

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

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Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
6th October 1864.*

No. 47.

Read the following:—

Rules regarding the sale of Stamps on the Discount system.

1. In any District in which the Discount system for the remuneration of Licensed Stamp Vendors has been introduced, Stamps of any value exceeding Rupees 50 per sheet and in any quantity shall at all times be sold at the Collector's station by the Treasurer of the Collector's office, and at every Talook Cusbah by the Talook Serishtadar to any parties requiring them, on payment of the full value of the Stamps in cash.
2. Stamps of less value than Rupees 50 per sheet may also be sold at every Talook Cusbah by the Talook Serishtadar on those occasions only on which applicants may state that the Stamps are urgently required and are not procurable from the licensed Vendor, either from his absence or from other cause. This rule is not applicable to the Treasurer in the Collector's office, as such petty sales are likely to interfere with his other important duties in the Treasury, and as the Stamps will be procurable at the Talook Cutcherry in the same station.
3. Stamps of any value not exceeding Rupees 50 per sheet and in any quantity not less than 10 Rupees' worth shall at all times be sold by the Huzur Treasurer and Talook Serishtadars to any licensed Vendor, on payment of the value of the Stamps in cash less discount. Licensed Vendors purchasing Stamps of the total value of Rupees 10 or upwards at one time from the Huzur Treasurer will be allowed a discount at 3 per cent. Such sales at the Collector's station will be made by the Huzur Treasurer only and not by the Talook Serishtadar. Licensed Vendors in other parts of the District will be allowed a discount of 4 per cent. on purchases to the same amount from the Talook Serishtadar. No discount will be allowed on the purchase of any sheet of Stamp paper of which the value is more than 50 Rupees. Stamps above this value will always be procurable from the Huzur Treasurer and Talook Serishtadars as provided in Rule I.

Or for Rupees 10= Annas 4 Pice 10 discount.

Or for Rupees 10= Annas 6 Pice 5 discount.
4. Licensed Vendors alone will be allowed discount on the purchase of Stamp paper, and the Stamps supplied to them under these Rules are not to be endorsed by the Treasurer or Talook Serishtadar under Section 38 of the Stamp Act X of 1862.
5. No discount will be allowed to any person whether he be a licensed Vendor or not, on the value of Stamps impressed upon any material furnished by himself and brought by him to be Stamped under a Certificate from the Collector of Stamp Revenue.
6. The Huzur Treasurers and the Talook Serishtadars shall sell Adhesive Stamps to the value of not less than 5 Rupees and upwards to all applicants on discount. To all licensed Stamp Vendors thus purchasing Stamps a discount of an Anna in the Rupee or $6\frac{1}{4}$ per cent. will be allowed, and half that rate of discount to all purchasers other than Stamp Vendors. The Talook Serishtadars shall also sell in retail Adhesive Stamps of less value than 5 Rupees without discount.
7. When discount is allowed the Vendor must pay on delivery the value of the Stamps purchased by him less the discount; but the full value of the Stamps will be brought to credit in the Huzur or Talook accounts, and the discount charged *per contra*.
8. No Treasurer or Talook Serishtadar in charge of Stamps shall be allowed to purchase Stamps at a discount for sale on his own account to the public, nor shall any discount or commission be allowed to any Treasurer or Talook Serishtadar selling Stamps to the general public under Rules 1, 2, or 6.
9. Sections 44 to 47 of Act X of 1862 are not applicable to cases in which Stamps are purchased on discount for retail sale by licensed Vendors, and no security is therefore necessary from Vendors of this class.

And to the Rules

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10. Licensed Vendors purchasing Stamps at a discount for sale to the public are amenable to the Rules and subject to the penalties prescribed in Sections 36 to 43 of Act X of 1862.

11. The license granted to Vendors shall be in the following form, and, together with a Vernacular copy of the Schedules of the Stamp Act, shall always be posted by the Vendor in a conspicuous situation in the Vendor's place of sale on pain of a fine not exceeding 50 Rupees.

LICENSE.

