

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 478	Press ~~Mis.~~
14-15	
Dated	2 - 3 - 1861.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
2nd March 1861.*

No. 11. Read the following Proceedings of the Board of Revenue, dated 12th December 1860, No. 5,823:—

1. The Board have had under consideration the replies received from eighteen Collectors to their Circular letter, dated 5th October last, No. 4,515, furnishing lists of places at which they consider Stamp Vendors should be licensed, to meet the demands that will be caused by the new Stamp Act XXXVI of 1860, and giving their opinion as to the best mode of remunerating the Vendors. Their reports are reviewed separately further on, but the general impression appears to be that, at present, it will not be necessary to increase the number of Vendors, and that it is too early yet to ascertain to what extent the demand for Stamps will be increased, and to settle at what places it will hereafter be necessary to have special agents for the sale of Stamps. On consideration, however, of the whole subject, the Board propose to lay down the following general instructions for the guidance of Collectors, for regulating at present the number and stations of Stamp Vendors to be licensed by them respectively:—

Amount of annual sales.	Pay per month.
Rs.	Rs.
Within 3,500	7
3,500 to 5,000	10
5,000 to 7,000	15
7,000 to 10,000	20
10,000 to 15,000	25
15,000 and upwards.	35

If sales exceed 20,000 Rupees it may be proper to have two Vendors on 35 and 25 Rupees or a less sum.

(1.)—Vendors are to be specially appointed at the station of every Court of Civil Jurisdiction. They need not be Government officials. They will be remunerated by fixed salaries, to be regulated, in the first instance, according to the annexed scale.*

(2.)—The Tāluq Sarishtadārs and all Sub-Magistrates are ex-officio to be licensed to sell Stamps, and also the Superintendents of Sea Custom Houses, and the Peshkār of Salt Divisions. These Government officials are to be remunerated by a commission of 4 per cent. on their sales.

(3.)—Should it be found necessary to have additional Vendors at any place, Collectors will report the necessity and obtain the orders of the Board.

(4.)—At Court stations, which are also the stations of the Tāluq officials, the sales of Stamps, are as a general rule, to be conducted by the salaried Vendors.

(5.)—Security is to be taken from all licensed Vendors in proportion to their liabilities, but the amount of security need not be generally large, as they should not ordinarily be allowed to have more than one month's stock in hand unaccounted for. Four rates of security will suffice, viz:—

- 1 100 Rupees
- 2 500 ,,
- 3 1,000 ,,
- 4 2,000 ,,

See Enclosures A and B. Collectors will therefore be so good as to prepare in the accompanying Form, without delay, a return of the Stamp Vendors who will, in accordance with these resolutions, have to be licensed in their respective Districts. It is to be understood that as at present credit is to be taken for 5 per cent. commission on all sales of stamp papers, to which fund the fixed salaries now proposed and the 4 per cent. commission to be allowed in the case of ex-officio Vendors will be debited. Any balance will be available for increasing the number of Vendors, should this be found necessary, and also for defraying the general charges of the Department.

2. In those Districts in which the new distribution of Tāluqs has been actually carried out they will at once nominate the Sub-Magistrates as Vendors. In the Districts where the new arrangement of Tāluqs has yet to be made, the Sarishtadārs of the existing Tāluqs, and the Police Amildārs in Zemindāris, will be nominated.

3. In the 4th paragraph of their Circular above alluded to, the Board requested the Collectors to state whether they saw any objection to persons being licensed to vend adhesive Stamps only in the manner adopted with Postage labels. To this query the Collectors have replied that there is no objection. It appears that Post Masters and persons who are required

to keep postal stamps for sale are allowed a discount of one Anna in the Rupee, or $6\frac{1}{4}$ per cent. on their purchases, and private persons who purchase 5 Rupees, worth at a time obtain a discount of half an Anna in the Rupee, or $3\frac{1}{8}$ per cent. It will of course be compulsory on all licensed Stamp Vendors to sell Adhesive Stamps as well as stamped paper; but the Board are of opinion that it should be optional with them to supply themselves with adhesive Stamps either by purchase or indent. In the latter case they would be remunerated for their sales in the same manner as for sales of Stamp paper. On purchases of Adhesive Stamps to the value of 5 Rupees and upwards whether by licensed Vendors or by private parties, the Board would propose that a discount of one Anna in the Rupee be allowed to the purchaser, the re-sale being permitted by the Act without a license.

