M.R.O. 14—13,000—27-9-21.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 269 Press ~~Mis.~~

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Proceedings of the Madras Government, Revenue Department,
13th February 1864.

No. 211. Read the following Proceedings of the Board of Revenue, dated 7th December 1863, No. 7,687:—

Read the following letter from R. W. NORFOR, Esq., Superintendent of Stamps, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 5th September 1863, No. 375 of Fusly 1273.

SIR,

1. I have the honor to forward herewith the Returns of this Office, of Stamp Revenue of the Districts under the Madras Presidency for the Fusly 1272, ending 30th June 1863. These Returns are comprised in the following Statements.

2. *Statement No.* 1.—Being the receipts into, and issues from, the Stamp Office. In the column of Receipts or No. 3, are the Judicial and Bill Stamps received from the Mint, and also certain Stamps returned into Store as per marginal list. In the column of issues or No. 5 are the Stamps issued upon Indents to the Districts, and also certain Stamps destroyed on different dates by orders of Government and of the Board of Revenue as given in Memorandum of particulars attached to Statement No. 1; the net issue to Districts* will be found to correspond with the receipt column of Statement No. 2 with the exception of the sum of Rupees 25-4-0, which is in excess in the latter, it being the amount of excess Stock found in certain Districts as per margin. The remaining columns require no explanation. Inquiries have been made regarding the items of excess Stock.

	Rs.	A.	P.
Received from the Mint	25,34,199	0	0
Judicial Stamp returned into store from Jaulnah, it having ceased to be a Stamp Station	2,010	8	0
Adhesive Stamps returned into Store as excessive Stock.			
Coorg	18,835	0	0
South Canara	87,245	0	0
Ganjam	94,349	0	0
Mysore, excess in Stock	0	3	0
Excess in Stock of Cadjans in Stamp Office ...	0	4	0
	27,36,638	15	0

Excess Stock in Districts of Judicial Stamps.	Rs.	A.	P.
Vizagapatam, excess in consignment...	0	8	0
Godavery, excess in Stock...	6	0	0
Bellary do.	1	0	0
Salem do.	1	0	0
Malabar do.	12	12	0
South Canara do.	1	0	0
	22	4	0
Madras Bills of Exchange	3	0	0
Total ...	25	4	0

* Rupees 24,75,091-8-0.

3. *Statement No.* 2.—Shows the Receipts, Sales, and Stock of various Stamps in the Districts, the sales of the new water-marked Judicial Stamps are separately shown. In column 5 of this Statement is shown the closing of the account of North Canara with Madras by the entry as adjustment of Rupees 3,56,726-13-0, being the value of Stamps transferred to Bombay. In this column are also entered the values of Adhesive Stamps returned to Madras as excessive Stock from.

	Rs.
Ganjam ...	... 94,349
South Canara	... 87,245

In column No. 6 are included the value of Judicial Stamps lost in transit to South Canara, also the value of certain Stamps found deficient in consignments as per margin, in respect of which adjustments I beg the Board's authority. The Deputy Collector of Malabar on the 21th July 1862, received sanction from this Office for adjusting certain excess and deficiency in his stock, and in his annual account has again but without authority, written off some further deficiency, the total of values is given in the margin, and inquiry has been made as to the last deficiency written off without authority, this also is in column No. 6.

	Rs.	A.	P.
South Canara lost	1,136	0	0
Nellore deficient in consignment	2	0	0
Salem	1	0	0
Malabar	1	0	0
	1,140	0	0
Judicial Stamps on ordinary paper	17	0	0

except-

4. *Statement No. 3 and Appendices A to E.*—Exhibit in comparison with Fusly 1271, the Establishment and other charges at the Presidency and in the Districts. In this Statement the increase in the Superintendent's salary arises from a permanent Officer having been appointed in November 1862: the increase in the fixed Establishment is due to the larger sum sanctioned by the Board's Order 25th September 1862, No. 6,163, and the payment of arrears of the Manager's (now Assistant's) salary: the increase in general contingent charges is owing to certain items of current expenditure principally house rent, in the course of the Fusly, the same being particularized in the abstract. The decrease on the total of paper is owing to the smaller amount of issues during the Fusly. The increase in the Mint is owing to the establishment in Fusly 1272 being for the full twelve months. The decrease in charges in the Districts is owing to the less amount of commission paid in consequence of decreased sales. A new item, that of the water-marked Judicial paper, occurs in this Statement, and I have entered the charge for it to the extent only of the cost of water-marked Judicial Stamp paper actually issued during Fusly 1272, giving in Appendix E the total of receipts and the expenditure of this paper, the difference being the Stationery Stock of it held on the 30th June 1863, I have adopted this method in order not to charge the Stamp Revenue of Fusly 1272 with any thing beyond the value of paper actually issued during the period, and I beg for the Orders of the Board as to the course I have pursued, seeing that in the Budget Accounts the whole charge for water-marked paper received until now, stands against the Estimate for 1862-63.

