M.R.O. 14-5450—22-10-35.

# MADRAS RECORD OFFICE.

**Government of Madras.**

Revenue **DEPARTMENT.**

G.O. No. 1905 Press Mis.

313. 314

Dated 15 — 8 — 1867.

***Not to be folded or roughly handled***

*Proceedings of the Madras Government, Revenue Department,*
*15th August* 1867.

Read the following papers :—

No. 313. Proceedings of the Board of Revenue, dated 31st July 1867, No. 4,907.

Read the following letters.

From the Superintendent of Stamps, to the Secretary to the Board of Revenue, dated Madras, 7th May 1867, No. 1,247, of Fusly 1276.

You will have observed that under Schedule B. as amended by Act XXVI of 1867, which has come into force from the 1st instant, the Judicial Stamps required by the public will be more numerous and varying in value than under the old Schedule.

Act 11.

The Stamp duty on Plaints under the amended law, beginning with 1 Rupee, goes on rising by half Rupee up to 10 Rupees. It then increases by 1 Rupee up to 100 Rupees; then it rises by additions of 5 Rupees up to 1,050, after which the rate of increment is 1 Rupee up to 1,850 Rupees, and half Rupee after that limit, as will be seen from the enclosed list.

* Marked in the list.

Thus in place of the few denominations of known* values we have hitherto had, it will be necessary to issue numerous values differing from each other by small, and in many cases by fractional amounts. I am not aware how it is proposed to meet these requirements of the new Act, *i. e.*, whether it is intended to have a separate die for each separate value and thus impress one stamp for each value, or to put on two or more stamps to make up a value. If, for example, it was necessary to issue a stamp or stamps of the value of Rupees 1,852-8-0, unless we had a die ready made for that specific denomination, it would be necessary to impress probably one stamp of 1,800 Rupees, one of 50, one of 2, and one of 8 Annas. It would thus be necessary to have four stamps impressed, if not more, to denote the value in question; and this, besides the counterstamp of the Stamp Office and the seal of the Collector. It would, I presume, be objectionable to have so many stamps on one sheet; and yet, if the paper must be stamped for the full amount, this can be avoided only by having a separate die for each separate value; and the values, as already seen, go on rising often by half a Rupee and a Rupee and stop at no definite point. Colonel Carpendale tells me that it would take a long time to have dies made up for all the additional values likely to be required. One way in which the difficulty might be met is to authorize parties to use two or more stamped papers to make up the required value; but this would be open to the objection that, when there was not matter to occupy more than one sheet, the presentation of blank stamped papers might give room to malpractices.

See also Board's Proceedings, 27th February 1867, No 1,200.

Another plan which occurs to me is to issue stamps of round values, and to allow the parties concerned to pay into Court, under suitable arrangements, the odd sums to make up the value, and obtain a receipt with the seal and signature of the Court and attach it to the stamp. I have requested the Collectors to send in revised or supplemental Indents for Judicial Stamps with reference to the requirements of the new Schedule, and have also applied to the Superintendent of Stamps at Calcutta for information as to how it is intended to meet the difficulty in question in that Presidency. On hearing from those authorities, I shall address the Board again, if necessary, on the subject. Meanwhile, I have thought it advisable to bring to their notice the difficulty which has occurred to me. The Office Register, too, in which the receipts and issues of Judicial Stamps are recorded, will become exceedingly bulky and difficult to keep under the new Schedule, if this Office is to supply all the required values.

Stamp duty on Plaints according to Article 11 of the new Schedule B.