4. The Board do not see the object of allowing a lower rate of discount to the private purchaser when the public convenience is materially advanced by large purchases, and they recommend the above proposal for adoption.

5. The Board proceed to review shortly, and pass orders on each of the Collectors' reports.

Ganjam.—6. There are at present eight Stamp Vendors in Ganjam District, and the Collector recommends three additional stations.

7. Mr. Forbes thinks it desirable that public servants in the Tálúq Offices should be Vendors and remunerated by a commission of 3 per cent. But at Chutterpore and Chicacole, the Huzúr stations, he recommends that persons not in public employ should be appointed Vendors on 30 and 20 Rupees respectively.

8. The object of paying the Chutterpore Vendor so large a salary is not apparent, except that it seems that Mr. Forbes intends to retain him as a Darogah of Stamps, but this is a mistake. The Huzúr Treasurer is by the late orders for the revision of Establishments the custodian of the Stamps, and he will with his Gumáshtahs have the preparation of the Stamp returns. The average sales of the Vendor at Chutterpore amount to 2,856 Rupees, and commission at 3 per cent. would be about 85 Rupees. The Vendor now receives, and Mr. Forbes recommends that he should continue to receive 360 Rupees per annum, or more than $12\frac{1}{2}$ per cent. on his sales, while the Chicacole Vendor, whose sales are much more than double the amount of those at Chutterpore, is recommended 240 Rupees a year.

9. At the Courts there should be a separate Vendor in the Ganjam District, as in other Districts, paid by a fixed salary on the scale proposed by the Board. In addition to the Court Vendors, the Sarishtadárs and Police Amildárs or Peshkárs (until the Sub-Magistrates are appointed) should be Vendors to be remunerated by the commission of 4 per cent.

Vizagapatam.—10. There are at present only five places of sale in the Vizagapatam District at which the Vendors are all paid by salaries at 8 Rupees each except at the Huzúr where the Darogah was a Vendor and received 35 Rupees, and his Assistant 10 Rupees per month. The Collector proposes now to retain four salaried Vendors on 15 Rupees each, and at 21 other places to appoint the Heads of Police and Salt and Sea Customs Tanadars as Vendors, paying them by commission of 5 per cent.

11. The scheme is in accordance generally with the Board's proposition, and Mr. Fane will be requested to conform to those instructions making use of the Heads of Police and Sea Customs Officers for the purpose, when requisite, remunerating them by a commission of 4 per cent. and fixing the salary of the salaried Vendors by the Board's scale for this description of Vendors.

Godavery.—12. Stamps are sold in this District at thirteen stations; at six of which, where there are Courts, a separate Vendor is entertained; at the other seven places the Tahsildárs, or one of their subordinates are the Vendors. At three of the Court stations, the Vendors are remunerated by a commission of 2 per cent. on their sales. At the other three Court stations, they receive a fixed salary of 12 and 10 Rupees per month, which it seems is equivalent to $3\frac{1}{8}$ per cent. on the amount of their average sales. At the other stations, the sales are very small, and the Vendors are remunerated by a commission of 5 per cent.

13. Mr. Purvis thinks it will be necessary to open new places of sale at nine Tahsildári stations, entrusting the sales to the Tahsildárs, and remunerating them with a commission of 5 per cent.

14. He recommends that the six Court Vendors should in future be paid fixed salaries of 30, 15, 12 and 10 Rupees respectively, and that the rest should for the present be remunerated by a commission on the sales.

15. This proposition accords with the views of the Board, but the salaries and commission will be regulated in accordance with the scale now recommended by the Board.

Kistna.—16. There are now twenty-six stations for vending Stamps, and the Collector deems these sufficient. The Vendors at Courts as well as the Official Vendors are paid by commission. Mr. Thornhill proposes to pay eight Vendors by salaries and the rest by commission in future. The rules laid down by the Board are quite applicable to this District also.

