M.R.O.

MADRAS RECORD OFFI

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1852 Press ~~Mis.~~

Dated 20-7- 1866

Not to be folded or roughly ha

Proceedings of the Madras Government, Revenue Department, 20th July 1866.

No. 485. Read the following Proceedings of the Board of Revenue, dated 29th May 1866, No. 3,668.

Read again the following letter from the Superintendent of Stamps, to the Secretary to the Board of Revenue, dated Madras, 3rd October 1865, No. 506 :—

1. I have the honor to forward herewith the Annual Returns of the Stamp Revenue of the Madras Presidency, for the Fusly 1274, ending 30th June 1865. These Returns are comprised in the following Statements.

2. No. 1 is a Statement of stamped papers, &c., received and issued from the Stamp Office during Fusly 1274. Column No. 2 shews the remains at the close of Fusly 1273, and column No. 3 the receipts of the year, as detailed below :—

	Rs.	A.	P.	Rs.	A.	P.
Judicial Stamps.						
Received from the Mint ...	27,06,202	10	0			
Received from Salem ...	0	4	0			
				27,06,202	14	0
Bills of Exchange and Lading.						
Received from the Mint...				34,058	4	0
Adhesive Stamps.						
Returned from Ganjam... ...	2,908	10	0			
Do. Vizagapatam ...	74,781	9	0			
Do. Madura	95,791	4	0			
				1,73,481	7	0
Total...				29,13,742	9	0

Column No. 5 exhibits the issues of the year in which are included Stamps amounting to Rupees 2,836-13-0, written off or destroyed, by Order of the Board, *vide* Proceedings marginally noted ; stamps of value, Rupees 49,615-6-0, issued to Mysore, Coorg, Secunderabad, and Calcutta for which no value is received by this Government; three Bills of Lading, value twelve Annas, called for by the Secretary to Government, Revenue Department, on the 28th July 1864, as specimens; and three rolls of two-Anna value each, deficient in a consignment from this Office to Cuddapah on the 22nd April 1865, to write off which I request the sanction of the Board, leaving, as the net balance issued to Districts, Rupees 31,78,939-7-0.

No. 6,270, 23rd September 1864.
,, 8,229, 23rd December ,,
,, 3,797, 6th July 1865.

3. No. 2 is a Statement of the value of stamped paper received and issued by Collectors. In this column, No. 2 is an exact transcript of column No. 8 of last year's Statement; column No. 3, shewing the receipts of the year, corresponds with the net issues of Statement No. 1, as shewn in the Abstract thereto appended, *plus* certain surplus found in the stock of Districts, as detailed below :—

	Rs.	A.	P.
Malabar...	16	3	0
Madura	0	12	0
Kistna District	30	0	0

4. No. 3 is a Statement of establishment and other charges. This exhibits the cost at which the Stamp Act has been worked during Fusly 1274 as compared with the previous year. The reduction in the fixed establishment of this office is to be attributed to several vacancies not having been filled up, in anticipation of the sanction of Government to a reduction of numbers, and increase of salaries recommended by me, and which came into operation from the 1st March 1865. The reduction in the Contingent charges is consequent on the discharge of the temporary establishment, sanctioned under Government Order, No. 1,873, dated 14th October 1863, and the supply of articles of Country stationery by the Superintendent of Stationery, which heretofore had been purchased.

5. No. 4 is a General Abstract of Receipts and Disbursements, and shews a net revenue of Rupees 25,82,621-6-10. The item "Cash received by Collectors" differs from that item, as shewn by my Register as detailed below :—

	Rs.	A.	P.
Documents as per Register	1,082	4	6
Add for documents received by Collectors in June and stamped in July 1865	160	8	0
Total...	1,242	12	0
Deduct documents stamped without payment, *vide* Board's Orders, Nos. 2,622, 19th May, and 3,186, 15th June 1865	4	12	0
	1,238	0	0

The item, "Amount received in the Stamp Office for stamp duty on documents presented by private parties," exhibits an excess of 8 Annas, being the amount received in deposit for the stamp to be impressed on the third of a marginal Credit Bill whenever presented. The distribution of the different classes of stamped papers in the Mint Return differs slightly from my Registers, see margin; this is caused by the stamp duty Rupee 7 on two executed documents (included under that head in the Mint Return) having been paid in spoiled stamps instead of cash, and consequently so recorded by me. This abstract is accompanied as last year by two Statements of the ordinary and extra revenue of the several Districts to facilitate a comparison with the Collectors' Returns to the Board.