| Rs. | A. | Rs. | A. | Rs. | A. | Rs. | A. | Rs. | A. |
|---|---|---|---|---|---|---|---|---|---|
| *1 | 0 | 51 | 0 | *150 | 0 | 445 | 0 | 740 | 0 | 1,035 | 0 |
| 1 | 8 | 52 | 0 | 155 | 0 | 450 | 0 | 745 | 0 | 1,040 | 0 |
| *2 | 0 | 53 | 0 | 160 | 0 | 455 | 0 | 750 | 0 | 1,045 | 0 |
| 2 | 8 | 54 | 0 | 165 | 0 | 460 | 0 | 755 | 0 | 1,050 | 0 |
| 3 | 0 | 55 | 0 | 170 | 0 | 465 | 0 | 760 | 0 | 1,051 | 0 |
| 3 | 8 | 56 | 0 | 175 | 0 | 470 | 0 | 765 | 0 | 1,052 | 0 |
| *4 | 0 | 57 | 0 | 180 | 0 | 475 | 0 | 770 | 0 | 1,053 | 0 |
| 4 | 8 | 58 | 0 | 185 | 0 | 480 | 0 | 775 | 0 | 1,054 | 0 |
| *5 | 0 | 59 | 0 | 190 | 0 | 485 | 0 | 780 | 0 | 1,055 | 0 |
| 5 | 8 | *60 | 0 | 195 | 0 | 490 | 0 | 785 | 0 | 1,056 | 0 |
| *6 | 0 | 61 | 0 | *200 | 0 | 495 | 0 | 790 | 0 | 1,057 | 0 |
| 6 | 8 | 62 | 0 | 205 | 0 | *500 | 0 | 795 | 0 | 1,058 | 0 |
| 7 | 0 | 63 | 0 | 210 | 0 | 505 | 0 | 800 | 0 | 1,059 | 0 |
| 7 | 8 | 64 | 0 | 215 | 0 | 510 | 0 | 805 | 0 | 1,060 | 0 |
| *8 | 0 | 65 | 0 | 220 | 0 | 515 | 0 | 810 | 0 | 1,061 | 0 |
| 8 | 8 | 66 | 0 | 225 | 0 | 520 | 0 | 815 | 0 | 1,062 | 0 |
| 9 | 0 | 67 | 0 | 230 | 0 | 525 | 0 | 820 | 0 | 1,063 | 0 |
| 9 | 8 | 68 | 0 | 235 | 0 | 530 | 0 | 825 | 0 | 1,064 | 0 |
| *10 | 0 | 69 | 0 | 240 | 0 | 535 | 0 | 830 | 0 | 1,065 | 0 |
| 11 | 0 | 70 | 0 | 245 | 0 | 540 | 0 | 835 | 0 | 1,066 | 0 |
| *12 | 0 | 71 | 0 | *250 | 0 | 545 | 0 | 840 | 0 | 1,067 | 0 |
| 13 | 0 | 72 | 0 | 255 | 0 | 550 | 0 | 845 | 0 | 1,068 | 0 |
| 14 | 0 | 73 | 0 | 260 | 0 | 555 | 0 | 850 | 0 | 1,069 | 0 |
| *15 | 0 | 74 | 0 | 265 | 0 | 560 | 0 | 855 | 0 | 1,070 | 0 |
| *16 | 0 | *75 | 0 | 270 | 0 | 565 | 0 | 860 | 0 | 1,071 | 0 |
| 17 | 0 | 76 | 0 | 275 | 0 | 570 | 0 | 865 | 0 | 1,072 | 0 |
| 18 | 0 | 77 | 0 | 280 | 0 | 575 | 0 | 870 | 0 | 1,073 | 0 |
| 19 | 0 | 78 | 0 | 285 | 0 | 580 | 0 | 875 | 0 | 1,074 | 0 |
| *20 | 0 | 79 | 0 | 290 | 0 | 585 | 0 | 880 | 0 | 1,075 | 0 |
| 21 | 0 | *80 | 0 | 295 | 0 | 590 | 0 | 885 | 0 | and so on increasing by one Rupee up to 1,850. | |
| 22 | 0 | 81 | 0 | *300 | 0 | 595 | 0 | 890 | 0 | | |
| 23 | 0 | 82 | 0 | 305 | 0 | 600 | 0 | 895 | 0 | 1,850 | 0 |
| *24 | 0 | 83 | 0 | 310 | 0 | 605 | 0 | 900 | 0 | 1,850 | 8 |
| *25 | 0 | 84 | 0 | 315 | 0 | 610 | 0 | 905 | 0 | 1,851 | 0 |
| 26 | 0 | 85 | 0 | 320 | 0 | 615 | 0 | 910 | 0 | 1,851 | 8 |
| 27 | 0 | 86 | 0 | 325 | 0 | 620 | 0 | 915 | 0 | 1,852 | 0 |
| 28 | 0 | 87 | 0 | 330 | 0 | 625 | 0 | 920 | 0 | 1,852 | 8 |
| 29 | 0 | 88 | 0 | 335 | 0 | 630 | 0 | 925 | 0 | 1,853 | 0 |
| *30 | 0 | 89 | 0 | 340 | 0 | 635 | 0 | 930 | 0 | 1,853 | 8 |
| 31 | 0 | 90 | 0 | 345 | 0 | 640 | 0 | 935 | 0 | 1,854 | 0 |
| *32 | 0 | 91 | 0 | *350 | 0 | 645 | 0 | 940 | 0 | 1,854 | 8 |
| 33 | 0 | 92 | 0 | 355 | 0 | 650 | 0 | 945 | 0 | 1,855 | 0 |
| 34 | 0 | 93 | 0 | 360 | 0 | 655 | 0 | 950 | 0 | 1,855 | 8 |
| *35 | 0 | 94 | 0 | 365 | 0 | 660 | 0 | 955 | 0 | 1,856 | 0 |
| 36 | 0 | 95 | 0 | 370 | 0 | 665 | 0 | 960 | 0 | 1,856 | 8 |
| 37 | 0 | 96 | 0 | 375 | 0 | 670 | 0 | 965 | 0 | 1,857 | 0 |
| 38 | 0 | 97 | 0 | 380 | 0 | 675 | 0 | 970 | 0 | 1,857 | 8 |
| 39 | 0 | 98 | 0 | 385 | 0 | 680 | 0 | 975 | 0 | 1,858 | 0 |
| *40 | 0 | 99 | 0 | 390 | 0 | 685 | 0 | 980 | 0 | 1,858 | 8 |
| 41 | 0 | *100 | 0 | 395 | 0 | 690 | 0 | 985 | 0 | 1,859 | 0 |
| 42 | 0 | 105 | 0 | *400 | 0 | 695 | 0 | 990 | 0 | 1,859 | 8 |
| 43 | 0 | 110 | 0 | 405 | 0 | *700 | 0 | 995 | 0 | 1,860 | 0 |
| 44 | 0 | 115 | 0 | 410 | 0 | 705 | 0 | *1,000 | 0 | 1,860 | 8 |
| 45 | 0 | 120 | 0 | 415 | 0 | 710 | 0 | 1,005 | 0 | 1,861 | 0 |
| 46 | 0 | *125 | 0 | 420 | 0 | 715 | 0 | 1,010 | 0 | 1,861 | 8 |
| 47 | 0 | 130 | 0 | 425 | 0 | 720 | 0 | 1,015 | 0 | and so on increasing by 8 Annas. | |
| *48 | 0 | 135 | 0 | 430 | 0 | 725 | 0 | 1,020 | 0 | | |
| 49 | 0 | 140 | 0 | 435 | 0 | 730 | 0 | 1,025 | 0 | | |
| *50 | 0 | 145 | 0 | 440 | 0 | 735 | 0 | 1,030 | 0 | | |