Nellore.—17. In this District there are twelve Vendors, all paid by a commission of only $2\frac{1}{4}$ per cent., costing in all 574 Rupees annually. The Collector proposes to have forty-nine Vendors to be paid fixed salaries, which would cost 3,550 Rupees per annum. The scheme recommended by the Board may, however, be applied to Nellore.

Cuddapah.—18. The Officiating Collector, Mr. Wedderburn "is of opinion, that the appointment of private persons, who though they give security yet cannot get a living by the sale of Stamps, is objectionable. It adds to the already too numerous crowd of Government nominees, and throws temptation in the way of the needy," and he would prefer the appointment of Vendor being given to Government officials, to be remunerated by commission. But at the Courts it appears to the Board that it would frequently be inconvenient to nominate a public servant, and they prefer having at those places Vendors specially paid for the duty: and indeed Mr. Wedderburn in his statement himself proposes to pay the Vendors at the Courts by a fixed salary of 20 Rupees, 8 Rupees and 7 Rupees. They are at present, as are also the Tahsildári Vendors, remunerated by a commission of 3 per cent. on the sales. It will be sufficient in this District to have the eight Vendors at the Courts paid by a salary, and the Sarishtadárs and Sub-Magistrates remunerated by a commission of 4 per cent. as proposed for other Districts.

Bellary.—19. The Collector proposes a fixed salary varying from 25 Rupees to 8 Rupees per month for the Vendors at the seven Civil Courts in the District, who are at present paid by salaries, but at lower rates. He recommends also an additional Vendor being sanctioned for the Town of Cumply, formerly the Cusbah of a Tálúq, but now only a Sub-Magistrate's station. The Board observe that the sales there have hitherto been on an average only 52 Rupees annually, and for the present they think it will be sufficient to allow the Sub-Magistrate to perform the duty of Vendor, until at least the necessity for a separate Vendor is more apparent. As proposed elsewhere all the Sub-Magistrates should be Vendors, and every Sarishtadár also should be a Vendor.

Kurnool.—20. There are in Kurnool District three Court Vendors at present, but a fourth will be required at Nossum, and there are now 10 Tahsildári station Vendors. The whole are remunerated by commission of 3 per cent. Mr. Minchin proposes to pay the four Court Vendors by salary of 12, 10 and 8 Rupees, and six Tálúq Vendors by commission. He would license the Nagady Gumáshta as the Vendors in the Tálúqs. The Board are of opinion that the four Court Vendors should be remunerated by salaries at the rates in their scale, and that all the Sarishtadárs and the Sub-Magistrates be licensed as Vendors in the Tálúqs to be remunerated by a commission of 4 per cent.

Madras.—21. In Madras District there are eleven places at which Stamps are sold, and the Collector proposes to add to the list one more, and at the Town of Madras itself to have two Vendors paid by salaries, and salaried Vendors at four other places where the sales are considerable. At the remaining stations he proposes that, as hitherto, the Vendors, who are Government servants, should be paid by commission. This is in accordance with the Board's views. The Board entirely agree with the Collector as to the necessity of having two Vendors in the Town of Madras who will be paid by salaries for the present according to the scale laid down above by

the Board. Mr. Cunliffe proposes for the one Vendor a salary of 50 Rupees, and for the other a salary of 35 Rupees, "the latter receiving Stamps from and furnishing accounts to the former "Vendor who will prepare the periodical accounts." This can on no account be allowed. Every Vendor will receive his supply of Stamps direct from the Huzur Treasurer to whom he will account for them, in the manner that will be hereafter prescribed. The Collector will prepare his list of Vendors in accordance with the general instructions laid down at the commencement of the Proceedings, nominating the Sarishtadars and Sub-Magistrates as official Vendors payable by commission at 4 per cent.

