

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1375	Press ~~Mis.~~
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Proceedings of the Madras Government, Revenue Department,
16th May 1868.

No. 396. Read the following Proceedings of the Board of Revenue, dated 9th March 1868, No. 1,677.

Read the following letter from the Superintendent of Stamps, to the Secretary to the Board of Revenue, dated Madras, 12th October 1867, No. 676, of Fusly 1277:—

1. I have the honor to submit my Annual Report on the operations of the Stamp Department during the past Fusly 1276, commencing from 1st July 1866, and ending 30th June 1867. The usual explanatory Statements accompany.

2. STATEMENT No. I.—The first of these Statements shews the total value of stamps of all description received into, and issued from, the Stamp office. The aggregate receipts amounted to Rupees 37,93,754-5-0, and the aggregate issues to Rupees 30,88,643-6-0, as particularized below:—

	MERCANTILE STAMPS.						Judicial Stamps.	Total					
	Bills of Exchange.	Adhesive Receipt Stamps.	Foreign Bill Stamps.	Bank Share Transfer Stamps.	Bills of Lading.	Custom Application Stamps.		Rs.	A.	Rs.	A.	Rs.	A.
Balance of Stock brought forward from last year's account	73,918 8	1,15,875 0	68,03,332 4	1,47,512 4	50 0	15,000 0		71,88,266	8				
<i>Receipts.</i>													
From the Mint... ..	33,25,015 6	...	...	...	2,725 0	...		33,46,143	12				
" additionally stamped.	6,980 2	...	...	...	...	...		6,980	2				
Returned from the districts.	22 0	12,028 9	4,24,876 0	408 4	...	...		4,40,630	7				
Total...	33,25,037 6	12,028 9	4,24,876 0	408 4	2,725 0	...		37,93,754	5				
Grand Total...	34,01,955 14	1,27,903 9	72,28,208 4	1,47,920 8	2,775 0	15,000 0		109,82,020	13				
<i>Issues.</i>													
To districts... ..	26,53,116 14	22,515 0	1,238 0	1,173 0	2,775 0	1,500 0		27,11,997	10				
" Coorg, Bombay, Calcutta, &c., as detailed in the Memorandum of particulars appended to Statement No. I	85,304 0	33,565 0	2,34,521 8	...	...	...		3,53,835	4				
For conversion into Service Postage Stamps... ..	...	9,652 8	8,250 0	...	...	...		17,902	8				
To the Mint to be impressed with additional stamps... ..	...	...	...	...	...	...		4,344	4				
Written off, as per sanction of the Board of Revenue, dated 14th January 1867, No. 231	77 5	486 1	...	...	...	...		563	12				
Total...	27,88,498 3	66,238 9	2,44,009 8	1,173 0	2,775 0	1,500 0		30,88,643	6				
Balance...	6,63,457 11	61,665 0	69,84,198 12	1,46,747 8	13,500 0	...		78,93,377	7				

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3. The 22 Rupees worth of Judicial Stamps, entered as returned from districts, was sent back by the Collector of Ganjam as damaged. The Bills of Exchange, and the Receipt, Foreign Bill and Bank Share Transfer Stamps appearing under the same head, were either returned by Collectors, or withdrawn, under the orders

Vide paragraph 21 of the Proceedings of the Board of Revenue, dated 7th February 1867, No. 750. noted in the margin, as surplus stock which had accumulated, and which was not needed to meet the ordinary requirements of the districts.

4. The issues to districts were less, under each head, than in the previous Fusly, apparently because there was a large stock in the hands of the Collectors at the beginning of the year.

5. It will be seen that stamps of the value of Rupees 3,53,828-12-0 were issued to Coorg, to the Superintendents of Stamps at Calcutta and Bombay, and to the Director General of Post Offices in India, for which no value was received at this office. Half-Anna adhesive Stamps of the value of Rupees 9,652-8-0, and Foreign Bill Stamps of the value of Rupees 8,250, were converted, under the sanction

G. O., 8th August 1866, No. 1,995. tion marginally noted, into Service Postage Stamps. Bills of Exchange of the value of Rupees 43,444 were converted into Bills of the value of Rupees 6,980-2-0, by impressing them with additional stamps. This was done to utilize a stock of particular values in store. Rupees 563-12-0 worth of Judicial and other stamps, were written off as damaged under the sanction of the Board, dated 14th January 1867, No. 234.

6. The balance, after deducting the issues, amounts to Rupees 78,93,377-7-0; but this includes stamps of the value of Rupees 3, which were reported to be deficient in a consignment sent to Cud-dapah in February last, and which I request sanction for writing off my accounts. Stamps of the further value of

Rupees 5,26,020 were despatched to districts, but their receipt was not acknowledged by the Collectors within the Fusly, and form therefore an inefficient balance. Deducting these sums, the actual stock on hand amounts to Rupees 73,67,354-7-0, the great bulk of which consists of Foreign Bill Stamps, for which there is no demand, and which have formed the subject of my letter of the 27th June 1867, No. 1,575.

7. STATEMENT No. 2.—The transactions in the several districts will be next noticed. At the beginning of the year there was a balance in the Collectorate Treasuries of Rupees 35,73,275-2-6. The receipts and sales of each denomination of stamps during the Fusly are shown in the following tabular abstract:—

