

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 444

Press
~~Mis.~~

4-5

Dated

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Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
2nd March 1863.*

No. 4. Read the following Proceedings of the Board of Revenue, dated 14th January 1863, No. 209.

Read the following letters :—

From R. S. ELLIS, Esq., Officiating Superintendent of Stamps, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 20th October 1862, No. 299 of Fasli 1272.

SIR,

1. I have the honor to forward the Annual Returns of Stamp Revenue for Fasli 1271 ending June 30th, 1862, as prescribed in the Stamp Manual, paragraph 15.

2. No. 1 (Form No. 8) is the Statement of Stamp papers, &c., and Adhesive Stamps

	ROLLS.	RS.	A.	P.
Stamp papers and Cadjans....	37,63,317	41,78,475	4	0
Bills of Exchange and Lading....	2,17,124	1,27,616	12	0
Adhesive Stamps.....	9,24,400	20,85,005	0	0
Total....	49,00,841	63,91,097	0	0

received into, and issued from, the Stamp Office. The total number of Stamps issued during the Fasli under review was 49,00,841, of the value of Rupees 63,91,097 as particularized in the margin. In the total of Stamps

included in the issues, 258 Stamps amounting in value to Rupees 66,390 were destroyed in this Office, as being no longer in use, under the Orders of the Board dated 9th December 1861. A separate Memorandum marked No. I, A, showing the detailed value of these destroyed Stamps is appended to Statement No. 1. Of the Adhesive Stamps shown in the Statement No. 1 as being

	Stamps.	Value.
	RS.	A. P.
1 Anna.. ..	6	0 6 0
4 Annas	33	8 4 0
8 Do.	22	11 0 0
1 Rupee.. ..	29	29 0 0
2 Rupees.. ..	2	4 0 0
Total... ..	92	52 10 0

in transit rolls 10,560 of the value of 39,380 Rupees were stolen in the Nellore District, as reported to the Board in my predecessor's letter dated 21st December 1861, and have not been recovered. Of the balance of Stamp papers 88,400 shown as being in the Superintendent's Office, amounting in value to Rupees 2,83,161-4-0, 92 rolls of the value of Rupees 52-10-0, as noted in the margin, are unfit for use being damaged, and there are also Adhesive Stamps

Adhesive.	Stamps.	Rs.
2 Annas	4,800	600
8 Do.	4,800	2,400
2 Rupees	4,800	9,600
6 Do.	2,400	14,000
Total....	16,800	27,000

to the value of Rupees 27,000 which were returned as damaged in transit by the Collector of North Canara.

Receipts.	RS.	A.	P.
Papers and Cadjans	43,90,722	13	0
Bills of Exchange and Lading..	1,28,005	8	8
Adhesive Stamps.. ..	20,43,713	0	0
	65,62,441	5	8
Sold.			
Papers and Cadjans.. ..	24,97,446	7	6
Bills of Exchange and Lading..	36,273	6	6
Adhesive Stamps.. ..	24,255	14	6
Total....	25,57,975	12	6

Fasli 1270. Fasli 1271.
Rupees 30,462 9 2 Rupees 60,529 5 0

The great variation of sales in the several Districts, cannot be satisfactorily accounted for.

3. Statement No. II (Form No. 9) exhibits the value of Stamps, &c., received and sold by Collectors. The total value of Stamps received was Rupees 65,62,441-5-8, and the Stamps sold amounted in value to Rupees 25,57,975-12-6 as detailed in the margin. The receipts from the sale of Adhesive Stamps and of Hoondee and Bill Stamps exhibit an increase over the amount realized last year of Rupees 30,066-11-10.

4. The amounts realized in South Arcot and North Arcot are only respectively Rupees 134-0-8 and Rupees 119-5-0 for the whole Fasli under report, and there can be little doubt that there must be in these Districts a determined and systematic evasion of the Stamp Law.

5. The sales in Ganjam, Nellore, Cuddapah, Kurnool, Salem, Tanjore, Trichinopoly, Coimbatore, and South Canara are below 1,000 Rupees in each of these Districts. It is difficult to believe that these amounts represent the commercial transactions of these Districts, for which these Stamps are required by Law. An Appendix A is added to Statement No. II. This Appendix exhibits additional fees formerly charged on Europe paper and Bills of Lading since discontinued under the orders of the Board dated 4th November 1861, and deficiencies in Cansignments and Stock, no columns for these entries being provided in Form 9 of the Manual.

