Revenue. (1898) Department.

PRESS SERIES.

G.O., No. 120

Dated 1st March

[Despatch Abstract.]

Passing orders on Board's Proc: regarding the accounts of the mentioned and the Commission to be allowed to licensed vendors on the sales of water-marked paper in this Presidency.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
cns. 2383/98							

O/18 4,000—19-7-97.

Revenue (1897) Department.

CURRENT No. 171

From N. S. Brodie, Esqr., Secretary, Board of Revenue, Sep. Rev.

Order

No.

Dated 14th Septr. 1897

Received 11-9-97

Registered

Enclosures

Spare copies.

SUBJECT.

Enquiring how it is proposed to enforce the orders of Govt. re: the use of a particular kind of water marked paper for writing plaints, petitions &c.

B.M. 16/9.

BACK PAPERS.

G.O.	No.	Department.	Date.
"	332	Rev	14th May 1897
"	664	"	2nd August 1897

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Revenue Board Office,
(Separate Revenue),
MADRAS,
14th September 1897.

Dear Mr Stokes,

With reference to G.O. No. 332 Rev, dated 14th May 1897 and 664 Rev dated 2nd August 1897 prescribing a particular Kind of Wakas. marked paper for writing plaints, petitions to appeal, I am to inquire how it is proposed to enforce the orders of Government. In dealing with ordinary petitions from subordinates and from outsiders not presented under any Special legal enactment there will of course be no difficulty, but the case is different with plaints and appeal petitions presented under

under say Act VIII of 1865, the Sea Customs Act, the Income Tax Act &c. There does not appear to be any provision of law enabling any officer to whom such appeals are presented to reject them on the ground that they are not written on the special water marked paper. Moreover the rules under the Stamp Act are prescribed by the Govt of India and these rules do not require any special kind of plain paper to be used when the use of plain paper is permitted under them. It is difficult to see therefore how we can legally refuse to entertain petitions written in accordance with the Stamp Act but contrary to the orders of the Local Government, but I presume the matter has been considered in the Government office and if so I should be obliged if you would inform me how we are to act. A Collector has just raised the question.

Yours truly
R Knowles
Ag Secretary

The Hon. Sir Henry Bliss K.C.I.E.

Read D.O. No.171 of 1897.

--:--

For Order:-

In the D.O. read above, Mr. Bro-
-die, Secretary to the Board of Revenue, Separate Revenue, enquires how it is pro-
-posed to enforce the orders contained in G.Os. 332 dated 14th May 1897 and 664 dated 2nd August 1897, prescribing the use of a special water-marked paper for petitions &c. presented at the Revenue Offices and Courts in this Presidency. He states that though no difficulty will be felt in enforcing the ruling in question in the case of ordinary petitions from subordinates and from outsiders not pre-
sented under any special legal enactment, the case will be different with plaints and appeal petitions presented under le-
gal enactments, such as the Sea Customs Act, the Income Tax Act, the Stamp Act, &c. Mr. Brodie observes that there does not appear to be any provision of law - enabling an officer to whom such appeals are presented to reject them on the ---

Ground

ground that they are not written on the special water-marked paper. Further as the rules under the Stamp Act, which are prescribed by the Government of India, do not require any special kind of plain paper to be used when the use of plain paper is permitted under them, Mr. Brodie considers we cannot legally refuse to entertain petitions written in accordance with the Stamp Act but contrary to the orders of the Local Government.

2. In para 3 of the Note under G.O. 332 dated 14th May 1897, it was pointed out that while in Bengal, the Hyderabad Assigned districts and probably also in the N.W. Provinces and Oudh the use of this special paper is only suggested with the alternative of the use of any other paper equally durable, in the Punjab and Mysore this paper alone was required to be used; and a doubt was expressed as to the authority under which the use of the particular paper could be enforced in this Presidency as in the Punjab. But having regard to the fact that

flagged A.

