

# MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

|              |                          |
|--------------|--------------------------|
| G.O. No. 897 | Press<br><del>MIS.</del> |
| 29.4.29      |                          |
| Dated        | 28-5-1964                |

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,  
25th May 1864.*

No. 294. Read the following Proceedings of the Board of Revenue, dated 11th May 1864, No. 2,831.

Read the following letter from the Acting Sub-Collector in charge of the Godavery District, dated Cocanada, 21st April 1864, No. 101 :—

1. With reference to the Board's Miscellaneous Circular, No. XXIII of the 11th March 1864, I have the honor to state that I am of opinion that the introduction of the sale of stamps on Discount would be attended with great advantage and profit to the Vendors.

2. The inconvenience attendant on the system of sale by Commission, such as accounts, examinations, &c., will be obviated. If the Vendors do not keep a sufficient stock on hand, others might be licensed, and so a wholesome opposition would be created.

3. The sale of Postage stamps by Discount has been attended with most satisfactory results, and such as lead me to think that the sale of all stamps by the same means may be equally beneficial.

4. I send a copy of the Memorandum on the subject drawn out by the Deputy Collector in charge of Treasury, as I think some of his remarks are deserving of consideration.

ENCLOSURE No. 1.

Memorandum from K. JAGANNATHAM, Deputy Collector, to T. A. N. CHASE, Esq., Acting Sub-Collector of the Godavery District.

1. The Discount system for the sale of stamps, advocated by the Board of Revenue in their Miscellaneous Circular, No. XXIII of the 11th March 1864, is a simple one, and preferable to that of Commission. Its introduction into several of the present Stamp Vendor's stations, marked D in the accompanying Statement, appears to be feasible.

2. It will be observed that there have been never any sales of stamps of above Rupees 50 value each, and that therefore the combined system of Discount and Commission will not be necessary.

The merchants, I am assured, would give preference to the Discount system, since it does away with the monthly accounts, periodical examinations, observance of particular hours and days, securities, and personal attendance in the places they are licensed, while these must necessarily continue under the Commission system. There can be no fear of finding men of substance willing to undertake the business as a part of their own trade; and their self-interest will induce them to keep a sufficient stock on hand. Discount system is more advantageous to the Vendor than Commission. If A sells Stamps on Commission to the value of Rupees 2,000 he is entitled to Rupees 47 only, while at the rate of discount allowed he would get Rupees 80. It is true he does not pay ready money at once under the Commission system, but the Vendor under the Discount system will, in a great measure, be free from interference on the part of Government. The stamps purchased by a Discount Vendor will, I suppose, be endorsed to him in the Hoozoor as sold. I am not sure that the Board mean to do so. If such be the case the Vendor has no endorsement to make as required in Section 38 of Act X of 1862. He has only to observe the provisions contained in Sections 40, 41, 42, 43, and 49, the others not being applicable to his case. The hours of sale might be mentioned in the license with the proviso that if the Vendor does not keep a sufficiency of stamps, another will be licensed in addition or in supercession.

3. I would not advocate the adoption of the Discount system at the Court stations and a few others in its entirety, or in combination with the Commission system. At these places there is a constant varying demand for several denominations of stamps.

(True Copy.)

(Signed) T. A. N. CHASE, Acting Sub-Collector in charge.

ENCLOSURE No. 2.

ABSTRACT.—Statement showing the sales of stamps in the Godavery District.

*Proceedings of the Madras Government, Revenue Department,  
25th May 1864.*

1. Submitted for the consideration and orders of Government.
2. The Deputy Collector is wrong in supposing that under the Discount system Vendors need not endorse papers sold by them or used by them, for their own purpose. Papers supplied to them on payment will not be endorsed as sold, and they must abide by the provision of the Law as regards endorsement.

No. 295.

ORDER THEREON, 25th May 1864, No. 897.

The Collector should be called upon to submit a specific proposition.

(True Extract.)

(Signed) C. G. MASTER,

Deputy Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

No. 2,331.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th May 1864.