North Arcot.—22. In North Arcot the number of Vendors is nineteen, of these six are Vendors at Court stations. They are remunerated all by a commission of 3 per cent. on their respective sales. Mr. Robinson would add 27 stations, and have in all (deducting two to be abolished) 44 stations for Vendors. The Board do not think so many are required at present. They would retain the six Court Vendors and give them fixed salaries, and the Sarishtadars and Sub-Magistrates should also be Vendors to be paid by commission, and should there be then any place unprovided for at which it may be thought expedient to have a Vendor in addition to these Officers for the sale of Stamp paper, Mr. Robinson can bring the matter again to the notice of the Board. But until the scheme now recommended by the Board has been tried, and the actual requirements of each District tested by experience, they do not consider it desirable to appoint so large a number of Stamp Vendors as that now recommended by the Collector.

23. Mr. Robinson concurs with the Board in opinion as to the best mode of remunerating Vendors by public officials by commission, and others by salaries, but a higher salary than 5 Rupees recommended by the Collector, should, in the Board's opinion, be allowed.

South Arcot.—24. In South Arcot there are 16 places of sale; the Vendors are all paid by commission of 3 per cent. except at the Huzur, where it appears to amount to about 6 per cent. the cause of which is not explained by the Collector. Mr. Wood proposes to have 12 additional Vendors, and he thinks he may probably find it necessary to have a second Vendor at the Huzur.

25. The Board do not think it necessary to authorise so many. At the Court stations only are the sales at all large at present, and the Board are of opinion that Vendors at these stations, besides the eight Tahsildari, and eight Sub-Magistrate Vendors, will suffice until the actual requirements are better ascertained. If the Collector, however, thinks it necessary at once to nominate Vendors at any other stations which from their locality cannot be conveniently supplied by the Sarishtadars, Sub-Magistrates, or Court Vendors, he will report specially for the orders of the Board. The Court Vendors need not be public servants, and should be paid by a fixed salary according to the scale herein laid down; the rest by a commission of 4 per cent.

26. Mr. Wood, the Board observe, is in favor of remunerating the Vendors generally by commission.

Tanjore.—27. The Collector of Tanjore recommends Vendors at 29 stations, viz., as appears.

- 15 at Civil Courts.
- 10 at Taluq Kacheri.
- 2 at Police Kacheri.
- 1 at Huzur Kacheri.
- 1 at Sea Custom Kacheri.
-
- 29
-

28. The Board are of opinion that, at every Court of Judicature, it is desirable to have a Vendor stationed. There should also be a Vendor at every Taluq Cusbah station; and the Sub-Magistrates lately appointed should also be Vendors. If the above arrangements are adopted, the necessity for Vendors at the two Police Kacheri will be avoided; but there is no objection to the Superintendent of Sea Customs being a Vendor if wanted. The Collector deems it important also to have a Vendor at the Huzur Treasury, where he observes, "till the late revision of "Establishments, there was an authorized Vendor, the Commission on whose sales amounted to "the large sum of 1,826 Rupees a year." The meaning of the Collector is not very clear, for on

reference to the statement it appears that there were no annual sales made by a Vendor at the Huzur, though a commission of Rupees 1,826-10-2 is charged, which may perhaps be meant to represent a commission of 2 per cent. payable to the Darogah on the whole amount of sales. Mr. Cadell will be so good as to explain this. The Board are nevertheless opposed to making the Treasury Cashkeeper a Vendor of Stamps. It will be his duty to issue Stamps to Vendors but not to sell them. They observe also that there is already a Vendor's Office, and will still be one at the Court at Tanjore, and there is at present a second at the Police Kacheri. If the Vendor at the Court is not sufficient for the convenience of the Town, the Sarishtadar should be vested with the power to sell Stamps. By the arrangements now proposed by the Board, there will probably be a sufficient number of Vendors to meet the requirements of the District. But if it is found that more are required, the Collector will send in an application for them. Mr. Cadell is in favor of paying the Vendors by a per centage in all cases. The Board, however, think it preferable to pay all Vendors, not being public servants on the Collector's Establishment, a fixed salary bearing some proportion to the probable amount of their sales. The labor of a Vendor is but small, but he is responsible and liable to severe penalties, and should in every case be remunerated sufficiently, but need not receive an excessive salary such as a remuneration at 3 per cent. recommended in all cases by Mr. Cadell would give some Vendors.