Under the provisions of Section 36 of Act X of 1862 I,
 _____, do hereby license

Collector of
to vend Stamps at

This license will continue in force until revoked by an order under my hand and seal.
(Signed)

this day of

Collector, dated at
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12. Before delivering to a purchaser any stamped paper or Cadjan (except Adhesive Stamps and Stamps used for Receipts, Bills of Exchange, Promissory Notes, Drafts or other Orders for money, Banker's Agreements for loans or Bills of Lading) the Vendor shall endorse legibly on its back on the upper portion of the paper, where the value Stamp and the counterstamp are impressed, the date of delivery, the purchaser's name and his own ordinary signature, on pain of a fine not exceeding 100 Rupees. The name of the purchaser will be the name of the person who tenders the price and receives the paper whether on his own account or on behalf of another person. The same form of endorsement must be adopted by licensed Vendors in any case of their making use of any Stamp from their stock for their individual purposes; as such use is, in regard to the Stamp Law, of the same effect as a sale, and the same penalty will attach to non-observance of the rule.

13. Any Vendor knowingly endorsing a false date or name is liable to a fine not exceeding 500 Rupees, or imprisonment not exceeding three months or both.

11. Vendors must without delay deliver any Stamp in their possession on tender of its value in legal currency, on pain of a fine not exceeding 100 Rupees.

15. Vendors demanding or accepting for any Stamp any consideration whatever other than the value of such Stamp in legal currency, are liable to a fine not exceeding 100 Rupees.

16. Vendors demanding or accepting for any Stamp any consideration whatever exceeding the value of such Stamp, are liable to imprisonment for a period not exceeding six months, or fine not exceeding ten times the value so demanded or accepted or both.

17. The particular places of vend specified in the license should be kept open for the sale of Stamps from 10 A. M. to 5 P. M. at least on every day, except Sundays, Christmas day, the Queen's Birthday, and such general holidays as the Collector may determine. The Vendor will be at liberty to sell Stamps at any hour and at any other places also within the range mentioned in his license, provided he conforms to the Law.

18. It will be the duty of the licensed Vendors to maintain on hand a sufficient stock of Stamps of different values not exceeding 50 Rupees, so that the public may not be put to any inconvenience, the purchases being made whenever necessary as provided in Rule 3.

19. The Talook Serishtadars shall, on or before the 3rd of each month, or oftener if necessary, indent on the Deputy Collector in charge of the Treasury for such Stamps as may be necessary for supply to licensed Vendors and for direct sales in the Talook Cutcherry. The requirements of the Vendors for each month should be ascertained before submitting the Indent to the Treasury Deputy Collector. The Indent should include a small quantity of Stamps of different values not exceeding 50 Rupees for occasional sale in the Talook as provided in Rule 2, besides

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those of higher value which will be sold at the Talook Cutcherry only. The Talook Serishtadar will be careful to maintain always a stock of Stamps sufficient for 15 days' requirement in the Talook Cutcherry. The Tahsildar shall make a monthly examination of the Serishtadar's stock and sale account, and certify the same in the monthly account rendered to the Huzur.

20. In the monthly account of sales of Stamps rendered to the Huzur Cutcherry, the Stamps sold to licensed Vendors on discount shall be shown separately.

21. If a licensed Vendor who has purchased Stamps on discount should die, or if his license expire or be revoked, he having at the time Stamps on hand unsold, the Collector will grant such special license for a limited period as may be necessary to enable the party, or his heirs, or representatives to dispose of the said balance stock by legal sale.

22. Collector shall require each Licensed Vendor to furnish a monthly Memorandum of the total value of Stamps sold.

23. A similar Memorandum shall also be required from each Talook Serishtadar, distinguishing sales of Stamps not exceeding Rupees 50 per sheet value from sales of higher value.

24. Collectors shall furnish to the Board a monthly statement in the form annexed* showing the sales of Stamps by Huzur Treasurers and Talook Serishtadars and by licensed Vendors for their whole District.

* See annexure.

MONTHLY Statement showing the sale of Stamp papers in the District of _____
in the month of _____ compared with the sales during the corresponding
period of the previous year.

[illegible]

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Monthly Memorandum shewing the actual sale of Stamp papers by Licensed Vendors in the District of _____ in the month of _____

[illegible]

No. 48.

ORDER THEREON, 6th October 1864, No. 1,834.

Separate Revenue, No. 2.
Stamps.

Rules 1 and 2.

the licensed Vendors. Such a restriction appears to the Government to be very unsafe while the Discount system is itself an experiment, and they are of opinion that Stamps should continue to be sold at every Talook Cusbah to all applicants without restriction as to value, the licensed Vendors alone receiving any discount.

3. The Government wish to have a numerical list of the licensed discount Vendors, and their stations, from those Districts where the system has been in operation for more than three months.

Rule 6.