Stamps No. of.	RS.	A.	P.
Excess..... 337	54	11	0
Deficiency .. 262	237	4	0

6. The number of Stamps appearing as excess and deficient in Stock and in Consignment is stated in the margin. This difference has arisen from imperfect counting of the very large number of Stamps received and issued during the year.

7. It is hoped that under the improved system of counting introduced in this Office, and of debiting Collectors with the Stamps found in excess as each indent is acknowledged, these discrepancies will in a great measure cease.

NOTE.—This practice has only been observed since January 1862.

8. Statement No. III (Form 10) exhibits the charges incurred on account of Establishment and other charges with Memoranda A, B, C, and D. As compared with the preceding Fasli this Statement shows a total increase of Rupees 46,486-8-5. The principal items of this increase consist of Commission* and Salaries to a greater number of Stamp Vendors in the several Districts, which addition has been rendered necessary by the increased sales of Stamps and of large purchases of paper† required for the manufacture of Stamps during the past Fasli.

Fasli	Fixed Establishment.
* 1270.....	37,972 15 0
1271.....	66,144 10 6

Fasli	Paper purchased.
† 1270.....	10,637 4 0
1271.....	23,562 11 6

9. There is also this year, the additional charge of Rupees 2,159-1-0, being the cost of Mint Establishment for ten months employed in impressing the value of Stamp.

10. The total cost incurred in the manufacture and sale of Stamps during the past Fasli is 2,13,264 6-11 or about seven per cent. on the revenue realized 28,31,112-3-1, leaving a net revenue to Government of Rupees 26,17,847-12-2.

11. Many checks in use in the Stamp Office in England have been applied in the Superintendent's Office, and have been found to be of practical advantage. These have been separately reported to the Board of Revenue.

12. No difficulty has been experienced during the Fasli in meeting the large Indents for Stamps made by the Collectors of Districts and the Treasuries throughout the country are well supplied. The penalties levied on unstamped or insufficiently stamped documents amounted during the present Fasli to 1,91,295-1-3 as against 1,17,401-13-10 of last Fasli.

13. I regret that this report should have been delayed beyond the period fixed by the

Additional fee discontinued under the orders of the Board of Revenue, dated 4th November 1861.	2,184	7	6		
On Europe paper.....	446	10	0		
On Bills of Lading.....				2,631	6
Value of Stamps destroyed by Collectors and returned to the Stamp Office.					
Papers and Cadjans.....	303	0	0		
Bills of Exchange and Lading.....	65,329	10	6	265,68	10 6
Value of Stamps supplied in lieu of spoilt ones.					
Papers and Cadjans.....	189	0	0		
Bills of Exchange and Lading.....	162	2	4		
Adhesive Stamps.....	0	7	0	351	9 4
Value of Stamps found deficient in Stock and Consignment.					
Papers and Cadjans.....	208	8	2		
Bills of Exchange and Lading.....	28	12	0		
Adhesive Stamps.....	10	0	0	247	4 0
				68,862	9 4
Value of Stamp papers and Cadjans destroyed under the orders of the Board, dated 9th December 1861..	0	0	0	66,390	0 0
Value of Adhesive Stamps plundered in the Nellore District, and reported to Board on the 21st December 1861.....	0	0	0	39,380	0 0
Value of Stamp papers damaged in the Stamp Office and unfit for use.....	0	0	0	52	10 0
Value of Adhesive Stamps damaged in transit to the Collector of North Canara and rendered unfit for use.....	0	0	0	27,000	0 0
Total Rupees..				2,01,685	3 4

Board for its submission, but this delay has been caused by the returns in some of the Districts not having been received until a late date.

14. I have to request that authority may be obtained for writing off to "profit and loss" a sum of Rupees 2,01,685-3-4, consisting of items detailed in the margin.

15. A further amount of Rupees 3,163-10-0, being the value of Stamps in number 3,565, must also be written off, as having been made over to the Bombay Government on the transfer of North Canara to that Presidency.

ENCLOSURE No. 1.

ABSTRACT.—Statement of stamped papers, Cadjans, Bills of Exchange and Lading, and Adhesive Stamps received into, and issued from, the Stamp Office during Fasli 1271.

ENCLOSURE No. 2.

ABSTRACT.—General Statement of the value of stamped papers, Cadjans, Bills of Exchange and Lading, and Adhesive Stamps received and sold by Collectors during Fasli 1271.