	Rs.	A.	P.	Rolls issued.
Paper Fusly 1271...	23,662	11	6	37,59,045
Do. do. 1272...	19,983	4	6	28,36,149

The totals for paper in Fuslies 1271 and 1272, compared with the number of rolls issued are as per margin.

5. *Statement No. 4.*—In a *resumé* of foregoing Statements and exhibits the receipts and disbursements of Fusly 1272, showing a net revenue of Rupees 19,61,288-3-11, which is Rupees 6,55,800-0-3 less than that of Fusly 1271. A considerable falling off in the Stamp Revenues throughout India has been officially noticed, arising from the absence in Fusly 1272 of any extraordinary demand such as marked the 2nd quarter of Fusly 1271, and which I estimate as having increased the Madras Stamp Revenue of that Fusly over six lacs of Rupees. If this sum is allowed altogether with the absence of North Canara sales, also the sales in Mysore, &c., included in 1271, but which are now excluded from the Madras Returns, the difference will be Rupees 34,583-6-1 in favor of Fusly 1272. There was also in the second and third quarters of the preceding Fusly a great increase in the amount of penalties levied, the sums for three past Fuslies are as per margin, and upon this item also in a comparison of Returns Fusly 1272 may, as it arises from the same cause, be allowed, the whole difference between its Returns and those of 1271 under the head of Penalties. The disturbance in the ordinary revenue is so marked in the quarters in which it occurred that I send an Abstract of the Fuslies 1271 and 1272 in elucidation of what I have said on the subject. Omitting the North Canara District the net revenue of 1272 is Rupees 1,72,041-7-3 in excess of that of 1270. The per centage of charges on revenue is much alike in the two past Fuslies, the charges of 1271 being a little over, and those of 1272 a little under 7½ per cent.

	Rs.	A.	P.
Net Revenue of Fusly 1271	26,17,088	4	2
Do. do. 1272	19,61,288	3	11
Total ...	6,55,800	0	3

	Rs.	A.	P.
Extra demand 2nd quarter Fusly 1271....	6,03,000	0	0
North Canara sales which for ten months stood in the Returns of Fusly 1271 at	66,752	13	4
Mysore sold in Fusly 1272, but omitted in Returns	2,189	3	6
Coorg do. do.	12,180	14	6
Secunderabad do. do.	4,835	8	0
Jaulnah do. do.	1,425	0	0
Total...	6,90,383	6	4
Fusly 1271	26,17,088	4	2
Deduct as above	6,90,383	6	4
Net for Fusly 1271	19,26,704	13	10
Do. 1272	19,61,288	3	11

Penalties levied in Districts.

Fusly 1270	1,17,401	13	10
„ 1271	1,91,217	7	3
„ 1272	1,06,428	9	1

6. The sale of Adhesive Stamps in Fusly 1272 is larger by Rupees 17,473-5-0 than in the preceding Fusly, but this increase is only in the half and one Anna values, the reason being that half and one Anna values are Receipt Stamps, and that all values above one Anna have been made and lettered for Foreign Bills of Exchange, drawn out of the British Territories in India, the number of which is very small. The extremely heavy stock of this description of Adhesive Stamp is, therefore, to a great extent in operative. I consider, however, that in transactions between Native Sowcars and Traders in which these Stamps should be used, the law is evaded, as in the case of Bills drawn in the Hyderabad, Mysore, Travancore, &c., territories.

Fusly 1271 Rupees	24,255	14	6
Do. 1272 do.	41,729	3	6

Duty and Penalty. Private Documents Presidency.