*Proceedings of the Madras Government, Revenue Department,*
*15th August* 1867.

*Abstract.*

In Suits of the value of 10 to 100 Rupees, Stamp duty 1 Rupee, *plus* ½ Rupee for every 5 Rs.
Thus " 10 Rupees " 1 "
" 15 " " 1½ "
" 20 " " 2 "
" 25 " " 2½ "
and so on
" 100 " " 10 "
In Suits from 100 to 1,000 " " 10 " *plus* 1 Rupee for every 10 Rupees.
Thus " 110 " " 11 "
" 120 " " 12 "
" 130 " " 13 "
and so on
" 1,000 " " 100 "
In Suits from 1,000 to 20,000 " " 100 " *plus* 5 Rs. for every 100 Rupees.
Thus " 1,100 " " 105 "
" 1,200 " " 110 "
" 1,300 " " 115 "
and so on
" 20,000 " " 1,050 "
In Suits from 20,000 to 1,00,000 Rupees " 1,050 " *plus* 1 Rupee for every 100 Rupees.
Thus " 20,100 Rupees " 1,051 "
" 20,202 " "
" 20,300 " " 1,053 "
and so on
" 1,00,000 " " 1,850 "
In Suits above 1,00,000 " " 1,850 " *plus* ½ Rupee for every 100 Rs.