ENCLOSURE No. 3.

ABSTRACT.—Statement of Establishment and other charges incurred in Fasli 1271 as compared with those of Fasli 1270.

ENCLOSURE No. 4.

ABSTRACT.—General Statement of Receipts and Disbursements on account of the Stamp Revenue during Fasli 1271.

From Lieutenant-Colonel C. A. ORR, M. A. Master, to W. HUDLESTON, Esq., Secretary the Board of Revenue, dated Fort Saint George, 31st July 1862, No. 88.

I have the honor to forward herewith the Annual Return of papers, &c., stamped at Mint, and sent to the Superintendent of Stamps, from September 1861 to June 1862.

ENCLOSURE No. 1.

ABSTRACT.—Statement of papers, &c., and documents stamped in the Mint Office Fasli 1271.

1. With the letter above recorded, the Superintendent of Stamps submits his usual report on the operations of the Stamp Department during Fasli 1271, or from 1st July 1861 to 30th June 1862, with four Statements prepared in accordance with the forms prescribed in the Stamp Manual.

2. Statement No. 1 should show the stamped papers, &c., received into, and issued from, the Stamp Office, but the Board observe that it has been incorrectly prepared, as the balance brought forward excludes the Stamps which were in transit to the Collectors at the end of Fasli 1270, and also those the value of which was ordered to be written off in the Superintendent's accounts. The Superintendent gives this explanation in a note to the Statement; but the course followed is not correct, and is opposed to orders already issued. The whole balance, viz., Rupees 20,89,536-12-10, which stood at the end of Fasli 1270 should have been brought forward, and the sum of Rupees 3,34,327-0-10, being the value of Stamps in transit and of those sanctioned to be written off, should have been included in column 5 of the Statement, which is intended to show the quantity and value of all Stamps issued and otherwise disposed of. The Superintendent of Stamps will follow this course in the preparation of his future returns, and for the column 5 "Issued," a Memorandum of particulars should be appended to the Statement in the following form:—

Items.	Stamped papers.	Bills of Exchange.	Adhesive Stamps.	Total.
	Rs.	Rs.	Rs.	Rs.
Issued to the Collectors.....				
Supplied to Mysore, &c.....				
Value of Stamps destroyed under the orders of the Board dated				
Written off under the sanction of Government dated				
Total...				

3. It would appear from the remarks made in paragraph 2 of the Superintendent's letter that the value of Stamps, &c., issued from the Stamp Office is as follows:—

	RS.	A.	P.	RS.	A.	P.
Supplied to the Districts and the Stations beyond the frontier...	63,24,707	0	0			
Value of Stamps in transit, but received in the Districts in Fasli 1271...	3,23,925	13	4			
Do. of old Stamps destroyed under the orders of the Board dated 9th December 1861, No. 6,865...				66,48,632	13	4
				66,390	0	0
				67,15,022	13	4

	RS.	A.	P.
Balance brought forward.	22,09,236	2	0
Supplied to the Districts and the Stations beyond the frontier...	2,75,442	12	8
Value of Stamps in transit, but received in the Districts in Fasli 1271...	1,06,663	14	0
Total...	25,90,345	12	8
at the close of 1270	25,90,343	15	2
	1	13	6

4. Statement No. 2 shows the value of stamped papers received and sold by the Collectors during the Fasli. In this also the balance brought forward is not correct, but the difference is very small, being Rupees 1-13-6 occurring in the District of South Arcot. No explanation is given of this difference, and the Superintendent of Stamps is requested to supply the omission.

5. In this Statement the entire value of Stamps received by the Collectors, &c., during the Fasli is shown at Rupees 65,62,441-5-8, which includes Stamps issued in the end of Fasli 1270, but received in Fasli 1271; but this amount does not correspond with the value of Stamps issued as shown in paragraph 3. The difference is very large, viz., Rupees 86,646-2-8, the cause of which should at once be explained by the Superintendent.

6. The Statement includes the transactions of North Canara up to 15th April 1862. The value of Stamps, &c., which remained in the District of North Canara on 16th April 1862, amounting to Rupees 3,59,890-7-0, of which Stamps to the value of Rupees 3,163-10-0, appear to have been transferred from North to South Canara, and the remainder should have been transferred in account to the Bombay Government, but why the sum of Rupees 3,163-10-0 is deducted from the total balance is not apparent, and the Superintendent is requested to explain the point.