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	MERCANTILE STAMPS.								Total.
	Judicial Stamps.	Bills of Ex- change.	Adhesive Re- ceipt Stamps.	Foreign Bill Stamps.	Bank Share Transfer Stamps.	Bills of Lading	Custom Ap- plication Stamps.		
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Balance at the commencement of Fusly	27,01,457 10 0	1,30,546 0 0	88,755 14 6	6,51,587 8 0	43,907 13 0	5,255 8 0	1,764 13 0	35,73,275 2 6	
From the Superintendent of Stamps...	26,53,116 14 0	29,679 12 0	22,515 0 0	1,238 0 0	1,173 0 0	2,775 0 0	1,500 0 0	27,11,997 10 0	
Do. Alkarry Renters to whom Stamps had been erroneously issued gratis ...	1,863 0 0	.....	.....	.....	.....	.....	.....	1,863 0 0	
Borrowed by the Collector of Tanjore from Trichinopoly, pending receipt of supply from Madras ...	600 0 0	.....	.....	.....	.....	.....	.....	600 0 0	
Excess found in Stock	4 4 0	.....	0 1 0	.....	.....	.....	.....	4 5 0	
Total...	26,55,584 2 0	29,679 12 0	22,515 1 0	1,238 0 0	1,173 0 0	2,775 0 0	1,500 0 0	27,14,464 15 0	
Grand Total...	53,57,041 12 0	1,60,225 12 0	61,270 15 6	6,52,825 8 0	45,080 13 0	8,080 8 0	3,264 13 0	62,87,740 1 6	
Sales.	27,91,925 7 0	39,566 4 0	29,852 6 0	11,182 15 0	3,255 14 0	8,776 12 0	2,545 8 0	28,82,104 13 0	
To the public ...	12,056 9 0	.....	.....	.....	.....	.....	.....	12,056 9 0	
Supplied to Alkarry Renters and for Government law suits, &c. ...	22 0 0	3,295 10 0	12,028 9 0	4,43,959 8 0	408 4 0	.....	.....	4,59,713 15 0	
Returned to the Superinten- dent of Stamps	8,049 5 0	136 13 0	16 9 6	233 7 0	.....	34 12 0	.....	8,470 14 6	
Value of unserviceable and de- maged Stamps destroyed by Collectors, and of those issued in lieu of spoiled stamps ...	28,12,053 5 0	42,998 11 0	41,897 8 6	4,55,375 14 0	3,664 2 0	3,811 8 0	2,545 3 0	33,62,346 3 6	
Total...	25,44,983 7 0	1,17,227 1 0	19,373 7 0	1,97,449 10 0	41,416 11 0	4,219 0 0	719 10 0	29,25,393 14 0	
Balance...									

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8. The excess of Rupees 4-4-0, found in the stock of Judicial Stamps, has occurred in the Kistna district, and is explained by the Deputy Collector in charge of the Treasury to have arisen from the vendors, and the public having been short supplied to that extent at the time of issue and sale. The excess of one anna in the stock of adhesive stamps has been reported from the Kurnool district, where also it is said to have arisen from the same cause.

9. JUDICIAL STAMPS.—The sales of Judicial Stamps amounted to Rupees 27,91,925-7-0, which is Rupees 40,892 below those of the previous year. This decrease occurs in Tanjore, Madura, Kurnool, Trichinopoly, Salem, Kistna, Vizagapatam, and Ganjam, and is as-

	RS.
Fusly 1275	28,32,817
" 1276	27,91,925
	<u>40,892</u>

cribed principally to the sales in Fusly 1275 having been exceptionally large under the operation of the Registration Act then in force, that is, to documents executed prior to the 1st of January 1866 having been largely renewed on stamp-paper for the purpose of being registered. The decrease occurs almost entirely in the higher values from two Rupees upwards.

10. MERCANTILE STAMPS.—There is a considerable falling off in the sale of Mercantile Stamps also. It occurs almost wholly in the receipts from Foreign Bill and Bank Share Transfer Stamps, and is ascribed to the year having been characterized by great depression of trade.

	RS.
Fusly 1275	1,01,187
" 1276	90,180
	<u>11,007</u>

11. I am not satisfied that the Stamp duty on Bills of Exchange, both Inland and Foreign, is not evaded to a large extent. In Tanjore and Madura, the Natcotah Chetties deal very largely in Hoondies; but I question whether the receipts from

	RS.	A.	P.
* Tanjore	549	8	0
Madura	781	10	0

† Rupees 583.

	RS.
† Tanjore	24
Tinnevelly	20
Madura	11

	RS.
§ Fusly 1272	17,055
" 1273	19,776
" 1274	14,090
" 1275	17,088
" 1276	11,183

	RS.
|| Fusly 1272	24,674
" 1273	26,810
" 1274	27,911
" 1275	29,543
" 1276	29,852

¶ Rupees 583.

the sale of Bills of Exchange in those districts* is commensurate with the known extent of the transactions. The receipts in Cuddapah† also seem comparatively small. Again Tanjore, Madura, and Tinnevelly carry on a large export trade in grain with Ceylon, and the value of the exports is remitted in part at least by Bills or Hoondies, and these being foreign ought to be stamped before being negotiated, and yet the sale‡ of Foreign Bill Stamps in these districts is, it will be seen, insignificant. In fact, the revenue§ from Foreign Bill Stamps seems to me to be in an unsatisfactory state.

12. The sale|| of Adhesive Receipt Stamps is steadily progressing. Here again Cuddapah¶ shews badly. It is strange that, with its extensive trans-

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actions in cotton, indigo, sugar, &c., its revenue under this head should be no more than that of Nellore or Salem, and below that of such districts as Ganjam and Kurnool. I fear that the provision respecting the use of stamps for receipts is still very largely evaded.

13. The receipts from* the sale of Bills of Lading do not shew any marked variation. The following table gives the revenue from this source in each Maritime district, together with the value of the export trade of each :—

	RS.
* Fusly 1272	3,335
" 1273	4,811
" 1274	3,463
" 1275	3,808
" 1276	3,777

	Value of Ex-ports for 1865-66.	Bills of Lading sold in Fusly 1276.
Ganjam	16,32,847	184
Vizagapatam	18,19,286	177
Godavery	72,94,154	754
Kistna	1,84,185	211
Nellore	17,235	11
Fort Saint George	3,89,41,896	1,119
South Arcot	6,02,318	45
Tanjore	57,90,466	274
Madura	5,64,498	10
Tinnevelly	1,46,30,292	339
South Canara	45,97,652	50
Malabar	1,39,40,326	522
	<u>9,00,15,155</u>	<u>3,776</u>

14. I find that the revenue† from the sale of Custom Application Stamps is annually increasing. I have ascertained that the average number of applications liable to Stamp duty, received by the Collector of Sea Customs at Madras, is 2,592 in a month. The number received by the Municipal Commissioners is stated at about 338, total 2,930 per month, or $2,930 \times 10 = 35,160$ applications in a year, which, at one Anna each, gives Rupees 2,197, and this, it will be seen, nearly corresponds with the average receipts from the sale of Customs Adhesive Stamps.

15. STATEMENT No. 3.—The particulars of establishment and other charges incurred in the working of the Stamp Department are shewn below.