Fort St. George Gazette Supplement d 5-1-97, flagged B

I do not think it was.
14/10/97

flagged C

that the High Court in the exercise of its ordinary original jurisdiction published rules notifying among other things that "every plaint, memorandum of appeal, written statement, petition, affidavit, deposition, application, memorandum or list of documents, copy of a document or other paper presented to or filed in the Court, except documentary evidence, shall be fairly and legibly written or printed or partly fairly and legibly written and partly printed, on foolscap folio paper (cream wove machine drawing 19 lbs per mill ream or thereabouts)", it was thought that the Government could issue similar rules for observance in Revenue Courts and Offices. Attention is, however, solicited to the following para of the Notification published by the Calcutta High Court under date the 28th June 1872:- "It may be a question whether Judicial and Magisterial officers could refuse to receive an application or a petition merely because it was not written upon paper of a particular size or description, provided that it was of

a

a kind sufficiently durable to be adapted for record; but they clearly would be - justified in refusing permission to the filing of a document written upon paper obviously unfitted for this purpose. If due notice be given that such a discretion will be exercised whenever necessary, and at the same time that paper of an approved quality can be obtained from the stamp vendor attached to each Court, it is not likely that the public will refuse to make use of it."

5. 3. Further the forcing of a particular kind of paper on the public at a profit to Government may possibly -- amount to additional taxation which the Local Government is not competent to impose without the sanction of the Government of India - vide Article 283, 4(1) of the Civil Account Code Vol. I.

4. The matter does not appear to be free from doubt. But seeing that orders have already been ~~xxxxx~~ published in -- the Gazette and circulated broadcast, it will probably be best to let matters -- alone until the right of Government to issue such rules is contested in a Court of law and decided against Government, should there be people who will put --- themselves to the trouble and expense involved in the affair.

It is not contemplated to charge them for this paper when necessary or to turn the use of this paper into a tax.

The question which seems to be raised here is: How can Govt. enforce the use of these water-marked papers?

In all cases of Judicial Proceedings or Miscellaneous Proceedings which come under sec. 647 of the C. P. C. a liability to use the paper can be created by rules made under section 652.

The Registration Dept. can I submit enforce its use under Sec. 69 clause 1. But in other cases the matter can not be better put than in the words of the Bengal High Court quoted below:

"3. It may be a question whether Judicial and Magisterial Officers could refuse to receive an application or a petition merely because it was not written upon paper of a particular size or description, provided it was of a kind sufficiently durable to be adapted for

XIV of 1882

III of 1877.

record but they would clearly be justified in refusing permission to the filing of a document written upon paper ~~[illegible]~~ obviously unfitted for this purpose. If due notice be given that such a discretion will be exercised whenever necessary, and at the same time that paper of an approved quality can be obtained from the stamp vendor attached to each Court, it is not likely that the public will refuse to make use of it.

[illegible] 14/10/97. [illegible] 21/10/97

Draft to.
[illegible] 22/10/97

Dear Brodie,

In reply to your D.O. of the 14th September last, I am to say that although it may be a question whether Revenue officers could reject an application or a petition merely because it is not written upon the special water-marked paper, provided it is written upon paper sufficiently durable to be adapted for record, they would, the Government thinks, be clearly justified in returning the application or petition if written upon paper obviously unfitted for the purpose. In so returning they might add that paper of an approved quality can be obtained from any stamp vendor and it is not likely that the public will then refuse to make use of it. The Government is aware that the use of the paper cannot legally be enforced in family Revenue offices but it is anxious that it should be introduced as widely as possible, to the great convenience of the public offices and of the parties concerned.

From orders [illegible] 4/11/97

[illegible]
4 Nov. 97

[illegible] 6/11/97

[illegible] 4/11/97

[illegible] 19/2/98

Revenue (1898) Department.