Fusly 1271 .. .. Rupees	70,289	15	6
Do. 1272 .. .. do.	88,699	3	0

7. In the stamping of private documents at the Presidency the revenue has increased beyond that of 1271. The amount of penalties levied at the Stamp Office is larger than in the preceding Fusly in consequence of the Superintendent having been vested with powers to administer the penal clauses of the Stamp Act in Fusly 1272, and to their having been enforced in all cases. The penalties in the Districts in comparison with those collected in Fusly 1271 are less owing to causes already remarked on. In the disbursements the general charges are less on the whole, though as noticed in remarks on No. 3 Statement they are in some items larger. The refunds of Stamp duty under Act XVII of 1848 are smaller in Fusly 1272, the reason for which, and for the reduced amount of penalties refunded, is found also in the causes which so powerfully influenced the revenues of Fusly 1271.

8. Beyond the revenue exhibited in this Return are the following which are borne on the Accounts of this Office:—

	Rs.	A.	P.
Postal for the official year ending 30th April 1863	3,43,663	14	6
Districts beyond the Frontier being Judicial and other Stamps Fusly 1272.	20,630	9	0

the Postal Accounts are rendered to the Director General, but I have no instructions regarding Judicial and other Stamps sold in Mysore, Coorg, &c.

	Cadjans.	Rs.	A.	P.
Stamp Office.	1	0	4	0
Madras.	485	163	12	0
Tanjore.	38	1,024	0	0
South Arcot.	67	730	0	0
Malabar.	47,626	29,145	8	0
Total...	48,217	31,063	8	0

9. There are Cadjans still in the Stock of the Districts and Presidency Office as per margin, the destruction of which I would beg to suggest as their issue has ceased.

10. I have not in this report to notice any material errors unadjusted at the end of the Fusly in the accounts of the Deputy Collectors. In private document stamping the sums as per margin appeared in the Collector's accounts in excess of the stamping done at this Office; in regard to Salem the Stamp has been given in July; the paper from Madras has not yet been presented.

Madras	Rupees	3	0	0
Salem	„	5	0	0

11. In regard to Bills of Lading I consider that the sale of them is much limited by a tacit understanding between Native Ship-owners and Shippers, that Stamped Bills shall not be used. With the view of applying a check to such proceedings, I have communicated with the Collector of Sea Customs on the subject, and he has directed that a Rule existing in his Office requiring the production of Bills of Lading for dutiable and non-dutiable goods, shall be enforced in the case of Native, as it is already in that of European Vessels, and that instructions to the same effect shall be issued to the out-ports. In the case of the large amount of produce shipped to Ceylon, the Straits, and the Burmese Ports, the application of a check is more difficult, and requires to be further considered before I can offer any recommendation to the Board.

12. There are at present in the Stock of this Office Single Stamped water-marked Judicial Stamps, as per list accompanying that have become damaged, 151 rolls at the Mint, and 114 Rolls at

except

the Stamp Office ; the damage is owing chiefly to the new paper requiring a different method of stamping to the old, but the workmen are now becoming quite accustomed to its use. I request the authority of the Board for the writing off of these rolls amounting to Rupees 1,359-8-0, as well as of the deficiencies noticed in paragraph 3, Rupees 1,140.

ENCLOSURE No. 1.

ABSTRACT.—General Statement of Stamped papers, &c., received into and issued from the Stamp Office during Fusly 1272.

ENCLOSURE No. 2.

ABSTRACT.—General Statement of stamped papers, &c., received and sold by Collectors during Fusly 1272.

ENCLOSURE No. 3.

ABSTRACT.—Statement of Establishment and other charges incurred in Fusly 1272, as compared with those of Fusly 1271.

ENCLOSURE No. 4.

ABSTRACT.—General Statement of Receipts and Disbursements on account of the Stamp Revenue during Fusly 1272.

ENCLOSURE No. 5.

ABSTRACT.—Abstract of quarterly sales in Fuslies 1271 and 1272.

ENCLOSURE No. 6.

ABSTRACT.—Stamp Office Stock of Judicial water-marked paper.

ENCLOSURE No. 7.

ABSTRACT.—List of Judicial Stamps on water-marked paper, &c., damaged at the Stamp Office and Mint.

1. The letter above recorded is the report of the Superintendent of Stamps on the operations of the Stamp Department during Fusly 1272, or from 1st July 1862 to 30th June 1863 with four Statements prepared in the prescribed forms.

