M.R.O. 1—38,000—16-10-23.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1555 Press Mis.

111-113 Dated 13-10-1870 Rd.

Not to be folded or roughly handled

1555

Read the following :—

No. 111. Proceedings of the Board of Revenue, dated 9th August 1870, No. 5,224.

Read the following letters :—

From the Acting Superintendent of Stamps, Madras, to the Acting Secretary to the Board of Revenue, dated 19th July 1870, No. 2,112.

With reference to Board's Proceedings, dated 24th June 1870, No. 4,392, I beg to subjoin a statement showing, (1), the number of rolls of judicial stamped papers of the several values referred to in Government Order, Revenue Department, 17th June, No. 888, paragraph 2, which were on hand in the district of Tanjore on 30th June 1869 ; (2), the number despatched from this Office to Tanjore on 29th idem, and which were received and brought on stock in Tanjore after 30th June 1869 ; (3), the number of rolls indented for by the Collector of Tanjore subsequently ; and, (4), the number supplied up to April 1870 :—

Values.	Number of rolls of Judicial Stamps on hand on 30th June 1869.	Number of rolls despatched from Stamp Office to Tanjore on 29th June 1869, being balance of Tanjore's Indent for quarter ending 30th September 1869.	Number of rolls, indented for, for quarter ending 31st December 1869. Indent received 19th July 1869.	Number of rolls despatched from Stamp Office to Tanjore between 4th and 13th October 1869.	Number of rolls indented for, for quarter ending 31st March 1870. Indent received 25th Oct. 1869.	Number of rolls despatched from Stamp Office to Tanjore between 6th January and 2nd February 1870.	Number of rolls indented for, for quarter ending 30th June 1870. Indent received 1st February 1870.	Number of rolls despatched from Stamp Office to Tanjore between 13th and 26th April 1870.
12 Annas	115	...	...	...	...	500	1,500	1,500
5 Rupees ...	154	300	600	600	600	850	30	30
6 ,, ...	128	400	800	800	600	900	80	80
8 ,, ...	549	500	1,000	1,001	...	400	50	50
10 ,, ...	32	400	200	200	600	600	50	50
12 ,, ...	76	100	200	200	150	150	50	50
15 ,, ...	51	100	200	200	150	150	200	200
16 ,, ...	860	...	200	200	...	...	...	...
20 ,, ...	54	100	...	...	150	150	50	50
24 ,, ...	322	...	100	100	90	...	30	30
25 ,, ...	58	150	200	200	...	100	100	100
30 ,, ...	85	150	...	...	...	...	20	20
32 ,, ...	339	...	50	50	...	50	...	...
35 ,, ...	130	...	100	100	30	50	20	20
40 ,, ...	95	...	..	...	15	50	15	15
48 ,, ...	89	...	200	200	90	90	15	15
50 ,, ...	61	100						

2. It will be observed that the quantities indented for were supplied in full ; that, up to the indent received on 1st February 1870, no 12 Annas was indented for, but 500 rolls of this value and the quantities noted in the margin of other values were supplied without an indent, being a portion of the supply made in anticipation of the Court Fees' Act coming into force. The supply for the quarter ending 31st December 1869 was despatched within the first fortnight of that quarter, viz., by the 13th October ; the supply for the quarter ending 31st

5 Rupees	...	...	250 Rolls.
6 ,,	...	...	300 ,,
8 ,,	...	...	400 ,,
30 ,,	...	...	100 ,,
35 ,,	...	...	50 ,,
40 ,,	..	...	20 ,,
48 ,,	...	...	35 ,,

March 1870 was despatched by the 2nd February; and the supply for the quarter ending 30th June 1870 by the 26th April.

3. The delay which occurred in the despatch of some of the quarterly supplies was unavoidable in consequence of the additional descriptions of stamps that had to be sent to every district owing to the introduction, not long previously, of blue and black bicolour stamps for non-judicial purposes, and to the provisions of the General Stamp Act which came into force on 1st January 1870, and the Court Fees' Act which came into force on 1st April 1870. There was not data to ascertain the quantities of each description that would be required, and the requisitions were in consequence in most cases unusually large. As evidence of the increased issues during the past year, I solicit attention to the subjoined Comparative Statement of the quantities of stamped papers issued to Tanjore for the years ending 30th June 1869 and 1870, respectively, showing that the number of rolls issued in the latter year is almost double that of the former year; and I may further mention that some districts have found it unnecessary to obtain any supplies of stamped papers for the quarter ending 30th September 1870, on account of the extent of the stock in hand, and the indents received up to the present date for the quarter ending 31st December 1870 are comparatively small:—

