M.R.O. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 3196	Press Mis.——
235-240	
Dated 16th December 1869	

Not to be folded or roughly handled

Read the following papers:—

No. 238. From the Acting Registrar of the High Court of Judicature at Madras, to the Chief Secretary to Government, Fort Saint George, dated 25th October 1869.

I AM directed by the Chief Justice and Judges of the High Court to bring to your notice, for such orders as the Government may think fit to pass, copy of a communication, with enclosure, received from the Acting Civil and Session Judge of Tanjore, regarding the insufficient supply of stamp-paper in the Tanjore District.

ENCLOSURE No. 1.

From the Acting Civil Judge of Tanjore, to the Acting Registrar of the High Court of Judicature, Appellate Side, Madras, dated Tanjore, 12th October 1869, No. 155.

THE supply of stamp-paper in the Collectorate Treasury and with the stamp-vendors in this district has of late been so scanty that great inconvenience has been felt by parties resorting to the various Courts, and complaints have consequently been very frequently made to me, both by pleaders and parties in open Court.

2. On divers occasions I forwarded these complaints to the Collector of the district, and more than once called his attention to the fact that, if some steps were not immediately taken to ensure a proper supply of stamps being procured from Madras, the business of the Courts would soon be at a stand-still. In reply to my representations the Collector has now forwarded to me a copy of a letter, addressed to him by his Treasury Deputy, from which it would appear that this deficiency is owing entirely to irregularity and neglect on the part of the authorities in the Stamp Department at Madras, who, although in receipt, so far back as July last, of an indent for the quantity of stamps required for use in this district, as also of repeated reminders, both by Post and Telegraph, have, on the 4th instant, apprised the Deputy-Collector of the despatch of only a *portion* of the supply indented for, and which, the Deputy-Collector states, does not comprise several denominations of stamps now urgently required for judicial purposes.

3. This deficient supply of stamp-papers in so large and important a district as Tanjore materially affects the despatch of business of the Courts, besides causing much loss and inconvenience to suitors; and I have therefore thought it proper to bring the matter to the attention of their Honours the Judges, in view to their taking such notice of it as they may consider necessary.

4. A copy of the Deputy-Collector's letter is herewith sent for the information of the Judges, and they will perceive from it that so completely was the stock of stamp-paper exhausted in the Tanjore Treasury that to meet the local demand stamp-paper of various denominations was actually lately called in again from the talook treasuries.

ENCLOSURE No. 2.

From the Deputy-Collector in charge of the Treasury, to the Collector of Tanjore, dated 4th October 1869, No. 852.

ADVERTING to your memorandum, No. 896, dated the 30th September, giving cover to a letter from the Acting Civil Judge of Tanjore, No. 706, I have the honour to inform you that an indent for stamped papers, under both the Schedules A. and B., required for the second quarter of Fusly 1279, was submitted to you for signature and transmission to the Superintendent of Stamps so far back as 15th July; and not having received the supply in due time the Superintendent of Stamps was again requested, on the 4th September in letter No. 717 from this office, to expedite the despatch of the papers, and a telegram was also sent to him for the third time on the 20th September on the subject. The supply so indented for not having been as yet received, it is true that inconvenience might result.

2. To avoid noise being made for want of stamps of some denominations, I have called for a small number of stamps from the talooks where they are not absolutely required, for sale in the Huzoor Treasury, in order to meet the demands of the Courts.

Since writing the above I have just received a letter from the Superintendent of Stamps, intimating the despatch of some stamps in part supply of our indent; but this quantity does not comprise several denominations of stamps required for judicial purposes.

No. 389.

To the Civil Judge of Tanjore for information, with reference to his letter, dated 24th September 1869, No. 706.

(True Copy.)

7th September 1869. (Signed) W. S. WHITESIDE,
Acting Civil Judge.

(True Copies.)

25th October 1869. (Signed) H. WIGRAM,
Acting Registrar, Appellate Side.

TRANSFERRED to the Revenue Department, with a view to the necessary orders being issued.

FORT SAINT GEORGE,
28th October 1869. (Signed) R. A. DALYELL,
Acting Secretary to Government.

