp Office.

(True Copies and Extract.)

(Signed) C. D. MACLEAN,
Additional Sub-Secretary.

No. 243. Proceedings of the Board of Revenue, dated 17th September 1877, No. 4,367.

Read the following Memorandum from the Acting Superintendent of Stamps, Madras, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 13th August 1877, No. 1,060 :—

[*Your Memorandum, Miscellaneous No.* 11,076, *dated 9th instant.*]

THE undersigned begs to state that the nature of the documents in the first and fourth, or last, columns of the statement referred to is precisely the same, the documents being those on which the stamps may be "denoted" under the Resolution of the Government of India, dated 18th March 1871, of which a List, No. 1, is annexed. The only difference is that the stamps on the documents falling under the first column were impressed as the parties applying wished this to be done or did not specify in their applications the description of stamp required, and those under the last column were denoted at the express request of the parties. The nature of the documents in the second column is specified in the accompanying List, No. 2, being the documents which the Superintendent is not authorised by the Resolution of 18th March 1871 to denote. The third column is the total of the first and second columns and includes documents specified in both the accompanying lists.

(Signed) J. G. FERRAND,
Acting Superintendent of Stamps.

LIST No. 1.

Nature of Documents falling under the first and fourth, or last, Columns of the Statement appended to letter from Superintendent of Stamps to the Board of Revenue, dated 21st July 1877, No. 942.

No.

Under Schedule I of Act XVIII of 1869.

1. Bill of Exchange payable, otherwise than on demand, *when the Bill is drawn within British India.*
3. Policy of Insurance.
4. Transfer of a share in a Company or Association, *when the transfer is effected by separate deed.*
6. Bottomry Bond.
7. Respondentia Bond.
8. Customs Bond.

Under Schedule II of Act XVIII of 1869.

9. Bill of Lading.
10. Dock-warrant.
12. Notice of Protest by the Master of a Ship.
13. Power of Attorney to present for Registration.
18. Power of Attorney for the performance of a single act when the value of the matter to be dealt with does not exceed Rs. 500.
19. Power of Attorney for the performance of a single act when the value of the matter to be dealt with exceeds Rupees 500.
32. Power of Attorney not otherwise provided for by this schedule.

When the Power of Attorney has been executed out of British India, or when it is written on a printed form such as those kept by Banks and Commercial Houses for the transaction of the business of their constituents.

14. Affidavit not made for the immediate purpose of being produced in any Court.
21. Instrument evidencing an agreement to secure the repayment, on or before the expiration of three months from the date of such instrument, of a loan made upon the deposit of Title-deeds or other valuable security.
22. Charter party.
23. Notarial Act.
24. Protest of a Bill of Exchange or Promissory Note.
25. Protest of the Master or owner of a Ship.
33. Articles of Association of a Company.
34. Memorandum of Association of a Company.
35. Appointment in execution of a Power, whether of Trustees or of property, movable or immovable, where made by any writing not being a Will.
36. Declaration of any use or Trust of or concerning any property, movable or immovable, where made by any writing not being a Will.
40. Petition for leave to file a specification of an invention, or for the extension of the term of the exclusive privilege of making, using or selling such invention in India.
41. Articles of Clerkship or contract whereby any person shall first become bound to serve as a Clerk in order to his admission as an Attorney in any High Court.

LIST No. 2.

Nature of Documents falling under the second Column of the Statement appended to letter from Superintendent of Stamps to the Board of Revenue, dated 21st July 1877, No. 942.

Under Schedule I of Act XVIII of 1869.

2. Promissory Note payable otherwise than on demand.
5. Bond for any specified amount other than Administration Bond.
9. Indemnity Bond.
10 and 16. Mortgage Deed.
11 and 17. Instrument of further charge.
12. Bond or Mortgage Deed for the due execution of an office, or to account for money received by virtue thereof.
13. Assignment of any interest secured by a Bond or Mortgage Deed.
14. Settlement.
15. Conveyance.

18. Instrument of Exchange or Partition of immovable property when money is paid for equality of exchange or partition.
19. Lease.
20. Surrender of Lease.
21. Appraisement or valuation of property.
22. Award.
23. Copy, Duplicate or Extract.

Under Schedule II of Act XVIII of 1869.

1. Bill of Exchange, Promissory Note, Cheque or Order.
2. Letter of Credit.
3. Agreement or Memorandum of Agreement relating to the sale of any Government Security, share in a Company or Bill of Exchange.
4. Share Certificate.
5. Note or Memorandum written in any book or paper whereby any account is balanced.
6. Shipping Order.
7. Receipt.
8. Proxy.

As the stamp duty on these, 1 Anna each, may be denoted by an adhesive stamp, few are *impressed*; but, although adhesive stamps are allowed for cheques, impressed stamps seem to be preferred.

11. Any Agreement or Memorandum of an agreement not otherwise provided for by this Act.
13, 18, 19 and 32. Power of Attorney executed in British India and not written on a printed form.
15. Collateral Instrument not otherwise provided for by this Schedule.
16. Counterpart of any instrument.
17. Instrument of Dissolution of Partnership.
20. Bond or Mortgage-deed executed as a collateral security for the performance of any act.
26. Instrument of Co-partnership.
27. Reconveyance of Mortgaged Property.
28. Composition-deed.
29. Letter of License.
30. Release.
31. Instrument purporting to confer an authority to adopt.
37. Instrument of gift of immovable property.
38. Instrument of exchange of immovable property.
39. Partition deed relating to immovable property.

(Signed) J. G. FERRAND,
Acting Superintendent of Stamps.

MADRAS,
13th August 1877.

SUBMITTED to Government with reference to their Memorandum, dated 6th August 1877, No. 333, and previous correspondence.

2. The last communication from the Superintendent, in Proceedings, dated 1st August 1877, No. 3,569, showed that out of an average of 933 documents per diem hitherto impressed by the Currency Department in the Accountant-General's Office on "private goods" under the system to which the Government of India take exception, 202 only would in future be capable of being denoted by the Superintendent, and in the case of 731 the public would lose the convenience of stamping on their private papers and documents altogether. The present communication quotes the lists defining the documents which can and which cannot be denoted under existing orders. List No. 1 shows the nature of the 202 documents, and List No. 2 that of the 731 documents just mentioned.

