

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	766	Press Mis.
294-96 Dated	24-5-1870	12

Not to be folded or roughly handled

Read the following :—

No. 294. Proceedings of the Board of Revenue, dated 10th January 1870,
No. 158.

Read the following letter from the Acting Superintendent of Stamps, Madras, to the
Acting Secretary to the Board of Revenue, dated 23rd September 1869,
No. 1,744.

I HAVE the honour to submit my Annual Report on the operations of the Stamp
Department during the past Fusly 1278, commencing 1st July 1868 and ending
30th June 1869. The usual explanatory Statements accompany.

2. *Statement No. 1.*—The first of these Statements show the total value of
stamps of all descriptions received into, and issued from, the Stamp Office. The
aggregate Receipts amounted to Rupees 40,99,699-5-0, and the aggregate Issues
to Rupees 40,95,561-1-6, as particularized below :—

Proceedings of the Madras Government, Revenue Department,
24th May 1870.

MERCANTILE STAMPS.										
Judicial Stamps.	Non-judicial Stamps.	Adhesive Petition Stamps.	Bills of Exchange.	Bills of Lading.	Receipt Stamps.	Foreign Bill Stamps.	Bank-share Trans- for Stamps.	Custom Appli- cation Stamps.	Total.	
RS. A. P.	RS. A. P.	RS. A. P.	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 of Stock brought forward from last year's Account.....	51,475 13 0	.....	1,329 12 0	.....	54,690 0 0	69,90,737 6 0	1,71,892 12 0	10,740 0 0	72,80,885 10 0	
RECEIPTS.										
From the Mint.....	25,78,874 0 0	13,31,439 5 0	50,454 8 0	2,749 8 0	.....	.....	.....	.....	39,63,517 5 0	
From the Superintendent of Stamps, Calcutta.....	.....	.....	.....	.....	.....	2,400 0	1,920 0 0	.....	4,820 0 0	
Returned from districts	1,829 0 0	.....	33 0 0	.....	.....	.....	.....	.....	1,862 0 0	
Foreign Bill Stamps converted into Petition Stamps.	.....	1,30,000 0 0	.....	.....	.....	.....	.....	.....	1,30,000 0 0	
Total...	25,80,703 0 0	13,31,439 5 0	50,487 8 0	2,749 8 0	.....	2,400 0 0	1,920 0 0	.....	40,99,699 5 0	
Grand Total...	26,32,173 12 0	13,31,439 5 0	51,817 4 0	2,749 8 0	54,690 0 0	69,93,157 6 0	1,73,812 13 0	10,740 0 0	113,80,584 15 0	
ISSUES.										
To districts.....	25,48,770 1 0	12,00,239 4 0	48,339 14 0	2,749 8 0	26,969 15 0	12,642 0 0	2,431 8 0	2,849 15 0	39,35,632 1 0	
" Coorg.....	21,155 10 0	2,437 8 0	675 0 0	.....	800 0 0	.....	.....	.....	27,523 2 0	
" Board of Revenue for de- struction.....	2,071 5 0	196 1 0	2 7 0	.....	0 1 6	3 6 0	0 1 0	0 1 0	2,269 13 0	
Do. do. for sample.....	.....	.....	.....	.....	.....	.....	.....	.....	3 9 6	
Foreign Bill Stamps converted into Petition Stamps.....	.....	.....	.....	.....	.....	1,30,000 0 0	.....	.....	1,30,000 0 0	
Issued to the Gazette Press for conversion into Small Cause Court Stamps ..	.....	.....	.....	.....	7 8 0	15 0 0	.....	.....	22 8 0	
" T. Jones, Esq., Acting Secretary to the Govern- ment of Bengal on special duty then at Madras .....	.....	.....	.....	.....	15 0 0	90 0 0	.....	.....	105 0 0	
Total...	25,71,997 0 0	12,02,873 13 0	49,017 5 0	2,749 8 0	27,292 8 6	1,42,750 6 0	2,431 9 0	2,850 0 0	40,95,561 1 6	
Balance...	60,181 12 0	1,28,568 8 0	2,799 15 0	.....	27,397 7 6	68,50,407 0 0	1,71,381 3 0	7,890 0 0	72,85,023 13 6	
Issued to districts for which acknowledgments were not received during the Fusly.	54,053 0 0	76,650 0 0	749 15 0	.....	300 0 0	.....	.....	.....	1,31,757 15 0	
Actual Stock...	6,123 13 0	51,916 8 0	2,050 0 0		27,097 7 6	68,50,407 0 0	1,71,381 3 0	7,890 0 0	71,53,265 14 6	

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3. Both Receipts and Issues were less than in the previous year. The great increase in Fusly 1277 was attributed mainly to Act XXVI. of 1867, which had been enacted only a few months before the commencement of that fusly, and, in a small degree, to a considerable quantity of embossed Stamps having been withdrawn and re-placed by bicolour Stamps. Act XXVI. of 1867 continued in force during Fusly 1278 also, but in the preceding fusly, as the requirements under the Act referred to, in the absence of data, could not be closely calculated, the Demands and Issues were apparently as extensive as they could be, to provide against the possibility of inconvenience from the want of stamped papers, and the balance of stock on hand in districts at the commencement of Fusly 1278 being in consequence ample, there was no call for an extraordinary issue in that fusly. Adverting to the second cause of the large increase in Fusly 1277, the embossed Stamps received from districts and brought to account during Fusly 1278 were only Rupees 1,862 in value, while in the preceding year they amounted to nearly eleven lacs. Both Receipts and Issues in Fusly 1278, though less than in 1277, were however more than in 1276.