	Rs.	A.	P.
As per Mint Return.			
Blank Forms...	1,08,636	13	6
Executed documents	767	15	0
	1,09,404	12	6
Spoiled Stamps	10,786	15	0
	1,20,191	11	6
As per Statement No. 4..			
Received from Districts (corrected *vide* paragraph 5)...	1,082	4	0
Received in the office (corrected *vide* paragraph 5)...	1,08,315	8	6
	1,09,397	12	6
Spoiled Stamps	10,793	15	0
	1,20,191	11	6

6. I also forward the Statement called for by Government, in Order No. 269, dated 13th February 1864, and those required in Order No. 2,226, dated 9th December 1864, and beg to explain that the delay in submitting these papers has mainly been caused by the necessity of several references on the subject to Districts.

Not sent, being still incomplete.

7. The increase of revenue from the Stamp Law during the past year has been very satisfactory, and on a comparison of the different items in the following Statement with the previous year's receipts fluctuations will appear that deserve attention :—

	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Stamped papers and Cadjans for law purposes ..	20,90,531 15 0	24,78,726 9 3	3,88,194 10 3	... ...
Bills of Lading...	4,811 8 0	3,463 8 0	... ...	1,348 0 0
Do. of Exchange on Government material ...	33,342 1 6	40,370 9 0	2,028 7 6	... ...
Do. do. on parties' own material...	1,739 4 0	942 12 0	... ...	796 8 0
Foreign Bill Stamps... ..	19,775 13 0	14,089 12 0	... ...	5,686 1 0
Received in the Office for Stamps on parties' material...	1,35,162 9 6	1,08,136 13 0	... ...	27,025 12 6
Customs Stamps	1,586 7 0	1,992 15 0	406 8 0	... ...
Transfer do.	5,494 14 0	9 079 11 0	3,584 13 0	... ...
Receipt do.	26,809 15 0	27,910 9 6	1,100 10 6	... ...
For executed Papers.				
Received in the Office ...	860 3 0	472 11 0	... ...	387 8 0
Do. by Collectors ...	410 10 0	295 4 0	... ...	115 6 0
Do. by Courts	2,662 12 10	3,284 6 4	621 9 6	... ...
Extra Revenue.				
In the Districts...	69,291 5 3	75,201 10 3	5,910 5 0	... ...
Do. Stamp Office	1,131 13 6	1,616 9 11	484 12 5	... ...

8. The increased sales are notably in legal papers, and in stamp duty, and penalties recovered by Courts; and on examination of the distribution of the different values sold, it will be found that nearly the whole increase has been in the sale of papers of one Rupee and less values, shewing, I believe, an increasing vigilance, on the part of the inferior Courts in enforcing the provisions of the Stamp Act. The introduction of the Registration Act, from 1st January 1865, has also probably influenced the sale of this description of paper.

9. The decreased sales affect all papers of a nature connected with the export and import trade, such as Bills of Lading, Bills of Exchange, Foreign Bill Stamps, and the private documents brought to my office which are mainly of those classes, the increased sale of Bills of Exchange on Government material, and of Custom stamps, at first appear as exceptions; but the former, being blank sheets of a small and convenient size, are largely used for bonds, leases, and such like, and the Custom stamps of 1273 are the sales of only nine months, as they were not in use until

October 1863. This decrease corresponds with the slackness of trade complained of during a greater portion of Fusly 1274.

10. Receipt stamps shew a fair and steady increase, and Transfer stamps indicate the extent that Madras entered into the share speculations so notorious in Bombay.

11. I observe nothing in the sales of particular Districts requiring notice except a marked decrease in the sale of Receipt stamps in Nellore.

ENCLOSURE No. 1.