3. The Board's request has been (paragraph 4 of Proceedings, dated 20th April 1877, No. 1,796,) that, if the present local practice cannot be allowed to continue, denoting may at any rate be sanctioned for all cases other than those provided for by clause (*a*), Section 5 of the General Stamp Act. They would point out now that under the original Notification, dated 13th January 1870, No. 319, no restrictions as to the class of instruments on which stamps might be denoted were imposed, and by a subsequent Order, dated 23rd March 1870, No. 2,060, authority was given to substitute embossed stamps impressed with a cold steel die

for denoting, whenever special adhesive stamps were not available. The existing limitation was introduced in the following year (Notification, dated 14th March 1871).

4. With reference to the question of work and establishments, it is observed from the Superintendent's last communication that the work of denoting in his office may be taken to be represented at present by the figure 113, whereas if the arrangements suggested by the Government of India are put in force, the figure will be 113+202, or 315. The Superintendent has stated that in the latter case he will require all the workmen now employed at the Currency Department Office except the Manager.

(True Copies and Extract.)

(Signed) C. D. MACLEAN,
Additional Sub-Secretary.

No. 244. From W. E. WRIGHT, Esq., Superintendent of Stamps, to H. B. GRIGG, Esq., Under Secretary to Government, Revenue Department, dated Madras, 29th November 1877, No. 1,672.

IN reply to your Official Memorandum, dated 21st instant, No. 482, I have the honor to report as follows:—

(1.) No establishment is maintained at present exclusively for employment in denoting *private goods*. This work is conducted by an establishment of three men maintained for the purpose of affixing the counter-stamp of this office on private materials after they have been impressed with the value stamp at the Stamping Department of the Accountant-General's Office. An establishment, noted in the margin, sanctioned by Government in their Proceedings, dated 9th September 1876, No. 1,245, is maintained exclusively for denoting Government water-marked bill paper for supply to districts.

	Rs.
1 Clerk	35
2 Pressmen, at 10 Rs. each	20
2 Counters, at 8 „ „	16
Total ...	85

(2.) If the daily average of 202 documents at present impressed but admissible for denotation are denoted instead, an extra hand on Rs. 10 a-month will be required to assist the present employés in detaching labels and affixing them to documents.

(3.) In the event of all private goods, amounting to a daily average of 933, having to be denoted instead of being impressed, the establishment given in the margin, which is the establishment in the Accountant-General's Office with the Manager omitted, will be required. In case of the transfer of these hands for the above purpose, the extra hand mentioned in (2) will not be wanted.

	Rs.
1 Counter	10
2 Pressmen	20
2 Do.	16
1 Counter (Gollah)	8
1 Die Setter	20
1 Blacksmith	15
Total ...	89

No. 245. From A. MACKENZIE, Esq., Chairman of the Chamber of Commerce, to C. G. MASTER, Esq., Secretary to Government, Revenue Department, dated Madras, 25th January 1878.

I HAVE the honor to acknowledge receipt of your Memorandum of the 14th instant inquiring whether the discontinuance of the practice of impressing stamps would, in the opinion of this Chamber, cause any serious inconvenience.

2. I am, in reply, desired to state that the withdrawal of the privilege conceded to bankers and merchants of having negotiable instruments such as cheques, and forms such as Insurance Policies, Bills of Lading, &c., impressed at the Stamp Office with the necessary stamp (especially where such forms are made up in books

or procured from Europe, as is usually the case) would certainly entail great inconvenience on the mercantile community.

3. The Chamber take this opportunity to remark that it would be an undoubted boon to the public if the Government permitted the use of adhesive stamps in the same way as they are employed elsewhere. These stamps might be brought for use as required and affixed as wanted, thus obviating the present tedious practice of sending the papers to the Stamp Office to have the stamps put on and cancelled by the office. This practice, as far as the Chamber are informed, is peculiar to India. It causes delay in business, and must involve extra work and expense for establishment in the Stamp Office; whereas the open sale of adhesive stamps at the Stamp Office, or elsewhere, to be employed at the convenience of the purchasers, and cancelled by them as used, would much facilitate the routine work of all engaged in trade. It would not do away with the use of impressed stamps which would still be extensively used by the Banks and larger Mercantile Establishments, but it would be a great convenience even to these where, as often happens, their stock of stamps of a special value is temporarily exhausted, and there is no time to go through the present tedious form for procuring adhesive stamps; while to smaller traders, whose stamp requirements are intermittent, and of varying amounts, it would be a great concession.

4. It may be that in regard to mortgages, conveyances, and similar documents for permanent or extended use, a special form of stamp is desirable, and it perhaps is expedient that such stamps should still be in all cases impressed; but in all ordinary business there seems to the Chamber no advantage either to the State or to the public in maintaining the present cumbrous system.

No. 246. ORDER THEREON, 20th February 1878, No. 272.

Separate Revenue, No. 31.
Stamps.

THE Government resolve to forward the foregoing correspondence to the Government of India with their recommendation that the present practice of impressing private materials whether blank or otherwise be allowed to continue.

2. At the same time it is observed that by the 3rd clause of the Notification of the 14th March 1871, No. 1,510, the powers of the denoting officer are practically almost unlimited.

"Officers empowered to 'denote' may at their discretion 'denote' the stamp on *any* instrument which is drawn up by Solicitors or in the English form, and in regard to which the use of the impressed bi-color stamp would obviously be inconvenient."

3. The remarks of the Chamber of Commerce as to the "form for procuring adhesive stamps" have reference to the *special* adhesive stamps which can only be affixed to a document by the officer empowered to denote.

4. Pending the reply of the Government of India no change need be made in the practice of impressing hitherto in force.

(True Extract.)

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

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

Exd. W. F. Lewis.

272/5

Govt. of 11878 Madras

REVENUE.

To

The BOARD of REVENUE.

Dated February 1878.

Rect.

Impressing Stamps on Blank Sheets.—Requesting that he may be allowed to recommend to the Government of India the continuance of the present practice of impressing stamps on sheets of paper pending the receipt of the reply directing that the change be made in the practice hitherto followed.

272/1

No. 1,796.

Proceedings of the Board of Revenue, dated 20th April 1877.

Read the following papers:—

Proceedings of the Madras Government, dated 6th March 1877, No. 1,226, Revenue Department.

Read Proceedings of the Madras Government, dated 21st February 1877, No. 647, Financial Department.

Read the following paper:—

From D. BARBOUR, Esq., Under Secretary to the Government of India, Financial Department, to the Chief Secretary to Government, dated Fort William, 30th January 1877, No. 520.