4. The stamped papers hitherto classified as "Judicial Stamps" are now divided into "Judicial" and "Non-judicial" agreeably to the Financial Resolution by the Government of India, dated 29th April 1868, the issues to districts of blue and black bicolour stamped papers for non-judicial documents having commenced in February 1869.

5. A sheet of Half Anna Receipt Stamps and a sheet of 3 Anna Foreign Bill Stamps, the value of both being Rupees 22 Annas 8, were issued to the Government Press for the trial of the stereotyped plates, preparatory to the conversion by means of those plates of the obsolete Receipt and Foreign Bill Stamps into Stamps for the use of the Small Cause Court, in accordance with the Orders of Government, in Judicial Department, dated 10th June 1869, No. 963, paragraph 3.

6. The balance shown in Statement No. 1, after deducting the Issues, amounts to Rupees 72,85,023-13-6, of which, however, Rupees 1,31,757-15-0, being the value of Stamps despatched to districts, but the receipt of which was not acknowledged by Collectors within the fusly, forms an inefficient balance. Deducting this, the actual stock on hand on the last day of the fusly amounted to Rupees 71,53,265-14-6. The bulk of this stock still consists of Foreign Bill Stamps; but the obsolete portion of them is to be utilized for the use of the Small Cause Court, under the Order quoted in the last paragraph.

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 stamps valued at Rupees 45,07,867-2-6. The Receipts and Sales during the fusly are shown in the following tabular abstract:—

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MERCANTILE STAMPS.									
Receipts.	Bills of Exchange.	Bills of Lading.	Receipt Stamps.	Foreign Bill Stamps.	Rank-share Trans-fer Stamps.	Custom Appli-cation Stamps.	Total.		
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.
Balance at the commence-ment of the Fusly ...	41,65,223	13	0						45,07,867
From the Superintendent of Stamps	25,43,770	1	0						39,35,632
Excess found in stock in the districts	3	2	0						3
Embossed Stamps returned by the Vendors	837	0	0						837
Returned by Government Vendors to whom they were issued for Govern-ment Law Suits	0	9	0						0
Received by the Commis-sioner, Neilgherries, from Coimbatore	9,977	14	0						11,190
Total...	25,50,588	12	0						89,47,664
Grand Total...	67,25,513	8	0						84,55,531
SALES AND ISSUES.									
To the Public	35,56,649	3	0						38,20,583
Supplied for Government Law Suits, etc.	798	8	0						803
Value of Stamps supplied from Coimbatore to Neil-gherries	9,977	14	0						11,190
Returned to the Superintend-ent of Stamps	24,815	3	0						24,908
Bicolour Stamps supplied to Vendors in lieu of embos-sed Stamps returned	41	2	0						300
Value of unrecircable and damaged Stamps destroy-ed by Collectors, and of those issued in lieu of spoiled Stamps	2,804	6	0						2,570
Total...	35,94,889	2	0						38,80,367
Balance...	31,30,923	6	0						45,95,164

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Districts.	Judicial Stamps.			Bills of Ex-change.		
	Rs.	A.	P.	Rs.	A.	P.
Vizagapatam ...	...	...	...	0	6	0
Cuddapah ...	0	2	0	...	...	...
South Canara ...	3	0	0	...	...	...

8. The excess of Rupees 3-8-0 in the Stock of Judicial Stamps and Bills of Exchange occurred in the districts noted in the margin, and was attributed to unintentional short issues in the sales made to Stamp Vendors.

9. The Order issued by the Board, in paragraph 12 of their Proceedings, dated 30th November 1868, No. 8,418, that Collectors returning Stamps at the end of the Fusly should treat their value as inefficient balance in their accounts until the receipt of the acknowledgment from the Superintendent of Stamps, has not been

*Under "Sales and Issues."

	Rs.	A.	P.
Madras, 24th June 1869 ...	6,964	5	0
Neilgherries, 2nd July 1869...	736	5	0
Do. Bills of Exchange, 2nd July 1869.	60	10	0
South Arcot, 7th July 1869 ...	15,285	8	0
Total...	23,046	12	0

attended to. In consequence of this, the value of Stamps returned to this Office is entered above* as Rupees 24,908-12-0, while a similar entry at the foot of para-graph 2 gives Rupees 1,862, making a difference of Rupees 23,046-12-0, the value of embossed Stamped papers received from the districts noted in the margin, on the date respectively specified

opposite each. The case containing the stamped papers from the Madras District was the only one received before the close of the fusly. It was not opened until after the close of the fusly, pending the Board's decision on my proposal to re stamp the embossed papers with bicolour, as it was my intention, as mentioned in my letter to the Board, dated 3rd July 1869, No. 970, if they were to be destroyed, to send the cases of embossed papers without opening them to the Board's Office; the contents of the cases, as ascertained before destruction, would have been then acknowledged and brought on my account and written off when destroyed.