	RS.	A.	P.
Superintendent's salary and Establishment	23,762	8	0
Contingent Charges.	RS.	A.	P.
Cost of water-marked paper	38,567	6	0
Packing, carriage, and other charges incurred in the Stamp office	2,135	5	0
	<u>40,702</u>	<u>11</u>	<u>0</u>
Establishment at the Mint	2,842	3	1
Commission and discount to Vendors	1,00,957	5	1
Contingent charges in the districts... ..	1,303	4	0
Total ...	1,69,567	15	2

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The aggregate cost, during the Fusly under report, was thus Rupees 1,69,567-15-2, or Rupees 30,417-0-1 more than the similar charge in Fusly 1275. The increase is owing chiefly to the larger quantity of water-marked paper from England, which was brought to account during the year, and also in part to the larger amount paid on account of commission and discount to vendors. This latter is, I conclude, due to the more complete introduction of the discount system. The small increase in the cost of the establishment of this office is only nominal, as there were some savings from casualties in the previous year, which was not the case in Fusly 1276. The increase in the cost of the Mint Establishment is owing to the entertainment of certain additional hands under the sanction of Government, dated 17th April 1867, No. 904.

16. STATEMENT No. 4.—The general receipts and disbursements for the entire department are shewn in Statement No. 4. It will be seen that the Stamp duty collected on papers stamped on the application of private parties, presents a considerable decrease compared with the previous year. This item of the revenue is, as the Board are aware, essentially dependent on the export and import trade, which in Fusly 1276 was very much below that of Fusly 1275. The penalties levied in the districts under the Stamp Act, during the past year, were nearly 14,000 Rupees below those collected in the previous year, and may perhaps be taken so far as an indication that the law is better understood, and less violated.

	Value of Exports.	Value of Imports.
	RS.	RS.
Fusly 1275... ..	391,91,375	310,51,244
" 1276... ..	160,55,160	295,40,175
Decrease ...	231,36,215	15,11,069

17. The gross receipts, including those derived from the stamping of private documents and extra revenue, amounted to Rupees 30,56,645-10-2. Deducting from this the gross disbursements, Rupees 2,12,602-15-7, there was a net revenue of Rupees 28,44,042-10-7, which is Rupees 1,25,572-11-7 below that of the preceding year. If we exclude from this the increase of nearly 32,000 Rupees in the charges arising chiefly from the larger quantity of water-marked paper brought to account during the past year, and from the large amount paid on account of commission and discount to vendors, the real falling off in the revenue is about 93,000 Rupees, of which, as already seen, about 52,000 Rupees occur in the actual sales of Judicial and Mercantile Stamps; 28,000 Rupees in the duty collected on private documents; and about 13,000 Rupees in extra revenue occurring in the item of penalty collected for breach of the Stamp Law. This falling off is, perhaps, not more than was to be expected, considering that the year under review was one of great physical and commercial distress. But although the revenue is thus below that of Fusly 1275, it is higher than that of any previous year since Fusly 1269; the year immediately preceding that in which Act No. XXXVI of 1860 came into force,

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	Gross receipts.	Gross charges.	Net revenue.
	RS.	RS.	RS.
Fusly 1269... ..	9,25,410	1,24,816	8,00,594
" 1270... ..	19,71,339	1,32,968	18,38,372
" 1271... ..	28,23,124	2,13,213	26,09,911
" 1272... ..	21,13,382	1,52,094	19,61,288
" 1273... ..	23,98,611	1,73,495	22,25,117
" 1274... ..	27,65,584	1,82,962	25,82,621
" 1275... ..	31,49,328	1,79,713	29,69,615
" 1276... ..	30,56,646	2,12,603	28,44,043

18. Statements Nos. 5, 6, and 7 are submitted as usual, but it seems to me that one of the two latter may well be dispensed with, as No. 6 contains all that is shewn in No. 7, and more.

ENCLOSURE No. 1.

ABSTRACT.—General Statement of stamped papers, &c., received into, and issued from, the Stamp office during Fusly 1276.

ENCLOSURE No. 2.

ABSTRACT.—General Statement of the value of stamped papers, &c., received and sold by Collectors during Fusly 1276.

ENCLOSURE No. 3.

ABSTRACT.—Statement of Establishment and other charges incurred in Fusly 1276, as compared with those of Fusly 1275.

ENCLOSURE No. 4.

ABSTRACT.—General Statement of Receipts and Disbursements on account of the Stamp Revenue during Fusly 1276.

ENCLOSURE No. 5.

ABSTRACT.—Statement shewing the sale of each description and value of stamps in the Madras Presidency, for the year 1866-67.

ENCLOSURE No. 6.

ABSTRACT.—Statement shewing the sale of each description and value of stamps in the Districts for Fusly 1276, or the year ending 30th June 1867.

ENCLOSURE No. 7.

ABSTRACT.—Statement showing the Receipts and Disbursements on account of stamps in the Madras Presidency for Fusly 1276, or the year ending 30th June 1867.

1. In the foregoing letter is embodied a report from the Superintendent of Stamps on the operations of the Stamp Department during Fusly 1276, or the year ending 30th June 1867. The usual explanatory Statements, five in number, accompany the report. The two special returns for transmission to the Government of India have also been received, but to avoid delay they have already been forwarded to Government with the Board's letter, dated 21st November 1867, No. 7,599.

2. From the Abstract of Receipts and Disbursements during the past eight years, given below, it will be observed, that there is a falling off of Rupees 92,683 in the Stamp revenue during the Fusly under review, as compared with that of the preceding year. If the absence of the exceptional circumstances which were in operation in the preceding Fusly, and which tended to swell the Stamp receipts of that year largely, as will be shewn hereafter, be taken into consideration, it will be seen that the Stamp revenue of Fusly 1276 is larger than that of any previous year, Fusly 1275 alone excepted.