I am directed to acknowledge the receipt of your letter, No. 1,813, dated 9th October 1876, regarding the stamp on Mr. Stoney's petition for leave to file a specification of an invention.

2. It appears that the stamp on Mr. Stoney's petition was not "denoted," and that the Superintendent of Stamps merely impressed on the paper a stamp bearing the value of Rupees 100. I am however to refer you to Notification by the Government of India in this Department, No. 3,908, dated 19th June 1874, and to point out that excepting any blue and black bi-color stamps that may still remain in store the only impressed stamps that should be used are those manufactured in England.

3. I am therefore to request that, with the permission of His Excellency the Governor in Council, the Superintendent of Stamps may be directed to abstain from the practice of impressing stamps on sheets of paper.

Communicated to the Superintendent of Stamps for his information and guidance.

(True Extract.)

(Signed) W. HUDLESTON,
Chief Secretary.

Communicated to the Board of Revenue.

(True Extract.)

(Signed) H. B. GRIGG,
Acting Under Secy. to Govt.

From W. E. WRIGHT, Esq., Superintendent of Stamps, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated Madras, 29th March 1877, No. 451.

With reference to the Proceedings of the Government of Madras, dated the 21st February last, No. 647, I have the honor to inform you that the impressing of blue and black bi-color stamps on Government water-marked paper has been already discontinued under the instructions contained in the Notification of the Government of India, No. 3,908, dated 19th June 1874; those now issued to the districts for sale from this office being stamps of English manufacture; the blue and black stamps of which there are large numbers of high values still remaining in store and in the Collectorates continue to be expended. The only papers that are now impressed with blue and black bi-color stamps are the private materials presented at this office for the purpose.

2. Agreeably to the Resolution of the Government of India, dated 14th March 1871, the several instruments specified therein are denoted with special adhesive stamps at the option of parties, and all those of the value of 20 Rupees and upwards are duly authenticated by me. There are other instruments, however, such as conveyances, mortgage bonds, leases, partition deeds, &c., which not being included in the above Resolution, I am not authorized to denote. These are therefore forwarded to the Accountant-General, by whom they are impressed with the necessary value stamps. I have now the honor to inquire whether I am in future, under the orders of the Government of India communicated with the G.O., dated 21st February 1877, referred to above, to discontinue the practice of impressing stamps on *blank sheets* of paper only or generally on all private materials presented at this office to be impressed, and whether all instruments specified under Schedules I and II of Act XVIII of 1869 are without exception to be denoted.

3. If the latter course should be decided upon by the Government of India, it will then be necessary that the establishment now maintained by the Accountant-General for the impressing of these stamps should be transferred to this office.

4. In regard to Mr. Stoney's petition for filing a specification of an invention referred to by the Government of India, I beg to submit that a blank sheet of paper having been prescribed for the required stamp was impressed thereon, as it could not have been denoted by me under the orders given in the margin.

Proceedings of Government of India, dated 27th October 1875, No. 1,410, recorded in G.O., dated 10th November 1875, No. 1,612.

The Government of India do not appear to be aware of the system in force in this Presidency under which what are called "Private goods" are impressed with a blue and black bi-color stamp in the Accountant-General's Office, after which the counter-stamp of the Superintendent is affixed at the Stamp Office. The system is explained in a communication from the Superintendent of Stamps embodied in Board's Proceedings, dated 1st April 1867, recorded in G.O., dated 17th April 1867, No. 904.

2. Under the Resolution of the Government of India, dated 14th March 1871, No. 1,510, the Superintendent of Stamps is authorized to "denote" the stamp on certain instruments; when a large number of any description of such instruments, *e.g.*, Bills of Lading, is received at one time, a few are "denoted" and issued for immediate use and the bulk are sent to the Accountant-General's Office to be impressed. The Board have already in their review of the Stamp Committee's report pointed out the advantage of this course as a saving of labor and safeguard against fraud. There are also certain other instruments not included in the list of documents which the Superintendent is authorized to "denote," and these have hitherto been impressed at the Accountant-General's Office. Besides the instruments enumerated by the Superintendent of Stamps the Board observe that cheques, of which a large number are brought to be stamped, cannot be "denoted." The practice certainly appears to be contrary to the Resolution of the 19th June 1874, but it undoubtedly affords great convenience to the public and does not appear to be open to any objection. The effect of a strict adherence to the Resolution will be that parties must purchase non-judicial stamp paper prior to the preparation of instruments in future except in the case of such as the Superintendent is empowered to denote. The stamping machines will, moreover, be rendered useless.

3. The Superintendent of Stamps inquires whether he is to discontinue the practice of impressing stamps on blank sheets of paper only or generally on all private materials presented at his office to be impressed and whether all instruments specified under Schedules I and II of Act XVIII of 1869 are without exception to be denoted. The Board understand that impressing is to cease absolutely and that blank sheets which under the Resolution embodied in G.O., dated 10th November 1875, No. 1,612, cannot be "denoted" must not in future be impressed with the value stamp. On the second point it is clear that the Superintendent's power of "denoting" has not been extended to all instruments, but is limited to such as are enumerated in the Resolution of the 14th March 1871. The Board have no means of judging what the

effect of the recent order will be as regards the work in the Stamp Office, and the Superintendent should furnish particulars of the number of stamps hitherto impressed which will henceforth have to be "denoted" to enable them to form an opinion as to whether the establishment maintained in the Currency Department, cost of which appears to be Rupees 139 per mensem, may be dispensed with or should be transferred to the Stamp Office.

Vide enclosure 1 to letter embodied in G.O., dated 20th June 1876, No. 824.

4. The Board suggest that the Government of India should be moved to permit the existing practice to continue or that the power of denoting should be extended to all instruments.

(True Copies and Extract.)

Sub-Secretary.

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

Copy to the Accountant-General.

Exd. A. Gribert.

Received 28 April 1877

1877.

Board of Revenue,

MADRAS.

Proceedings, 20th April 1877, No. 1,796.

Received

APRIL.

No. 1,796.

Stamps.—Suggesting to Government that Government of India should be moved to permit the existing practice of impressing stamps on blank sheets of paper and on private material to continue, or that the power of denoting should be extended to all instruments; and requesting Superintendent of Stamps to furnish particulars of number of stamps hitherto impressed which will hereafter have to be denoted.