10. JUDICIAL AND NON-JUDICIAL STAMPS.—The sales of these Stamps in Fusly 1278 (ending 30th July 1869) amounted to Rupees 37,11,591.† Until after Feb-ruary 1869, when blue and black bicolour Stamps were first issued to dis-tricts, the same description of stamps was used for judicial and non-judicial docu-ments, and was styled Judicial Stamps. The sales in Fusly 1277 amounted to Rupees 33,32,041. The increase in the sales of Fusly 1278 was, therefore, Rupees 3,79,553 for the whole Presidency. Excepting Ganjam, where there was a small decrease of Rupees 3,618 or 4.3 per cent., there was an increase in every district, though neither in an equal degree, nor in the same proportions in the several dis-tricts as in Fusly 1277. From 1.7 in North Arcot, the per-centage of increase rises to 29.4 in Nellore, the very district in which the greatest increase (31 per cent.) appeared last year. The net increase for the whole Presidency is 11.4 per cent. or one-ninth the sales of Fusly 1277.

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Districts.	Fusly 1277.	Fusly 1278.	Increase.	Decrease.	Per-cent- age.
Ganjam	83,295	79,677		3,618	4.3
Vizagapatam	1,24,831	1,49,198	24,367	.....	19.5
Godavery	1,61,707	1,87,605	25,899	.....	16.0
Kistna...	1,13,985	1,30,273	16,288	.....	14.3
Nellore ...	95,745	1,23,890	28,145	.....	29.4
Cuddapah	1,44,685	1,79,104	34,419	.....	23.8
Bellary ...	1,81,096	1,90,428	9,332	.....	5.1
Kurnool ...	1,21,095	1,31,898	10,803	.....	8.9
Madras	1,87,870	2,02,046	14,176	.....	7.5
North Arcot	1,33,198	1,35,477	2,279	.....	1.7
South Arcot	1,18,232	1,24,165	5,933	.....	5.0
Salcm ...	1,42,384	1,52,638	10,254	.....	7.2
Tanjore ...	4,02,719	4,69,288	66,569	.....	16.5
Trichinopoly	90,466	1,06,251	15,785	.....	17.4
Tinnevelly	2,46,403	2,74,655	28,252	.....	11.5
Madura ...	2,38,623	2,90,728	52,105	.....	21.8
Coimbatore	1,48,918	1,52,101	3,183	.....	2.1
Neilgherries	.....	10,276	13,459	.....	9.0
Malabar ...	4,51,818	4,64,078	12,260	.....	2.7
South Canara	1,44,971	1,57,817	12,846	.....	8.9
Total ...	33,32,041	37,11,594	3,83,171	3,618	
Deduct ...	.....	.....	3,618	.....	
Net Increase ...	.....	.....	3,79,553	.....	11.4

NOTE.—In the foregoing Table, Neilgherries is combined with Coimbatore for the sake of comparison as regards the per-centage, this being the first year in which the sales in the Neilgherries, separated from Coimbatore, and placed by Madras Act I. of 1868, under a Commissioner, is shown separately.

11. The increase above exhibited does not include Rupees 2,330, the value of Petition (converted Foreign Bill) Stamps sold for the first time in Fusly 1278, used for petitions in lieu of stamped papers under the authority granted by the Notification of the Government of India, dated 17th April 1868,* No. 2,319.

* Fort Saint George Gazette, 28th April 1868, page 996.

12. There was an increase in the sale of Mercantile Stamps also in Fusly 1278, owing probably to a continued improvement in trade.

Fusly 1277	RS.
.. 1278	92,357
Increase...	1,06,664
	14,307

13. The increase in the sale of Mercantile Stamps for the entire Presidency appears in every description but Customs Application, in which there had been an increased sale every year for the preceding five years: the small decrease in the sale of Customs Application Stamps in Fusly 1278 is said to be owing to the use instead of Receipt Stamps in some cases. The Deputy-Collector in charge of the Treasury, Madras District, states that the attention of the Collector of Sea-Customs has been

	Fusly 1277.	Fusly 1278.	Increase.	Decrease.
Bills of Exchange	RS. 41,458	RS. 49,693	8,115	.....
Bills of Lading	3,296	3,707	411	.....
Receipt	31,500	34,758	3,258	.....
Foreign Bill	11,815	12,836	1,021	
Bank Share	2,018	3,139	1,121	
Customs Application	2,770	2,621		149

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drawn to the alleged irregularity, in order that it may be put a stop to. Such decreases, as have occurred in particular districts in the sale of other descriptions of Mercantile Stamps, will be noticed below.

BILLS OF EXCHANGE.—There was a decrease in Vizagapatam, Kurnool, and North Arcot, owing, it is reported, to the use of Money Orders. In Cuddapah, however, where the sales have been often noticed as falling lower and lower, there was an increase.