ABSTRACT.—General Statement of stamped papers, &c., received into and issued from the Stamp Office during Fusly 1274.

ENCLOSURE No. 2.

ABSTRACT.—General Statement of the value of Stamped papers, &c., received and sold by Collectors during Fusly 1274.

ENCLOSURE No. 3.

ABSTRACT.—Statement of Establishment and other charges incurred in Fusly 1274, as compared with those of Fusly 1273.

ENCLOSURE No. 4.

ABSTRACT.—General Statement of Receipts and Disbursements on account of the Stamp Revenue during Fusly 1274.

ENCLOSURE No. 5.

ABSTRACT.—Statement shewing the Receipts and Disbursements on account of Stamps in the Madras Presidency for Fusly 1274, or the year ending 30th June 1865.

ENCLOSURE No. 6.

ABSTRACT.—Statement shewing the sales of each description and value of Stamps in the Madras Presidency for the year 1864-65.

ENCLOSURE No. 7.

ABSTRACT.—Statement shewing the sales of each description and value of Stamps for Fusly 1274, or the year ending 30th June 1865.

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1. The foregoing letter is the Report of the Superintendent of Stamps on the operations of the Stamp Department during Fusly 1274, or from 1st July 1864 to 30th June 1865. It is accompanied by the usual explanatory Statements, together with the two Statements called for in the Government Order of 13th February 1864, the one shewing the Receipts and Disbursements on account of Stamps, and the other the sales of each description, and the value thereof for Fusly 1274. *Copies* of these two Statements have already been submitted to Government with the Board's letter, dated 3rd February 1866, No. 832, with reference to the Order of Government, dated 18th January 1866, No. 157.

2. The subjoined Abstract exhibits the particulars of Receipts and Disbursements during the past six years :—

Fuslies.	Total Receipts.	Disbursements. Refunds under Act XVII. of 1848.	Charges.	Refunds to applicants under Order of Sudder Adawlut, &c.	Total Disbursements	Net Revenue.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
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 6	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	... ...	2,13,212 13 2	26,09,911 5 11
1272	21,13,382 10 0	42,946 0 0	1,09,148 6 1	... ...	1,52,094 6 1	19,61,288 3 11
1273	23,98,611 3 7	27,521 0 9	1,45,973 10 0	... ...	1,73,494 10 9	22,25,116 8 10
1274	27,65,583 12 3	26,130 0 0	1,56,832 5 5	... ...	1,82,962 5 5	25,82,621 6 10

		RS. A. P.
Balance of Stock brought forward ...		71,26,442 3 0
Receipts.	RS. A. P.	
From the Mint ...	27,40,260 14 0	
Do. do. Districts	1,73,481 11 0	
		29,13,742 9 0
		1,00,40,184 12 0
Issues.		
To Districts ...	31,78,939 7 0	
Mysore, Coorg, and Secunderabad...	49,615 6 0	
Amount written off,	2,836 13 0	
Specimens sent to Secretary to Government, Revenue Department	1 2 0	
		32,31,392 12 0
		68,08,792 6 0

3. It will be seen from the Statement No. 1, that the total value of the Stamps received into the Stamp Office amounted to Rupees 29,13,742-9-0 and of those issued from it to Rupees 32,31,392-12-0, as particularized in the margin.

4. The value of Stamps sold by Collectors amounts to Rupees 25,75,633-9-9, as per Statement No. 2, and the annexed Statement exhibits the value of Stamps otherwise disposed of:—

Items.	Judicial Stamps.	Bills of Exchange.	Adhesive Stamps.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Damaged Stamps destroyed by Collectors	87,981 15 0	1,823 2 0	96,537 14 0	1,86,342 15 0
Value of Stamps issued in lieu of spoiled ones	2,419 14 0	76 3 0	11 4 0	2,507 5 0
Value of Stamps on plain paper destroyed	.....	4,946 10 0	.....	4,946 10 0
Value of Stamps found deficient, and embezzled and written off under Orders of Government, dated 20th July 1864, No. 1274; and Board's Proceedings, dated 19th May 1865, No. 2,622	507 11 9	.....	.....	507 11 9
Total ...	90,909 8 9	6,845 15 0	96,549 2 0	1,94,304 9 9

The greatest part of the damaged Stamps which appear in this Statement were destroyed by the cyclone which visited Masulipatam in the year under report.