No. 4,367.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th September 1877.

Read the following Memorandum from the Acting Superintendent of Stamps, Madras, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 13th August 1877, No. 1,060 :—

[*Your Memorandum, Miscellaneous, No.* 11,076, *dated 9th instant.*]

THE undersigned begs to state that the nature of the documents in the first and fourth, or last, columns of the statement referred to is precisely the same, the documents being those on which the stamps may be "denoted" under the Resolution of the Government of India, dated 18th March 1871, of which a List, No. 1, is annexed. The only difference is that the stamps on the documents falling under the first column were impressed as the parties applying wished this to be done or did not specify in their applications the description of stamp required, and those under the last column were denoted at the express request of the parties. The nature of the documents in the second column is specified in the accompanying List, No. 2, being the documents which the Superintendent is not authorised by the Resolution of 18th March 1871 to denote. The third column is the total of the first and second columns and includes documents specified in both the accompanying lists.

(Signed) J. G. FERRAND,
Acting Superintendent of Stamps.

LIST No. 1.

Nature of Documents falling under the first and fourth, or last, Columns of the Statement appended to Letter from Superintendent of Stamps to the Board of Revenue, dated 21st July 1877, No. 842.

Under Schedule I of Act XVIII of 1869.

No.

1. Bill of Exchange payable, otherwise than on demand, *when the Bill is drawn within British India.*
3. Policy of Insurance.
4. Transfer of a share in a Company or Association, *when the transfer is effected by separate deed.*
6. Bottomry Bond.
7. Respondentia Bond.
8. Customs Bond.

Under Schedule II of Act XVIII of 1869.

9. Bill of Lading.
10. Dock-warrant.
12. Notice of Protest by the Master of a Ship.
13. Power of Attorney to present for Registration.
18. Power of Attorney for the performance of a single act when the value of the matter to be dealt with does not exceed Rupees 500.
19. Power of Attorney for the performance of a single act when the value of the matter to be dealt with exceeds Rupees 500.
32. Power of Attorney not otherwise provided for by this schedule.

When the Power of Attorney has been executed out of British India, or when it is written on a printed form such as those kept by Banks and Commercial Houses for the transaction of the business of their constituents.

14. Affidavit not made for the immediate purpose of being produced in any Court.
21. Instrument evidencing an Agreement to secure the repayment, on or before the expiration of three months from the date of such instrument, of a loan made upon the deposit of Title-deeds or other valuable security.

22. Charter party.
23. Notarial Act.
24. Protest of a Bill of Exchange or Promissory Note.
25. Protest of the Master or Owner of a Ship.
33. Articles of Association of a Company.
34. Memorandum of Association of a Company.
35. Appointment in execution of a Power, whether of Trustees or of property, movable or immovable, where made by any writing not being a Will.
36. Declaration of any use or Trust of or concerning any property, movable or immovable, where made by any writing not being a Will.
40. Petition for leave to file a specification of an invention, or for the extension of the term of the exclusive privilege of making, using or selling such invention in India.
41. Articles of Clerkship or contract whereby any person shall first become bound to serve as a Clerk in order to his admission as an Attorney in any High Court.

List No. 2.

Nature of Documents falling under the second Column of the Statement appended to Letter from Superintendent of Stamps to the Board of Revenue, dated 21st July 1877, No. 942.

Under Schedule I of Act XVIII of 1869.

2. Promissory Note payable otherwise than on demand.
5. Bond for any specified amount other than Administration Bond.
9. Indemnity Bond.
10. and 16. Mortgage Deed.
11. and 17. Instrument of further charge.
12. Bond or Mortgage Deed for the due execution of an office, or to account for money received by virtue thereof.
13. Assignment of any interest secured by a Bond or Mortgage Deed.
14. Settlement.
15. Conveyance.
18. Instrument of Exchange or Partition of immovable property when money is paid for equality of exchange or partition.
19. Lease.
20. Surrender of Lease.
21. Appraisement or valuation of property.
22. Award.
23. Copy, Duplicate or Extract.

Under Schedule II of Act XVIII of 1869.

1. Bill of Exchange, Promissory Note, Cheque or Order.
2. Letter of Credit.
3. Agreement or Memorandum of Agreement relating to the sale of any Government Security, Share in a Company or Bill of Exchange.
4. Share Certificate.
5. Note or Memorandum written in any book or paper whereby any account is balanced.
6. Shipping Order.
7. Receipt.
8. Proxy.

As the stamp duty on these, 1 Anna each, may be denoted by an adhesive stamp, few are *impressed*; but, although adhesive stamps are allowed for cheques, impressed stamps seem to be preferred.

11. Any Agreement or Memorandum of an agreement not otherwise provided for by this act.
13, 18, 19 and 32. Power of Attorney executed in British India and not written on a printed form.
15. Collateral Instrument not otherwise provided for by this Schedule.
16. Counterpart of any instrument.
17. Instrument of Dissolution of Partnership.
20. Bond or Mortgage-deed execut d as a collateral security for the performance of any Act.
26. Instrument of Co-partnership.
27. Reconveyance of Mortgaged Property.
28. Composition-deed.

29. Letter of License.
30. Release.
31. Instrument purporting to confer an authority to adopt.
37. Instrument of gift of immovable property.
38. Instrument of exchange of immovable property.
39. Partition deed relating to immovable property.

MADRAS,
13th August 1877.

(Signed) J. G. FERRAND,
Acting Superintendent of Stamps.

SUBMITTED to Government with reference to their Memorandum, dated 6th August 1877, No. 333, and previous correspondence.

2. The last communication from the Superintendent, in Proceedings, dated 1st August 1877, No. 3,569, showed that out of an average of 933 documents per diem hitherto impressed by the Currency Department in the Accountant-General's Office on "private goods" under the system to which the Government of India take exception, 202 only would in future be capable of being denoted by the Superintendent, and in the case of 731 the public would lose the convenience of stamping on their private papers and documents altogether. The present communication quotes the lists defining the documents which can and which cannot be denoted under existing orders. List No. 1 shows the nature of the 202 documents, and List No. 2, that of the 731 documents just mentioned.