BILLS OF LADING.—These are stamped printed forms provided by this department. The sales fell in Vizagapatam from Rupees 158-8-0 in 1277 to Rupees 144 in 1278, and in Godavery from Rupees 558-4-0 to Rupees 498-8-0 attributable probably to the use of impressed Stamps on forms prepared by Merchants for their own use, in preference to the forms provided by this department.

FOREIGN BILL.—There was no sale of any in Madura, where Rupees 99 worth had been sold in Fusly 1277; and the sale in Malabar was reduced from Rupees 303 in Fusly 1277 to Rupees 37 in 1278: no reason can be given for the falling off.

14. Statement No. 3.—The establishment and other charges incurred in the working of this department, during the year under review, are shown below:—

	RS.	A.	P.
Superintendent's salary and establishment	25,296	9	7
Cost of water-marked paper	67,276	12	0
Contingent charges, packing, carriage, etc., incurred in the Stamp Office	2,863	10	8
	70,140	6	8
Establishment at the Mint...	5,180	6	5
Commission and discount to Vendors	1,32,249	7	0
Contingent charges incurred in the districts...	1,808	10	5
Total...	2,34,675	8	1

15. The aggregate cost of the department, viz., Rupees 2,34,675, was more than that of the previous year by Rupees 62,933. The increase is mainly in two items; first, water-marked paper, of which a larger quantity was received during the past year; and second, the discount or commission to Vendors, which was unavoidably larger from the increased sales of Stamps.

16. Statement No. 4 shows the receipts and disbursements for the entire department.

17. RECEIPTS.—The revenue derived from the stamping of private goods continues, it will be seen, to increase. Under the head "Extra Revenue," the penalties, etc., levied under Act X. of 1862, (viz., Rupees 480-6-6) are considerably less than last year, (Rupees 49,028-12-8), owing doubtless chiefly to the omission of the penalties levied by Courts, consequent upon the order of the Comptroller-General of Accounts, communicated in the Accountant-General's Circular of 21st February 1868, that all realizations of fines and penalties imposed by Judicial Officers under the Stamp Act are to be credited under "XIII. Law and Justice."

18. The Accountant-General's Circular must refer to penalties levied under such Sections as III., XIII., and LI. of Act X. of 1862, not under Section XVII.,

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for the latter Section (Clause 2) requires the Court to pay over the penalties received under it to the Collector at the end of every month, and there appears to be no reason why these penalties on insufficiently stamped instruments unconnected with judicial proceedings should be credited to "Law and Justice" if levied by Judicial Officers, while they are credited to Stamp Revenue if levied by Collectors. Yet, if my view of the Accountant-General's Circular is correct, it would appear that it has been misunderstood in the districts generally, excepting the Neilgherries. In the Annual Return from the Commissioner of the Neilgherries, the sum of Rupees 75-0-6 is shown as penalty received from the Court on a document. Deducting this from the total amount shown as penalties, etc., levied under Act X. of 1862 in the districts, the balance is Rupees 425-6-0. Judging from the amount of penalties on insufficiently stamped executed documents sent to this Office by Collectors to be stamped, it does not appear that penalties received by Courts under Section XVII, Clause 2, of Act X. of 1862, have been paid to the Collectors. The total of these from all the Courts would not be insignificant, seeing that the sum levied in this Office alone for the same period is Rupees 1,426. I propose, therefore, if the Board approve, to ask Collectors to report whether the penalties received by Courts under Section XVII. have been paid to them.

19. **DISBURSEMENTS.**—The amount of refunds under Act XVII. of 1848 is greatly in excess of last year, and the increase is also more than proportionate to the increase of Stamp Revenue. These refunds being the result of suits dismissed on the applications of parties, it is difficult to say to what remoter cause the increase is to be assigned.

20. The amount refunded under Act IX. of 1863 (for Stamps on Petitions and Appeals against assessments for the Certificate-tax, decided in favour of the Petitioner or Appellant,) is a new item, the Act repealed by that Act authorizing no such refunds.

21. The Gross Receipts, including the private goods and extra revenue, amounted to Rupees 39,50,017-1-0. Deducting from this the Gross Disbursements, Rupees 3,03,107-1-0, the net revenue derived by the State amounts to Rupees 36,46,610 or Rupees 2,80,754-12-1 more than in Fusly 1277. It is also higher than that of any previous year, as shown in the following table:—

Fuslics.	Gross Receipts.	Gross Charges.	Net Revenue.
	RS.	RS.	RS.
1269	9,25,110	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	1,73,455	22,25,117
1274	27,65,584	1,82,962	25,82,621
1275	31,19,328	1,79,713	29,39,615
1276	30,56,646	2,12,603	28,44,043
1277	35,89,001	2,23,146	33,65,855
1278	39,50,017	3,03,107	36,46,610

22. The Special Statements Nos. 5 and 6 were submitted with my letter, dated, 2nd September 1869, No. 1,553, for transmission to the Government of India.

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ENCLOSURES Nos. 1 to 4.—Statements.

THE foregoing is the report of the Acting Superintendent of Stamps on the operations of his department for Fusly 1278, or the year ending 30th June 1869. The usual Tabular Statements, illustrative of the results in detail, accompany the report. The two Special Returns called for by the Government of India have been already forwarded to Government, with Board's Proceedings, dated 15th October 1869, No. 7,686.