5. On comparing the value of Judicial Stamps on water-marked paper received by Collectors during the Fusly 1274, as given in Statement No. 2, with the net issues entered in Column 5, Statement No. 1, there appears a difference of Rupees 46-15-0, owing, it is said, to surplus Stamps having been found in the Districts marginally noted. This discrepancy must be occasioned by incorrect packing in the Stamp Office, and the Superintendent of Stamps should adopt steps to prevent such mistakes, as he has an ample establishment for the work. The subjoined Abstract briefly exhibits the transactions in the Districts:—

	RS.	A.	P.
Malabar	16	3	0
Madura	0	12	0
Kistna	30	0	0
	46	15	0

Balance at the commencement of the Fusly...				37,78,011	12	0
Receipts.	RS.	A.	P.			
From Superintendent of Stamps...	31,78,939	7	0			
Surplus found in Districts	46	15	0			
				31,78,986	6	0
				69,56,998	2	0
Sales.						
Actual sales	25,75,633	9	9			
Supplied gratis to Abkarry renters ...	19,052	12	0			
Returned to the Superintendent of Stamps.	1,73,481	7	0			
Stamps destroyed written off, and issued in lieu of spoiled Stamps, as particularized in the Statement No. 1	1,94,304	9	9			
				29,62,472	6	6
				39,94,525	11	6

6. On comparing the total Stamp collections in the Districts, with the Statements forwarded with the Annual Settlement Reports, certain small discrepancies are found in the Statements received from three Districts, as exhibited in the subjoined abstract:—

Districts.	Stamp Revenue.			Miscellaneous.		
	As per Superintendent's Return	As per Settlement Report.	Difference.	As per Superintendent's return.	As per Settlement Report.	Difference.
	RS.	RS.	RS.	RS.	RS.	RS.
1. Kurnool	85,910	85,894	— 46	3,174	3,221	+ 47
2. Trichinopoly. ...	70,724	70,617	—107	1,116	1,223	+107
3. Malabar	3,70,366	3,70,516	+150	.....	.....	.....

7. Both in Kurnool and Trichinopoly the Statements received with the Settlement Report shew a small decrease in the Stamp Revenue, and a corresponding increase under "Miscellaneous." There is no reason for these inaccuracies, and a little attention on the part of the Treasury Deputy Collectors would have prevented their occurring. The Collectors of both the Districts will now be requested to explain how they have arisen. The increase of Rupees 150 in the Malabar Statement is occasioned by the inclusion of the fees for stamping certain forms, which were included in the Stamp Return for Fusly 1273, but were only brought to account in the Settlement Statement for Fusly 1274.

8. Statement No. 3 contains the particulars of establishment and other charges incurred in Fusly 1274, the amount of which, when compared with the previous year's Statements, shews a net increase of Rupees 11,341-5-11. A very large portion of this increase occurs in the item of Commission to licensed Vendors, and was the ordinary result of largely increased sales of Stamps. The particulars of expenditure are given in the Abstract below:—

				RS.	A.	P.
Superintendent's salary and establishment				24,830	1	6
Contingent Charges.	RS.	A.	P.			
Cost of paper	41,043	4	4			
House rent	1,200	0	0			
Contingent charges, such as hire for conveying Stamp papers to Districts, making boxes, &c.... ...	2,674	1	10			
				44,917	6	2
Establishment at the Mint Office				2,463	15	6
Commission and discount to Vendors				76,227	9	11
Contingent charges in Districts				1,550	1	2
Total ...				1,49,989	2	3

9. Statement No. 4 is a General Abstract of Receipts and Disbursements. The Superintendent states that the item cash received by Collectors on documents presented for stamping by private parties does not harmonize with the similar entries in his register, in consequence of certain documents received by Collectors in June having been stamped in July 1865. On comparing the amount of stamp duty levied on blank forms and executed documents, as entered in the Mint Returns with that entered in the Superintendent's Statements, a deficit of Rupees 7 is observed; but the Superintendent explains that this sum is included under the head of spoiled stamps in consequence of the payment in the Stamp Office having been made in spoiled stamps instead of in cash.