3. The Board's request has been (paragraph 4 of Proceedings, dated 20th April 1877, No. 1,796) that, if the present local practice cannot be allowed to continue, denoting may at any rate be sanctioned for all cases other than those provided for by clause (*a*) Section 5 of the General Stamp Act. They would point out now that under the original Notification, dated 13th January 1870, No. 319, no restrictions as to the class of instruments on which stamps might be denoted were imposed, and by a subsequent Order, dated 23rd March 1870, No. 2,060, authority was given to substitute embossed stamps impressed with a cold steel die for denoting, whenever special adhesive stamps were not available. The existing limitation was introduced in the following year (Notification, dated 14th March 1871).

4. With reference to the question of work and establishments, it is observed from the Superintendent's last communication that the work of denoting in his office may be taken to be represented at present by the figure 113, whereas if the arrangements suggested by the Government of India are put in force, the figure will be 113 + 202, or 315. The Superintendent has stated that in the latter case he will require all the workmen now employed at the Currency Department Office except the Manager.

(True Copies and Extract.)

Additional Sub-Secretary.

To the Secretary to Government, Revenue Department,
with copy of List.

Copy to the Superintendent of Stamps.
" " Accountant-General.

Exd. W. H. French.

Encl: 942

Statement shewing the number of Stamps which are now being impressed, those which may in future be denoted and those which the Superintendent is not authorized to denote

	No. of Documents which may be denoted in future	No. of Documents which the Superintendent is not authorized to denote.	Total number of Documents at present impressed	No. of Documents at present denoted
Fusli 1284—	53,087	1,61,021	2,14,108	29,917
—"— 1285—	53,756	1,95,967	2,49,723	28,298
—"— 1286—	52,806	2,22,126	2,74,932	30,970
Total—	1,59,649	5,79,114	7,38,763	89,185
Average for a year	53,216	1,93,038	2,46,254	29,728
Do. per Diem at 22 working days in a Month	202	731	933	113

Madras
General Stamps office
21st July 1877

(Sd.) W. E. Wright.
Superintendent of Stamps.

(True copy)

Chas. Lavie
Addl. Sub. Secretary

F/C
L.R.

No 243

Madras.

1877.

Board of Revenue,

MADRAS.

Proceedings, 17th Sept. 1877, No. 4,367.

Read No. 2772, 20 July 1877, from the Superintendent of Stamps, Madras.

Received 17/10

SEPTEMBER.

No. 4,367.

Documents — falling under each column of Statement enclosed in Board's Proceedings, dated 1st August 1877, No. 3,569.—Submitting to Government memorandum from Superintendent of Stamps, forwarding a list shewing the *nature* of the—.

Endorsement on Board's Proceedings dated 1st August 1877 No 3569, to the Secretary to Govt. R.D.

Superintendent Stamps, Madras

Revenue Department

No 3569

29/2

Proceedings of the Board of Revenue.

Dated 1st August 1877.

Read the following.

No 942.

From W. E. Wright Esquire
Superintendent of Stamps
Madras

To C. A. Galton Esqr
Ag. Secretary to the Board of
Revenue Madras.

Sir

Referring to the concluding part of para 3 of the Board's Proceedings dated 29th April last No 1796 I have the honor to forward herewith a statement shewing the number of Stamps which are now being impressed and those which may in future be denoted as also those which I am not authorized to denote calculated according to the Fusli year and therefore including transactions

transactions up to the 30th Ultimo. The statement also exhibits the number of stamps denoted under the present system.

2. On an average of the last 3 years the number of Private goods impressed amounted daily to 933. Of this number 202 which may be denoted were impressed at the option of the parties. Should the Government of India decide upon the compulsory denotation of all the documents it will then become necessary that the whole of the workmen at present employed in the Establishments of the Paper Currency Department with the Exception of the Manager should be transferred to this Office.

3. The number of stamps at present denoted under the existing system amounts to 29,728 per annum or 113 per Diem.

I have &c,
(Sd) W. E. Wright
Superintendent of Stamps.

Madras General Stamp Office
21st July 1877

Submitted for the information and orders of Government.

2. It will depend on the orders passed on para 4 of Board's Proceedings dated 20th April 1877 No. 1796 whether the Establishment maintained in the Currency Department is to be retained there or to be transferred to the Stamp Office.

(True Copy & Extract)

Add[l] Sub. Secretary.

To

The Secretary to Govt R. D.
with copy of Statt

Ellg
Krishnaswamy

List No. 1.

Nature of documents falling under the first and fourth or last columns of the Statement appended to letter from Superintendent of Stamps to the Board of Revenue dated 21st July 1877 No. 942.

Under Schedule I of Act XVIII of 1869.

No.		
1.	Bill of Exchange payable otherwise than on demand, when the Bill is drawn within British India.	
3.	Policy of Insurance	
4.	Transfer of a share in a Company or Association, when the transfer is effected by separate deed.	
6.	Bottomry Bond.	
7.	Respondentia Bond.	
8.	Customs Bond.	

Under Schedule II of Act XVIII of 1869.

9.	Bill of Lading.	
10.	Dock-warrant.	
12.	Notice of Protest by the Master of a ship.	
13.	Power of Attorney to present for registration.	When the Power of Attorney has been executed out of British India, or when it is written on a printed form such as those kept by Banks and Commercial Houses for the transaction of the business of their constituents.
18.	Power of Attorney for the performance of a single act when the value of the matter to be dealt with does not exceed Rs. 500.	
19.	Power of Attorney for the performance of a single act when the value of the matter to be dealt with exceeds Rs. 500.	
32.	Power of Attorney not otherwise provided for by this Schedule.	

No.

14. Affidavit not made for the immediate purpose of being produced in any Court.

21. Instrument evidencing an agreement to secure the repayment on or before the expiration of three Months from the date of such instrument, of a loan made upon the deposit of title-deeds or other valuable security.

22 Charter-party

23 Notarial Act

24 Protest of a Bill of Exchange or Promissory Note

25 Protest of the Master or Owner of a Ship

33 Articles of Association of a Company

34 Memorandum of Association of a Company

35. Appointment in Execution of a power, whether of Trustees or of property, moveable or immoveable, where made by any writing not being a Will.

36. Declaration of any use or Trust of or concerning any property, moveable or immoveable, where made by any writing not being a Will.

40 Petition for Leave to file a Specification of an invention, or for the extension of the term of the exclusive privilege of making using or selling such invention in India.

41. Articles of Clerkship or Contract whereby any person shall first become bound to serve as a Clerk in order to his admission as an Attorney in any High Court.

List No. 2.