2. The orders of the Government of India, conveyed in Government Order of Revenue Department, dated 29th May 1868, No. 1,500, directing the use of differently coloured inks for distinguishing Stamps required for judicial, from

those required for non-judicial purposes, came* into force in this Presidency from February 1869, and in the State-ments submitted by the Acting Superin-

tendent, this distinction has been accordingly observed.

3. The Balance of stock, as shown in Statement No. 1, was, at the beginning of the fusly, Rupees 72,80,885-10-0, and the Receipts during the fusly were Rupees 40,99,699-5-0, together making the total of stock Rupees 1,13,80,584-15-0. The Issues during the period amounted to Rupees 40,95,561-1-6, leaving thus a balance of stock of Rupees 72,85,023-13-6.

4. This balance includes Rupees 1,31,757-15-0, the value of Stamps issued to Collectors within the fusly, but not acknowledged by them until after its close. This being exhibited in the Superintendent's Accounts as an inefficient balance, the actual stock with him at the end of the fusly was Rupees 71,53,265-14-6.

5. By far the larger portion of this stock consists of Foreign Bill Stamps, the value of which amounts to Rupees 68,50,407. The obsolete portion of this stock is being utilized by conversion into Adhesive Petition Stamps and Small Cause Court Stamps, under the Orders of Government, dated 13th October 1863, No. 2,623, Revenue Department, and 10th June 1869, No. 963, paragraph 3, Judicial Department.

6. From the marginal abstract, it will be observed that the issues include, (1)

	RS.	A.	P.	
Balance of Stock at commencement of fusly	72,80,885	10	0	Rs. 27,523-2-0, the value of Stamps despatched to Coorg; (2) Rupees 1,30,000, the value of Foreign Bill Stamps converted into Adhesive Petition Stamps of corresponding values; (3) Rs. 127-8-0, the value of the obsolete Receipt and Foreign Bill Stamps issued to the Gazette Press and to Mr. T. Jones for purposes of experiment; (4) Rupees 3-9-6, the value of Stamps sent to the Board as sample; and (5) Rs. 2,269-13-0, the value of Stamps sent up for destruction.
From the Mint	39,63,517	5	0	
Superintendent of Stamps, Calcutta	4,320	0	0	
Returned from districts	1,862	0	0	
Foreign Bill Stamps converted into Petition Stamps... ..	1,30,000	0	0	
	40,99,699	5	0	
	1,13,80,584	15	0	

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7. The value of Stamps shown in the Superintendent's Return, as received from the Mint, tallies with the Return of the Mint Master.

Issues.	RS.	A.	P.
To districts ...	39,35,632	1	0
„ Coorg ...	27,528	2	0
„ Board of Revenue for destruction ...	2,269	13	0
„ Do. do. for sample ...	3	9	6
Foreign Bill Stamps converted into Petition Stamps ...	1,30,000	0	0
Issued to Government Press for conversion into Small Cause Court Stamps ...	22	8	0
To T. Jones, Esq.	105	0	0
	RS.	A.	P.
	40,95,561	1	6

Balance... 72,85,023 13 6

Issued but not received by Collectors during the fusly... 1,31,757 15 0

Balance... 71,53,265 14 6

Items.	Fusly 1277.	Fusly 1278.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Total Receipt...	64,76,255	40,99,699	...	23,76,556
„ Issues ...	70,88,747	40,95,561	...	29,93,186

9. The transactions in each district, during the year under review, are exhibited in Statement No. 2. The stock in the hands of Collectors at the beginning of the fusly amounted to Rupees 45,07,867-2-6, being in excess of the stock at the corresponding period of the preceding year by Rupees 15,82,473-4-6. The receipts during the year aggregated Rupees 39,47,664-3-0, and the sales, etc., Rupees 38,60,367-4-0. The net balance of stock at the end of the fusly was Rupees 45,95,164-1-6, or nearly that at the beginning.

10. The following is a brief abstract of the district transactions:—

	RS.	A.	P.	RS.	A.	P.
Balance at the commencement of fusly ...	45,07,867	2	6			
<i>Receipts.</i>						
From Superintendent of Stamps ...	39,35,632	1	0			
Received by the Commissioner of Neilgherries at Coimbatore ...	11,190	11	0			
Embossed Stamps returned by Vendors ..	837	6	0			
Returned by Government Pleaders to whom they were issued for Government Law Suits. ...	0	9	0			
Excess found in stock in districts ...	3	8	0			
	39,47,664	3	0			
	84,55,531	5	6			

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Issues.	RS.	A.	P.	RS.	A.	P.
Sales of different Stamps ...	38,20,583	1	6			
Supplied for Government Law Suits ...	808	8	0			
Returned to Superintendent of Stamps ...	24,908	12	0			
Value of Stamps supplied from Coimbatore to Neilgherries ...	11,190	11	0			
Bicolour Stamps supplied to Vendors in lieu of Embossed Stamps returned ...	300	4	0			
Value of unserviceable and damaged Stamps destroyed ...	2,570	15	6			
Value of Stamps issued in lieu of spoiled ones				38,60,367	4	0
Balance...	45,95,164	1	6			

According to this, the value of Stamps returned by Collectors to the Acting Superintendent was Rupees 24,908-12-0. In the Accounts of the Superintendent, however, credit is given only for Rupees 1,862. This discrepancy results, as the Superintendent points out, from the failure of certain Collectors to attend to the instructions conveyed in paragraph 12 of Board's Proceedings, dated 30th November 1868, No. 2,918, in regard to the mode of exhibiting in the accounts the value of Stamps returned to the Superintendent at the close of the fusly, but awaiting his acknowledgment. The Collectors concerned will be good enough to attend to this point in their future Returns.