Trichinopoly.—29. In this District at present there are three Court station Vendors, and three Taluq Vendors. The Vendors are all paid by monthly salaries of 25 Rupees, 7 Rupees, and 5 Rupees. The Vendor at the Huzur Town of Trichinopoly has to supply four Courts at that station, and Mr. McDonnell recommends that he should have an Assistant to aid him. His sales now average 23,000 Rupees per year.

30. It would be better, in the Board's opinion, to retain but one salaried Vendor in the Town, and allow in this case the Sarishtadar also to sell Stamps at the station for the convenience of the community.

31. The sales of Stamps at the three Taluq Kacheri, above alluded to, are very small, and amount on the whole to only 490 Rupees, for which 3 salaried Vendors, receiving 180 Rupees per year, are now entertained, and the Collector recommends that they should be retained at an increased salary which would amount to twice that sum, or to 360 Rupees, which arrangement seems quite unnecessary at present. It will be sufficient to place the Stamps in charge of the Sarishtadar for sale, and to remunerate him with the prescribed commission of 4 per cent. The Court station Vendors should be paid by fixed salaries as recommended by the Collector and all the Sarishtadars and Sub-Magistrates should also be licensed Vendors to be remunerated by a commission. But it will not be necessary for them to sell Stamps at the Court stations except, as above recommended, in the Town of Trichinopoly.

Madura.—32. In Madura there are twelve places of sale, at five of which the sales are considerable; at the other seven stations they are very small. In the Town of Madura there were two Vendors; one was it seems done away with when the revision of Establishments took place, which has caused, Mr. Leringe says, much inconvenience. There was no necessity on that occasion to abolish the situation of Huzur Vendor if he was still required. It was the Darogah only whose situation merged in that of the Treasury Cashkeeper. The sales at the Huzur averaged 31,000 Rupees, besides those made by the other Vendor at the Court in the same station, which averaged 5,000 Rupees annually. Mr. Leringe thinks it probable the sales in the Town of Madura may increase to 60,000 Rupees, and he properly recommends that there should be two salaried Vendors for the Town, viz., at the Kacheri a Vendor on 35 Rupees, with a Gumashtha on

- 20
-
- 55 Total, and at the Court a Vendor on
- 25
-
- 80 Total for the Town.
-

He allows 25 Rupees for the Court Vendor because he will have to find his own assistant to carry his paper and money to and fro between the Court and Kacheri. He proposes three other salaried Vendors at the Munsiffs' Courts in the District, on 20 Rupees each.

The cost would be $3\frac{1}{4}$ per cent. on the present sales, and $1\frac{1}{2}$ per cent. on the expected sales.

33. At three other places, Ramnad, Iyempilly (Palani), and Tenkarai (Pareakulum), where the Vendors are now paid by salary, he recommends that they be paid by commission. At the four remaining places Stamps are sold by the Tahsildárs who get no commission. The sales do not amount to more than 25 Rupees in any of these four places.

34. Mr. Levinge submits a list containing 26 places at which he proposes to have Vendors in future. The Vendors at four of these stations he would pay by fixed salaries, and those at the remaining 22 places he would remunerate by a commission of 5 per cent. or 8 per cent. the first per centage to be given to Shroffs or Gumáshtas at Tálúq and Division Cusbahs when salaried Vendors are not established, and at Custom Houses, and the latter rate of 8 per cent., to Village Curnams or a Shopkeeper, as an experiment for the first year of their license, to be then revised.

35. Mr. Levinge mentions a wealthy merchant, who has offered to take out a license for selling Stamps in the Zamindárf of Ramnad and Shivaganga, to have his own agents, and to do the work for 3 per cent. commission; but he doubts the propriety of giving one man a monopoly of the sales. In this view the Board coincide.

36. The Board agree with the Collector that at the Court stations there should be salaried Vendors, but their salaries should be fixed at the rates proposed by them; and for the rest, at present, the Board would not do more than allow the Sarishtadárs and Sub-Magistrates and the Custom House Superintendents, to be Vendors of Stamps, until the requirements of the District are better ascertained.