Nature of documents falling under the second Column of the Statement appended to letter from Superintendent of Stamps to the Board of Revenue dated 21st July 1877 No. 942.

Under Schedule I of Act XVIII of 1869.

2. Promissory Note payable otherwise than on demand.
5. Bond for any Specified amount other than Administration Bond.
9. Indemnity Bond
10&16. Mortgage-Deed
11&17 Instrument of Further Charge
12. Bond or Mortgage-Deed for the due execution of an office, or to account for money received by virtue thereof.
13. Assignment of any interest secured by a Bond or Mortgage-Deed.
14. Settlement.
15 Conveyance
18. Instrument of Exchange or Partition of immoveable property when money is paid for equality of Exchange or partition.
19 Lease.
20 Surrender of Lease.
21. Appraisement or valuation of property.
22. Award.
23 Copy, Duplicate or Extract.

Under Schedule II of Act XVIII of 1869

1. Bill of Exchange Promissory Note, Cheque or Order.
2. Letter of Credit
3. Agreement or Memorandum of agreement relating to the Sale of any Govt Security, Share in a Company or Bill of Exchange.
4. Share Certificate
5. Note or Memorandum written in any book or paper whereby any amount is balanced.
6. Shipping order
7. Receipt

As the Stamp duty on these 1 anna each may be denoted by an adhesive stamp, few are impressed. But although adhesive stamps are allowed for cheques impressed stamps seem to be preferred.

2782
16

No.

8. Proxy
11. Any Agreement or Memorandum of an Agreement not otherwise provided for by this Act.
13, 18, 19, 32. Power of Attorney, executed in British India and not written on a printed form
15. Collateral Instrument not otherwise provided for by this Schedule.
16. Counterpart of any Instrument.
17. Instrument of Dissolution of Partnership
20. Bond or Mortgage Deed executed as a collateral security for the performance of any Act.
26. Instrument of Co-Partnership
27. Reconveyance of Mortgaged Property
28. Composition-Deed
29. Letter of License
30. Release
31. Instrument purporting to confer an authority to adopt
37. Instrument of gift of immoveable property
38. Instrument of Exchange of immoveable property
39. Partition Deed relating to immoveable property.

Madras.
General Stamp Office
13th August 1877.

(Signed) J. G. Ferard
Ag. Superintendent of Stamps.

(True Copy)

Chas. Strachan
Addl. Sub-Secretary.

Enclosure in Board's
Revenue Letter to the Secretary
to Govt. (P.D.) dated 20th October
1877. No. 4,307

Rev 40588/77

Copy to Ent.

2771/77

No. 4307

REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 17th September 1877.

Read the following Memo.

No. 1060

From

The Superintendent of Stamps
Madras

To

The Secretary to the
Board of Revenue

Your Memo. No. 1076 dated 9th instant

The undersigned begs to state that the nature of the documents in the first and fourth or last columns of the Statement referred to is precisely the same, the documents being those on which the stamps may be "denoted" under the Resolution of the Government of India dated 18th March 1871; of which a list, No. 1, is annexed. The only difference

10

is that the Stamps on the documents falling under the first column were impressed as the parties applying wished this to be done or did not specify in their applications the description of Stamp required, and those under the last Column were denoted at the express request of the parties. The nature of the documents in the second column is specified in the accompanying list № 2 being the documents which the Superintendent is not authorized by the Resolution of 18th March 1871 to denote. The third Column is the total of the first and second Columns and includes documents specified in both the accompanying lists.

Madras General Stamp Office 13th August 1877. } Signed J. G. Ferrand Ag Superintendent of Stamps.

Submitted

272/18

Submitted to Government with reference to their Memo. dated 6th August 1877 № 333 and previous correspondence.

2. The last communication from the Superintendent in Proceedings dated 1st August 1877 № 3569 shewed that out of an average of 933 documents per diem hitherto impressed by the Currency Department in the Accountant Generals office on "private goods" under the system to which the Government of India take exception, 202 only would in future be capable of being denoted by the Superintendent and in the case of 731 the public would lose the convenience of stamping on their private papers and documents altogether. The present communication quotes the lists defining the documents which can and which cannot be

be denoted under existing orders.
List No 1 shews the nature of the
202 documents, and List No 2 that
of the 731 documents, just mentioned.

3. The Board's request has been
(para 4 of Proceedings dated 20th April 1877
No 1796) that if the present local
practice cannot be allowed to continue,
denoting may at any rate be sanctioned
for all cases other than those provided
for by clause (a) Section 5 of the
General Stamp Act. They would
point out now that, under the original
Notification dated 13th January 1870 No 319
no restrictions as to the class of
instruments on which stamps might
be denoted were imposed and by a
subsequent order dated 23rd March 1870
No 2060 authority was given to substitute
embossed stamps impressed with a
cold steel die for denoting whenever
special adhesive stamps were not
available. The existing limitation was
introduced in the following year (Notification
dated 14th March 1871)

4. With reference to the question
of work and establishments, it is observed
from the Superintendent's last communication
that the work of denoting in his office
may be taken to be represented at
present by the figure 113, whereas
if the arrangements suggested by the
Government of India are put in force,
the figure will be 113 + 202, or 315. The
Superintendent has stated that in
the latter case he will require all
the workmen now employed at the Currency
Department office except the manager.

(True Copy & Extract)

Asst Sub-Secretary

To
The Secretary to Government, R.D.
with copy of list.

Secd C.A.
A/K

Revenue 1877 Sept 10
No 1038

Copy forwarded for information to
Superintendent of Stamps
Bombay & Sind

Dated 17th September 1877.
Regd 18th Sept
No 11

Submitting for Govt
letter from Superintendent
of Stamps forwarding a list
showing the nature of the
documents falling under
each Column of the Statement
enclosed in Govt Rev. & I. No
dated 10th August 1877 No 3559.

No 243

Madras
General Stamp Office
29th November 1877.

No 1672

272/27

From The Superintendent of Stamps
Madras

To The Under Secretary
to Government
Revenue Department

Sir

In reply to your Official Memorandum dated 21st instant No 1,82. I have the honor to report as follows.