2. The usual Abstract of Receipts and Disbursements during the last six years is given below :—

Fuslies.	Total Receipts.	Disbursements.				Net Revenue.
		Refunds under Act XVII of 1818.	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.
1267	8,10,155 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	6,611 4 0	1,43,681 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	95,103 10 0	1,18,104 3 2	...	2,13,212 13 2	26,09,911 5 11
1272	21,13,382 10 0	42,946 0 0	1,09,143 6 1	...	1,52,094 6 1	19,61,288 3 11

3. In the margin of paragraph 2 of the Superintendent's letter, Rupees 25,34,199 is given as the value of Stamp papers received from the Mint. But in the Statement submitted by the Mint Master the value is entered at Rupees 25,34,191. The latter entry is correct and the difference appears to have been caused by the sum of Rupees 8, which ought to have been included with the second item, having been erroneously included with the first in the abstract given in the report.

4. In Statement No. 2, the sale of Stamp papers, &c., is shown at Rupees 19,12,963. The value of Stamps otherwise disposed of, as shown in column 6, amounts to Rupees 4,59,344, the particulars of which are entered in the subjoined abstract:—

Items.	Judicial Stamps.	Bills of Exchange and Lading.	Adhesive Stamps.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Value of Stamps supplied in lieu of spoiled ones... ...	1,006 4 0	39 14 0	... ...	1,046 2 0
Old and damaged Stamps destroyed by Collectors ...	4,22,157 7 0	34,959 8 0	0 5 0	4,57,117 4 0
Deficiency found in consignment...	1,140 0 0	... ...	... ...	1,140 0 0
Deficiency found in the Stock of Collectors	19 8 0	19 4 0	2 5 0	41 1 0
Total...	4,24,323 3 0	35,018 10 0	2 10 0	4,59,344 7 0

5. Notwithstanding the particular stress laid by the Board, when reviewing the report for Fusly 1271, on the differences between the returns furnished by the Collectors to them and to the Superintendent of Stamps, due attention does not appear to have been paid by some of the Collectors to the necessity of maintaining agreement between the two sets of returns. The differences observed in the accounts of the Fusly now under review are noted below :—

Districts.	Stamp Revenue.			Extra Revenue.		
	As per Statement No. 2 of Superintendent of Stamps.	As per Collectors' D. C. and B. Statements for June 1863.	Difference.	As per Superintendent's Returns.	As per D. C. and B. Statements for June 1863.	Difference.
Vizagapatam ...	.....	.....	.....	5,405	5,420	+ 15
Godavery	87,765	88,053	+ 288	7,792	7,818	+ 26
Kistna	54,170	54,036	— 134	2,491	2,508	+ 17
Cuddapah	68,560	68,244	— 316	.....	.....	.....
Bellary	.....	.....	.....	4,713	4,718	+ 5
Madras	1,43,141	1,43,511	+ 370	2,608	2,842	+ 234
North Arcot	.....	.....	.....	2,298	2,300	+ 2
Madura	.....	.....	.....	5,447	5,453	+ 6
Tinnevelly ...	1,23,193	1,23,215	+ 22	6,231	6,213	— 18
Coimbatore ...	.....	.....	.....	4,475	4,508	+ 33
Salem	74,314	74,410	+ 96	3,418	3,423	+ 5
South Canara ...	97,120	97,666	+ 546	.....	.....	.....
Malabar	3,21,164	3,22,664	+ 1,500	11,199	11,552	+ 353
Total ...	9,69,427	9,71,799	+ 2,372	56,077	56,755	+ 678

6. In paragraphs 11 to 13 of the Board's Proceedings, dated 14th January 1863, reviewing the Stamp Report for Fusly 1271, the Board noticed similar differences and called upon the Collectors concerned for explanation. From the replies received, the Board find that the differences were due chiefly to the undermentioned causes.

7. One principal cause of the differences in the Stamp Revenue Returns is the practice still existing in some Districts of showing in the Returns sent to the Board's Office only the money actually brought into the Hoozoor Treasury before the last day of June, instead of the entire value of Stamps sold, including the sales by the distant Vendors, the amount of which may not have reached the Treasury. The Board have already directed the Collectors to follow this last mentioned course, viz., that the collections of the whole month in all localities should be brought to

account with reference to the monthly accounts received, whether the whole money has or has not been received into the Hoozoor Treasury within the month. They suggested also for this purpose that in regard to the distant Vendors who may not be able to remit their collections during the last days of the month, so as to reach the Hoozoor Treasury before the expiration of the month, arrangements should be made to obtain from them a simple Memorandum of the collections made in each month, to be closed exactly on the evening of the last day of the month, and despatched immediately so as to reach the Treasury Deputy Collector's Office in time to close his Statement for the Board. The Collectors concerned will state to what extent the differences now pointed out were occasioned by the cause above referred to.