7. In the present Statement the receipts and sales of Stamps in Mysore, Coorg, Secundra-bad and Jalnah, are included. They have properly no place in this* Statement as the receipts of these stations beyond the frontier do not form a portion of the revenue of this Presidency. The transactions of these stations should therefore be omitted from future Statements. It will be sufficient if the stamps supplied to these stations from the Stamp Office are shown in Statement No. 1 in order to strike a correct balance of the Stores.

8. The sale of Stamps, &c., is shown at Rupees 25,57,975-12-6, but excluding the transactions of the stations beyond the frontier the amount will be Rupees 25,49,987-12-6 which properly belongs to this Presidency.

9. The value of Stamps, &c., otherwise disposed of as shown in column 6 amounts to Rupees 68,862-9-4. The particulars are given in Appendix A to Statement No. 2, an abstract of which is given below:—

Items.	Papers and Cadjans.	Bills of Exchange and Lading.	Adhesive Stamps.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Additional fee written off from the accounts of the Collectors.....	2,184 7 6	446 10 0		2,631 1 6
Value of damaged Stamps destroyed by Collectors, and of those sent to the Stamp Office.....	303 0 0	65,329 10 6		65,632 10 6
Do. of Stamps supplied in lieu of spoilt ones.....	189 0 0	162 2 4	0 7 0	351 9 4
Do. of Stamps found deficient in the Stock of Collectors, and in the Consignments from the Stamp Office.	208 8 0	28 12 0	10 0 0	247 4 0
Total...	2,884 15 6	65,967 2 10	10 7 0	68,862 9 4

10. In both the Statements Nos. 1 and 2, the transactions of Stamps are shown under heads, viz:—

1. Stamped papers.
2. Bills of Exchange, and,
3. Adhesive Stamps.

but no grand total is given of the whole. This omission should be supplied in future reports.

STAMP REVENUE.
As per Super-
intendent's
return. As per Jama-
bundy State-
ments for
Fasli 1271.

	rs.	rs.	Difference.
Godavery	1,13,028	1,12,793	+ 235
Kistna	70,959	71,012	- 53
Cuddapah	1,02,677	1,01,780	+ 897
Kurnool	51,271	51,328	- 57
North Arcot	1,37,248	1,37,253	- 5
Tinnevely	1,29,747	1,28,937	+ 810
Salem	1,10,544	1,10,391	+ 153
South Canara	1,28,433	1,28,966	- 533
Malabar	4,40,050	4,40,855	- 805

11. As in preceding Faslis the amount of Stamp revenue entered in the returns furnished to the Superintendent of Stamps does not correspond with that shown in the Collector's Jamabundy returns in certain District. The difference is shown in the margin, and the Board cannot but express their surprise that the frequent and particular notice taken by them of this matter in reviewing the last two years' reports should not have had the desired effect. The difference is large except in North Arcot, and cannot but be attributed to want of care on the part of the Treasury Deputy Collectors. If they compared both returns before despatch, the difference which calls for such frequent notice could certainly have been avoided.

EXTRA REVENUE.
As per Super-
intendent's
return. As per Jama-
bundy State-
ments for
Fasli 1271.

	rs.	rs.	Difference.
Ganjam	4,320	4,387	- 567
Vizagapatam	1,798	1,802	- 4
Godavery	7,950	7,977	- 27
Kistna	5,093	6,018	- 925
Nellore	9,557	10,040	- 483
Madras	4,910	5,406	- 496
North Arcot	12,621	12,621	-
Tanjore	31,296	32,353	- 1,057
Trichinopoly	8,518	8,473	+ 45
Madura	17,903	18,825	- 922
Tinnevely	8,297	8,409	- 112
Coimbatore	7,481	7,850	- 369
Salem	4,181	4,506	- 325

12. There is a similar want of agreement in the entries of the item of Extra Revenue or Miscellaneous in the Districts noted in the margin, and there is no reason why any such difference should occur if proper care were taken in making up the Statements.

13. The Collectors concerned will call upon the Treasury Deputies for clear explanation of these differences, and for a revised Statement with correct figures, and forward them to the Board without loss of time with their own observations. The Collectors are particularly requested to draw again the attention of their Treasury Deputies to the remarks made by the Board in paragraph 3 of their Proceedings dated 10th September 1862, No. 6,045, and to impress on them strongly the necessity of their attending to the instructions repeatedly given by the Board.