(1) No Establishment is maintained at present exclusively for employment in cancelling private goods. This work is conducted by an establishment of 3 men maintained for the purpose of affixing the counterstamps of this Office on private materials after they have been impressed with the value stamp at the Stamping Department of the Accountant Generals Office. An establishment noted in the margin sanctioned by Government in their Proceedings dated 9th September 1876 No 1215, is maintained exclusively for cancelling Government water-marked Bill paper for supply to Districts. X

	Rupees
1 Clerk	35
2 Peons @ 10 Rupees each	20
2 do	7 do 14
2 Coolies	8 do 16
	85

(2) If the daily average of 202 documents at present impressed but admissible for

cancellation

denotation are denoted instead, on extra hand on Requests a month will be required to assist the present employés in detaching labels and affixing them to documents.

3 In the event of all private goods — amounting to a daily average of 933 having to be denoted instead of being impressed, the Establishment given in the margin which is the Establishment in the Accountant Generals Office with the manager omitted will be required.

	Rupees
1 Counter	10
2 Peshcars	20
2 do	16
1 Counter Collector	18
1 Die Setter	20
1 Blacksmith	15
	89

In case of the transfer of those hands for the above purpose, the extra hand — mentioned in (2) will not be wanted.

I have the honor to be
Sir
Your Most Obed.t Servt.

W. Brodie
Superintendent of Stamps

The Chamber of Commerce.

Madras 25 January 1878.

278/78

From

The Chairman,
Chamber of Commerce,
Madras

To C. G. Master Esqr
Revenue Secretary
to the Government,
Fort Saint George.

Sir,

I have the honor to acknowledge
receipt of your memorandum of the 14th
instant enquiring whether the discontinuance
of the practice of impressing stamps
would, in the opinion of this Chamber,
cause any serious inconvenience.

I am, in reply, desired to
state that the withdrawal of the privilege
conceded to bankers and merchants
of having negotiable instruments such as
cheques, and forms such as Insurance
Policies, bills of lading &c impressed at
the Stamp office with the necessary
stamp (especially where such forms are
made

No 1672
Revenue (Misl) Branch
Fem
No 4999
Memo. of enquiry whether
discontinuance of practice
of impressing stamps
Madras
To the Chairman
Chamber of Commerce
Madras

To Government
Revenue Department
Dated 8 & 22 Dec 1877
Rec'd 29 Jan 1878
Rep 30 Jan 1878

Replied that no
objection is perceived
to the proposed
discontinuance
of impressing stamps
on cheques, bills
of exchange, &c
but that the
Collector should be
informed that
he is to see that
sufficient stamps
are kept in the
Collectorate for
the supply of
the public.

C. P. Talbot Esqr
Collector
R.C. 4 Jan 78 4 Jan 78
RC 12/2/78 RC 21/2/78
C. G. Master Esqr
Secretary to Govt
RC 12/2/78 RC 20/2/78

made up in books or procured from Europe, as is usually the case) would certainly entail great inconvenience on the mercantile community.

The Chamber take this opportunity to remark that it would be an undoubted boon to the public if the Government permitted the use of adhesive stamps in the same way as they are employed elsewhere. These stamps might be bought for use as required, and affixed as wanted, thus eliminating the present tedious practice of sending the papers to the stamp office to have the stamps put on and cancelled by the office. This practice, so far as the Chamber are informed, is peculiar to India. It causes delay in business, and must involve extra work and expense for establishment in the stamp office; whereas the open sale of adhesive stamps at the stamp office, or elsewhere, to be employed at the convenience of the purchasers, and cancelled by them as used, would much facilitate the routine work of all engaged in trade. It would not do away with the

22/25

the use of impressed stamps which would still be extensively used by the Banks and larger mercantile establishments, but it would be a great convenience even to these where, as often happens, their stock of stamps of a special value is temporarily exhausted, and there is no time to go through the present tedious form for procuring adhesive stamps; while to smaller traders, whose stamp requirements are intermittent, and of varying amounts, it would be a great concession.

It may be that in regard to mortgages, conveyances and similar documents for permanent & extended use a special form of stamp is desirable, and it perhaps is expedient that such stamps should still be in all cases impressed; but in all ordinary business there seems to the Chamber no advantage either to the State, or to the public, in maintaining the present cumbrous system.

I have the honor to be
Sir,
Your most obedient servant

Chairman

No. 293/25

From The Chairman of the Chamber of Commerce

Dated 25th January 1878.

FOR ORDERS.

Revenue Dept
No 3052

From
Chairman
Chamber of Commerce.

Dated 25th January 1878
Rec'd 25th January 1878

Rec'd 2nd & 3rd February 1878

Requesting to be informed whether the Chamber is entitled to inspect the Books of the Stamp Office in connection with the inquiry undertaken at the instance of the Trade

Cancelled 2/2/78
Entered 2/2/78

N° 245

Submitted for the orders of the Board.

The Secretary of the Chamber of Commerce with the support of this Govt. addressed the Board of Revenue on the subject mentioned in the margin & the Board without ordering a change in practice with regard to Govt. bills have intimated to the Chamber that they are not entitled to inspect the Books of the Stamp Office.

2/2

Jas. Govt. Dept addressed to Chamber

Note
Now limited to cases where there is only adhesive stamps

This is the reply of the Chamber to the inquiry whether the relinquishment of the custom of impressing stamps on private materials would cause inconvenience

They reply in the affirmative & suggest further an extension of the power to use adhesive stamps

In the discussion of this question it was stated by Govt that the inconvenience which

by the Board
of Suppr. of Stamps
the 3rd† clause of
the Notification
of the 14th March
71 No 1516 seems
to have been
overlooked
disregarded

This would seem
to be equivalent
to granting the
Suppr. power to
denote all instru=
=ments, for, a
reference to the
list of documents
which he has
that power to
denote will show
that dead all
would ordinarily
be "drawn up
by Solicitors" etc

† "Officers empowered to denote may at their discretion "denote" the stamps on any instru=
=ment which is drawn up by Solicitor & in the English form & in regard to which the use of the impressed bi-color stamps (ie paper sold by Govt already stamped) would obviously be incon=
=venient."

⊗ See No 2 in Bdle 13
Augt 77 No: 1060

See Suppr. of Stamps
letter forwarded
to the Govt of India
with letter d: 22
May 75 No: 783

G.O. 31st March 75
No: 494

29/26

29/26

It is further to
be noticed that
if an impressing is
to cease no blank
papers can be
stamped at all
for such materials
cannot be denoted.
Now in 75 the
Govt of India asked
if this caused
inconvenience
and the answer
was "no" because
the Suppr.
"sends all such
papers for impressed
stamps to the Accts
Genl's office where
they are at once
stamped".
It is presumed
this should be
brought to the
notice of the Govt

Stamps

Discontinuance of practice of impressing

FOR ORDERS.