4. As Adhesive Stamps require no license, the Government see no reason why, as here proposed, licensed Vendors should receive a higher discount than others in the case of such Stamps. The rate of discount should be the same to all purchasers.

Rule 18.

5. The Collectors must take care that this Rule is duly observed.

Rule 22.

6. The Memorandum required by this Rule should show the denomination as well as the total value of Stamps that the wants of the public are met.

7. The Board are requested to revise the Rules in accordance with the foregoing remarks.

(True Extract.)

(Signed) J. D. SIM, .

Secretary to Government.

To the Board of Revenue.

Exd. T. O'Connor.

Note.

They attention to
 Nos 1 & 2 of the Bd's
 Rules for the Sale
 of Stamps on the
 Discount System -
 The Bd, it will be
 seen, propose to de-
 restrict ~~the~~ the Sale of Stamps
 under 50 Rs to the
 licensed vendors.
 It seems to me very
 unsafe to do this -
 while the Discount
 System is itself
 an Experiment -
 The proviso in Rule
 2 is a sound - but
 it shows that the Bd
 have drawn on the
 safety of the Embankment.

I think the Stamps
should continue
to be sold at every
Tolook Custah to
all applicants
with out restriction
as to value - the
licensed vendors
alone receiving any
discount - If with
this advantage they
do not succeed,
the public are not
to be inconvenienced
for their advantage.

A ^{numerical} list of the
licensed Discount
Vendors - and the
Stations should
I think, be defined
by the District

where the system
has been in operation
for more than 3
months -

As adhesive stamps
require no license
I see no reason why
licensed vendors
should receive a
higher discount
than others. v. Rule 6.
Rule 10. The Com.
must take care
that this rule is
observed -

Rule 19. The Tak.
Sildon should, I
think, do the work
here assigned to the
Tolook & Keris Tak.
Rule 22. The memo.
can run "should" &

I think it stands
should continue
the old at every
Tolook Custah &
all applicants
with out restriction
as to value - the
licensed vendors
alone receiving any
discount - If with
this advantage they
do not succeed,
the public are not
to be inconvenienced
for their advantage.

A ^{numerical} list of the
licensed discounts
vendors - and their
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I think, be required
to be ^{direct}

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here assigned to the
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Rule 22. The memo.
can now be found

the denomination
as well as total value
of stamps sold,
so that the public
may see that the
requirements of the public
are met.

L. D.

Revenue Department

1834-

Proceedings of the Madras Government

Under date the 6th Octr. 1864.

Read the following.

Rules submitted by the
Board of Revenue regarding (There enter
the sale of stamps on the)
Discount system.

Rules 1 and 2.

1. The Government approve generally of these rules, but the following need revision —
2. In rules 1 and 2 the Board propose to re-strict the sale of stamps of less value than Rs. 50 per sheet to the licensed vendors. Such restriction appears to the Gov-ernment to be very un-safe while the Discount system is itself an ex-periment. and the same

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in No 2 shows that the
~~Board have the same~~
~~doubts as to the safety~~
~~of the rule.~~ The Gov
and they are of opinion
that stamps should
continue to be sold at
every Talook Cutchah
to all applicants without
restriction as to value.
The licensed Vendors
alone receiving any dis-
count. ~~By with this~~
~~advantage they don't~~
~~succeed, the public are~~
~~not to be encouraged~~
~~for their benefit.~~
The Govt wish to have
3. a numerical list
of the licensed discount
Vendors, and their sta-
tions ~~should be regulated~~
~~by the Board~~
from those districts
where the system has
been

Rule 6.

Rule 18.

Rule 22

been in operation for
more than three months.

4. As adhesive
stamps require no license,
the Government see no
reason why, as here pro-
posed, licensed Vendors
should receive a higher
discount than others
in the case of such stamps.
The rate of discount should
be the same to all pur-
chasers.

5. The collectors must
take care that this
rule is duly observed.

6. The Memorandum
required by this Rule
should show the de-
nomination as well as
the total value of
stamps sold, so that
the collector may see
that the wants of the
public

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public are met.

7. The Board are
requested to revise the
Rules in accordance
with the foregoing re-
marks. ~~and resubmit~~
~~them to Government.~~

RM

14 B. of Rev. Deshp. & Osh.

Revenue 1864 Dept^o
Pro: of Govt for October.

N^o 1834.

Pro: of the Madras Govt
D^y 6th October 1864.

Returning to the
Board of Revenue for
revision the rules for
the sale of Stamps on
the discount system.

N^o 47 H. 8.