Read the following letter from the Acting Sub-Collector in charge of the Godavery District, dated Cocanada, 21st April 1864, No. 101:—

1. With reference to the Board's Miscellaneous Circular, No. XXIII of the 11th March 1864, I have the honor to state that I am of opinion that the introduction of the sale of Stamps on Discount would be attended with great advantage and profit to the Vendors.
2. The inconvenience attendant on the system of sale by Commission, such as accounts, examinations, &c., will be obviated. If the Vendors do not keep a sufficient stock on hand, others might be licensed, and so a wholesome opposition would be created.
3. The sale of Postage stamps by Discount has been attended with most satisfactory results, and such as lead me to think that the sale of all stamps by the same means may be equally beneficial.
4. I send a copy of the Memorandum on the subject drawn out by the Deputy Collector in charge of Treasury, as I think some of his remarks are deserving of consideration.

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1. The Discount system for the sale of Stamps, advocated by the Board of Revenue in their Miscellaneous Circular, No. XXIII of the 11th March 1864, is a simple one, and preferable to that of Commission. Its introduction into several of the present Stamp Vendors' stations, marked D in the accompanying Statement, appears to be feasible.
2. It will be observed that there have been never any sales of Stamps of above Rupees 50 value each, and that therefore the combined system of Discount and Commission will not be necessary.

The merchants, I am assured, would give preference to the Discount system, since it does away with the monthly accounts, periodical examinations, observance of particular hours and days, securities, and personal attendance in the places they are licensed, while these must necessarily continue under the Commission system. There can be no fear of finding men of substance willing to undertake the business, and their competitors will induce them to keep a sufficient stock on hand. Discount system is more advantageous to the Vendor than Commission. If A sells Stamps on Commission to the value of Rupees 2,000, he is entitled to Rupees 47 only, while at the rate of discount allowed he would get Rupees 80. It is true he does not pay ready money at once under the Commission system, but the Vendor under the Discount system will, in a great measure, be free from interference on the part of Government. The stamps purchased by a Discount Vendor will, I suppose, be endorsed to him in the Huzur as sold. I am not sure that the Board mean to do so. If such be the case the Vendor has no endorsement to make as required in Section 38 of Act X of 1862. He has only to observe the provisions contained in Sections 40, 41, 42, 43, and 49, the others not being applicable to his case. The hours of sale might be mentioned in the license with the proviso that if the Vendor does not keep a sufficiency of stamps, another will be licensed in addition or in supercession.

I would not advocate the adoption of the Discount system at the Court stations and a few others in its entirety, or in combination with the Commission system. At these places there is a constant varying demand for several denominations of stamps.

(True Copy.)

(Signed) T. A. N. CHASE, Acting Sub-Collector in charge.

ENCLOSURE No. 2.

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1. Submitted for the consideration and orders of Government.
2. The Deputy Collector is wrong in supposing that under the Discount system Vendors need not endorse papers sold by them or used by them, for their own purposes. Papers supplied to them on payment will not be endorsed as sold, and they must abide by the provision of the Law as regards endorsement.

(True Copies and Extract.)

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D., with Statement.

„ T. A. N. Chase, Esq., Acting Sub-Collector in charge of the Godavery District.

Exd. J. Wright.

New 1864. Department  
No. of Superintendent

No. 1261-  
PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 11th May 1864.

2nd 9 1/2 m.  
2nd 14 m.  
3rd 10 m.

No. 2,831.

Boards Prop 18 June 1864  
2nd 15 m.

Submitting for consideration and orders let-  
ter from the Acting Sub Collector in charge of  
the Godavery District giving his opinion on  
the introduction of the Discount system for  
the sale of Stamps by licensed Vendors.

W. M. C. W. S.

897 25 May

25 May 1864

25 May 1864

8-897.

The Collector should  
be called upon to submit  
a specific proposition.

L. A. S.

From W. E. George  
25 May 1864.

14 June 1864