CURRENT No. 206

Order

From

The Secretary to the Commissioner of Salt, Abkari and Separate Revenue, Madras

His No. 5697

Dated 22nd December 1897

Received 10 January 98

Registered 11 "

Enclosures original papers returned (file)

Spare copies

SUBJECT.

Submitting for the information of Government letter from the Superintendent of Stamps reporting that the quantity of water marked paper required for the next three years has been communicated to the Agent to the Titaghur Paper Mills Co. Limited and reporting on the Accounts to be maintained & Commission to be allowed to licensed vendors on the Sales of water marked paper for plaints, petitions &c

BACK PAPERS.

G.O.	No.	Department.	Date.
[illegible]	332	[illegible]	[illegible]

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Proceedings of the Board of Revenue
(Separate Revenue)
Mis No. 5697
Dated 22nd December 1897.

1P

Read the following letter from the Superintendent of Stamps Madras No. 2519 dated 11th December 1897.

"With reference to paras 2 and 3 of the Board's Proceedings (Separate Revenue) No. 255 dated 30th June 1897, I have the honour to state that it has been ascertained from the districts that the quantity of the water marked paper for the use of plaints, petitions &c required for the next 3 years in this Presidency is 7500 Reams. This information has been communicated to Mr Hamilton Holmes, Agent to the Titaghur Paper Mills Company of Calcutta in this office letter dated 24th November 1897 No. 2428 and he was requested to supply before the 15th instant with at least 4500 Reams, so that I may have them distributed to the districts before the 1st January 1898.

2. In his letter dated 6th instant, Mr Hamilton Holmes states that the Dandy Roll which is being prepared in England for the purpose of manufacturing the paper with a special water-mark will be received by the Mill on or about the 4th proximo and that the manufacture of the paper will be started by the 15th idem. I have requested him to send me the 4,500 Reams as soon as possible and I hope to be able to distribute them by the middle of February.

3. As regards the accounts to be maintained in respect of the receipt and issue of the paper I beg to state that an additional column will be provided for the same in the registers and monthly accounts now used by the Central Depôt and the Treasuries and Sub-Treasuries in respect of stamps. The General rules applicable to the custody, supply and sale of Stamps may be followed with regard to transactions relating to this paper.

This was suggested by Govt. para 3(2) of G.O. 332 14-5-97

4. A discount of 6¼ per cent (or one anna in the Rupee) may be allowed to licensed stamp vendors on purchase of paper of the value of 2 Rupees and upwards

5. The

5. The sale proceeds of the paper may be credited in the Treasury accounts to a distinct sub head under IV Stamps — the commission and other charges on sales being debited per contra to the same head."

Resolution:—

Submitted for the information of Government.

2. The Board agrees with the Superintendent of Stamps in his remarks in paras 3, 4 and 5 of his letter read above and recommends that —

(1) an additional column be opened for the receipt and issues of water-marked paper in the monthly accounts and registers now used by the central, local, Branch and Sub Depôts in respect of Stamps, —

(2) a discount of 6¼ per cent be allowed to licensed Stamp vendors on purchase of paper of the value of Rs 2 and upwards, —

(3) the sale proceeds of the paper be credited in the Treasury accounts to a distinct sub head under IV Stamps the commission and other charges on sales being debited to the same head and —

(4) the rules applicable to the custody, supply and sale of stamps be followed in the case of transactions relating to water marked paper.

3. The enclosures received with Government Order No 332 Revenue dated 14th May 1897 will be returned to Government.

/True Copy and extract/

C. Ristnasami Iyengar
Ag. Assistant Secretary/

To

The Secretary to Government
Revenue Department
All Collectors.