(Signed) V. RAMIENGAR,
*Superintendent of Stamps.*

MADRAS,
GENERAL STAMP OFFICE,
*7th May* 1867.

N. B.—The asterisks indicate the present values in use.

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From the Acting Collector of Malabar, to the Secretary to the Board of Revenue, dated Calicut, 7th May 1867, No. 96.

1. I have the honor to bring to the notice of the Board of Revenue certain points in the new Stamp Act No. XXVI of 1867, which seems to me to be deserving of their consideration.

2. The stamps provided for Plaints or Appeal Petitions in Article 11 of the modified Schedule B., rising as it does by a scale of ½ Rupee up to 10 Rupees, of 1 Rupee up to Rupees 100, and of 5 Rupees up to Rupees 1,050, has enormously increased the descriptions of Stamps, of which a supply has to be kept in stock to meet the demands of the public. The Indent which I am now submitting for the first quarter of the ensuing Fusly amounts to upwards of sixteen lacs of Rupees, and it provides only for five of each of the higher descriptions of paper required in suits of 10,000 to 20,000 Rupees, 10 to 100 of each description of paper for suits between 1,000 and 10,000 Rupees, 150 to 300 of each description for suits under 1,000 Rupees; and as the latter has to be distributed to the nineteen stations at which there are District Munsiffs' Courts in this district, it will become difficult to provide against the supply of any particular description of paper running short notwithstanding the large value of the Stamps indented for.

3. I have not yet sent in an Indent for papers required for suits above 20,000 Rupees. The Schedule, whilst properly reducing the rate of Stamp duty in these larger suits, provides a scale of Stamps which rises by a difference of only 1 Rupee and in suits above 1,00,000 Rupees by a difference of only 8 Annas; thus necessi-

tating an enormous number of these higher descriptions of Stamps. If only two of each of these kinds are indented for, namely, one for each of the principal Courts at Tellicherry and Calicut, the Indent will amount to another fifteen or twenty lacs of Rupees.

4. Eleven out of the nineteen District Munsiffs' Courts are at stations where there are no Talook Treasuries, and where the public have to depend entirely on the supply kept by the Stamp Vendors, who cannot, however, be expected to purchase and keep an adequate supply of all the descriptions of Stamps, the actual sales of which will bear but a small proportion to the value of the stock required to be kept, if the demands of the public are to be readily met.

5. I have further to bring to notice that no discount is at present allowed to the Vendors upon the purchase of Stamps of more than 50 Rupees value, which being hitherto used only in the principal Courts they were readily obtained by the public from the Government Treasuries at these stations. But under the new Act the value of Stamps to be used in Munsiffs' Courts ranges to Rupees 100, and as the Stamp Vendors are not called upon to keep papers of higher value than 50 Rupees upon which no discount is allowed, serious inconvenience is likely to be occasioned to the public at Munsiffs' stations where there are no Talook Treasuries. I would beg to suggest for consideration the desirability of simplifying the scale of Stamps so as to reduce considerably the varieties requiring to be used, and of allowing discount to Vendors upon Stamps up to 100 Rupees value. The enormous stock, quite out of proportion to the actual sales, required for the administration of the Stamp Revenue under the new Act is, I submit, a serious defect which might be obviated without any considerable loss of revenue by a simplification of the scale of Stamps provided.

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From the Superintendent of Stamps, to the Secretary to the Board of Revenue, dated Madras, 7th June 1867, No. 1,431, of Fusly 1276.

1. In continuation of my letter of the 6th ultimo, No. 1,247, I have the honor to lay before the Board the annexed copy of a communication, received from the Superintendent of Stamps at Calcutta, in reply to my reference to him regarding the new value of Judicial Stamps required under Schedule B. as amended by Act XXVI of 1867.

2. Since last addressing the Board on the subject, I have learnt that it is the practice of the Courts in this Presidency to allow the presentation of blank stamped papers to make up any deficiency in the value of the first stamp, and that this is done under proper precautions to prevent fraud. The rule laid down by the late Sudder Court on the subject, and which is acted upon to the present day, is as follows:—

"The right corners of all blank stamps put in by parties for making up any "deficiency in the value of the first stamp, are to be torn off by the chief Minis-"terial Officer, and a line drawn across the face of such Stamps as soon as they "are put in."