Tinnevely.—37. At present there are 14 places of sale for Stamps, and Mr. Silver recommends the addition of one more, viz., at the Huzúr, where the Courts are stationed, and where there certainly should be a Vendor.

38. The Vendors are all paid by salaries at 8 Rupees and 5 Rupees per month. Mr. Silver is in favor of retaining the same method of payment, but would increase their salaries to 7 Rupees, 10 Rupees, and 15 Rupees. He observes, however, that "the public servants if licensed to vend Stamps may be paid by a commission." As recommended by the Board, the Court Vendors (who alone have large sales) should be paid by salaries and need not be Government officials. But for the rest it will be sufficient to appoint the Sarishtadárs and the Sub-Magistrates (when sanctioned for this District) Stamp Vendors to be paid by commission. Until Sub-Magistrates are appointed, the Collector can nominate other Government officials for this duty.

Coimbatore.—39. In this District Mr. Thomas reports that Vendors are employed at the Huzúr and at the Court stations, and the Tahsildárs are also Vendors; all are remunerated by a commission of 5 per cent. on their sales, which on an average amount to about 29,500 Rupees annually. The Huzúr and Court stations are it seems the stations also of the Tahsildárs, and thus at Coimbatore there are no less than three Vendors, viz., the Huzúr, the Court and the Tahsildári Vendor, and two at each of six other stations. This seems unnecessary. Mr. Thomas proposes now to employ a Vendor on a fixed salary at each of the old Tálúq stations. The rates of salary he proposes are 18, 12, 10, 8, 7 and 5 Rupees regulated it seems so as not to exceed the amount now paid as salary. In this scheme the Huzúr, as well as another Vendor at Coimbatore, is included, and though these Vendors will, many of them, be at the new Tálúq Cusbahs, yet none are the Tahsildárs of the Tálúq. Mr. Thomas does not think it desirable to license public servants, as it interferes with their ordinary duties; and he is in favor of remunerating by a fixed salary. He anticipates a change in his proposed scale hereafter. The number of Vendors he now recommends is 16, to be all salaried Vendors. But the Board consider it preferable to follow the scheme proposed by them and to pay salaries to the seven Court Vendors only, and to allow the Sarishtadárs and Sub-Magistrates to be Vendors, remunerated by a commission of 4 per cent. At the Cusbah stations, at which a Court Vendor is also nominated, it would be better to allow the salaried Vendor to be the general Vendor.

South Canara.—40. The Collector thinks that the places, eleven in number, where Vendors are now employed, need not be added to, as the wants of the people will be fully supplied at the existing places of sale; but by the statement it is seen that he proposes to abolish two places of

sale, viz., one at Mangalore, and one at Vital which was retained for the sale of Ferry and Abkarry Pattas not now required. There will still be 10 stations, as Mangalore had two places of sale, and at all of them there is a Civil Court.

41. The Board agree with the Collector that these ten Vendors should be paid by fixed salaries: But there is no reason why the Sarishtadárs and Sub-Magistrates also should not be licensed, though they need not generally sell at the station where the Court Vendor is established; and the Board would also license the Superintendent of the Custom Houses on the coast to sell not only Bills of Lading, as proposed by Mr. Fraser, but Stamps generally when there is not another Stamp agent on the spot, and to allow them the same commission as to public servants generally who are licensed Vendors.

42. Vendors in South Canara have hitherto been remunerated by a commission of $2\frac{1}{2}$ per cent. Mr. Fraser now recommends for the ten Vendors above alluded to, fixed salaries of 50 Rupees, 15 Rupees, 12 Rupees and 10 Rupees. Their salaries will, however, be regulated according to the Board's scale of rates.

Malabar.—43. In Malabar there are 28 stations for the sale of Stamps, and Mr. Grant proposes to increase the number to 42 stations, and for the present to remunerate all the Vendors by a fixed salary, which will amount to 10,500 Rupees annually; Mr. Grant anticipates a revenue from Stamps of $2\frac{1}{2}$ lacs of Rupees. The present cost is only 4,800 Rupees. Mr. Grant's scale of salaries is in some cases very high, and the Board do not consider it expedient to recommend so large an outlay as that recommended at present. When the actual results of the Stamp Act are better known, the subject can be re-considered. But at present the principle recommended for adoption in these Proceedings for other Districts, may properly be applied to Malabar also by salaried Vendors at all Courts and places of large sales, on salaries fixed according to the scale noticed in paragraph 1, and appointing Government officials as Vendors elsewhere, to be remunerated by a commission of 4 per cent.