REFERRED to the Board of Revenue for immediate report.

FORT SAINT GEORGE,
10th November 1869. (Signed) R. A. DALYELL,
Acting Secretary to Government.

No. 239. Proceedings of the Board of Revenue, dated 18th November 1869.

Read the following letter from J. G. FERRAND, Esq., Acting Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated 13th November 1869, No. 2,197.

IN accordance with the instructions conveyed in the Proceedings of the Board, dated 11th instant, I beg to make the following report regarding the insufficient supply of stamped paper in the Tanjore District.

2. The Quarterly Indent, referred to by the Deputy-Collector, was received by me on the 19th July 1869. In preparing the quarterly supplies of stamped papers agreeably to the usual practice, the requisitions from the districts to which supplies are sent by coasting steamers, available only at fixed periods, and the distant districts not accessible by rail, are first attended to; Tanjore not coming under either of these categories, its indent, *as a whole*, was on that account probably postponed for other districts. But on receiving a letter from the Deputy-Collector on the 6th August, requesting me to expedite the transmission, by langhy, of 5,000 rolls of one-rupee blue and black stamp-paper, in part of the indent above alluded to, a requisition was sent to the Mint on the same day; and the papers having been

received from the Mint, duly stamped, on the evening of the 10th, they were counter-stamped and despatched to Tanjore on the 13th August. On the 7th September I received a letter from the Assistant Collector, requesting me to expedite the transmission of the quarter's stamped papers, as those in stock had been almost exhausted. On the night of the 20th of the same month I received a telegram* from the Assistant Collector, asking me to expedite the transmission of these papers, as they were urgently required. I lost no further time in attending to the Tanjore Indent, and accordingly sent to the Mint, on the 21st September, for the balance of non-judicial stamps, and, from the 22nd to the 28th September, for the judicial stamps required; and despatched to Tanjore, on the 4th October, the balance of the non-judicial stamps, viz., 22,718 rolls, with a portion of judicial stamps, viz., 75,600 rolls (of five separate values); and on the 13th October, (the day following the date of the letter from the Civil Judge of Tanjore to the Registrar of the High Court,) the balance of judicial stamps, viz., 35,501 rolls, Bills of Exchange and Bills of Lading, 2,454 rolls, and, at the suggestion of the Judge of the Small Cause Court at Combaconum, 359 rolls of judicial stamps required at that station. On a supplemental indent from the Deputy-Collector, received on the 19th October, I despatched to him on the following day 6,000 rolls of non-judicial stamps.

* NOTE.—It might be supposed, from the expression of the Deputy-Collector in his letter to the Collector, 4th October 1869, ("a telegram was also sent to him for the third time,") that three telegrams had been sent to me. I received only one telegram on the subject of the stamped papers. The Deputy-Collector probably means that, on the third occasion of communicating with me, a telegram was sent.

3. I forward, for the inspection of the Board, in original, requesting that they may be returned, the urgent requisitions for stamped papers received by me from 19th July, the date of receipt of the indent from Tanjore, until 13th October, the date on which that indent was complied with in full, and a memorandum showing the stamped papers despatched from this office from 19th July to 13th October inclusive. As I could not supply all the districts at once I was under the necessity of meeting these requisitions according to their urgency as far as I could judge of this. Tanjore had been supplied with stamped papers for the quarter ending 30th September 1869 in May, June, and July, as shown in the margin; and it might have been expected that it would not require the next quarter's supply sooner than other districts that had received their supply for the quarter ending 30th September before it. If I had supplied Tanjore for the quarter ending 31st December earlier than I did, I must have set aside other districts not less important perhaps. Even after I took up the indent from Tanjore at the end of September, I had to attend to urgent requisitions from other districts at the same time, as will be seen from the accompanying memorandum of stamped papers despatched, referred to in this paragraph. If I had been warned that the judicial stamps for Tanjore were required more urgently than the non-judicial, I should have sent the former in full first. The most urgent demands

Judicial Stamps.
Part on 27th May, and in full by 29th June 1869; total 94,179 rolls.