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Fuslies.	DISBURSEMENTS.											
	Total receipts.		Refunds under Act No. XVII. of 1848.		Charges.		Refunds to applicants under orders of Sudder Adawlut Court.		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	566,876	0 0	50,609	5	107,330	8 0	1,24,815	13 10	8,00,594	0 7
1270	19,71,339	6	670,234	8 0	60,483	5	102,250	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	0,12,946	0 0	1,09,148	6 1	.....	.....	1,52,094	6 1	19,61,288	3 11
1273	23,98,611	3	727,521	0 9	1,45,973	10 0	.....	.....	1,73,494	10 9	22,25,116	8 10
1274	27,65,583	12	326,130	0 0	1,56,832	5 5	.....	.....	1,82,962	5 5	25,82,621	6 10
1275	31,49,328	1	430,321	8 0	1,49,391	3 2	.....	.....	1,79,712	11 2	29,69,615	6 2
1276	30,56,645	10	230,455	10 0	1,82,147	5 7	.....	.....	2,12,602	15 7	28,44,042	10 7

3. The transactions in the Stamp office are detailed in Statement No. I. The balance of stock at the commencement of the Fusly was Rupees 71,88,266-8-0; stamps of the value of Rupees 37,93,745-5-0 were received during the Fusly, thus augmenting the stock to Rupees 1,09,82,020-13-0. Out of this stock, stamps to the value of Rupees 30,88,643-6-0 were issued, and there was a balance of Rupees 78,93,377-7-0 at the end of the year, which was greater than that of the previous year, by Rupees 7,05,110-15-0. It will be observed from the marginal abstract, that in the issues are included Rupees 3,53,823-12-0, the value of stamps despatched to Coorg, to the Superintendents of Stamps at Calcutta and Bombay, and to the Director General of Post-office; Rupees 6-8-0, the cost of Adhesive Stamps lost by the late Colonel Temple, which was recovered from him in cash and credited in the accounts; Rupees 17,902-8-0, the value of Half-Anna Adhesive Stamps and Foreign Bill Stamps converted into Service Postage Stamps under the Orders of Government, dated 8th August 1866, No. 1,995; and Rupees 4,311-4-0, the value of Bills of Exchange converted into Bills of the value of Rupees 6,980-2-0, by impressing them with additional stamps, in order to meet the growing demand for certain descriptions of stamps. Stamps of

	RS.	A. P.
Balance of Stock at the commencement of the Fusly	71,88,266	8 0
Receipts.		
From the Mint...	33,46,143	12 0
Do. additionally stamped...	6,980	2 0
Received from districts...	4,40,630	7 0
	37,93,754	5 0
Issues.		
To districts	27,11,997	10 0
„ Coorg and the Stamp Superintendents at Calcutta and Bombay, and to the Director General of Post-Office	3,53,823	12 0
„ Colonel Temple	6	8 0
For conversion into Postage Stamps	17,902	8 0
To Mint to be impressed with additional stamps	4,311	4 0
Amount written off, as per sanction of the Board, dated 14th January 1867, No. 231.	563	12 0
	30,88,643	6 0
	78,93,377	7 0

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the value of Rupees 563-12-0 were written off the accounts under the orders of the Board, and the net issues to districts amounted to Rupees 27,11,997 10-0.

4. Out of the balance of Rupees 78,93,377-7-0, stamps of the value of Rupees 5,26,023, issued to Collectors during the Fusly, were not received by them before the close of the Fusly.

5. A deficiency of the value of three Rupees in a consignment sent to Cuddapah in February last is brought to notice, and sanction is solicited for writing it off in his accounts. In referring to the insufficient protection against errors in counting stamps, the Superintendent, in his letter of 18th June 1867, No. 1,510, observed that similar deficiencies in consignments to Cuddapah were reported in two consecutive years. In disposing of the matter, the Government observed, that as deficiencies have occurred in Cuddapah alone, Mr. Smith's attention should be drawn to the point. The Board do not doubt that if proper care had been exercised in counting the stamps when the consignments were opened, these apparent errors would have been avoided. The excess of Rupees 4-5-0 found in the stock of the districts of Kistna and Kurnool, is admittedly the result of careless counting. The Board recommend that sanction be granted for expunging the sum of Rs. 3, being the Cuddapah deficiency, from the accounts.

6. Deducting these sums, the actual balance of stock at the close of the Fusly under review, was Rupees

Description of Stamps.	Fusly 1275	Fusly 1276	Difference.
Judicial Stamps	14,021	1,40,548	+1,26,527
Bills of Exchange	29,197	21,936	-7,561
Adhesive Stamps	1,15,875	60,540	-55,335
Foreign Bill Stamps	68,03,332	69,84,079	+1,80,747
Bank Transfer Stamps.	1,47,512	1,46,748	-764
Custom Application Stamps.	15,000	13,500	-1,500
Total	71,25,237	73,67,351	+2,42,114

73,67,351-7-0, and was in excess of that of the preceding year by nearly two lacs and a half, as will be seen from the marginal statement. Nearly three-fourths of this increase occurs under Foreign Bill Stamps, the stock of which consists of nearly seventy lacs. The Superintendent of Stamps has reported, that if this large stock cannot be utilized by con-

verting them into those of other descriptions, for which the demand is greater, it will be expedient to destroy them and relieve his office from a good deal of unnecessary responsibility, keeping in reserve, however, a sufficient quantity to meet the consumption of ten years. After much deliberation and correspondence with the Mint Master, the Superintendent, and the Government of India, the Government in their Order of 31st October 1867, No. 2,563, directed finally, that the surplus stock should be retained pending the introduction of the consolidated Stamp Act now under contemplation.

7. Statement No. 2 exhibits the transactions in the districts during the year under review. The balance of Collectors' stocks at the beginning of the Fusly was Rs. 35,73,275-2-6. The receipts during that period amounted to Rs. 27,14,464-15-0, and the sales, &c., to Rupees 33,62,346-3-6, so that there was a net balance of Rs. 29,25,393-14-0 at the close of the year.

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8. The district transactions are briefly indicated in the following abstract:

	RS.	A.	P.
Balance at the commencement of the Fusly	35,73,275	2	6
<i>Receipts.</i>			
From the Superintendent of Stamps	27,11,997	10	0
From the Abkarry Sub-renters, to whom stamps were issued gratis erroneously	1,863	0	0
Borrowed by the Collector of Tanjore from Trichinopoly pending the receipt of supply from Madras	660	0	0
Excess found in the stock of the districts	4	5	0
	27,11,164	15	0
	62,87,710	1	6

<i>Sales.</i>			
Stamped-papers	27,91,925	7	0
Bills of Exchange	39,566	4	0
Adhesive Stamps	29,852	6	0
Foreign Bill Stamps	11,182	15	0
Transfer of Bank Shares	3,255	14	0
Bills of Lading	3,776	12	0
Custom Application Stamps	2,515	3	0
	28,82,104	13	0
Supplied to Abkarry Renters and Government law suits	12,036	9	0
Returned to the Superintendent of Stamps	4,59,713	15	0
Value of unserviceable and damaged stamps destroyed, and those issued in lieu of spoiled ones	8,170	14	6
	33,62,316	3	6
	29,25,393	14	0

9. The Board are glad to be able to observe, that the stamp collections, including Miscellaneous items, as given in the Superintendent's return, tally exactly with entries in the Demand, Collection, and Balance Statement for June 1867, except the two districts of Bellary and Kurnool. The Collectors of these districts have been called upon to explain the discrepancies.