11. The particulars of the cost of establishment and other charges connected with the Stamp Department are exhibited in the following abstract, in comparison with the fusly preceding:—

Items.	Fusly 1277.			Fusly 1278.			DIFFERENCE.					
							Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
<i>Stamp Office at Madras.</i>												
Superintendent's salary and Establishment...	25,242	14	1	25,290	9	7	53	11	6	.....		
Cost of water-marked paper ...	14,911	6	8	67,276	12	0	52,365	5	4	.....		
Contingent charges, such as hire for conveying Stamp-papers, making boxes, etc ...	3,723	2	8	2,863	10	8	.....			859	8	0
Total ...	43,877	7	5	95,437	0	3	52,419	0	10	859	8	0
Establishment at the Mint ...	5,353	4	0	5,180	6	5	.....			172	13	7
<i>Districts.</i>												
Commission and Discount to Vendors ...	1,20,416	4	11	1,32,249	0	0	11,833	2	1	.....		
Contingent Charges ...	2,100	0	4	1,818	10	5	.....			281	5	11
Total ...	1,71,747	0	8	2,34,685	8	1	64,252	2	11	1,313	11	6
Net Increase ...	.....			.....			62,938	7	5	.....		

* The district contingencies include the refund of Rupees 10, being adjudication fee.

*Proceedings of the Madras Government, Revenue Department,
24th May 1870.*

The total cost of the working of the Stamp Act was thus Rupees 2,34,685-8-1, exceeding the previous year's expenditure by Rupees 62,928-7-5. This increase arose from a large supply of water-marked paper received from England during the year, and from the large discount earned by Licensed Vendors in consequence of increased sales.

12. The other items of expenditure incurred during the year, and counting against the Revenue, amount to Rupees 68,721-8-11. They are particularized below:—

Items.	Fusly 1277.		Fusly 1278.		DIFFERENCE.			
					Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Amount refunded under Act XVII. of 1848	43,294	3 0	54,217	11 0	10,923	8 0	.....	
Do. do. under Act IX. of 1868 ... ..	.....		1,360	8 0	1,360	8 0	.....	
Value of unused Stamps refunded in the districts	5,043	12 6	7,663	6 11	2,619	10 5	.....	
Do. do. refunded in the Stamp Office	2,990	13 7	4,704	15 0	1,714	1 5	.....	
Refund of Penalties... ..	70	0 0	775	0 0	705	0 0	.....	
Total ...	51,398	13 1	68,721	8 11	17,322	11 10	.....	

Compared with the previous year, there is an increase in every item. That under Refunds, under Act IX. of 1868, is new to the year. The large increase in the refunds, under Act XVII. of 1848, is the immediate result of a large number of applications made by litigants for withdrawal of suits. A similar increase in Fusly 1277 attracted attention, and the Acting Superintendent was called upon to explain its cause. His reply, embodying the opinion of Collectors on the subject, was reviewed in Board's Proceedings, dated 14th September 1869, No. 6,898. The increase of refunds was then attributed to the operation of Act XXVI. of 1869, and to the higher rates of Stamp duty imposed by that Law, and to the consequent larger amount of the refunds. That Act having been now in force in both the years, for which the comparison is instituted, the still further increase in Fusly 1278 cannot be ascribed solely to the above cause. The number of compromises and withdrawals is no doubt increasing, both with reference to the heavy cost of litigation under the operation of the law and to other causes, which at this moment is not apparent.

	Increase.		
	RS.	A. P.	
Value of unused Stamps refunded in the districts... ..	2,619	10 5	13. The increase in the other items, detailed in the above abstract, is too small to need explanation.
Do. do. refunded in the Stamp Office	1,714	1 5	14. The aggregate charges debitab to the Stamp Revenue, as detailed in paragraphs 11 and 12, amount, it will be observed, to Rupees 3,03,407-1-0.
Refund of Penalties... ..	705	0 0	

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15. The charges having been reviewed in the foregoing paragraphs, the following abstract shows the particulars of receipts under every head in comparison with Fusly 1277:—