98

C No 206 of 98

Secretary

In G.O. No 332 14.5.97 it was resolved that the use of water mark paper should be introduced from and after 1st April 1898 into all the revenue Courts and offices of this Presidency and that for this purpose the required quantity of paper should be obtained from the Titaghur Paper Mills Co of Calcutta and made available for sale to the public through the Agency of the Stamps Dept. The Board was also requested to lay down (1) the alterations or additions to the registers and accounts to be maintained at the central, local, branch and sub depots and (2) the rate of discount to be allowed to stamp vendors for sale of the paper to the public. It was at the same time observed that the alterations in the registers need not be many as the system and agency of sale for this paper should be exactly the same as for stamp papers and that the rate found suitable in the other provinces was one anna in the rupee.

2. In the current read above, the Board

Board recommends that

(1) that an additional column be opened for the receipt and issue of water-marked paper in the monthly accounts and the registers now used by the Central, Local, Branch and sub-depots in respect of stamps and that the rules applicable to the custody, supply and sale of stamps be followed in the case of transactions relating to water-marked paper. The accounts & registers referred to are forms I, IX, XII, XIII, XIV to XVI, XIX, XX, XXII to XXVIII, XXXI as printed in the Appendix No. IX to the Stamp Manual.

(2) That a discount of 6¼ per cent or one anna in the rupee be allowed to licensed stamp vendors on purchase of paper of the value of Rs. 2 and upwards. In the Hyderabad Assigned districts, the minimum value of papers which should be purchased at a time for discount to be allowed is one rupee. In the case of one anna stamps, discount is allowed in this Presidency at the rate of 6¼ per cent to licensed stamp vendors purchasing stamps to the amount of not less than Rs. 5 at a time. The price of each sheet of paper being only 3 pies, the minimum sum of Rs. 2 proposed by the Board is fair and may be

vide column 5 of the statement [illegible] under L.O. 332 / 14-5-97

vide para 6 of S.C. No. 50.

8

be adopted.

(3) That the sale proceeds of the paper be credited in the Treasury accounts to a distinct sub-head under IV Stamps, the commission and other charges on sales being debited to the same head. A similar procedure is followed in the Bengal Presidency where this paper is in use. (vide Civil Budget Estimates vol I 1896-97).

Please see pages 419 & 447 of the volume put up.

3. The above proposals may be approved and the appended order is suggested.

H.M.

C.P. 4 Feb 98

The draft below may issue

[illegible] 8/2/98

Rev: C. No. 206 of 1898

IV. Sale of plain paper to be used with Court-fee stamps.

6. Discount on plain paper

NOTE FOR THE Revenue Dept.

There is no objection to proposal (3) in para 2 of the Board's Proceedings being approved. It would be well however to specify the heads to which the receipts and charges should be respectively credited and debited. The heads shown in the Bengal estimates are those which appear in appendix P of the Civil Account Code Vol II and might be adopted in this Presidency.

Cmb. 19.2.98

AA 21.2.98

Secy.

Please see addition para 1 of the draft G.O. now proposed - entered on the margin.

CA. 22 Feb 98.

19/2/98

19/2/98

Sep. Rev. No. 1

C. O. (Press) No. 120 of 1st March,

The Board's proposals in the Proceedings, read above are appr

2. The enclosures received with above Proceedings will be transm. to the Hon'ble the Judges of the H. Court with reference to para 5 of 332 of 14.5.97.

SR 5/2/98

The receipts and charges referred to in proposal (3), should be credited and debited respectively under the following heads:—

II - sale of plain paper to be used with const fee stamps.

6 - Discount on plain paper.

C.P. 4 Feb 98.

To The Financial Dept. [illegible] proposal (3) [illegible] para 2 [illegible]

To The Board of Rev (Sep Rev)

" Acct. Genl

" The Hon'ble the Judges of the High Court [illegible]

" Judl. Dept., with enclosures.

[illegible] 11/3/98

50/5

BM 4.2.98

Government {1898} of Madras.

REVENUE.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 120, 1st March 1898.

MARCH.

Water-marked Paper.