Non-judicial Stamps.
Part on 1st July, and balance on 13th July; total 35,191 rolls.

in general about that time had been for non-judicial Stamps, and that is the reason for my having sent them in full to Tanjore on the 4th October, with only a portion of the judicial stamps; the remainder of these having been sent on the 13th idem as already stated.

4. It may be necessary to explain the cause of such a pressure of requisitions. In the first place the introduction in February 1869 of blue and black bicolour-stamps for non-judicial documents, necessitated a fresh issue to every district; and the supplemental indents for these stamps prevented my commencing the regular quarterly supply of stamped papers for the quarter ending 31st December 1869 until the middle of August, instead of the middle of July as usual. Then, the return from districts of the embossed stamped papers,* consequent upon the ruling in Government Order, Revenue Department, 8th June 1869, No. 1,613, (although they were not withdrawn until after some, but apparently not sufficient, supplies of bicolour-stamped papers in lieu,) greatly increased the usual demands. I enclose a comparative statement showing the number of rolls of stamped papers supplied to districts during Fuslies 1277 and 1278, (ending 30th June 1868 and 30th June 1869,) respectively, and since. It will be seen therefrom that while the average quarterly issue for the year ending 30th June 1868 was 1,234,795 rolls, and for the year ending 30th June 1869 was 1,048,541 rolls, the issue for the quarter ending 30th September 1869 was 1,605,052 rolls, and the issue for last month rose to 591,545 rolls.

* Total number of embossed stamps withdrawn 427,291 rolls, value Rupees 2,81,140 Annas 7.

5. It has appeared, and still appears to me, that the very large increase in the demand for stamped papers, arising from the circumstances abovementioned, which has unavoidably entailed so much additional work, will not last after the stock in districts is fully replenished with bicolour-stamps; otherwise, I should not have hesitated in applying for an addition to the establishment, notwithstanding the financial pressure.

6. I beg at the same time to report that there are a few indents for stamped papers for the quarter ending 31st December 1869 still uncomplied with, and that I shall probably not be able to commence preparing the quarterly supplies for the quarter ending 31st March 1870 until about the end of this year. I believe, however, that almost all the districts which have received supplies for the quarter ending 31st December 1869, have enough to carry them on for a portion of the next quarter. Besides the use of single stamps for non-judicial documents, enjoined by Section 49, Act XVIII. of 1869, to which I have requested the attention of treasury officers in preparing their indents for stamped papers, and the endeavours which are being made by the High Court with the same object as regards judicial documents, will reduce the *number* of stamped papers required without reducing the payments into the treasuries, as stamps of the same value will have to be purchased.

7. The indents from this office on the Mint for stamps were never so large as they are now, and the number of stamps prepared has been gradually increased to about 30,500 a-day, which is I think almost as much as can be done well with the means at present available. I propose to continue preparing stamps at this

Proceedings of the Madras Government, Revenue Department,
16th December 1869.

rate until full supplies are provided to every district. If I find, nevertheless, after a sufficient time that there is any considerable *permanent* increase in the demand for stamped papers, I shall in due course report to the Board, and seek such addition to the establishment as may be necessary. The mere substitution of one description of stamps for another, which has mainly, if not entirely, produced the present extra demand, adds nothing to the revenue; but actual increased sales of of stamps will add to the revenue, and afford satisfactory ground for increased outlay.

8. The enclosures to the Proceedings of the Board under reply are herewith returned.

SUBMITTED to Government with reference to their endorsement of the 10th November on a letter from the Acting Registrar of the High Court, dated the 25th October 1869, No. 1,959.

2. The Acting Superintendent of Stamps reports that one effect of the recent changes in the form of the stamps has been to necessitate much larger issues than usual, that he was in consequence prevented commencing to supply the indents for the last quarter of the year till August, a month later than usual; that he received very urgent applications from nearly every district in the Presidency; and that he complied with those first which seemed to be most urgent.

3. The Board have examined the applications to which Mr. Ferrand refers. They come from seventeen out of the twenty districts, and many of them are worded so as to seem more pressing than those from Tanjore.