Description of Stamps.	Fusly 1277.		Fusly 1278.		DIFFERENCE.			
					Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
<i>Sale of Papers.</i>								
Judicial Stamps ... }	33,32,041	3 0	35,56,649	2 0	3,79,552	8 0	.....	
Non-judicial Stamps. }			1,54,944	9 0				
Adhesive Petition Stamps ... ..	.....		2,330	0 0	2,330	0 0	.....	
Bills of Exchange ...	41,458	5 0	49,602	9 0	8,144	4 0	.....	
Bills of Lading	3,296	0 0	3,707	0 0	411	0 0	.....	
Receipt Stamps	31,499	12 6	34,758	2 6	3,258	6 0	.....	
Foreign Bill Stamps ...	11,314	14 0	12,836	7 0	1,521	9 0	.....	
Bank Share Transfer Stamps	2,018	8 0	3,139	8 0	1,121	0 0	.....	
Custom Application Stamps	2,769	8 0	2,620	12 0	.....		148	12 0
Total ...	34,24,398	2 6	38,20,588	1 6	3,96,338	11 0	148	12 0
<i>Stamp duty impressed on executed and un-executed Documents.</i>								
By Superintendent of Stamps	1,02,165	11 0	1,20,022	0 0	17,856	5 0	.....	
By Collectors	1,384	6 0	2,282	3 0	897	13 0	.....	
By Civil Courts	3,684	8 5	3,515	10 6	.....		168	13 11
Deficient duty received in the Stamp Office in stamping documents in lieu of spoiled ones	3,343	1 6	399	13 0	.....		2,943	4 6
Recovery of the value of Stamps erroneously issued gratis to Ab-karry Sale Renters...	1,078	0 0	.....		.....		1,078	0 0
Total ...	1,11,655	10 11	1,26,219	10 6	18,754	2 0	4,190	2 5
<i>Miscellaneous.</i>								
Penalties under Act X. of 1862	49,928	3 8	1,906	6 6	.....		48,021	13 2
Amount recovered in Pauper Suits	2,028	7 2	983	10 2	.....		1,044	13 0
Adjudication Fee collected in the districts and at the Stamp Office	39	0 0	100	0 0	70	0 0	.....	
Sundry Receipts	969	9 5	219	4 4	.....		741	5 1
Total ...	62,947	4 3	3,209	5 0	70	0 0	49,807	15 3
Grand Total ...	35,89,001	1 8	33,50,017	1 0	4,15,162	13 0	51,146	13 8
			Net ...		3,61,015	15 4		

16. There was a large increase in the revenue from Judicial Stamps, amounting to Rupees 3,79,553. To this may be added Rupees 2,330, the value of

*Proceedings of the Madras Government, Revenue Department,
24th May 1870.*

Adhesive Petition Stamps issued for the first time in lieu of stamped papers. The total increase will thus amount to Rupees 3,81,883. It has taken place in

Vizagapatam.	Tanjore.
Godavery.	Trichinopoly.
Nellore.	Madura.
Cuddapah.	Tinnevely.

every district except Ganjam, in which a diminution in the sales to the amount of Rupees 3,618 is observed. The districts which contributed to the increase most are named in the margin.

17. The revenue from Mercantile Stamps also exhibits a large increase of Rupees 14,307, which is attributed to the steady progress in the trade of the country. The Custom Application Stamps yielded less revenue than last year's by Rupees 149, which result, following a steady increase every year during the last five, is almost unaccountable. It is traced to the improper use by the public of Receipt Stamps for the Custom Stamps, and the Acting Superintendent states that the Deputy Collector in charge of Treasury, Madras District, has written to the Collector of Sea Customs with a view to putting a stop to this irregularity.

Bills of Exchange.			Decrease.
Vizagapatam	...	...	97
Kurnool	...	...	76
North Arcot	...	...	45
Bills of Lading.			
Vizagapatam	...	...	15
Godavery...	...	...	60
Receipt Stamps.			
North Arcot	...	...	12
Tanjore	...	...	52
Foreign Bill.			
Madura	...	...	99
Malabar	...	...	266

19. In the amount of duty on Stamps impressed on executed and

unexecuted documents, there was a considerable increase.

20. Among the "Miscellaneous" sources of revenue, there has been a large diminution in the item of Penalties under Act X. of 1862, viz., Rupees 48,021-12-2. The Acting Superintendent considers this result to arise from the exclusion of all Penalties, levied by Courts on insufficiently stamped documents, from the Stamp Accounts of the districts, under the instruction contained in a Circular addressed by the Accountant-General. This Circular directed that "all realizations of "fines and penalties imposed by Judicial Officers under the Stamp Act should be "credited to Law and Justice." The Superintendent thinks that a distinction should be drawn between penalties realized under Sections, 3, 13, and 51 of Act X. of 1862, and those levied on insufficiently stamped documents under Section 17, which last, the Courts are required by law to remit to Collectors at the end of every month. The Board agree with the Superintendent, and as similar penalties levied by Collectors under Section 17 are credited to Stamp Revenue, think it desirable that a uniform practice should obtain. The Accountant-General will be accordingly requested to state if he has any objection to the proposed mode of dealing with the receipts under Section 17, and also to inform the Board of the amount levied under that Section and credited to Law and Justice under his Circular instructions.

*Proceedings of the Madras Government, Revenue Department,
24th May 1870.*

21. The Board observe with satisfaction that the amount of the Stamp Revenues, inclusive of Miscellaneous sources, exhibited in the Return of the Acting Superintendent, corresponds exactly with that given in the Demand, Collection, and Balance Statement for June 1869. The only districts in which slight discrepancies existed were Coimbatore and the Neilgherries, but satisfactory explanations have been since received.

