M.R.O. 1—30,000—16-10-51.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 224 Press Mis.

151-52
Dated 16-2-1870 R.

Not to be folded or roughly handled

No. 151. Read the following Proceedings of the Board of Revenue, dated 24th January 1870, No. 475 :—

Read the following letter from the Acting Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated Madras, 14th January 1870, No. 111.

WITH reference to the concluding paragraph of the Proceedings of the Board, dated 18th ultimo, No. 9,301, I beg to state that I do not think it will be advisable, as a permanent arrangement, to supplement stamped papers by adhesive stamps to make up the required value. In the first place, such a plan has too much the appearance of a temporary expedient ; next, as the stamps used under the Court Fees Act are to be cancelled by punching out the figure head, it is not desirable that the necessity should be created for more than one punching out in a sheet. Moreover, as the use of impressed stamps has been established for a larger and perhaps the most important class of documents, it seems better that they alone should be used, so far as a permanent arrangement is concerned, and adhesive stamps reserved for those cases where the public convenience is advanced by allowing their use. This appears to be the principle recognized in framing the General Stamp Act 1869.*

Vide Section 20.

* See Sections 4, 5, 8, 26, and 27, Act XVIII. of 1869, and the 4th last paragraph at page 45 of *Gazette of India* Extraordinary, August 16, 1869.

2. In accordance with the orders of the Board in the Proceedings above referred to, I have issued to, and prepared for, the districts, besides stamped papers, adhesive stamps for use under the Court Fees Act as supplementary to stamped papers, to the extent noted in the margin. The Circular of the Government of India, dated 3rd December 1869, No. 2,932, contemplates the use of adhesive stamps only to denote the fractional part of a rupee. The only values of Foreign Bill Stamps therefore that can be made use of for this purpose are values under a rupee, and the stock remaining in my possession of these is specified opposite. A portion of these (upwards of two lacs of the four annas) has the words "Foreign Bill" printed in green ink on the centre of the stamp, and cannot be converted into Court Fees Stamps. The remainder should, it appears to me, be reserved for the requirements of the Small Cause Court. Consequently, I can hardly spare any further quantity of Foreign Bill Stamps for use under the Court Fees Act.

	2-As.	4-As.	6-As.	8-As.	12-As.
Adhesive stamps already despatched to the districts	68,800	82,240	2,880	31,680	1,440
Do. prepared and to be despatched early next week...	23,391	7,760	480	5,440	240
Total ...	92,191	90,000	3,360	37,120	1,680

Stock remaining of Foreign Bill Stamps of values under 1 rupee.

	Stamps.
2-Anna	79,175
3-Anna	9,024
4-Anna	279,073
6-Anna	6,392
8-Anna	120,058
12-Anna	2,836

3. It is probable, however, that the supply of these stamps made to the districts to meet the present exigency will last for much more than a month, and

be sufficient until impressed stamps of the new denominations can be supplied. Wherever the supply may be found insufficient, the value of the stamped paper required may be made up, according to the present practice, by additional stamped sheets;* but this arrangement need not be of long continuance.

* Stamped papers of the following values under 1 rupee are available :—

1 Anna.	6 Annas.
2 Annas.	8 Annas.
3 Annas.	9 Annas.
4 Annas.	12 Annas.
5 Annas.	15 Annas.

4. I annex a list of the dies now available, and in use for impressing value stamps under the Court Fees Bill, 127 in number, and some including fractional parts of a rupee. The Commissioner of Paper Currency will lose no time in preparing dies for the new denominations, and will, I understand, be able to have some of the designs recently approved ready by about the 15th March next. I do not think that a supply of adhesive stamps specially designed for the purpose can be obtained from England sooner than the Commissioner of Paper Currency can have all the dies required for impressing the new denominations of stamps ready.

5. I do not therefore recommend that adhesive stamps should be obtained from England for the purpose in question, but I trust that the Board will approve of the Commissioner of Paper Currency proceeding with the preparation of the dies for the new denominations required by the Court Fees Act as expeditiously as possible.

List of dies referred to in paragraph 4 of letter from Superintendent of Stamps to Revenue Board, 14th January 1870, *No.* 111.

