

# MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

|                                   |                        |
|-----------------------------------|------------------------|
| G.O. No. 776                      | Press<br><del>Ms</del> |
| <u>577-578</u>                    |                        |
| Dated 22 <sup>nd</sup> March 1869 |                        |

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,  
22nd March 1869.*

No. 577. Read the following Proceedings of the Board of Revenue, dated 5th March 1869, No. 1,467 :—

Read the following letter from the Acting Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated Madras, 13th February 1869, No. 210.

1. With reference to the 2nd paragraph of the letter from the Government of India, recorded in the Proceedings of the Board, dated 21st January 1869, No. 374, I beg to submit draft of a Notification containing a compilation of the existing Rules required under Section 46 of the bill of the General Stamp Act 1869.

2. I beg at the same time to suggest, for the consideration of the Board, the following points :—

1st.—As the rule requiring a single stamp will increase the demand for stamps of high value, whether a discount may not be allowed to Licensed Vendors on sheets of stamped paper of higher value than 100 Rupees each?

2nd.—Whether a higher discount should not be allowed to Licensed Vendors than to the public on purchases of Adhesive Stamps, to remunerate the Vendors?

3rd.—Adverting to the orders for the introduction of the discount system

\* Proceedings of the Board of Revenue, 13th May 1867, No. 2,920.

of sales into all districts,\* whether the selling on the commission system may not be discontinued in Coimbatore, the only district in which it now obtains. In such a case, all the rules relating to Vendors remunerated by commission may be omitted.

3. Section 43 of the bill authorizes the refund, in the case of useless or spoiled

† Act X. of 1862, Section 50, Schedule 3.

stamped paper of "the amount actually paid for the same." These terms differ from the present Act† which authorizes the re-payment of the "amount of such Stamp." Probably the difference is intentional, in order that the discount allowed to Stamp Vendors may be deducted in making the refund, to prevent loss to Government. It is necessary, however, that there should be a clear understanding on the point, if the Section of the bill is passed in its present terms, as it may otherwise be questioned, in the case of stamped paper purchased from Licensed Vendors, whether, by the "amount actually paid," is meant the amount originally paid to Government by the Licensed Vendor, or the amount paid by the purchaser from him.

ENCLOSURE No. 1.—Draft Notification.

THE Superintendent of Stamps suggests, that a discount should be allowed to Licensed Vendors on sheets of stamped paper of higher value than Rupees 100. In the Draft Rules submitted to Government, with Board's letter, 13th February 1869, No. 961, the limit is fixed, as at present, at Rupees 50. The Board are of opinion that the limit may be raised to Rupees 100, and resolve to request Government to allow Rule 5 to be amended accordingly.

2. The sale of Adhesive Stamps does not require a license, and it is desirable to encourage as many persons as possible to vend them. The liberal rate of discount

*Proceedings of the Madras Government, Revenue Department,  
22nd March 1869.*

allowed, affords a fair remuneration to Licensed Vendors. The Board do not think a higher rate should be given to them than to others.

3. The Collector of Coimbatore will be called upon to report, whether the discount system may not now be introduced into that district; but the rules relating to Vendors remunerated by commission cannot be omitted, because Government may possibly have to fall back on that system hereafter.

4. As the bill stands at present, the refund in the case of spoiled stamps is to be the amount paid to Government by the purchaser, whether a Licensed Vendor or the man who uses the stamp.

5. A copy of Board's letter, 13th February 1869, No. 961, has already been communicated to the Superintendent of Stamps.

No. 578. ORDER THEREON, 22nd March 1869, No. 796.

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|---------------------------|
| Separate Revenue, No. 25. |
| Stamps.                   |

The suggestion made in paragraph 1 of the Board's Proceedings is approved, and the Government of India will be requested to cause the necessary alteration to be made in Rule 5.

(True Extract.)

(Signed) R. A. DALYELL,

*Acting Secretary to Government.*

to the Board of Revenue

By G. A. Dalrymple

No. 796-

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 22<sup>d</sup> March 1869.

Read the following  
Proc<sup>s</sup> of the Board of Revenue

H. 5<sup>th</sup> March 1869,  
A 1467.

Requesting sanction to  
amend Rule 5 under new  
Stamp Bill to allow a bi-  
count to Licensed Stamp Vendors

The suggestion  
made in para. 1 of the  
Board's Proceedings  
is approved, and the  
Government of India  
will be requested to cause  
the necessary alteration  
to be made in rule 5

WMA

H. M. A.

13/3/69

46 Copies of the W of Board with Mr. G. O. 22nd March 1869

35

Sp. H. S. L.

Genl. Of (1869) Madras.

REVENUE.

THE BOARD OF REVENUE.

Dated March, 22nd.

Recd.

G. O., 22nd March 1869, No. 796.

MARCH

Nos. 577-578

Stamp Vendors.—Suggestion of the Board  
of Revenue to raise the maximum limit of the value  
of Stamp paper on the purchase of which discount  
is to be allowed to them from 50 to 100 Rupees  
approved, and Government of India to be requested  
to make the necessary alteration in Rule 5.

1/2  
Rule 5 under New  
Stamp Bill to be  
amended - 5/2