3. Under this arrangement, which works well according to the accounts of all the District Munsiffs and Vakeels whom I have recently had the advantage of consulting, I scarcely think it necessary to have any additional dies made up; at all



events till the probable demands under the operation of the new Schedule are better known. It may be requisite hereafter to have a few additional values such as 3, 7, 9, 11, and 13 Rupees made up to avoid too many additional Stamps being presented in any one case, but the extent to which such may be necessary can be best determined only by actual experience of the working of the new Schedule. Out of twenty-one Officers who have submitted Indents for Judicial Stamps for the ensuing quarter, only three have indented for new values under the new Act. The others have applied for the usual values only; and as they have done so notwithstanding a call from this Office for revised Indents with reference to the requirements of the amended Schedule, I conclude that the local officers consider the old values sufficient under the practice obtaining in the Courts of allowing the required Stamp duty in any case to be made up by more than one stamped paper.

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From the Collector of Malabar, to the Secretary to the Board of Revenue, dated Calicut, 11th July 1867, No. 150.

1. With reference to paragraph 4 of letter from this Office, dated 7th May 1867, No. 96, I have the honor to state that complaints have been made by Vakeels and others connected with the Civil and Principal Sudder Ameen's Courts at Calicut, in regard to the difficulty of obtaining stamp papers of more than 50 Rupees value which the Vendors have, at present, no inducement to keep, not being allowed any discount on them, and which have, in consequence, to be purchased by the parties direct from the Huzoor Treasury situated at some distance. The inconvenience, however, is likely to be even more seriously felt at the Munsiff's Court in out-stations, especially where there are no Talook Treasuries.

2. The simplest way of obviating the difficulty, it appears to me, would be to allow to the Vendors discount on all Stamps, two per cent. from 50 to 100, and one per cent. on all above 100 Rupees. Some arrangement in regard to the former is indispensable, as, under the new Act, Stamps up to 100 Rupees value come into frequent ordinary use in Munsiff's Courts.

3. The present annual sale of Stamps above 50 to 100 Rupees is as noted in the margin; but under the operation of the new Act the sales of these descriptions of Stamps may be expected to rise to 3,000 Rupees in the district, and the discount to be allowed thereon at two per cent. will amount to Rupees 600 per annum. The further discount to be allowed on Stamps of more than 100 Rupees value at the lower rate of one per cent. proposed, will hardly amount to one-half of the above sum, as the sales of these higher descriptions of papers are very inconsiderable.

| | No. | Value. |
|---|---|---|
| 60 Rupees ... .. | 5 | 300 |
| 75 ,, ... ... | 12 | 900 |
| 100 ,, .... ... | 55 | 5,500 |
| | | 6,700 |

4. Should these propositions meet with the approval of the Board, I request they will obtain the early sanction of Government on the subject.

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1. The Board concur in thinking that, as the Courts receive plaints, &c., prepared on several papers, the aggregate value of the Stamps on which equals the value required by Schedule B. of the new Act, there is no necessity, at all events

until the impending revision of the Act has occurred, to have numerous fresh dies made up.

2. They authorize the Superintendent of Stamps to obtain from the Mint the few dies enumerated in paragraph 3 of his letter, dated 7*th ultimo*.

3. With reference to the letter from the Collector of Malabar, recorded at the head of these Proceedings, the Board direct that a discount of two per centum be allowed on the sale of papers of and above 50 Rupees value. A copy of these Proceedings will be submitted for the information of Government.

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From the Superintendent of Stamps, Fort William, to the Superintendent of Stamps, Madras, dated 20th May 1867, No. 1,576.

1. In reply to your letter, No. 1,220, of the 30*th ultimo*, I have the honor to annex a list of the new value pieces for which I have applied to Government. It was originally intended to have these manufactured in England, but the Government of India has since directed a reference to be made to the Mint Master to ascertain whether the want cannot be supplied here. I have not yet received a reply* from the Mint Master.

* Since received. It is thought that it will take three months to engrave the new value pieces.