14. In the margin of paragraph 6 of the Report a sum of Rupees 237-4-0 is shown as deficiency in the Stock of Collectors, and in the consignment from the Stamp Office, but according to Appendix A to Statement No. 2, it ought to be Rupees 247-4-0.

15. No. 3 is a Statement of Establishments and other charges incurred in Fasli 1271. The cost of Establishment and commission to Vendors in Fasli 1270 is given at Rupees 37,972-15-0, instead of Rupees 35,614-15-9, as pointed out in paragraph 8 of the Board's Proceedings dated 10th September 1862, No. 6,045. The charges of both Faslis as corrected are given in the margin, from which it will be seen that there is an increase of Rupees 48,792-13-11 which is attributed to the larger amounts of commission and salaries to the Vendors in consequence of the increased sale of Stamps, and of large purchase of paper for the manufacture of Stamps during the past Fasli. The cost of the Mint Establishment is a new charge in this year.

	rs.	A.	P.
Fasli 1271	1,08,461	1	6
Deduct the Commission paid in Mysore and Secunderabad	51	9	9
Fasli 1270	1,08,409	7	9
.....	59,616	9	10
Increase	48,792	13	11

The charge for salaries and commission to Stamp Vendors for Fasli 1271, exclusive of commission paid in Mysore and Secunderabad amounts to Rupees 66,093-0-9. From the Memorandum C appended to the Statement, it appears that the centage of charges to sales ranges from 1-993 to 4-919, but this will not represent the actual result, as the whole commission due upon the sales of the year could

	rs.	A.	P.
Charge	66,144	10	6
Deduct Commission paid in Mysore and Secunderabad	51	9	9
Net	66,093	0	9

not have been paid within the Fasli. In Kurnool the whole charge is entered as Fixed Pay and no commission is charged. The Collector will please to state why the commission system was not introduced in his District during the Fasli, as directed in the Board's Circular dated 15th November 1861, No. 6,323.

17. An abstract of the whole expenditure is given below, exclusive of stations beyond the frontier.

	rs.	A.	P.
Superintendent's salary and his Establishment	11,896	12	0
Contingent charges			
Cost of paper and cadjans	23,809	8	11½
Temporary Establishment up to 30th August 1861	287	7	11
Purchase of iron safe	220	0	0
House-rent	200	0	0
For making alterations to the building occupied as Stamp Office	200	0	0
Sundries, such as hire for conveying stamp papers to the Collectors, making tin boxes, &c.	2,911	4	0½
Establishment at the Mint Office	2,159	1	0
Salaries and Commission to Vendors in the Districts	66,144	10	6
Deduct on account of stations beyond the frontier	51	9	9
Contingent charges	66,093	0	9
.....	632	5	1
Total	1,08,409	7	9

18. No. 4 is the general Statement of all receipts and disbursements in the Stamp Department. In the note appended to this Statement the Superintendent states that there is a difference of Rupees 4,136-3-10 in the amount realized on account of Stamps impressed on private documents in the provinces as shown in the

	rs.	A.	P.
As per Collector's returns	6,092	2	4
As per Registers in the Stamp Office	1,955	14	6
	4,136	3	10

Collectors' returns, and in the Registers kept at the Stamp Office, and that the Collectors had been requested to explain the difference. The Superintendent will submit the explanation when received from all the Collectors. He will in future give the particulars of the Districts in the Memorandum in which the item of Extra Revenue is particularized. The Collectors should include this item in the Statement of sale of Stamps in the returns furnished to the Board of Revenue.

19. In the whole Fasli under review the new Stamp Act was in full operation. In paragraph 4 of the Superintendent's letter it is stated that the sale of Adhesive Stamps and of Hoondee and Bill Stamps is small, and out of all proportion in the Districts of North and South Arcot, and that this must be owing to a determined and systematic evasion of the Stamp Law. The attention of these two Collectors is drawn to the remarks of the Superintendent of Stamps, and the Board will be glad to receive their observations on this point.

20. The Stamp Revenue has greatly increased during the Fasli. Excluding the transactions of the stations beyond the frontier, the gross receipts during the Fasli amounted to Rupees 23,23,124-3-1, from which the whole charges being deducted, the net revenue is Rupees 26,09,911-5-11, and compared with Fasli 1270 the increase is Rupees 7,71,539-13-3. An abstract of receipts and charges is given below:—

	rs.	A.	P.
Fasli 1271	26,09,911	5	11
" 1270	18,38,371	8	8
	7,71,539	13	3

Sale of Stamp papers, Bills of Exchange, and Adhesive

Stamps as shown in paragraph 8 of these Proceedings...