4. In his first reminder of the 3rd August 1869 the Tanjore Treasury Deputy-Collector asked for certain descriptions of stamps, remarking that the stock of them was exhausted, but saying nothing about other sorts. They were sent to him on the 13th of the same month. On the 4th September the Assistant Collector asked the Superintendent to expedite his supply, as the stock was *almost* exhausted. The Superintendent seems to have considered this requisition less urgent, (and the expressions used less being strong,) than some others which had reached him; but when he received a telegram on the 24th, again stating that the supply was urgently required, he attended to the matter at once. On the 4th October he sent 98,318 rolls, and on the 13th, 38,314 rolls, the remainder of the stock which had been applied for.

5. The Tanjore authorities would no doubt have gained their end in getting their indent supplied before others, if they had stated to the Superintendent of Stamps what the Civil Judge reported to the High Court, viz., that great inconvenience was experienced by suitors, and that the scarcity of stamps threatened to bring the Courts to a stand-still.

6. In this and similar cases it would no doubt be best for the Collector to address the Board. A Circular will be issued on this point.

7. The Superintendent of Stamps will report whether it will not be desirable gradually to increase the stocks in the districts, so that each shall always have three months' supply of each description in store.

8. It is clear that at the end of last quarter and the beginning of this quarter stamps were wanted faster than the Stamp Office could supply them all over the

Presidency. On comparing the issues with those of previous years, it is also clear that this was due to no fault of the establishment either at the Stamp Office or the Mint, for they worked as rapidly as could be expected. It is a question, therefore, whether the Superintendent should not have applied for an extra establishment and for extra presses. The Board consider the reason he gives for not doing so satisfactory: the new hands would have done but little work in proportion to their cost, and the extra presses would soon have become useless, because the pressure was of a very temporary character.

No. 240. ORDER THEREON, 16th December 1869, No. 3,196.

Separate Revenue, No. 15.
Stamps.

ORDERED that a copy of the Proceedings of the Board of Revenue above recorded be furnished to the Acting Registrar of the High Court (Appellate Side), for the information of the Honourable the Chief Justice and Judges.

2. The Government approve the instructions issued by the Board to the Collectors and Superintendent of Stamps to ensure the maintenance of a sufficient supply of Stamps in each district.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Acting Registrar of the High Court.
,, the Board of Revenue.

Exd. F. R. Bantleman.

Revenue Department.

No. 3196.

Proceedings of the Madras Government, Revenue Department, dated the 16th November 1869.

Read the following:—

From the Secretary to the Board of Revenue,
Civil Department,
Madras.

Dated 25th October 1869, No. 1[illegible]

Submitting for the information of Government a letter from the Superintendent of Stamps, reporting the insufficient supply of stamp-paper in the Tanjore District.

From the Secretary to the Board of Revenue,
No. 1[illegible]

Dated 16th November 1869, No. [illegible]

Submitting, with reference to the letter of the Superintendent of Stamps, dated 23rd ultimo, enclosed, a letter from the Collector of Tanjore, reporting the insufficient supply of stamp-paper in the Tanjore District.

Ordered that a copy of the Proceedings of the Board of Revenue, dated 16th November 1869, No. [illegible], be communicated to the Accountant-General, for the information of the Registrar of the High Court (Original side), for the information.

Govt. of {1869} Madras.

REVENUE.

To

THE ACTING REGISTRAR
OF THE HIGH COURT,
&c., &c., &c.

Dated December, 16th

Recd. Encl.

G. O., 16th December 1869, No. 3,196.

DECEMBER.

Nos. 238—240.

Insufficient supply of stamp-paper in Tanjore District.—Proceedings Board of Revenue, forwarding letter from Superintendent of Stamps reporting on this subject, communicated to Acting Registrar of the High Court.

information of the Honorable
the Chief Justice and Judges.

2 The Government
approves the instructions
issued by the Board
to the Collectors and Superin-
intendent of Stamps to en-
sure the maintenance of
a sufficient supply of Stamps
in each District.

Asst Solicitor Registrar Supreme Court Dec
14 Copies @ 5/ Per. with 50 Prct