For Orders on

Board's Proceedings d/20th April, 1st August and 17th September/77 Nos 1796, 3569, & 4367 and letter from Supt. Stamps d/29th Nov/77 No 672 regarding practice of impressing stamps on blank sheets.

In August 1875 the Government of India asked for explanation regarding the procedure followed by the Superintendent of Stamps in regard to a petition filed by one Mr Stoney. It was noticed that the document had not been authenticated by a stamp

The impression of proper material to clear a convenience the public & involves no risk, as clearly written Section (6) of the Stamp act I think ought to be continued

Sec. 28 Aug 75 No 1296.

stamp vendor nor
"denoted" by the Super:
:intendent.

2. The Superin:
:tendent stated that
the stamp had been
"impressed" by him on
the petitioners' own
paper, and the Govern:
:ment of India were
informed that the
Superintendent had
followed the procedure
"for many years in
force when private
materials

Note
"denoting" is
affixing a Postal
adhesive stamp &
defacing it with
a stamping machine
See para 4 Ltr. of 11th
Nov. 14th Dec.
71 No. 1510

Govt of India seem
firm on the subject -
think Govt had better
accept the position &
seek extension of deno:
:tation - Law Consult:
to Chamber of Com:ce
Rs of Pers ask by the Letter
for a revised list

See para 2 Letter
to Govt of India dt: 20th
Dec: 75 No 1820.

Present they have recom:
:mended that - all Stamps
be denoted - & if in clear
that the Govt of India will not

Complaints appear to
both (contractor's
& the Merchants) of
the Act (in having imposed)

of docum:ts that
might conveniently
be denoted

materials are presented &
impressed with a stamp."

3. These papers were
disposed of in the Revenue
Department; but in
September last year, the
Govt of India made
another & similar reference
regarding a petition
filed by Mr. Storey - they
made no allusion to the
previous correspondence
& sent their letter to the
Financial Department
Receipt was sent to the
Supt of Stamps for report.
That

That Officer again stated he had impressed a private paper but he also omitted to call attention to the case reported on in the previous year.

4. The Supt.ts letter was sent to the Govt. of India without remark & in reply they called attention to a particular Notification of the Govt. of India & said the Supt.t should be directed to abstain from impressing stamps on sheets of paper.

5. The Notification may no doubt be read in the sense now stated, but though

See G.O. 21st July No. 647

See in G.O. 1st July 1874 No. 821.

292/29

thought at the time it was issued the Govt. of India wrote down and explained it's object, they made no reference to the practice of impressing stamps. Moreover they took no notice of the Revenue Department letter of 1875 reporting the practice.

6. Now the Superintendent and Board bring to notice that only certain documents can be denoted, that at present a daily average of 113 are denoted, but

but that the number
impressed is 933 and
that of these only 202 can
be denoted.

If then the Suffo
is to cease impressing
the impressed papers re-
ceived from England
will have to be used
for the greater part of
the 731 documents which
cannot be denoted.

7 The Board say
the practice of impress-
ing "undoubtedly affords
great convenience to
the public and

Note Some of these, such as cheques, can bear adhesive Stamps H

In para: 12 page 20 of papers in G.C. 20th March 1877 No 729. Judicial.

Note This is rather a strong point in favor of impressing for Note Quoted an instance where denoted Stamps had been Stamped twice over

H

7772/30

and does not appear to be open to any objection."

In regard to Bills of Lading (and presumably in the case of all documents) the Board have elsewhere pointed out that the impression is a safer process than the denoting as at present effected.

If impressing is to cease they would not recommend the Suffo being empowered to denote all documents.

8. If impressing is to cease the men employed

on

state

pr

al

to

the

li

ac

co

th

pe

the

ke

a

h

s

s

on this work* in the Ac-
countant Generals office
can, with one exception,
be dispensed with. But
[illegible]-all documents are
to be open to donotation,
the Supt will require the
establishment in his
office to do the increased
drawing work that will
ensue.

* Note
at a cost of 89 Rs
per annum
L.

Gen

Sa Clerk

I wd. send the correspce. to the G.I. and ask whether the system of impressing & dusting private forms which has hitherto been in force here, to the very great convenience of the public in accordance with the practise in England in such cases. Cheques & other mercantile forms which have hitherto been impressed here in large numbers, are to be dealt with —

I can scarcely believe the G.I. intend to compel the sole use of Adhesive Stamps in all such cases.

[illegible initials]

I concur. enquire of Chamber of Commerce

R.C. 4 Jany 78 R 5 Jany 78
C.S. Dec/77 R 10/12/77 R.C. 12/12/77 R 13/12/77

Stamps for Notice

Practice of impressing stamps on blank sheets

No. 2427

On the question whether it would cause any serious inconvenience if the practice of impressing private paper were discontinued [illegible]

[illegible]

Subject to be ascertained [illegible]
Chamber [illegible]
Correct
Has been ascertained

27/3 Rev: Dept.

No. 272

Proceedings of the Madras Government
Under date the 20 February 1878.

Read the following papers

Proceedings of the Board of Revenue, dated 20th April, 1st August and 17th September 1877 Nos. 1796, 3586 and 4367. Letter from Supdt of Stamps, dated 29 November 1877 No. 1672 and letter from Chairman, Chamber of Commerce, dated 25th January 1878 regarding practice of impressing stamps on blank sheets.

The Government resolve to forward the foregoing correspondence to

to the Govt. of India with their recommendation that the present practice of impressing private materials whether blank or otherwise be allowed to continue.

2. At the same time it is observed that by the 3rd clause of the Notification, dated the 14th March last, No 1510 the Collector powers of the deputing officer are practically almost unlimited.

3. [The Govt. understand] the remarks of the Chamber of Commerce as to the "form for procuring adhesive Stamps" [c] have reference to the Special Adhesive Stamps which can only be affixed

" Officers empowered to "denote" may at their discretion "denote" the stamps on any instrument which is drawn up by Solicitors or in the English form and in regard to which the use of the impressed bi-color Stamps would obviously be inconvenient.

Note. They must keep [illegible] for the use of such [illegible] Adhesive Stamps [illegible] [illegible] [illegible]

GB.

Practice of registered letters stamps on blank sheets -

C.7. Feb 58 R. 15/2/58