10. Statement No. 3 exhibits the particulars of establishment and other charges connected with the Stamp Department. The aggregate cost at which the Stamp Act was worked, during the Fusly under review, was Rupees 1,69,567-15-2, and was more than in the previous year, by Rupees 30,417. By far the greatest portion of this increase is only nominal, and is owing to the debiting in the accounts of a large quantity of water-marked paper received from England and not brought to account in Fusly 1275, because the accounts were not received in time. There is also an increase of Rupees 5,176-7-5 under the head "Commission and Discount to licensed Vendors," and this is ascribed to the further introduction of the discount system under the instructions of the Board contained in paragraph 18 of their Proceedings, dated 7th February 1867, No. 750.

11. There is a decrease of Rupees 1,437-10-2 in the charge for the salary of the Superintendent of Stamps, which results from the fact that no salary was disbursed during the interval between the demise of the late Colonel Temple and the appointment of the present incumbent. The decrease of Rupees 195-9-7 in the contingent charges may be ascribed to greater economy observed in expenditure.

*Proceedings of the Madras Government, Revenue Department,
16th May 1863.*

12. The particulars of expenditure are given in the subjoined abstract:—

	RS.	A.	P.
Superintendent's salary and Establishment	23,762	8	0
<i>Contingent charges.</i>			
Cost of water-marked paper	38,567	6	0
Contingent charges, such as hire for conveying stamp-papers, making boxes, &c., incurred in the Stamp office	2,125	5	0
	40,702	11	0
Establishment at the Mint office	2,842	3	1
Commission and Discount to Vendors	1,00,957	5	1
Contingent charges in the district	1,303	4	0
	1,69,567	15	2

13. A general abstract of Receipts and Disbursements is given in Statement No. 4. The gross receipts on account of Stamp revenue amounted to Rupees 30,56,645-10-2. Deducting from this the gross disbursements aggregating Rupees 2,12,602-15-7, there remains a net balance of Rupees 28,44,042-10-7, which is less than that of the previous year by Rupees 1,25,572. The items in which fluctuations occur, are given in margin. About one-fourth of the decrease in the revenue, is owing to the large increase in two items of charge, viz., Commission and Discount to Vendors, and cost of water-marked paper, and the remaining three-fourths occurs in the sales of Judicial and Mercantile Stamps, and in that part of "Extra Revenue" which consists of penalties collected for breach of Stamp Laws.

<i>Receipts.</i>	RS.
Sales of papers of all descriptions	51,900
Private documents	28,726
Penalties for breach of Stamp Laws	14,212
Sundry items	2,516
	92,632
<i>Charges.</i>	
Commission and Discount to licensed Vendors	5,176
Cost of water-marked paper	26,520
Establishment and other charges in the Stamp office	1,279
Sundry items	2,473
	32,890
	1,25,572

14. The decrease in Judicial Stamps is spread over the marginally noted districts, and is ascribed to the receipts of Fusly 1275 being exceptionally large on account of the great number of documents which had to be renewed within the period allowed under the Registration Act.

15. The decrease in Mercantile Stamps occurs wholly in Foreign Bill Stamps and Bank Share Transfer Stamps, and is ascribed to the depression of trade.

16. The Superintendent of Stamps expresses his apprehension that the law is still evaded to a great extent in respect of Bills of Exchange both Inland and Foreign. Though the merchants of Cuddapah, Tanjore, and Madura carry on these transactions extensively, and deal in Hoondies largely, the sales in those districts bear no proportion to the value of their trade. The districts of Tanjore, Madura, and Tinnevely export large quantities of grain to Ceylon, but the sales do not appear to be commensurate with the extent of their transactions.

Cuddapah	583
Tanjore	519
Madura	781

Tanjore	24
Tinnevely	20
Madura	114

*Proceedings of the Madras Government, Revenue Department,
16th May 1863.*

The revenue from Foreign Bill Stamps has never been satisfactory, and year after year, the Collectors' attention has been drawn to the very inadequate sale of these descriptions of stamps. Yet, in the year under review, there has been a decrease of Rupees 5,905, and the revenue has fallen off by nearly a third. The attention of the Collectors concerned will again be drawn to the point, and they will be requested to use all the resources in their power to discover and punish breaches of the Stamp Laws. The Board cannot doubt that attention and vigilance on the part of Collectors will go far to put a stop to these evasions.

17. The sales of Adhesive Stamps are steadily progressing, and call for no remarks except in Cuddapah, where again the sales* are very small. It is strange

that notwithstanding the commercial importance of this district, it is behind other districts in the case of Bills of Exchange also. The Board are convinced that the Stamp Laws have been extensively infringed. The Collector will report in detail on the causes to which he considers the present unsatisfactory state of this branch of the revenue is due.

18. The sales of Bills of Lading are not characterized by any marked variation, and those of Custom Application Stamps are steadily progressing.

19. The usual abstract of Receipts and Disbursements is given below:—

	RS.	A.	P.
Sale of Stamp-papers, Bills of Exchange and Lading, Adhesive Stamps, Transfer and Custom Application Stamps, as shown in paragraph 8	23,82,104	13	0
Receipts in the Stamp office on documents presented by private parties	1,01,259	14	0
Do. in the Collectors' offices	1,032	4	0
Do. through Courts	3,210	15	3
Do. on deficient duty on documents stamped in lieu of spoiled stamps	1,284	13	6
	29,88,922	11	9

Miscellaneous.

Penalties levied under Act No. X of 1862 in the districts and at Stamp office	62,355	9	3
Amount recovered in pauper suits	5,183	7	6
Fines and forfeitures	1	8	5
Adjudication fees collected in the Stamp office and districts	20	0	0
Amount recovered, being the cost of Adhesive Stamps lost by the late Colonel Temple	6	8	0
Sundry receipts in the districts	14	13	3
	67,722	14	5
	39,56,645	10	2

Disbursements.