25,49,987 12 6

Receipts from stamping private documents in the

Stamp Office...

70,197 5 6

Do. do. in the Districts...

6,092 2 4

26,26,277 4 4

Extra Revenue.

Penalties levied under Act XXXVI of 1860 in the

Stamp Office and the Districts...

1,91,295 1 3

Amount recovered in Pauper Suits...

1,261 12 0

Refunds of Establishment charges in the Districts...

4,063 15 6

Other items...

226 2 0

1,96,846 14 9

Deduct Charges.

Establishment and other charges in the Stamp Office

and at out-stations as shown in paragraph 15 of

these Proceedings...

1,08,409 7 9

Amount refunded under Act XVII of 1848...

95,108 10 0

Do. on account of unused Stamps...

2,439 9 5

Penalties refunded...

7,255 2 0

2,13,212 13 2

Net Revenue... 26,09,911 5 11

21. The Mint Master has forwarded a Statement of papers, &c., stamped in his Office from September 1861 to June 1862, but as this embraces the transactions of only ten months, or from September 1861 to June 1862, it cannot be compared with the returns received from the Superintendent of Stamps. The Board presume that in the first two months of the Fasli the former practice of counter-stamping papers at the General Treasury had been continued. The Superintendent is therefore requested to submit a Statement showing the papers, &c., counter-stamped in those two months, so that the aggregate of this and the Mint Master's accounts may be compared with the receipts of Stamps entered in the Superintendent's accounts.

	RS.	A.	P.
Additional fee discontinued under the orders of the Board, dated 4th November 1861, No. 6,041...	2,631	1	6
Value of Stamps destroyed by Collectors and returned to the Stamp Office...	65,632	19	0
Do. of do., supplied in lieu of spoilt ones...	351	2	4
Do. of do., found deficient in Stock and Consignment...	247	4	0
Do. of do., destroyed under the Board's orders, dated 9th December 1861, No. 6,865...	66,890	0	0
	1,35,252	24	0

	RS.	A.	P.
Value of Adhesive Stamps plundered in the Nellore District, and reported to the Board on the 21st December 1861...	39,880	0	0
Value of Stamp papers damaged in the Stamp Office, and unfit for use...	52	10	0
Do. of Adhesive Stamps damaged in transit to the Collector of North Canara, and rendered unfit for use...	27,000	0	0
	66,932	10	0

1861, No. 7,189. These Stamps have not been recovered. The Superintendent of Stamps has since been directed to avail himself to the fullest extent of the facilities afforded by the Coasting Steamers and by the lines of rail for transmitting his supplies of Stamps to the Districts.

22. In paragraph 14 the Superintendent requests sanction for writing off to "profit and loss" the sum of Rupees 2,01,685-3-4. The Board do not consider that any sanction is needed for the items noted in the margin, which have been already written off the accounts under special orders. The balance at the end of the Fasli as shown in the Statements excludes these items, and consequently no further sanction is necessary for them. The only items which appear to need sanction are those noted in the margin, amounting to Rupees 66,432-10-0. The sanction of Government is requested for writing the sum off the accounts of the Superintendent of Stamps. The plunder of Stamps in Nellore was reported to Government in the Board's Proceedings dated 24th December

23. In paragraph 15 the Superintendent states that a further sum of Rupees 3,163-10-0 must also be written off, being the value of Stamps made over to the Bombay Government on the transfer of North Canara to that Presidency. In Statement No. 2 this sum is shown as transferred from North to South Canara, and the Board do not understand why the sum should be written off the accounts. The matter needs further explanation from the Superintendent of Stamps.

25. The usual abstract of the Receipts and Disbursements during the last six years, is given below.

Faslis.	Total Receipts.		Disbursements.										Net revenue.			
			Refunds under Act XVII of 1848.		Charges.		Refunds to applicants under orders of S. A., &c.		Total Disbursements.							
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
1266	7,76,250	9 2	74,706	8 9	61,639	15 4	6,927	4 0	1,43,273	11 4	6,32,976	13 10				
1267	8,19,155	3 11	77,381	0 0	64,752	2 0	9,110	8 0	1,51,243	10 0	6,67,911	9 11				
1268	8,60,540	10 7	80,119	8 0	56,950	6 8	6,614	4 0	1,43,684	2 8	7,16,856	7 11				
1269	9,25,409	14 5	66,876	0 0	50,609	5 10	7,330	8 0	1,24,815	13 10	8,00,594	0 7				
1270	19,71,339	6 6	70,234	8 0	60,483	5 10	2,250	0 0	1,32,967	13 10	18,38,371	8 8				
1271	28,23,124	3 1	95,108	10 0	1,18,104	3 2	0	0 0	2,13,212	13	226,09,911	5 11				

(True Copies and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 5.