2. Meanwhile, by orders of the Board, Indents are being complied with, as far as practicable, by adding cold steel die impressions to the Bi-color Stamps to make up the required values. It is left to District Officers to judge of the values they are likely to require, as it is not thought desirable, nor is it possible, to accumulate a large stock by printing *all* the values prescribed in Schedule B. It is estimated that about 1,100 intermediate values may be required up to 2,000 Rupees.

3. The new forms of Indent and Account are in course of preparation. Copies shall be forwarded for your information in due course.

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*List of new value pieces.*

| | | | |
|---|---|---|---|
| Three Rupees Eight Annas. | Seventeen Rupees. | Thirty-seven Rupees. | Forty-nine Rupees. |
| Four Rupees Eight Annas. | Nineteen Rupees. | Thirty-eight Rupees. | Fifty-one Rupees. |
| Five Rupees Eight Annas. | Twenty-one Rupees. | Thirty-nine Rupees. | Fifty-two Rupees. |
| Six Rupees Eight Annas. | Twenty three Rupees. | Forty-one Rupees. | Fifty-three Rupees. |
| Seven Rupees. | Twenty-seven Rupees. | Forty-two Rupees. | Fifty-four Rupees. |
| Seven Rupees Eight Annas. | Twenty-nine Rupees. | Forty-three Rupees. | Fifty-five Rupees. |
| Eight Rupees Eight Annas. | Thirty-one Rupees. | Forty-four Rupees. | Fifty-six Rupees. |
| Nine Rupees. | Thirty-three Rupees. | Forty-five Rupees. | Fifty-seven Rupees. |
| Nine Rupees Eight Annas. | Thirty-four Rupees. | Forty-six Rupees. | Fifty-eight Rupees. |
| Eleven Rupees. | Thirty-six Rupees. | Forty-seven Rupees. | Fifty-nine Rupees. |
| Thirteen Rupees. | | | |

(Signed) W. CORNELL,
*Superintendent.*

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From the Superintendent of Stamps, to the Secretary to the Board of Revenue, dated Madras, 10th June 1867, No. 1,441, of Fusly 1276.

In continuation of my letter of the 7th instant, No. 1,431, I think it right to call the attention of the Board to the "General Rule" at the end of the substituted Schedule B. in Act XXVI of 1867. That rule would seem to require the use of but one stamp of the proper value, and to militate against the practice of the Courts, to which I have already referred, as allowing the use of more than one stamp to make up the prescribed duty. At the same time, it will be seen that the rule is nothing new, but is taken from the superseded Schedule in Act X of 1862, and is, therefore, one which has not hitherto been observed in practice. It is clear that it can much less be acted upon now, as it is simply impossible to supply, in



separate stamps, all the numerous values rendered necessary by the amended Schedule. If, therefore, the Board consider the provision in question to oppose any legal obstacle to the continuance of the present practice of the Courts, the simplest plan, it appears to me, is to procure its repeal at once. Otherwise, great embarrassment must result as soon as the Courts re-open. I fail to see the drift or advantage of the "General Rule," which, moreover, it will be observed, is diametrically opposed to the corresponding provision in Schedule A. of Act X of 1862.

*Vide* Note (a) at the end of Schedule A.

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No. 314. ORDER THEREON, 15th August 1867, No. 1,905.

Separate Revenue, No. 20
*Stamps.*

1. The Government concur with the Board.

2. The extreme inconvenience that will result from the enforcement of the letter of the Law has been already brought to the notice of the Government of India.

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

1. The Board concur in thinking that, as the Courts receive Plaints, &c., prepared on several papers, the aggregate value of the stamps on which equals the value required by Schedule B. of the New Act, there is no necessity, at all events until the impending revision of the Act has occurred, to have numerous fresh dies made up.

2. They authorize the Superintendent of Stamps to obtain from the Mint the few dies enumerated in paragraph 3 of his letter, dated 7th ultimo.

3. With reference to the letter from the Collector of Malabar, recorded at the head of these Proceedings, the Board direct that a discount of 2 per centum be allowed on the sale of papers of and above 50 Rupees value. A copy these Proceedings will be submitted for the information of Government.

**(True Copies and Extract.)**

**Sub-Secretary.**

**To the Superintendent of Stamps.**
,, the Collector of Malabar.

Copy to the Secretary to Government, Revenue Department,
**for information.**

,, to all Collectors.