Establishment and other charges in the Stamp office and at out-stations, as per particulars given in paragraph 12	1,69,567	15	2
Amount refunded under Act No. XVII of 1813	39,455	10	0
Do. on account of unused stamps refunded	12,182	14	5
Amount of penalties refunded	390	8	0
Miscellaneous charges	6	0	0
	2,12,602	15	7
Net revenue	24,41,042	10	7

*Proceedings of the Madras Government, Revenue Department,
16th May 1863.*

20. The amount of duty on private and executed documents is put down in the Mint Master's Statement at Rupees 1,02,225-4-0, while the amount, as given in the Superintendent's Statement No. 4, is 1,02,292-2-0. There is thus a difference of Rupees 66-14-0, which is attributed to the crediting, in Fusly 1276, of a sum of Rupees 5 for documents stamped in Fusly 1275, and to payments made in Fusly 1276, in the districts of Godavery and Madras, for documents stamped in Fusly 1277. The Superintendent will in future distinguish between private and executed documents, as is done in the Mint Master's accounts. The Mint Master has put down the value of spoiled stamps at Rupees 12,284-12-0, but from the note B in Statement No. 4, the Board observe that this amount is made up partly of the value of spoiled and unused stamps presented for renewal, and partly of deficient duty levied at the Stamp office. These items should be distinguished in the Mint Master's Statement.

21. The sales of the different descriptions of the higher values of the stamps is given in the subjoined abstract:—

Stamped papers.

	RS.	A.	P.
1 Roll at ...	2,000	0	0
6 Do. at ...	1,000	0	0
9 Do. at ...	700	0	0
26 Do. at ...	500	13,000	0
3 Do. at ...	400	1,200	0
34 Do. at ...	350	11,900	0
5 Do. at ...	300	1,500	0
62 Do. at ...	250	15,500	0
35 Do. at ...	200	7,000	0
89 Do. at ...	150	13,350	0
8 Do. at ...	125	1,000	0
261 Do. at ...	100	26,100	0
9 Do. at ...	80	720	0
31 Do. at ...	75	2,325	0
57 Do. at ...	60	3,420	0
3,419 Do. at ...	50	1,70,950	0
34,49,375 Do. below	50	25,09,660	7
		27,91,925	7

Bills of Exchange.

1 Roll at ...	24	24	0
4 Rolls at ...	18	72	0
53 Do. at ...	12	636	0
6 Do. at ...	8	48	0
297 Do. at ...	6	1,782	0
130 Do. at ...	4	520	0
1,274 Do. at ...	3	3,822	0
282 Do. at ...	2	564	0
5,108 Do. at ...	1½	7,662	0
385 Do. at ...	1	385	0
1,35,557 Do. below	1	24,051	4
		39,566	4

Adhesive Stamps.

4,17,979 Rolls at 1 Anna	26,123	11	0
1,19,318 Do. at ½ do.	3,728	11	0
	29,852	6	0

*Proceedings of the Madras Government, Revenue Department,
16th May 1868.*

Foreign Bill Stamps.

	RS.	RS.	A.	P.
7 Rolls at ...	12	...	84	0 0
13 Do. at ...	8	...	104	0 0
195 Do. at ...	6	...	1,170	0 0
49 Do. at ...	4	...	196	0 0
784 Do. at ...	3	...	2,349	0 0
192 Do. at ...	2	...	384	0 0
1,658 Do. at ...	1½	...	2,487	0 0
343 Do. at ...	1	...	343	0 0
11,519 below	1	...	4,365	15 0
			11,182	15 0

Bank Share Transfer Stamps.

	RS.	RS.	A.	P.
14 Rolls at ...	20	...	280	0 0
10 Do. at ...	10	...	100	0 0
3 Do. at ...	7½	...	22	8 0
2 Do. at ...	6½	...	12	8 0
4 Do. at ...	5	...	20	0 0
502 Do. at ...	3½	...	1,882	8 0
111 Do. at ...	2½	...	277	8 0
121 Do. at ...	1½	...	151	4 0
100 Do. at ...	1	...	100	0 0
964 below	1	...	409	10 0
			3,255	14 0

Bills of Lading.

15,107 Rolls, at ½ Annas ...	3,776	12 0
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Custom Application Stamps.

40,723 Rolls, at 1 Anna ...	2,545	3 0
-----------------------------	-------	-----

Grand Total... 28,82,104 13 0

22. In the last paragraph of his report, the Stamp Superintendent suggests that Statement No. 7 may be discontinued in future, as all the information contained there is also contained in Statement No. 6. This, however, cannot be done, as Statement No. 7, which is an abstract of No. 6, is required for transmission to the Government of India.

No. 397.

ORDER THEREON, 16th May 1868, No. 1,375.

Separate Revenue, No. 18.
Stamps.

1. With these Proceedings the Board of Revenue submit the Annual Report of the Superintendent of Stamps on the operations of the Stamp Department during Fusly 1276 (1866-67).

2. The gross revenue of the year amounted to Rupees 30,56,646, and this, though less than the similar revenue of Fusly 1275 by Rupees 92,682 from exceptional causes, is larger than that of any other previous year. The comparison between the receipts of Fuslies 1275 and 1276 is shewn in the subjoined table:—

	Fusly 1275.	Fusly 1276.	Decrease.
	RS.	RS.	RS.
Mercantile Stamps ...	1,01,187	90,180	11,007
Judicial do. ...	28,32,817	27,91,923	40,892
Duty on impressed Stamps ...	1,35,169	1,06,818	28,351
Miscellaneous... ..	80,155	67,723	12,432
Total...	31,42,323	30,56,646	92,682

The decrease is the result of the extraordinary renewal of a large number of documents in Fusly 1275 to be registered under the new Act, and the great depression of trade in Fusly 1276.

*Proceedings of the Madras Government, Revenue Department,
16th May 1868.*

3. The expenditure of the year, inclusive of refunds, shews an increase of

	RS.
* Fusly 1276	2,12,603
" 1275	1,79,713
Decrease...	32,890

Rupees 32,890 above the charges of Fusly 1275.* This result, notwithstanding the decrease in the gross revenue, is stated by the Board to be chiefly owing to the debiting in the accounts of a large

quantity of water-marked paper received from England and brought to account in Fusly 1276, as also to the extension of the "discount" system for the sale of

	Fusly. 1275.	Fusly. 1276.	Increase.
	RS.	RS.	RS.
Cost of water-marked paper	12,047	38,567	26,520
Commission and discount to Vendors	95,781	1,00,957	5,176
			31,696

are higher than those which prevailed under the "commission" system. The figures given in the margin prove the correctness of the Board's explanation. The Government have, in paragraphs 2 and 6 of their Proceedings dated 9th April 1867, No. 819, alluded to the

superior advantages of the discount system, although involving a slightly increased expenditure.