Stamped papers.	Issues during Fasli 1278 ending 30th June 1869.		Issues during Fasli 1279 ending 30th June 1870.	
	Number of different values.	Number of rolls.	Number of different values.	Number of rolls.
Judicial	26	3,87,115	130	3,87,871
Non-judicial	29	5,629	104	2,83,451
Bills of Exchange	8	6,765	60	28,822
Total...	63	3,99,509	294	7,00,144

4. While striving to comply as quickly as possible with all the indents from the several districts, I attended first to the requisitions which were urgent, as shown in my letters, dated 30th November 1869, No. 2,197, paragraphs 2 and 3, and 22nd April 1870, No. 1,063, paragraphs 2 and 9 to 11, and I can only repeat that judicial stamps of the values referred to in the Order of Government would have been supplied to Tanjore to a larger extent, and more speedily, if I had received due intimation that they were wanted. Between December 1869 and April 1870 the only urgent requisitions from Tanjore for judicial stamps of the values in question were a letter dated 7th January 1870, received on the 10th, and a telegram received 15th idem. The first of these requisitions was partly anticipated by the supply despatched from this Office on 6th January 1870, and the supplies which followed on 18th and 26th January and 2nd February 1870, as shown at the foot of paragraph 2 of my letter dated 22nd April 1870, furnished the remainder required.

5. Adverting to the remark in paragraph 2 of the Government Order as to the deficient supply of stamped papers of values exceeding 4 Rupees, I beg to call

attention to the small quantities generally of those values indented for from Tanjore for the quarter ending 30th June 1870, as shown at the foot of paragraph 1 of this letter. It will be remembered that the number of different values of judicial stamped papers issued to Tanjore for the quarter ending 30th June 1870 is, as shown in the statement at the foot of paragraph 3, nearly five times that of the preceding year, and the quantity of each value which is required is therefore less. For the sake of further comparison, I have applied to the Collector of Tanjore for a statement showing the average sales for a quarter during the present Fasli of judicial stamped papers of the values in question, but I have not yet received the information.

	Total number of values.
1869...	63
1870...	294

6. Since completing the supply upon the indent for judicial and non-judicial stamps, which was on hand from Tanjore in April last, I have complied with two supplemental indents and the indent for the quarter ending 30th September 1870 from that district, as specified below:—

Indent.	Date of receipt.	Date of despatch of supply.
Supplemental...	21st May 1870.....	23rd May 1870.
Quarterly indent for quarter ending 30th September 1870	28th April 1870	30th May 1870.
Supplemental...	23rd May 1870.....	16th June ,,

7. I am now supplying districts with stamped papers for the quarter ending 31st December 1870, and have called upon the Deputy-Collector of Tanjore to forward his indent for that quarter.

8. A copy of this letter will be forwarded to the Collector of Tanjore for his information.

From the same Officer, dated Madras, 25th July 1870, No. 2,179.

With reference to paragraph 5 of my letter, dated 19th instant, No. 2,112, I beg to annex copy of a memorandum furnished by the Deputy-Collector of Tanjore, showing the average number of rolls of judicial stamped papers of the values referred to in paragraph 2 of Government Order, Judicial Department, 17th June 1870, No. 888, sold for a quarter during the year ending 30th June last.

Enclosure No. 1.

Memorandum showing the average sale of Judicial Stamped papers for a quarter during the Fasli ending 30th June 1870.

	No. of Rolls.		No. of Rolls.
12 Annas	155	24 Rupees	25
5 Rupees	340	25 ,, ...	85
6 ,, ...	271	30 ,, ...	86
8 ,, ...	353	32 ,, ...	25
10 ,, ...	200	35 ,, ...	42
12 ,, ...	108	40 ,, ...	51
15 ,, ...	101	48 ,, ...	27
16 ,, ...	74	50 ,, ...	113
20 ,, ...	102		

(Signed) P. SESHAGIRI ROW,
Deputy-Collector.

SUBMITTED to Government, with reference to Government Order, 17th June 1870, No. 888.

2. The report of the Collector of Tanjore has not yet been received.

No. 112. Proceedings of the Board of Revenue, dated 8th September 1870, No. 5,653.

Read the following letter from the Collector of Tanjore, to the Acting Secretary to the Board of Revenue, dated Negapatam, 19th August 1870, No. 273.

I HAVE the honour to furnish the explanation called for in Government Order, dated 17th June 1870, No. 888, communicated in the Board's Proceedings, dated 24th June 1870, No. 4,392.

