M.R.O. 14—13,000—27-6-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1936 Press Mis.

246.245

Dated 21—10—1864.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
21st October 1864.

No. 244. Read the following Proceedings of the Board of Revenue, dated 28th September 1864, No. 6,347.

Read the following letter from H. G. SMITH, Esq., Acting Collector of Cuddapah, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 30th August 1864 No. 114 :—

1. With reference to the Proceedings of the Board of Revenue, dated 17th August 1864, No. 5,273, I have the honor to state for the information of the Board of Revenue, that I have carefully perused the rules regarding the sale of Stamps on the Discount system, received with Board's Circular Memorandum, dated 13th August 1864, No. 638, and am of opinion that their introduction into this District is desirable, for which I solicit the sanction of the Board of Revenue.

2. I take this opportunity to state that no allusion has been made in the rules with regard to the discount to be allowed on the sales of Bills of Exchange paper, which are now sold by all the Vendors who at present get no commission, and beg that the Board of Revenue will favor me with the instructions as to how I should act on the matter.

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1. Ordered to be submitted to Government, with the Board's recommendation that the Collector be authorized to introduce the Discount system in his District.

2. The Board observe with reference to paragraph 2 of the Collector's letter, that the Rule 59 in Section 4 of the Stamp Manual regarding the Commission on the sale of Stamps was applicable to Bills of Exchange and Bills of Lading, and they do not understand why no commission was hitherto allowed to the Vendors selling these papers. The Collector will report further on this point.

No. 245. ORDER THEREON, 21st October 1864, No. 1,936.

Separate Revenue, No. 13.
Stamps.

Sanctioned as recommended by the Board in paragraph 1.

(True Extract.)

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

To the Board of Revenue.

Exd. T. O'Connor.

No. 5,273.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th August 1864.

Read the following letter from T. G. WARD, Esq., Deputy Collector, to H. G. SMITH, Esq., Acting Collector of Cuddapah, dated 16th June 1864, No. 295 :—

1. With reference to your remarks on the Proceedings of the Board of Revenue dated 31st May 1864, No. 3,296, I beg to state that if, as stated by the Board of Revenue, the licensed Vendors on discount were to be allowed the facilities enjoyed by the Vendors on Commission for replenishing their stock in the Taluks, the introduction of the Discount system in this District would be highly desirable.

2. I would however respectfully beg to suggest, that private parties in the Taluks requiring Stamp papers of the value of Rupees 50 and upwards may be allowed the indulgence of paying the money into the nearest Taluk Treasury, and obtaining the paper required through the Tahsildar. The Stamp paper could be sent to the Tahsildar with the supplies of the licensed Vendors, or if required by the Post at the risk of the parties requiring the paper.

As I consider that the introduction of the Discount system is desirable as suggested by the Board of Revenue, and as my Deputy Collector also is of the same opinion, I beg to forward his letter for the Board's information.

(Signed) H. G. SMITH,
Acting Collector.

MUDDENPULLY,
23rd June 1864.

The Collector will shortly receive the rules for the sale of Stamps on the Discount system, and can after perusal of them decide whether he wishes to adopt the plan in his District and apply accordingly.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To H. G. Smith, Esq., Acting Collector of Cuddapah.

Exd. J. Wright.

1864. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 17th August 1864.

No. 5,273.

Intimating that adoption of the Discount system in sale of Stamps, can be decided after receipt and perusal by him of the rules on the subject.

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 Taluk Cusbah by the Taluk 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 Taluk Cusbah by the Taluk 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 Taluk 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 Taluk 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 Taluk 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 Taluk 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 Taluk 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 Taluk 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 Taluk 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 6¼ per cent. will be allowed, and half that rate of discount to all purchasers other than Stamp Vendors. The Taluk 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 Taluk accounts, and the discount charged *per contra*.

8. No Treasurer or Taluk 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 Taluk 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.

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, Collector of , do hereby license to vend Stamps at

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

(Signed) Collector, dated at

this day of 186 .

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.

14. 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 Taluk 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 Taluk 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 Taluk as provided in Rule 2 besides those of higher value which will be sold at the Taluk Cutcherry only. The Taluk Serishtadar will be careful to maintain always a stock of Stamps sufficient for 15 days' requirement in the Taluk Cutcherry. The Talisildar 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. Collectors 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 Taluk 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 Taluk 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.

PLACES.	SALE OF STAMPS IN 1864-65.									SALE OF STAMPS IN 1863-64.									Of value not exceeding 50 Rupees per sheet sold by Taluk Serishtadars.		
	Of value not exceeding 50 Rupees per sheet supplied to Vendors on discount.			Of value exceeding 50 Rupees per sheet by the Huzur Cashkeeper and Taluk Serishtadar.			Total.			Of value not exceeding 50 Rupees per sheet.			Of value exceeding 50 Rupees per sheet.			Total.					
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A	P.	RS.	A.	P.	RS.	A.	P.
Collector's Huzur Cutcherry.																					
Taluks.																					
Total...																					

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

TALUKS.	Station of each Vendor in the Taluk.	Name of the Vendor licensed.	ACTUAL SALES.									
			Up to last month.			In this month.			Total.			
1	2	3	4			5			6			
			RS.	A.	P.	RS.	A	P.	RS.	A.	P.	

Exd. R. H. Lee.

5

Circular Memorandum

No. 688.

The accompanying Rules for the sale of Stamps on the Discount system are to be adopted in all cases in which the introduction of that system is sanctioned by Government.

(By Order)

(Signed) W Hudleston
Secretary.

(True Copy)

(Signed) H. M. C. Kelly
Acting First Assistant

3d Office
bras.
A 1864

To All Collectors with 10 copies of the rules.

To Superintendent of Stamps with 20 Do.

No. 6,347.

PROCEEDINGS of the BOARD OF REVENUE, dated 23th September 1864.

Read the following letter from H. G. SMITH, Esq., Acting Collector of Cuddapah, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 30th August 1864, No. 114:—

1. With reference to the Proceedings of the Board of Revenue, dated 17th August 1864, No. 5,273, I have the honor to state for the information of the Board of Revenue, that I have carefully perused the rules regarding the sale of Stamps on the Discount system, received with Board's Circular Memorandum, dated 13th August 1864, No. 688, and am of opinion that their introduction into this District is desirable, for which I solicit the sanction of the Board of Revenue.

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(A true Copy and Extract.)

L Hudleston
Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.
Copy to H. G. Smith, Esq., Acting Collector of Cuddapah.

Exd. J. Wright.

Revenue 1864. Department.
Pro: of Govt for Octr.

No. 2595

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 28th September 1864.
Desp. 3 Octr
Recd. 4

No. 6,347.

Submitting letter from the Acting Collector of Cuddapah, and recommending that authority be given as requested for the introduction of the Discount system in the sale of Stamps in that district.

With an order
No 1936 21 Octr

No. 244 & 245.

W. 1936
Sanctioned as Recommended by the Board in para 1

J. D. S.

Fort St. George
21st Octr. 1864.
14 Bd. of Rev: Despd 22 Octr