1 Anna.	4 Rupees.	14 Rupees.	32 Rupees.	57½ Rupees.	140 Rupees.	700 Rupees.	
2 Annas.	4½ ,,	15 ,,	33 ,,	60 ,,	150 ,,	750 ,,	
3 ,,	4¾ ,,	15½ ,, S.D.	34 ,,	62½ ,,	155 ,,	800 ,,	
4 ,,	5 ,,	16½ ,,	35 ,,	65 ,,	160 ,,	850 ,,	
5 ,,	5¼ ,,	17 ,,	36 ,,	66 ,,	170 ,,	900 ,,	
6 ,,	5½ ,,	18 ,,	37½ ,,	67½ ,,	175 ,,	950 ,,	
8 ,,	6 ,,	18½ ,, S.D.	38 ,,	70 ,,	180 ,,	1000 ,,	
9 ,,	6¼ ,,	19½ ,, S.D.	39 ,,	72 ,,	185 ,,		
12 ,,	6½ ,, S.D.	20 ,,	40 ,,	72½ ,,	190 ,,		
15 ,,	7 ,,	21 ,,	42½ ,,	75 ,,	200 ,,		
1 Rupee.	7½ ,,	21½ ,, S.D.	45 ,,	80 ,,	225 ,,		
1½ ,,	8 ,,	22½ ,,	46 ,,	85 ,,	250 ,,		
1½ ,,	9 ,,	23 ,, S.D.	47 ,,	90 ,,	300 ,,		
1½ ,, S.D.	9½ ,,	24 ,,	48 ,,	95 ,,	350 ,,		
2 Rupees.	10 ,,	25 ,,	50 ,,	100 ,,	400 ,,		
2½ ,,	10½ ,, S.D.	26 ,,	51 ,,	105 ,,	450 ,,		
2½ ,,	11 ,, S.D.	27 ,,	52½ ,,	110 ,,	500 ,,		
3 ,,	12 ,,	27½ ,,	54 ,,	120 ,,	550 ,,		
3½ ,,	12½ ,,	28 ,,	55 ,,	125 ,,	600 ,,		
3½ ,,	13½ ,, S.D.	30 ,,	57 ,,	130 ,,	650 ,,		

For the above values to which the letters S. D. are affixed only small dies are at present available.

NOTE.—There are dies for other values than those above enumerated, but they will not be required under the Court Fees Act.

Madras,
14th January 1870.

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

Proceedings of the Madras Government, Revenue Department,
16th February 1870.

SUBMITTED to Government, in continuation of Board's Proceedings, 18th December 1869, No. 9,301.

2. The Board concur with the Superintendent of Stamps in considering it best that the several values required by the Court Fees Bill should each be completely represented by an impressed stamp, though the work of the Stamp Department will be much increased by the numerous new stamps which will have to be prepared and sold.

3. In the Circular of the Government of India, dated the 3rd December 1869, No. 2,932, the permanent use of adhesive stamps to represent fractional parts of a rupee seems to be contemplated, but the Board do not anticipate that this will be insisted on.

No. 152. ORDER THEREON, 16th February 1870, No. 224.

Separate Revenue, No. 9
Stamps.

THE Government concur with the Board, and authorize the preparation of the new dies which will be required under the Court Fees Bill.

2. Ordered that the following letter be despatched to the Government of India :—

(Here enter No. 225, dated 16th February 1870.)

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.
The Commissioner of Paper Currency.

Ed. F. R. Bantleman.

Revd. Separate.

3

No. 224.

Proceedings of the Madras Govt.
under date the 16th July 70

Read the follo-
-lowing Pro: of the Bd of
Revenue -

Submitting, with
Bd's views, letter from the
Supt. of stamps, objecting
to continual issue of adhe-
-sive stamps as supplemen-
-tary to stamp paper to be
used under Court Fees Act,
& stating that these
values should be completely
represented by an impressed
stamp -

(M.E. 24th Jany
1870 No. 475)

The Govt. con-
-curs with the Board &
authorize the prepara-
-tion of the new bills
which will be required
under the Court Fees
Bill -

2. Orders that the
following letter be
despatched

despatched to the Govt
of India —

Here ends . . . .

Ike

16 Letter Bo of Rev Dept 17
1 — Commissioner Paper Currency