4. The net revenue of the year amounted to Rupees 28,44,043, which is less than that of the previous year by Rupees 125,572 for reasons already explained.

5. The Government have on former occasions noticed the probable evasion of that portion of the Stamp Act which relates to stamps to be used in mercantile transactions, and have requested the Board to call the attention of the Collectors to the subject. They pointed out in paragraph 4 of their Proceedings dated 9th April 1867, No. 819, the disproportion between the sales of mercantile stamps and the trade of several districts. The Board now reiterate their instructions to the Collectors on the subject, and remark that "they cannot doubt that attention and vigilance on the part of Collectors will go far to put a stop to these evasions." The Government deem it necessary to call upon the Collectors to report what steps have been taken by them from time to time to check these evasions of the Law, and how many cases of breaches of the Act have been brought to light during the last three years, and in how many of them the offenders were convicted and punished. The Board will be requested to issue a Circular accordingly.

6. The Board will submit to Government the report required from the Collector of Cuddapah, in paragraph 17 of their Proceedings, in regard to the small sales of Bill of Exchange and adhesive stamps in that district.

7. The Government notice with pleasure the extent to which the Superintendent's returns tally with the Demand, Collection, and Balance Statements for June 1867, received from the Provinces. The explanation required from the Collectors of Bellary and Kurnool on the discrepancies in those districts should be submitted to Government when received.

8. Sanction is granted for expunging from the accounts the sum of Rupees 3, being the deficiency found in a consignment of stamps sent to Cuddapah.

Proceedings of the Madras Government, Revenue Department.
16th May 1863.

9. Two statements, one of receipts and the other of charges, shewing in comparison the operations of the Stamp Department in Fuslies 1275 and 1276 are appended to this order.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Board of Revenue.
„ the Accountant General.

Proceedings of the Madras Government, Revenue Department,
16th May 1868.

Comparative Statement of the receipts on account of Stamps in the Madras Presidency in Fuslies 1275 and 1276.

Description of Stamps.	Fusly 1275.	Fusly 1276.	DIFFERENCE.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
<i>Sale of Papers.</i>				
Foreign Bill Stamps	17,088	11,183	.....	5,905
Transfers and Custom application do. ...	10,345	5,801	.....	4,544
Adhesive do.	29,544	29,852	308	.....
Bill of Lading do.	3,808	3,777	.....	31
Bills of Exchange and Hoondy do. ...	40,402	39,566	.....	836
Judicial do.	28,32,817	27,91,926	.....	40,891
Total...	29,34,004	28,82,105	.....	51,899
<i>Duty on Stamps impressed on prepared documents.</i>				
By Collectors and Superintendent of Stamps...	1,30,459	1,02,292	.....	28,167
„ Civil Courts	3,800	3,241	.....	559
Deficient duty received in the stamping of documents in lieu of spoiled ones ...	910	1,285	375	.....
Total ..	1,35,169	1,06,818	.....	28,351
Total Stamp Revenue...	30,69,173	29,88,923	.....	80,250
<i>Miscellaneous.</i>				
Penalties under Section XV of the Act ...	1,813	1,615	.....	198
„ under Section XVII of do. ...	74,766	60,751	.....	14,015
Adjudication fee under Section XIX of do....	40	20	.....	20
Value of papers issued in lieu of spoiled or unused paper and other sundry receipts ...	3,536	5,337	1,801	.....
Total...	80,155	67,723	.....	12,432
Grand Total of Stamp Revenue...	31,49,328	30,56,646	.....	92,682

Comparative Statement of the disbursements on account of Stamps in Fuslies 1275 and 1276.

Items.	Fusly 1275.	Fusly 1276.	DIFFERENCE.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Establishment including commission and discount... ..	1,25,764	1,27,562	1,798	.....
Refunds of Penalties	95	390	295	.....
„ of Stamp duty on Plaints	30,322	30,456	134	.....
„ of value of damaged Stamps	9,308	12,183	2,875	.....
Miscellaneous, including value of water-marked paper supplied from England ...	14,224	42,012	27,788	.....
Total...	1,79,713	2,12,603	32,890	.....

Exd. S. T. Augustin.

the similar Revenue of

29 August 1866 No 154 + 155
 29 August 1866 No 137-139
 17 June 1867 23 + 304
 27 June 1867 545-547
 10 June 1867 24 + 215
 31 May 1867 400 + 401
 27 May 1867 579-581

10
 Revenue 1868. Department.
 No of Court for May
 No. 826.

PROCEEDINGS OF THE BOARD OF REVENUE.
 To all Collectors, &c.

Dated 9th March 1868.
 Received *[Signature]*
 C. S. O. O. O.

J. A. No 1375-16 May
 No. 1,677.

Reviewing report of Superintendent of Stamps
 on operations of Stamp Department during
 Fyly 1276, and submitting Board's Proceedings
 to Government.

No 396

27 May 1868 Rii

11/1
14/12/5 Revenue Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 16th of May 1868

Read the following.

Proceedings
of the Board of Revenue

Reviewing Report of
Superintendent of Stamp
on operations of Stamp
Deptt. during July 1276
& submitting ^{the} proceedings
to Govt.

Here entered March 1868
No 1677

with these Progs.
the Board of Revenue
submit the annual
report of the Supt. of
Stamp on the operations
of the Stamp Deptt.
during July 1276 (1866/67)

2. The gross revenue
of the year amounted
to Rs. 3056, 646, and
this, though less than
the similar revenue
of

of July 1275 by Rs 92,682 from exceptional causes, is larger than that of any of the other previous years. The comparison between the receipts of Fusties 1275 and 1276 is shown in the Subjoined table.

	July 1275 Rs.	July 1276 Rs.	Difference Rs.
Merchandise Stamps	101,187	90,180	11,007
Judicial	28,32,817	27,91,925	40,892
Other improper Stamps	1,35,169	1,06,818	28,351
Miscellaneous	80,155	67,723	12,432
Total	31,18,328	30,56,646	92,682

The decrease is the result of the ^{extraordinary} decrease of a large number of documents in July 1275 to be registered.

Rs.
July 1276 - 3,12,603
" 1275 - 1,49,713
Decrease 32,890

under the new Act, & the great depression of trade in July 1276.