ORDER THEREON, 2nd March 1863, No. 444.

1. With these Proceedings the Board of Revenue submit with their remarks the Report of the Superintendent of Stamps on the operations of the Stamp Department during Fasli 1271.

2. The entire or gross Revenue of the year was Rupees 28,23,124; deducting therefrom the disbursements amounting to Rupees 2,13,213, the net Revenue was Rupees 26,09,911. This last sum exceeds the similar Revenue of Fasli 1270 by 7,71,529 and is more than three times the average net Revenue of the previous four years. This result is owing to the new Stamp Law having been in operation throughout the year. The disbursements are large, but they include Rupees 1,04,803 on account of refunds of different kinds.

3. The total sales of stamped materials and Stamps during the year amounted to Rupees 25,57,975. The largest sales were in Malabar, in which District Rupees 4,40,050 were realized. In Tanjore the receipts amounted to Rupees 3,32,353. These are the Districts in which the assessment is comparatively the lightest, where land bears the highest value and the circumstances of the people are most easy, it was to be expected therefore that the Stamp Revenue would in them be largest. The sales in the Districts of South Arcot, Nellore, the Kistna, Vizagapatam, Ganjam and Kurnool are small, and the Collectors should be called upon for an explanation.

4. The sale of Bill and Hundy Stamps except in Madras and Malabar is so very small as to give good reason for the Board's apprehension that the requirements of the Law in this respect are extensively evaded. The Law indeed does not render compulsory the exclusive use of the peculiar paper provided for Bills of Exchange, and the public may at their option use ordinary stamped paper for such purposes. This, however, can

	RS.
Malabar	4,40,050
Tanjore	3,32,353
Madras	1,76,999
Madras	1,42,869
North Arcot	1,37,248
Tinnevely	1,29,747
South Canara	1,28,433
Godavery	1,13,028
Salem	1,10,544
Cuddapah	1,02,677
Bellary	1,01,621
Coimbatore	91,641
Trichinopoly	82,517
South Arcot	76,444
Nellore	74,221
Kistna	70,959
North Canara	66,753
Vizagapatam	64,579
Ganjam	55,834
Kurnool	51,271
Coorg	5,678
Mysore	1,992
Becunderabad	398
Jaulnah	9
Total	25,57,975

10 *Proceedings of the Madras Government, Revenue Department,
2nd March 1863.*

scarcely account for such petty sales as are reported. The special paper is so much more convenient and so much lighter that it would always have the preference; still it appears that the sales in North Arcot were only Rupees 119, in South Arcot Rupees 134, and in eight other Districts under Rupees 1,000.

5. The same remarks apply to the sales of adhesive Stamps, which in South Arcot amounted only to 74 Rupees or about 6 Rupees monthly, and in only four Districts exceeded Rupees 500.

6. It is no doubt almost impossible to prevent evasions of the Stamp Law in the case of documents which rarely come before the public authorities, and many of which can then be rendered legal by affixing an adhesive Stamp. But such inordinately small sales as those above noted call for investigation, and the Collectors should be required to make every enquiry in their power and report the result. They should also be instructed to notify in the most public manner in every village of their Districts that the penalties which the law prescribes will be rigorously enforced, and to circulate a brief and easily understood epitome of the Act. It is not clear from the Board's Proceedings what steps they took in the course of the year when alone enquiries would be useful to ascertain the causes of the small sales now noticed, nor whether they have the means from the returns they receive every month of promptly interfering where necessary. The Board ought certainly to have the means of effectually supervising the working of the Stamp Act in the course of the year as well as at its close, when enquiry will very probably be fruitless, and if they have not they will at once secure them. The Collectors might with advantage also circulate monthly among their Tahsildars a printed Statement showing the sales of each vendor within their ranges, so that these officers whose means of acquiring information are very great, may be able to co-operate.