8. The differences in the Extra Revenue arose from the omission to credit to that head certain sums properly appertaining to it, but which were carried to the head of "Documents stamped," or to the ordinary Stamp Revenue. In all these cases the differences were the results of carelessness on the part of those to whom the preparation of the accounts was entrusted. The Board observe that most of the Districts in which differences are now pointed are among those noticed by them in Fusly 1271, and that similar differences should again occur, tends to confirm the Board in the opinion that no attention was paid by the Treasury Deputy Collectors of those Districts to the instructions already issued for avoiding such differences. The Board resolve therefore to request the Collectors concerned to call upon their Treasury Deputies for explanation of the differences, and of their failure to attend to the Board's repeated instructions on the subject.

9. In paragraph 3 of his report, the Superintendent requests sanction for writing off to Profit and Loss the sum of Rupees 1,140, being the value of Judicial Stamps lost in transit to South Canara, and of certain Stamps found deficient in consignments as entered in the margin. The Board recommend that the sanction solicited be granted for writing off this sum, as also Rupees 1,359 mentioned in paragraph 12, the value of single stamped water-marked Judicial Stamps damaged in the Superintendent's Office from the new paper requiring a different mode of stamping from the old.

	Rs.	A.	P.
South Canara lost	1,136	0	0
Nellore, deficit in consignment	2	0	0
Salem	1	0	0
Malabar	1	0	0
	1,140	0	0

10. In the same paragraph, the Superintendent states that the Deputy Collector of Malabar has written off without authority Rupees 17, the value of Judicial Stamps on ordinary paper. The Deputy Collector will be called upon to explain this irregular proceeding.

11. The particulars of establishment and other charges incurred in Fusly 1272 are given in Statement No. 3. The cost of the establishment and commissions to Vendors for Fusly 1271 (given for comparison), includes the commission paid in Mysore and Secunderabad, and which ought to have been excluded as directed in paragraph 15 of the Board's Proceedings, dated 14th January 1863, No. 209. Deducting this item, the comparison shows a decrease of Rupees 2,621 in favor of Fusly 1272, which is attributed to the less amount of commission paid in consequence of decreased sales, and to the smaller amount of issues of Stamp paper during the Fusly.

12. With reference to the concluding part of paragraph 4, the Superintendent is informed that the course followed by him in regard to the mode of charging in the accounts the cost of water-marked paper, though correct for purposes of comparison, is not in accordance with the Budget Rules prescribed by the Government of India. The whole charge incurred during the year as a payment is to be exhibited in the Budget according to the recent ruling, and although for ascertaining the comparative per centage of the ordinary charges of the year on the revenue, the Superintendent has excluded from the former the Stationery value of the remaining stock of paper at its close, it is by no means desirable that in the annual accounts, a different course should be followed from that ordered by the Government of India in regard to the Budget. It is moreover necessary that the charges

which may be entered in the former should agree with those in the latter except for any difference caused by the circumstance of the one relating to the Fusly, and the other to the official year. The Board therefore direct that in future the same course be followed in the preparation of the annual accounts as that laid down for the Budget. If necessary for purpose of comparison, the charges exclusive of those not demanded by the requirements of the year may be shown in the report and contrasted with the revenue, and with the results of the preceding year.

13. An Abstract of the expenditure is given below:—

Superintendent's salary and his Establishment ...				20,676	11 11
Contingent charges.					
	Rs.	A.	P.		
Cost of paper and Cadjans	20,092	7	7		
Temporary Establishment	128	5	6		
House rent	1,200	0	0		
Office furniture	168	0	0		
Sundries such as hire for conveying Stamp papers to the Collectors, making tin boxes, &c. ...	2,039	4	11		
				23,628	2 0
Establishment at the Mint Office...				2,628	0 0
Salaries and Commission to Vendors in the Districts	57,824	3	5		
Contingent charges	1,031	6	5		
				58,855	9 10
Total...				1,05,788	7 9

14. No. 4 is the General Statement of all receipts and disbursements. In respect to amounts realized by stamping private documents presented in the Provinces, the Superintendent was requested in paragraph 18 of the Board's Proceedings, dated 14th January 1863, No. 209, to give the particulars of the Districts in the Memorandum in which the item of extra Revenue is particularized. The Superintendent has failed to attend to this requisition. In paragraph 10 he reports that there is still a slight discrepancy of Rupees 8 between his accounts and those of the Collectors in regard to the stamping of private documents. The Board trust that the difference has been adjusted.