3. The expenditure of the year inclusive of Refunds shows an increase of Rs 32,890 above the charges of July 1275. This result notwithstanding the decrease in the gross Revenue is stated by the Board to be chiefly owing to the debiting in the Accounts of a large quantity of watermarked paper received from England and brought to account in July 1276 as also to the extension of the "Discount" system for the sale of stamps, the rates allowed under which are higher than those which prevailed under

under the Commission
System - The figures
given in the margin
prove the correctness
of the preceding explanation.

The Govt. have in paras
2 & 6 of their Res. of 9th
April 1867 & 18819 allowed
to the ^{Commissioner} a ^{sum} of 10000 of the
Account of ^{the} ^{Commissioner}
although ^{the} ^{Commissioner} ^{has} ^{been} ^{allowed} ^{to} ^{draw} ^{on} ^{the} ^{Account} ^{of} ^{the} ^{Commissioner}
in ^{the} ^{Account} ^{of} ^{the} ^{Commissioner}
expenditure -

4. The Govt. Revenue
of the ^{Commissioner} ^{has} ^{been} ^{allowed} ^{to} ^{draw} ^{on} ^{the} ^{Account} ^{of} ^{the} ^{Commissioner}
Rs. 284,000 which is less
than that of the previous
year of Rs. 120,575 for
Revenue alone of 24.3
lacs -

The Govt. have
~~by the~~ ^{the} ^{Commissioner} ^{has} ^{been} ^{allowed} ^{to} ^{draw} ^{on} ^{the} ^{Account} ^{of} ^{the} ^{Commissioner}
the probable ^{Commissioner} ^{has} ^{been} ^{allowed} ^{to} ^{draw} ^{on} ^{the} ^{Account} ^{of} ^{the} ^{Commissioner}
of that ^{Commissioner} ^{has} ^{been} ^{allowed} ^{to} ^{draw} ^{on} ^{the} ^{Account} ^{of} ^{the} ^{Commissioner}

96915
21696
156001 - 18155
120117 - 38584 - 26520
120117 - 38584 - 26520
120117 - 38584 - 26520
120117 - 38584 - 26520

13/
the stamp act, which
relates to the stamps
to be used in mercan-
tile transactions; and
have requested the
Board to call the
attention of the Col-
lectors to the subject.
They pointed out in
para 4 of their Pro-
ceedings dated 9th April
1867 No. 819, the very
unreasonable ⁱⁿ ^{proportion}
^{to} ^{the} ^{sale} ^{of} ^{the} ^{mercantile} ^{stamps}
of the mercantile stamps
^{and} ^{to} ^{the} ^{trade} ^{of} ^{several} ^{Districts}. The
Board now reiterate
their instructions to
the Collectors on the
subject

subject and remark
that "they cannot doubt
that attention and
vigilance on the part
of Collectors, will go
far to put a stop to
these evasions." The
Government deem it
necessary to call upon
the Collectors to report what
steps have been taken
by them from time to
time to check these
evasions of the Law,
and how many cases
of breaches of the Act
have been brought
to light during the
last three years, and
in how many of them
the

14
the offenders were
convicted and punished,
and the Board will
be requested to issue a
circular accordingly.
6. The Board will
submit to Govt. the
report required from
the Collr of Ludhiana
in para 17 of their Pro:
in regard to the small
sales of Bill of Ex:
change and Adhesive
stamps, in that Dis:
trict:-

7. The Govt. notices
with pleasure the con:
tent to which the Supts
returns, fully with
the Demand, Collection,
and Balance Statements
for

for June 1867 received
from the Provines - The
explanations, required
from the ^{Pr.} Colon of
Belany and Kuroor
on the ^{Dispancies in their} ~~Subject~~ should
be submitted to Court
when received.

8. Sanction is granted
for expensing from the
accounts the sum of
Rs 3 being the deficiency
found in a consignment
of stamps sent to Cal-
cutta.

9. Two Statements,
one of Receipts and the
other of charges, show-
ing in comparison
the operations of
the Stamp Depart-
ment in Fiscal 1875

ms.

and 1246 are as spreaded
to this order ~

14 Copies Little Boy Blue Dec 1918
6 ————— Beattie Gault N

60

9704

Comparative Statement of the Receipts on account of Stamp in the
Madras Presidency in Fydees 1275 and 1276.

Description of Stamp	Fydey 1275	Fydey 1276	Difference	
			Increase	Decrease
Sale of Papers	Rs.	Rs.	Rs.	Rs.
Foreign Bill Stamp	17,088	11,183	"	5905
Transfer and Custom application Rs.	10,345	5801	"	4544
Adhesive Rs.	29,544	29,852	308	"
Bill of Lading Rs.	3,808	3,777	"	31
Bills of Exchange and Hoordy Rs.	40,402	39,566	"	836
Judicial Rs.	28,32,817	27,91,926	"	40,891
Total	29,34,004	28,21,05	"	57,899
Duty on Stamp impressed on pre- pared documents				
By Collector and Superintendent of Stamp	1,30,459	1,02,292	"	28,167
Rs. Civil Courts	3,800	3,241	"	559
Deficient duty received in the stamping of documents in lieu of spoiled ones	910	1,285	375	"
Total	1,35,169	1,06,818	"	28,351
Total Stamp Revenue	30,69,173	29,27,923	"	80,250
Miscellaneous				
Penalties under Section XV of the Act	1,813	1,615	"	198
Rs. under Section XVII of Rs.	74,766	60,751	"	14,015
Adjudication fee under Section XIX of Rs.	40	20	"	20
Value of papers issued in lieu of spoiled or unused papers	3,536	5,337	1,801	"
Total	80,155	67,723	"	12,432
Grand Total of Stamp Revenue	31,49,328	30,56,646	"	92,682

Comparative Statement of the Disbursements on account
of Stamps in Fiskies 1275 and 1276.

Items	Fiskie 1275	Fiskie 1276	Difference	
			Increase	Decrease
	Dr.	Dr.	Dr.	Dr.
Establishment including commission and discount	125,764	127,562	1798	"
Refunds of Penalties	95	390	295	"
Dr. of Stamp duty on Plaints	30,322	30,456	134	"
Dr. of value of damaged Stamps	9,308	12,183	2875	"
Miscellaneous, including value of water marked pa- pers supplied from England	14,224	42,012	27,788	"
Total	179,713	212,603	32,890	"

396-397

Revenue 1868 Dep't
Pro of Govt of Madras.

N^o 1375

Pro of the Madras Govt
D^d 16th May 1868.

Pro Board of Revenue
D^d 6th July 1868 Cal: 2353

N^o 396-397