10. The gross receipts on account of Stamps for Fusly 1274 are shewn at Rupees 27,65,584. Deducting from this amount, Rupees 1,82,962, being the total charges, there remains a net revenue of Rupees 25,82,622, which, as compared with the preceding Fusly, exhibits an increase of Rupees 3,57,505.

11. This result the Board consider to be satisfactory, and they concur with Colonel Temple in his opinion that the increased sales of Judicial Stamps are to be ascribed in part to increased vigilance and promptitude in enforcing the Stamp Law.

An Abstract of Receipts and Disbursements is given below:—

	Rs.	A.	P.	Rs.	A.	P.
Sale of Stamp papers, Bills of Exchange, Adhesive stamps, and Transfer and Custom Application stamps	25,75,633	9	9			
Receipts for stamping private documents presented in the Stamp Office	1,08,316	0	6			
Do. in the Districts...	4,522	6	4			
Do. on deficient duty received on documents stamped in lieu of spoiled stamps...	293	7	6			
				26,88,765	8	1
Extra Revenue.						
Penalties levied under Act X. of 1862 in the Stamp Office and in the Districts.	71,830	0	8			
Amount recovered in pauper suits	3,872	8	5			
Refund of stamp duty overpaid and again retrenched under Act XVII. of 1848.	46	0	0			
Fines and forfeitures...	327	7	3			
English Foolscap paper sold by Messrs. D'Rozario & Co., by auction	566	7	11			
Savings and Refunds...	56	15	7			
Other items...	118	12	4			
				76,818	4	2
				27,65,583	12	3
Deduct Charges.						
Establishment and other charges in the Stamp Office and at out-stations... ...	1,49,989	2	3			
Amount refunded under Act XVII. of 1848.	26,130	0	0			
Do. on account of unused stamps refunded	5,373	13	2			
Amount of penalties refunded	1,469	6	0			
				1,82,962	5	5
Net Revenue...				25,82,621	6	10

12. Having thus reviewed the operation of the Stamp Department for Fusly 74, the Board append, for the information of Government, an Abstract shewing the particulars of the sales of different descriptions of stamps of the higher values:—

Judicial Stamps.

	Rs.	A.	P.
5 Rolls at 2,000 ...	10,000	0	0
6 do. at 1,000 ...	6,000	0	0
10 do. at 700 ...	7,000	0	0
32 do. at 500 ...	16,000	0	0
5 do. at 400 ...	2,000	0	0
32 do. at 350 ...	11,200	0	0
14 do. at 300 ...	4,200	0	0
94 do. at 250 ...	23,500	0	0
37 do. at 200 ...	7,400	0	0
142 do. at 150 ...	21,300	0	0
5 do. at 125 ...	625	0	0
451 do. at 100 ...	45,100	0	0
11 do. at 80 ...	880	0	0
48 do. at 75 ...	3,600	0	0
86 do. at 60 ...	5,160	0	0
1,775 do. at 50 ...	88,750	0	0
3,07,400 do. below 50 ...	22,26,518	5	0
Total ...	24,79,233	5	0

Bills of Exchange.

6 Rolls at 24 ...	144	0	0
6 do. at 18 ...	108	0	0
128 do. at 12 ...	1,536	0	0
23 do. at 9 ...	207	0	0
4 do. at 8 ...	32	0	0
459 do. at 6 ...	2,754	0	0
74 do. at 4 ...	296	0	0
1,499 do. at 3 ...	4,497	0	0
201 do. at 2 ...	402	0	0
4,802 do. at 1½ ...	7,203	0	0
295 do. at 1 ...	295	0	0
1,34,737 do. below 1 ...	22,896	9	0
Total ...	40,370	9	0

Adhesive Stamps.

2,46,391 Rolls at ½ Anna.	7,699	11	6
3,23,371 do. at 1 do.	20,210	14	0
Total...	27,910	9	6

Transfer and Custom Application Stamps.