(A true Extract.)

(Signed) W. HUDLESTON, Acting Secretary.

FORM A.

RETURN of Stamp Vendors who will have to be licensed in the District of _____ in accordance with the instructions issued by the Board in their Circular, dated _____

Tálúq.	Name of the Vendor's station as now proposed.	Description of the station, i.e., whether a Court, Tálúq Kacheri, Sea Customs' Port or Sub-Magistrate's station.	Average sales of 3 years.	Estimated amount of Commission at 4 per cent. per annum to ex-officio Public servants.	Fixed salary according to the scale below.	
					Per month.	Per annum.
			RS.	RS.		

FORM B.

Scale for the guidance of Collectors in fixing the salaries for Stamp Vendors who are to be paid by a fixed salary.

				Salary.	
				Months.	Years.
Salary where the average sales of the three years amount to less than Rs. 3,500.				7	8 1/2
		RS.	RS.		
"	Do.	do.	from 3,500 to 5,000	10	120
"	Do.	do.	" 5,000 to 7,000	15	180
"	Do.	do.	" 7,000 to 10,000	20	240
"	Do.	do.	" 10,000 to 15,000	25	300
"	Do.	do.	" 15,000 to 20,000	35	420

If sales exceed 20,000 Rupees, it will be proper to have two Vendors on 35 and 25 Rupees, or less, in proportion to their share of the sales.

(Signed) W. HUDLESTON, Acting Secretary.

No. 15. ORDER THEREON, 2nd March 1861, No. 478.

1. The Board of Revenue submit their review of the reports of eighteen Collectors, on the subject of the appointment of stamp Vendors to meet the increased sales under the new Stamp Act, and propose for approval certain regulations for the guidance of Collectors in settling the numbers and stations of Vendors.

2. The Government understand, however, that the Board are now receiving returns of stamp Vendors required in the several Districts, and that detailed and revised rules on the subject will shortly be submitted. The Government resolve therefore to defer the consideration of the present paper till the receipt of the further report to be shortly expected.

(Signed) J. D. BOURDILLON,
Secretary to Government.

Revenue Dept.

No. 478.

Proceedings of the Madras Govt.
Under date the 2nd March 1861

Read the following Proceedings of the Board of Revenue

Recommending for adoption certain general instructions proposed to be issued for the guidance of the Collectors for regulating the number & stations of stamp Vendors to be licensed under the new Stamp Act XXXVII of 1860. (Here entered 12th Decr. 1860 No. 5823)

W. H.

The Board of Revenue submit their review of the reports of eighteen Collectors, on the subject of the appointment of stamp Vendors to meet the increased sales under the new Stamp Act, and propose for approval certain regulations for the guidance of Collectors in settling the numbers and stations

Stations of Vendors.

2. The Government understand however that the Board are now receiving returns of Stamp Vendors required in the several Districts and that detailed & revised Rules on the subject will shortly be submitted. The Govt. resolve therefore to defer the consideration of the present paper till the receipt of the further report to be shortly expected.

[Signature]

13 Copies

To the Board of Revenue Piff. H.

22
5
This Draft is
in accordance of the mem-
orandum which is sent up -
in this form has been voted by L.

Will 2 days ago -

Stamp Vendors.

12th of the 1850's - 1853

Revenue 1851 Dept. of
Post for March.

1854 78.

Dept. of the War Post.
Dept. March 1851.

From the 18th of March 1854 till
1854 C. March 4th 1854
1854 1060

From 1854 1854 1854 1854

Dept. of the War Post.
Revenue 1851 Dept. of
Post for March.
1854 78.
Dept. of the War Post.
Dept. March 1851.
From the 18th of March 1854 till
1854 C. March 4th 1854
1854 1060

1854 185.