2. The Government remark that on the 1st January 1870 there were no judicial stamps in store of the value of 12 Annas, and that, from that date to the 1st April, the supply of stamped papers of values exceeding Rupees 4 was so deficient that in many cases it would not have been safe to replenish the Taluq Treasuries from the stock in hand at head-quarters.

3. With regard to the first point, I beg to state that, under Act XXVI. of 1867, stamps of the value of Annas 12 were not absolutely required for judicial purposes, and that, as no stamps of that description had been sold in the quarter ending 31st September 1869, none were entered in the indent for the quarter ending 31st March 1870, submitted on the 21st October 1869. A supply of 500 rolls of 12-Anna stamps was, however, received on the 17th January 1870 from the Superintendent of Stamps without being indented for, in anticipation of the demand that would arise under the Court Fees' Act, which came into operation on 1st April 1870. It will thus be seen that no great inconvenience could have arisen to the public from want of stamps of this value.

4 With reference to the second point, I beg to subjoin a statement showing the stock of judicial stamps exceeding Rupees 4 in value on the first of each of the months of January, February, March, and April, and the number sold in those months, from which the Board will see that in no single instance did the sale exceed the stock, and consequently no inconvenience could have arisen to the public on account of the supply not having been larger.

Description of papers.	Stock on 1st January 1870.	Sold during January 1870.	Stock on 1st February 1870.	Sold during February 1870.	Stock on 1st March 1870.	Sold during March 1870.	Stock on 1st April 1870.	Sold during April 1870.
5 Rupees... ...	210	135	925	87	838	157	681	90
6 ,, ...	566	86	1,380	65	1,315	62	1,253	69
8 ,, ...	945	69	1,275	78	1,197	85	1,112	49
10 ,, ...	45	25	420	67	553	40	513	50
12 ,, ...	131	37	244	44	200	44	156	32
15 ,, ...	109	33	226	28	198	35	163	36
16 ,, ...	663	33	630	29	601	40	561	23
20 ,, ...	88	27	211	37	174	39	135	27
24 ,, ...	287	13	274	15	259	14	245	16
25 ,, ...	67	20	47	14	123	29	94	27
30 ,, ...	196	35	261	22	239	22	217	14
32 ,, ...	282	9	273	14	259	7	252	8
35 ,, ...	77	24	103	11	92	12	80	12
40 ,, ...	79	22	107	24	83	20	63	14
48 ,, ...	42	12	80	6	74	11	63	21
50 ,, ...	64	34	80	31	86	51	35	19
	3,851	614	6,536	575	6,291	668	5,623	507
Other values ...	47,107	17,712	69,160	20,521	1,11,402	20,963	90,541	20,918
Total...	50,958	18,326	75,696	21,096	1,17,693	21,631	96,164	21,425

5. The fact is that the immediate cause of Mr. Whiteside's letter to the High Court, from which this correspondence has sprung, was want of stamps in small values, such as Annas 1, 8, 12, etc., in the Taluq Cutcherry at Mannargudi. If the supply, as per Indent dated 21st October 1869, had been complied with before the commencement of the quarter beginning the 1st January 1870, I have no doubt that there would have been no cause for this complaint. The supply on account of this indent was not completed till the 9th February 1870, and meanwhile the attention of the Superintendent of Stamps was called to the subject by letters dated 3rd December 1869 and 7th January 1870, as also by a telegram dated the 14th idem. Again, when it was apprehended in the middle of February that the demand for stamps of certain values would be large, a supplemental indent was immediately submitted on the 14th, supplies being received on the 11th March 1870. Thus every precaution was taken to see that a sufficient stock of stamps were always on hand.

SUBMITTED to Government in continuation of Board's Proceedings, 9th August 1870, No. 5,224, and with reference to Government Order, 17th June 1870, No. 888.

No. 113. ORDER THEREON, 13th October 1870, No. 1,555.

Separate Revenue, No. 9.
Stamps.

ORDERED to be recorded.

(True Extract.)

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

To the Board of Revenue.

Rd. F. R. Bantleman.

REVENUE.

To

THE BOARD OF REVENUE.

Dated October, 13*th*.

Read. Encl.

G. O., 13*th October* 1870, *No.* 1,555.

Pro. of the Bd. of Revenue
Oct. 13/70 No. 3199

OCTOBER.
Nos. 111—113.

Judicial Stamps in Tanjore District.—Reports from Superintendent of Stamps and Collecter of Tanjore with reference to the deficiency in their supply, recorded.