15. In the Fusly under review, there was a falling off in the Stamp Revenue from well known causes as compared with the exceptional results of the previous year. The gross receipts during the Fusly amounted to Rupees 21,13,383, from which the whole charges being deducted, the net Revenue was Rupees 19,61,288, which, as compared with Fusly 1271, shows a decrease of Rupees 6,55,800. Making due allowance for the absence in this Fusly of any extraordinary demand such as marked the second quarter of Fusly 1271, and also for the loss of North Canara and of stations beyond the frontier, the difference will be Rupees 34,583, in favor of Fusly 1272, the whole of which is in the item of "Penalties, &c."

	Rs.
Extra Demand second quarter Fusly 1271	6,03,000
North Canara sales which for ten months stood in the Returns of Fusly 1271	66,753
Mysore sold in Fusly 1272, but omitted in the Returns..	2,189
Coorg do. do.	12,181
Secunderabad do. do.	4,835
Jaulnah do. do.	1,425
	6,90,383
Receipts of Fusly 1271	26,17,088
Deduct as above	6,90,383
Net for Fusly 1271	19,26,705
Do. 1272	19,61,288
Excess in Fusly 1272	34,583

16. An abstract of receipts and disbursements is given below:—

	Rs.	A.	P
Sale of Stamp papers, Bills of Exchange and Adhesive Stamps	19,12,963	10	6
Receipts from stamping private documents presented in the Stamp Office	87,791	12	6
Do. do. in the Districts	2,177	5	0
Do. deficient duty received on documents stamped in lieu of spoiled papers in Stamp Office:	316	10	0
Value of Stamps supplied for executing a Bond and Covenant by the Pay Clerk in Stamp Office ...	8	0	0

Extra Revenue.

Penalties levied under Act X of 1862 in the Stamp Office and Districts	1,07,405	15	7
Amount recovered in Pauper Suits	1,598	5	3
Refund of Commission of Stamp duty over-paid under Act XVII of 1848 and of charges	325	14	10
Fines and forfeitures	515	10	0
Other items	279	6	4
		1,10,125	4 0
		21,13,382	10 0

Deduct Charges.

Establishment and other charges in the Stamp Office and at out-stations	1,05,788	7	9
Amount refunded under Act XVII of 1848	42,946	0	0
Do. on account of unused Stamps returned	2,015	0	6
Penalties refunded	1,336	13	10
Value of Stamps supplied as per Proceedings, dated 13th November 1862, No. 7,485, for executing a Bond and a Covenant by the pay Clerk in the Stamp Office ...	8	0	0
	1,52,094	6	1
Net revenue...	19,61,288	3	11

17. In regard to Bills of Lading the Superintendent observes in paragraph 11 of his letter that their sales are much limited by a tacit consent between Native Ship-owners and Shippers that Stamped Bills shall not be used; and suggests after communication with the Collector of Sea Customs that the sales will be greatly benefited by a strict enforcement in the Sea Custom Office of the rule requiring the production of Bills of Lading for dutiable and non-dutiable goods in the case of Native as well as European Vessels. The point is under the Board's consideration, and must be determined with reference to other considerations besides the increase of the Stamp Revenue.

18. The Superintendent reports that there are cadjans to the value of Rupees 31,063-8-0 still in the Stock of the Districts and Presidency Office, and suggests that they should be destroyed, as the issue of such Stamps has ceased. The Board request the authority of Government for carrying out this measure except when actual necessity exists for retaining a small stock for the present.

No. 212. ORDER THEREON, 13th February 1864, No. 269.

1. With these Proceedings the Board of Revenue submit the Report of the Superintendent of Stamps on the operations of the Stamp Department in Fusly 1272 or the year ending 30th June 1863.

2. The gross revenue of the year, viz., Rupees 21,13,382, was larger than that of any of the previous years, except Fusly 1272 in which the sum of Rupees 28,23,124 was realized owing to exceptional causes. The entire charges amounted to Rupees 1,52,094—7·2 per cent. and the net revenue was Rupees 19,61,288.

