

MADRAS RECORD OFFICE.**Government of Madras.***Revenue* **DEPARTMENT.**

G.O. No. 954

Press
Mis.

462 . 463

Dated

29 . 4 . 18 61.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
29th April 1861.*

No. 462. Read the following letter from J. D. SIM, Esq., Secretary to the Board of Revenue, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Chepauk, 25th April 1861, No. 2,151 :—

SIR,

1. I am directed by the Board of Revenue to acknowledge the receipt of the Order of Government dated 4th instant, Revenue Department, No. 738, requiring them to report on certain suggestions of the Bombay authorities in connection with the sale, &c., of Stamps.

2. The first suggestion is that the sale of Stamps of the value of 25 Rupees and upwards should, at Sudder stations, be reserved to the Collectorate, in order to save the commission which, would otherwise be paid to the licensed Vendor. It would appear from the nature of the suggestion that the sale of Stamps in Bombay is conducted entirely by Vendors remunerated by a commission on their sales.

3. In this Presidency since the new law came into operation a change of system has been experimentally introduced.

4. At every station where there is a Court of Civil Jurisdiction, Vendors are employed on fixed salaries regulated as shown in the margin.* By these officers the great bulk of the sales are conducted, and this arrangement virtually leads to the result desired by the Bombay Authorities. Little would be gained therefore by reserving the sale of Stamps above 25 Rupees to the Collectorate Officers, while this reservation would lead to the objectionable system of store and vend being united in the same Office.

5. At other stations Government Officers are nominated ex-officio Vendors and are remunerated by a commission of four per cent. on their sales. Few Stamps of the higher values pass through the hands of these persons, and their remuneration will certainly not be excessive.

6. These arrangements, as already remarked, are experimental, and if it is found that the Vendor's commission is unduly high, they will be modified at once. The Board's calculations were based on a total expenditure not exceeding three per cent. on the *old* Revenue, and they were led to try the system of salaried Vendors for the large sales by the consideration, that if the remuneration was granted in the shape of a commission, the expense would be excessive. The result of the system now in operation will shortly be reported to Government, and meanwhile the Board will be careful to exercise due economy in all their arrangements. They do not, under these circumstances, recommend the adoption of the first Bombay suggestion in this Presidency.

7. The second suggestion is that the rate of discount to licensed Vendors should be reduced. In this Presidency no discount is allowed, except for Adhesive Stamps, and then at the rate of one Anna in the Rupee or $6\frac{1}{2}$ per cent. on ready money purchases of five Rupees and upwards. This discount is allowed to the public as well as to Vendors, the object being to encourage private purchases as much as possible. The rate will be reduced, if such a course proves expedient after a fair trial.

8. The third and last suggestion is that spoilt Stamped papers below 10 Rupees in value be not replaced. At present such papers are renewed without reference to value, if the other conditions of the Stamp law in regard to them are fulfilled. The Board have no return yet of the extent to which this provision of the law has been taken advantage of by the public; but they have no reason to believe that it has been very extensive. The refunds on this account and for

	Rs.
1857-8.....	12,745
1858-9.....	27,207
1859-60.....	1,851

unused Stamps during the last three years, under the old law, are given in the margin. The new law is still so little understood by the general public that the Board would not withdraw the indulgence in question at present.

In their report at the close of the current year the proposition will be specially noticed, and such measures as may then be found necessary will be suggested.

*Proceedings of the Madras Government, Revenue Department,
29th April 1861.*

	Net Revenue. RS.	Charges. RS.
1854-5.....	4,75,962	51,495
1855-6.....	5,83,888	57,391
1856-7.....	6,32,977	61,640
1857-8.....	6,67,912	64,752
1858-9.....	7,16,856	50,950
1859-60.....	8,00,594	50,609

9. The *net* Stamp Revenue and charges for commission and Establishment of the last six Fasli years are shown in the margin. It will be seen that though the Revenue has nearly doubled, the charges are stationary. The *gross* revenue of the current year up to March or for nine months is reported at Rupees 9,92,000, the charges of course are not yet known.

Ordered that the following letter be despatched.

No. 463. From J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Financial Department, dated 29th April 1861, No. 954:—

SIR,

I have the honor, under the orders of the Governor in Council, to acknowledge the receipt of your letter of the 15th March last, No. 2,734, and to transmit herewith as therein required, the Report of the Board of Revenue on the suggestions offered by the Government of Bombay in regard to the sale of Stamps.

*14 Copic.
Piff 30
To*

No 954

P. Dep.

*The Secretary to the Govt of India
Financial Department*

*Sir, I have the honor
under the orders of the Governor
in Council to acknowledge the
receipt of your letter of the
15th March last No. 2,734,
and to transmit herewith
as therein required, the report
of the Board of Revenue
on the suggestions offered
by the Government of Bombay
in regard to the sale of stamps.*

M. J. H.

*Fort St George
29th April 1861
Sent*

To Govt of India
Sale of Stamp
40 April 1861 No 30-31

Revenue Deptt.
Govt of India

No 954

To
The Secretary to the
Govt of India.

Financial Deptt.
29 April 1861

From Govt of India 25 Feb 1861
C 1985: no 22 Aug 1861 1678.

Report of the
of Revenue in the
of Revenue in the
Government of India
in regard to the
Stamp: transmitted to
Govt of India.

No 62 + 63