7. The Board (paragraphs 11 to 13) notice the large differences between the two sets of returns of Stamp Revenue furnished by the same Collectors for the same periods to the Board and to the Superintendent of Stamps, and call for explanation of them from the Deputy Collector in charge of the Treasury in each District. The Government have had frequently to animadvert upon this great and serious defect in the Collector's accounts in all Departments, and this state of things cannot be allowed with a well paid Deputy Collector in special charge of the Account and Treasury Departments. These officers evidently do not pay that attention to the preparation of their accounts and returns which is absolutely necessary. The Government will not tolerate any longer these recurring instances of neglect of duty, and they request the Board to submit the names of those Deputy Collectors who are particularly remiss in respect of their accounts.

8. In paragraph 22 of their Proceedings the Board request sanction for writing off the accounts three items amounting in all to Rupees 66,432-10-0. One of the items amounting to the large sum of 27,000 Rupees is stated to be the "value of adhesive Stamps damaged in transit to the Collector of North Canara, and rendered unfit for use." Such an extensive destruction of public property could scarcely have occurred without great negligence, and the Govern-

	RS.	A.	P.
Value of adhesive Stamps plundered in the Nellore District.....	39,380	0	0
Do. of Stamp papers damaged in the Stamp Office.....	52	10	0

ment must withhold sanction till sufficient explanation is afforded on the subject. Sanction is granted for the other two items noted in the margin.

9. The Government expect future reports on this branch of Revenue to reach them at an earlier date than six months after the close of the year reported upon.

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

Revenue Department

N. 1414

*Proceedings of the Madras Government
Under date 11th 2nd ~~February~~ ^{March} 1863*

*Read the following
Proceedings of the Board
of Revenue.*

*Submitting the Board's Pro-
ceedings reviewing the report from
the Off^r Superintendent of Stamps
on the operations of the Stamp
Department during Fasli 1271.*

*(Here enter 11th 2nd January /63
N. 209)*

*With these Proceedings
the Board of Revenue sub-
mit with their remarks the
report of the Superintendent
of Stamps on the operations
of the Stamp Department
during Fasli 1271.*

*2 The entire or
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Rs. 28,23,124; deducting
from the disburse-
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net Revenue was Rs. 26,09,911.
 This last sum exceeds the
 similar Revenue of July
 1270 by 7,71,539 and is more
 than three times the average
 net Revenue of the previous
 four years. This result is
 owing to the new Stamp
 Law having been in operation
 throughout the year. The
 disbursements are large but
 they include Rs. 104,803 on
 account of refunds of dif-
 ferent kinds.

The total sales ^{of stamped materials & stamps} during the year amounted to Rs.		Rs.
Malabar	44,00,050	
Tanjore	332,353	
Madurai	17,6999	
Madras	142,869	
N. Arcot	137,248	
Tinnevely	129,747	
S. Canara	128,433	
Godavery	113,025	
Salem	110,544	
Cuddalore	102,677	
Bellary	101,821	
Coimbatore	91,641	
Trichinopoly	82,517	
S. Arcot	76,444	
Nellore	74,221	
Kistna	70,959	
N. Canara	66,753	
Viragapatam	64,579	
Ganjam	55,834	
Kurnool	51,271	
Goorg	56,78	
Mylase	1902	
Pondicherry	398	
Chaulmab		

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But such inordinately
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They should also be
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Vendor within their
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are very great, may
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The Board
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I don't like this expression
the Govt will not tolerate
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equivalent expression
would be better

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The government ^{an}
reports on
this

Value of adhesive stamps
plundered in the Mallare
District Rupees 39,380-00-00
- Do of Stamp papers
damaged in the Stamp
Office - 52-10-00

this branch of Revenue
to reach them at an earlier
date than 6 months after
the close of the year reported
upon -

JAS

14 Board of Revenue with 5 Enclosures Sept-3
3 Accountant General
3 Civil Paymaster

Pro. No. 134-135
28-1-62

No. 77-78
7-10-62

Operations of the Stamp
Department during Fasli 1271.

Revenue 1863 Sept.
Pro: of Govt. for March.

No. 444.

Pro: of the Madras Govt.
22^d March 1863.

Pro of the Board of Revenue
10 June/63 C no 1362

The report of the Supt.
of Stamps on the operations
of the Stamp Dept. during
Fasli 1271, reviewed.

Recd. By Rev. 14th December 63
C no 15065 in Pro.

No 445.