3. The Government in their Order dated 2nd March 1863, No. 444, paragraph 3, noticed the small sales in the six Districts noted in the margin in Fusly 1271, and called for explanation. This explanation has not yet been furnished, and it is observed that the sales in four of the six in the year under report were still smaller. The Board of Revenue will be requested to submit at an early date the result of their enquiries on the subject. The sales (Rupees 46,469) in Trichinopoly in Fusly 1272 were also very small.

Districts.	Sales in Fusly 1271.	Sales in Fusly 1272.
South Arcot	76,444	62,939
Nellore	74,221	41,971
Kistna	70,959	54,170
Vizagapatam	64,579	75,580
Ganjam	55,834	56,786
Kurnool	51,271	42,294

4. The Board of Revenue will instruct the Superintendent of Stamps to submit a Statement showing the sales of each description and value of Stamps for Fusly 1271 and Fusly 1272.

5. The sale of Bill of Exchange Stamps was under 1,000 Rupees in thirteen out of nineteen Districts. In South Arcot it amounted to only 18 Rupees and in North Arcot to 153 Rupees. The Board will, in submitting the report on the Stamp Revenue of Fusly 1273, report what measures they have taken to prevent evasions of the Stamp Law as much as possible, pursuant to the instructions contained in paragraph 6 of the Order of Government, dated 2nd March 1863, No. 444, and what the result of those measures has been.

6. In paragraphs 5 to 8 of their Proceedings, the Board of Revenue point out again the differences between the returns furnished by the Collectors to them and to the Superintendent of Stamps. This subject has frequently come under the notice of Government, and in paragraph 7 of their Order of 2nd March 1863, already alluded to, they requested the Board to submit the names of the Treasury Deputy Collectors who were particularly remiss in respect of their accounts; this the Board have not yet done, and their early attention will be requested to the Order. The Government trust that the instructions which the Board have now issued to the Collectors to prevent the differences in question will prove effectual, but they consider that monies not actually paid into the Talook or Hoozoor Treasuries should be shown separately.

7. Agreeably to the recommendation made by the Board in paragraph 9 of their Proceedings, sanction is granted for writing off the accounts Rupees 2,499.*

	Rs.
* Value of Stamps lost and deficient	1,140
Stamps damaged	1,359
Total...	2,499

8. The instructions contained in paragraph 12 of the Board's Proceedings are approved. The accounts of Fusly 1272 should be corrected accordingly.

9. The Board of Revenue will be requested to report to Government in due course their opinion on the suggestion made by Mr. Norfor to enforce in the Sea Custom Office the production of Bills of Lading for dutiable and non-dutiable goods, in the case of Native as well as European vessels, and thereby to check the evasion of the Stamp Law.

10. The Superintendent proposes to destroy the entire stock of Stamped Cadjans of the value of Rupees 31,063-8-0, and the Board request that authority may be granted for carrying out the measure except where actual necessity exists for retaining a small stock for the present. The Board in paragraph 3 of their letter, dated 10th October 1862, No. 6,797, reported that the Superintendent has been instructed to continue the supply of Cadjan Stamps to the Districts noted in the margin, keeping it, however, within the narrowest limits possible, with the view of eventually discontinuing it altogether, and the Government approved† this arrangement. In the absence therefore of further orders to dispense with cadjans altogether it is necessary that a small stock should be reserved as suggested by the Board. They will report the value of the cadjans to be destroyed under this arrangement.

Tanjore.
Trichinopoly.
Malabar.

† Order, dated 22nd October 1862, No. 2,258.

(True Extract.)

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

To the Board of Revenue.
„ Acting Civil Paymaster.
„ Acting Accountant General.

Exd. S. T. Augustin.

Revenue Department

~~Fe~~ 269. 6

Proceedings of the Madras Government
Under date the 13th ~~January~~ Feby 1864.

Read the following
Proceedings of the Board of
Revenue.

Submitting with remarks
letter from the Superintendent
of Stamps reporting on the ex
operations of the Stamp Depart-
ment during Fasli 1272.

(Here enter 7th Dec. 1863
No. 4687.)

With these Proceed-
ings the Board of Revenue
submit the report of the
Superintendent of Stamps
on the operations of the
Stamp Department in
Fasli 1272 and the year
ending 30th June 1863.