	Rs.	A.	P.
49 Rolls at 20	980	0	0
62 do. at 10	620	0	0
22 do. at 7½	165	0	0
142 do. at 6¼	887	0	0
573 do. at 5	2,865	0	0
361 do. at 3¾	1,353	12	0
256 do. at 2½	610	0	0
235 do. at 1¼	293	12	0
397 do. at 1	397	0	0
33,975 do. below 1	2,870	10	0
Total ...	11,072	10	0

Foreign Bill Stamps.

3 Rolls at 24	72	0	0
9 do. at 18	162	0	0
31 do. at 12	372	0	0
47 do. at 8	376	0	0
312 do. at 6	1,872	0	0
124 do. at 4	496	0	0
894 do. at 3	2,682	0	0
383 do. at 2	766	0	0
1,762 do. at 1½	2,643	0	0
497 do. at 1	497	0	0
9,857 do. below 1	4,151	12	0
Total ...	14,089	12	0
13,854 Rolls of Bills of Lading at four Annas ...	3,460	8	0
Total ...	25,76,140	5	6
Deduct value of Stamps embezzled	506	11	9
	25,75,633	9	9

13. The Superintendent observes that there was a marked decrease in the sales of Receipt Stamps in Nellore; but a similar falling off is observed in South Arcot and Salem. These results may perhaps be ascribed to the insignificancy of the mercantile transaction of these Districts; but the Board, nevertheless, trust that the respective Collectors will bear in mind the repeated instructions of Government regarding the strict enforcement of the Stamp Law in their Districts.

14. The Board regret the delay which has taken place in the disposal of the Superintendent's Report. This delay has been mainly occasioned by their Account Department being short-handed, and by its having recently had thrown upon it a large amount of audit work in connection with Contingent and Local Fund charges, with which, at its present strength, it is quite unable to cope.

Board's letter to Government, dated 14th November 1865, No. 7,291.

No. 486. ORDER THEREON, 20th July 1866, No. 1,852.

Separate Revenue, No. 26.
Stamps.

1. With these Proceedings the Board of Revenue submit, with their remarks, the report of the Superintendent of Stamps for Fusly 1274.

2. The gross revenue of the year, viz., Rupees 27,65,584, was larger than the similar revenue of any of the previous six years except Fusly 1271, in which, from exceptional causes, the revenue amounted to Rupees 28,23,124.

3. The total disbursements of the year, which amounted to Rupees 1,82,962, exceeded the expenditure of Fusly 1273 by Rupees 11,341, which was the necessary result of the large increase in the sales of stamps. Further examination of the figures for the last six years shews, however, a gradual decrease in the proportion of expenditure to revenue. The expenditure in Fusly 1269 was so high as 13·48 per cent.; it fell in the subsequent years in the proportions shewn in the margin, and the per-centage in Fusly 1274 was the lowest of all.

Fusly	1270	...	...	... 6·74	per cent.
Do.	1271	...	...	... 7·55	do.
Do.	1272	...	...	... 7·19	do.
Do.	1273	...	...	... 7·23	do.
Do.	1274	...	...	... 6·61	do.

4. The net revenue of the year amounted to Rupees 25,82,622, which was more than the net revenue of any of the previous years except that of Fusly 1271.

5. The operations of the Stamp Law in Fusly 1274 were, on the whole, highly satisfactory. The sales of stamps intended for Bills of Exchange and Lading in the Maritime Districts named in the margin, were, however, so low as to induce the belief that in these Districts the law is evaded. In no other District has the revenue from this source fallen below 340 Rupees, and the two Collectorates named are not much inferior to many in commercial importance. The Board will call the attention of the Collectors to the subject.

	Fusly 1272.	Fusly 1273.	Fusly 1274.
	Rs.	Rs.	Rs.
Nellore	184	189	171
South Arcot	48	70	74

5. The sales of adhesive or receipt stamps are also low in the two Districts above alluded to, as well as in Salem, and the Government observe that the Board have already pointed out to the Collectors the necessity of strictly enforcing the Stamp Law in those Districts.

