

Revenue. (1898) Department.

PRESS SERIES.

G.O., No. 120

Dated 1st March

[Despatch Abstract.]

Passing orders on Board's P.W.O.
regarding the accounts to be maintained and
the commission to be allowed to licensed
merchants on the sale of water-mounted paper
in this Presidency.

BACK PAPERS.

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

FORWARD PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
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18 4,000-19-7-97.

Revenue (1897) Department.

CURRENT No. 171

From

N. S. Brodie, Esq.
Secretary, Board of
Revenue, Sep. Rev.

No.

Order

Dated 14th Sept. 1897.

Received

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.

16/9.

BACK PAPERS.

G.O.	No.	Department.	Date.
"	1332	Rev.	16. 5-7
"	664	"	2. 8-7

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Revenue Board Office,
(Separate Revenue),

MADRAS,

14th September 1897.

Dear Mr Stokes,

With reference to G.O. N^o 322 Rev.

dated 14th May 1897 and 664 Rev dated
2nd August 1897 prescribing a particular
kind of Water marked paper for writing
petitions, petitions to you, 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 petitions 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
 H. Brodie
 Secy Secretary

The Hon. Sir Henry Bliss K.C.S.G.

20/10/97
 2/11/97

Read D.O. No. 171 of 1897.

For Order:-

In the D.O. read above, Mr. Brodie, Secretary to the Board of Revenue, Separate Revenue, enquires how it is proposed 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 presented under any special legal enactment, the case will be different with plaints and appeal petitions presented under legal 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 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 5-197, flagged B

I do not think it was

14/10/17

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 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 discre-
tion will be exercised whenever neces-
sary, 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 re-
fuse to make use of it."

3. Further the forcing of a par-
ticular 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 im-
pose without the sanction of the Govern-
ment 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

*It is not contem-plate to charge
him for this paper. It is necessary
to turn the use of this paper
into a tax.*

They will.

will probably be best to let matters --
alone until the right of Government to
issue such rules is ^{contested} ~~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.

Thompson

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 writ-
ten upon paper of a particular size or
description, provided it was of a kind
sufficiently durable to be adapted for

XIV. 1872

III. 1877

11 Oct 97

record but they would clearly be justified in refusing permission to the filing of a document written upon paper ~~which~~ 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.

14/10/97. WA 1917
SA

Sept. 20.

14/10/97

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, 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.

Yours sincerely

(P.)

4 Nov 97

14/11/97

14/11/97

14/11/97

Revenue (1897) 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 10th Jan 1898

Registered 11th "

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 and
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.
	332		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Proceedings of the Board of Revenue (Separate Revenue)

Min No 5697

Date 22nd December 1897.

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 Tita-
ghur 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 they 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
1,500 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 Office 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 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 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 for 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 $6\frac{1}{2}$ per cent be allowed to be used 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. Dist. Masani Dimpal
Sg. Assistant Secretary)

To
The Secretary to Government
Revenue Department
All Collectors.

120
1-3-98
+ 7th May 1898

Secretary

In L.O. No 3327 14-5-97, it was resolved that the use of water-marked 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 Diaghind Paper Mills Co of Calcutta and made available for sale to the public through the Agency of the Stamp Dept. The Board was also required to lay down (1) the alterations or additions to the registers and accounts to be maintained at the central, local, branch and sub depôts 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 nearly 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

C. 5746
2-4-98

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 Branches and
Sub-deposits in respect of stamps and
that the rules applicable to the
Currency supply and sale of stamps
be followed in the case of transactions
relating to water-marked paper The
account registers referred to are forms I, II,
III, IV, V, VI, VII, VIII, IX, X, XI, XII, XIII,
XIV, XV, XVI, XVII, XVIII, XIX, XX, XXI, XXII,
XXIII, XXIV, XXV, XXVI, XXVII, XXVIII, XXIX,
XXX, XXXI, XXXII, XXXIII, XXXIV, XXXV, XXXVI,

of paper of the nature of No. 2 and 3 papers.
In the Hyderabad assigned districts,
the minimum value of papers for which
should be purchased at a time of 60 diemah to be
~~the rate of discount~~ allowed is one.

vide columns 5 of the statement annexed
under "Warrant under Sec. 332" 3/10/11
745-97

Please see pages 419+447
of the volume for info.

(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 charge 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).

3. The above proposals may be ~
approved and the appended order is
suggested. H-1

19.
4 Feb 98.

The draft below may
issue. E. B. 8/1/98

Rev. f. No. 206 of 1898

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 final Account for 1897 and might be adopted in this Presidency.

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

b. Discount on plain paper

shown in the Bengal estimates are those which appear in appendix P of the final Account for 1897 and might be adopted in this Presidency.

Cm. 5.
19.2.98

M. 21.2.98

Secy.

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

(A.
22 Feb 98.

19/2/98

Sep. Rev. No. 1

C. D. (Press) N. 120 2/1st March.

The Board's proposals in the Proceedings, read above are approved.
2. The enclosures received with above Proceedings will be transmitted to the Honble the Judges of the High Court with reference to para 8 of 332 17 14. 5. 97.

SR/98

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

- 1. - sale of plain paper to be used with court fee stamps.
- 6. - Discount on plain paper.

(9)
4 Feb 98.

To the Financial Dept
of the Court - Civil & Sess
at Calcutta - to be sent (13) -
para 2 of the order.

To the Board of Rev (Sep Rev)

- 1. Acct. Genl
- 2. Honble the Judges of the High Court
- 3. Jud. Dept., with enclosures.

Recd
11/3/98

50/5

BM
4.2.98

Government {1898} of Madras.
REVENUE.

Recd.

Regd.

1898.

Enclosures

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, Abkari 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 Depot 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.

STANDARD G.O. No.
159

WATSON NO.

REFERENCE TO G. NO.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

PRINTED NOT PRINTED. WHEN MEANT FOR DISPATCH
IN ORIGINAL.

EB -

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