2. The gross Revenue
of the year 1272 Rs. 2,13,382
was larger than that of
any of the previous years,
except

except Fasly 1272 in which the sum of Rs. 28,23,124 was realised owing to exceptional causes. The entire charges amounted to Rs. 1,52,094 ~~a~~ 2 per cent and the net Revenue was Rs. 19,61,288

3. The Government in their order dated 2nd March 1863 No. 444 para 3 noticed the small sales in the six Districts noted in the margin in Fasly 1271 and called for explanation. This explanation has not yet been furnished. and it is observed that the sales in five of them are still smaller. The Board of Revenue will be requested to submit at an early date the result of their enquiries on the subject. The sales (Rs. 46,469) in Trichinopoly in Fasly 1272 were also very small.

Districts	Sales in Fasly 1271.	Sales in Fasly 1272.
South Arcot	76,444	62,939
Nellore	74,221	41,971
Kistna	70,959	54,170
Vizagapatam	64,579	75,580
Ganjam	55,834	56,786
Kurnool	51,271	42,294

4. The Board of Revenue will ~~request~~ instruct the Superintendent of Stamps to ~~submit a letter~~ submit a ~~collected~~ Statement ~~No 2 and~~ showing the ~~sales~~ sales of each description of Stamps ~~issued~~ for Fasly 1271 and Fasly 1272.

5. The sale of Bill of Exchange Stamps

rees under 1,000 Rs
in thirteen out
of nineteen Districts.
In South Arcot
it amounted to
only 48 Rupees
and in North Ar-
cot to 153 Rupees.
The Board will,
in submitting the
report on the
Stamp Revenue
of Fasly 1273, (A.D.)
report what mea-
sures they have
taken to prevent evasions
of

of the Stamp Law as
much as possible, pur-
suant to the instructions
contained in para 6 of
the order of Govt dy 2d
March 1863, No 464, and
what the result of those
measures has been.
6 In paras 6 & 8
of their Proceedings the
Board of Revenue point
out again the differences
between the returns fur-
nished by the Collectors
to them and to the Su-
perintendent of Stamps.
This subject has fre-
quently come under
the notice of Govt and
in pursuance of their order
of 2d March 1863 already
alluded to, they re-
quested the Board to
submit the names of
the Treasury Dy Collrs
who were particularly
remiss

services in respect of their accounts. Thus the Board have not yet done and their early attention will be requested to the order.

The Board trust that the instructions which the Board have now issued to the Collectors to prevent the differences in quantities will prove effectual but they consider that monies not actually paid into the Taluk or Huzur Treasuries should be shown separately

7 Agreeably to the recommendations made by the Board in para 5 of their Proceedings sanction is granted for writing off the accounts to the sum of Rupees 2499-

* Value of stamps lost and defaced Rs. — 1140
Stamps damaged 1359
Total 2499

8 The instructions contained in para 12 of the Boards proceedings are approved - The accounts of Tuticorin 1872 should be corrected accordingly -

9 The Board of Revenue will be requested to report to Govt in due course their opinion on the suggestions made by the Superintendent in the Sea Customs Office the introduction of Bills of Lading for dutiable and non-dutiable goods in the case of Native as well as European Vessels thereby to check the evasion of the Stamp Law -

10 The Superintendent proposes to destroy the entire stock of adamped cadjans of the value of Rs 31,065-8- and the Board requested that authority may be granted for carrying out the measure except where actual necessity exists for retaining a small stock for the present. The Board in para 3 of their letter dated 10th Feb 1863, No 797 reported that the Superintendent has been instructed to continue the supply of cadjan stamps to the

the Districts noted in the margin, keeping it however, within the narrowest limits possible, with the view of eventually discontinuing it altogether, and the Government approved this arrangement. In the absence therefore of further orders to dispense with Cadjans altogether it is necessary that a small stock should be reserved as suggested by the Board. They will report the value of the Cadjans to be destroyed under this arrangement—

Tanjore
Trichinopoly
Malabar

* order of 22nd Oct/62 No. 2258.

+ Board of Revenue with Madras letter dated 15th July
3 Rg. Civil Engineer in
3 Rg Accts. General in

Pro No. 4 to 5
2-3-62-63
to 282-83
17-3-62
to 56-57
16-6-63
to 72-73
22-10-62

Revenue 1864 Departt
Pro: of Govt for February.

No 269.

Pro: of the Madras Govt
Dy 13th February 64.

Pro. Bd Rev. dy 15th April 64
& No. 1069 in Pro.
Pro. B. of Revenue dy 16th May 1864
& No. 1320
Further & No. 1860 of 64.
Further & No. 5-903-64

Operations of the
Stamp Department
during July 1272,
reviewed.

No. 211 & 212.

25 July 1865