6. The classification of the sales of the several description of stamps, given in paragraph 12 of the Board's Proceedings, should be the same as that observed in the previous annual reports, to facilitate comparison. There is a slight difference in this respect between the reports for Fusly 1273 and 1274.

(Signed) W. HUDLESTON,
Acting Secretary to Government.

Pro- 11th Oct 63 & 1874
13 Feby — 164 — 211-2
28 Nov — 165 - 548-549
9 Decemb — 87-88
18 Jany 1866 - 309-310
7 Feby — 152-153.

Rev- 1866. Department
Pros of Govt for July

No. 1584

Reported to England
Dft 17th April No 22 of 1867
Sec: Rev: Madras

PROCEEDINGS OF THE BOARD OF REVENUE,

To All Collectors, &c.

Dated 29th May 1866.
Despatched 1 June —
Received 2
E. S. & L. Rd
Sec: Rev: 1852. 20th July

No. 3,668.

No. 1585.

Reviewing Report of Superintendent of Stamps for Fusly 1274.

Govt July 1866

Revenue Departt.

No. 1852.

Proceedings of the Madras Government
Under date the 20th July 1866.

Read the following
Proceedings of the Board
of Revenue.—

Reviewing Report of Supt. of Steamers for July 1866. } (From enter 29th July 1866 No. 3668.)

With these Bd. the Board of Revenue submit, with their remarks, the Report of the Supt. of Steamers for July 1866 —

2 The gross Revenue of the year viz Rs. 2,65,551 was larger than the similar Revenue of any of the previous six years (a)

except

except July 1271 in
which the receipts from
the sale of Stamps were
still larger from ex-
ceptional causes. The
Revenue of that year
amounted to Rs 2,23,124-

3. The total disburse-
ments of the year which
amounted to Rs 152,962
exceeded the expenditure
of July 1273 by Rs 11,314,
and this was the neces-
sary result of the large
increase in the sales of
the Stamps. Further
examination of the figures
for the last six years
shows, however, a
gradual decrease

in

in the proportion of the
expenditure to the Revenue.
The expenditure in July
1269 was as high as 13.18
per cent; it fell in the sub-
sequent years in the pro-
portions shown in the
margin; and the percent-
age of July 1274 was the
lowest.

July 1270	6.74	per cent
1271	4.55	do
1272	4.19	do
1273	4.23	do
1274	6.61	do

4 The net Revenue
of the year amounted to
Rs 2,52,622, which was
more than the net
Revenue of any of the
previous years except
that of July 1271.

5- The operations of
the Stamp Laws in
July 1271 were on the
whole highly satisfac-
tory. The sales of Stamps
extended for Bills of
exchange and Hadings in
the

	July 1272 Rs	July 1273 Rs	July 1274 Rs
Nellore	184	189	171
South Arcot	68	70	74

The Alamdane Districts named in the margin were, however, so low as to make it impossible to believe that in these Districts the law is not evaded in the same manner as in other Districts. The Revenue from this source falls below 300 Rs, and the two Collectorates named are not inferior to many in Commercial importance. The Board will call the attention of the Collectors to the subject.

5 The sale of adhesive Stamps or receipt Stamps are also low in the two Districts above alluded to as well as in Salem, and the Court observe that

that the Board have already pointed out to the Collectors the necessity of strictly enforcing the Stamp Law in those Districts.

6. The classification of the sales of the several descriptions of Stamps given in para 12 of the Board's Proceedings should be the same as that observed in the previous annual reports to facilitate comparison. There is a slight difference in this respect between the reports for July 1273 and 1274.

911

in Copies Extracts Register Sept 1874

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2

Revenue 1866 Depart.
Pro: of Govt. for July

A° 1852

Pro: of the Madras Govt.
Dy 20th July 1866.

Rec'd Board's Recommendation
7 Febry 1867 Cl. No 393.

Reviewing the
Stamp Report for Italy
1274 with orders thereon.—

No 485-486.

Reports to England
Dy 11th April 1867 No 2 of 1867
Sep: Rev. Stamps

Dodgson