Passing orders on Board's Proceedings regarding the accounts to be maintained and the commission to be allowed to licensed vendors on the sales of — in this Presidency.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5697, dated 22nd December 1897 :—

Read—the following letter from the Superintendent of Stamps, Madras, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 11th December 1897, No. 2519 :—

With reference to paragraphs 2 and 3 of the Board's Proceedings, (Separate Revenue), No. 255, dated 30th June 1897, I have the honour to state that it has been ascertained from the districts that the quantity of the water-marked paper for the use of plaints, petitions, &c., required for the next three years in this Presidency is 7,500 reams. This information has been communicated to Mr. Hamilton Holmes, Agent to the Titaghur Paper Mills Company of Calcutta, in this office letter, No. 2428, dated 24th November 1897, and he was requested to supply, before the 15th instant, with at least 4,500 reams, so that I may have them distributed to the districts before the 1st January 1898.

2. In his letter, dated 6th instant, Mr. Hamilton Holmes states that the Dandy Roll, which is being prepared in England for the purpose of manufacturing the paper with a special water mark, will be received by the mill on or about the 4th proximo, and that the manufacture of the paper will be started by the 15th idem. I have requested him to send me the 4,500 reams as soon as possible, and I hope to be able to distribute them by the middle of February.

3. As regards the accounts to be maintained in respect of the receipt and issue of the paper, I beg to state that an additional column will be provided for the same in the registers and monthly accounts now used by the Central Depôt and the Treasuries and Sub-Treasuries in respect of stamps. The general rules applicable to the custody, supply and sale of stamps may be followed with regard to transactions relating to this paper.

4. A discount of $6\frac{1}{4}$ per cent. (or one anna in the rupee) may be allowed to licensed stamp vendors on purchase of paper of the value of Rs. 2 and upwards.

5. The sale-proceeds of the paper may be credited in the treasury accounts to a distinct sub-head under IV Stamps, the commission and other charges on sales being debited *per contra* to the same head.

Resolution—Mis. No. 5697, dated 22nd December 1897.

Submitted for the information of Government.

2. The Board agrees with the Superintendent of Stamps in his remarks in paragraphs 3, 4 and 5 of his letter read above and recommends that—

(1) an additional column be opened for the receipt and issues of water-marked paper in the monthly accounts and registers now used by the central, local, branch and sub-depôts in respect of stamps;

(2) a discount of $6\frac{1}{4}$ per cent. be allowed to licensed stamp vendors on purchase of paper of the value of Rs. 2 and upwards;

(3) the sale-proceeds of the paper be credited in the treasury accounts to a distinct sub-head under IV Stamps, the commission and other charges on sales being debited to the same head; and

(4) the rules applicable to the custody, supply and sale of stamps be followed in the case of transactions relating to water-marked paper.

3. The enclosures received with G.O., No. 332, Revenue, dated 14th May 1897, will be returned to Government.

(True Copy and Extract.)

(Signed) A. KRISTNASAMI IYENGAR,
Ag. Assistant Secretary.

To the Secretary to Government, Revenue Department.
„ all Collectors.

Order—No. 120, Revenue, dated 1st March 1898.

Separate Revenue No. 17.

The Board's proposals in the Proceedings read above are approved. The receipts and charges referred to in proposal (3) should be credited and debited, respectively, under the following heads :—

IV. Sale of plain paper to be used with court-fee stamps.
6. Discount on plain paper.

2. The enclosures received with the above Proceedings will be transmitted to the Hon'ble the Judges of the High Court with reference to paragraph 5 of G.O., No. 332, Revenue, dated 14th May 1897.

(True Extract.)

(Signed) G. S. FORBES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
„ the Accountant-General.
„ the Hon'ble the Judges of the High Court,
through the Judicial Department, with enclosures.

Exd. Shaik Karim.

50 Copies.

Returned for signature.

Despatched in print.

Standing G.O., No. 189 [illegible]

Subject No.

Enclosure to C. No.

Order of Government

Letter of Government.

Statement with [illegible].

Papers not filed [illegible] meant for despatch in original.

NB —

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.