22. A slight discrepancy of Rupees 1-1-0 in the amount of duty on private and executed documents, as exhibited in the Mint Master's Return and in the Superintendent's Statement No. 4, is also fully explained by the Superintendent.

23. The year under review has been, in respect of Stamp Revenue, one of unexampled prosperity. The gross revenue amounted to Rupees 39,50,017-1-0, and the total charges to Rupees 3,03,407-1-0, leaving a surplus or net revenue of Rupees 36,46,610. This revenue exceeded that of the previous year, which itself was unequalled by any preceding it, by Rupees 2,80,754-12-1.

24. Since the close of the year, several forgeries of the old embossed Stamps and a few of the new bicolour Stamps have been brought to light, most of them were perpetrated in the district of South Canara. One of the offenders has been convicted and sentenced to five years' imprisonment and a fine of Rupees 500. Proposals are now before Government for improving the Stamps, so as to guard against similar frauds.

No. 295. Proceedings of the Board of Revenue, dated 3rd February 1870, No. 788.

Read the following letter from the Collector of Sea Customs, to the Acting Secretary to the Board of Revenue, dated Madras, 19th January 1870, No. 43.

With reference to the remarks made by the Superintendent of Stamps in paragraph 13 of his letter of 23rd September 1869, No. 1,744, recorded in Board's Proceedings of 10th January 1870, No. 158, I have the honour to forward copy of

of a letter* from the Deputy-Collector of Madras, regarding the falling off in the sale of Custom Application Stamps, and the reply thereto.

2. I presume the latter has not been communicated to the Superintendent of Stamps by the Deputy-Collector, otherwise, he would not have attributed the falling off in the sale of Custom Application Stamps to supposed irregularities on the part of the Custom-House, which did not exist.

ENCLOSURE No. 1.

From the Deputy-Collector in charge of the Treasury, Madras District, to the Acting Collector of Sea Customs, dated Sydapet, 14th September 1869, No. 479.

THERE is a falling off in the sale of Custom Application Stamps in Fusly 1278, as compared with the preceding fusly as shown in the margin. This the Deputy-Collector of Madras attributes partly to the less demand for them in Fusly 1278, and partly to the Merchants through ignorance of the Stamp Law, using

Fusly 1277	...	...	...	Rs.	A.	P.
...	...	...	...	2,769	8	0
.. 1278	...	...	...	2,620	12	0
Decrease...				148	12	0

*Proceedings of the Madras Government, Revenue Department,
24th May 1870.*

Receipt Stamps for Custom Applications, which he states can be put an end to only by your department refusing to receive the applications bearing the *Receipt Stamp*; I have the honour, therefore, to request that you will be good enough to direct that the Applications bear the proper Stamp required by Law in future.

From the Acting Collector, Madras, to the Deputy-Collector in charge of the Treasury, dated 16th September 1869, No. 946.

I HAVE the honour to acknowledge the receipt of your letter of the 14th September, and in reply to state that Custom-house Applications are never presented with any, except Custom Stamps.

2. If they were, they would be rejected.

COMMUNICATED to the Superintendent of Stamps.

No. 296. ORDER THEREON, 24th May 1870, No. 766.

Separate Revenue, No. 19.
Stamps.

THE report on the operations of the Stamp Department in Fusly 1278 (1868-69), submitted by the Board of Revenue, shows results which, in a financial point of view, are satisfactory.

2. The gross revenue of the year amounted to Rupees 39,50,017, and the total charges to Rupees 3,03,407. The net revenue of the year, viz., Rupees 36,46,610, against Rupees 33,65,855 (the similar revenue of Fusly 1277) is the largest which has ever been obtained from Stamps. The chief items of revenue are shown in the subjoined comparative table:—

	Fusly 1277.	Fusly 1278.	Difference.
Judicial and Non-judicial Stamps	33,32,041	37,11,594	+ 3,79,553
Adhesive Petition do. ... ..	.....	2,330	+ 2,330
Mercantile do.	92,357	1,06,664	+ 14,307
Duty on impressed do.	1,11,656	1,26,220	+ 14,564
Miscellaneous	52,947	3,209	— 49,738
	35,89,001	39,50,017	+ 3,61,016

3. The increase in the gross revenue was Rupees 3,61,016, which was the result of the increase in the sale of stamped papers of all descriptions, except "Customs Application Stamps," as also in the duty on "Impressed Stamps". The revenue would have been still larger but for the unusual decrease of nearly half a lac of Rupees under "Miscellaneous". The decrease under "Customs Application Stamps" was first supposed to be owing to these applications having been received in the Madras Sea Customs Office with ordinary Receipt Stamps, but the Acting Collector explains that they are never presented except with the proper Custom Stamps attached. The decrease under "Miscellaneous" is mainly due to the transfer, for the first time, of "penalties under Act X. of 1862"

*Proceedings of the Madras Government, Revenue Department,
24th May 1870.*

to "Law and Justice" under the Circular of the Accountant-General based on the orders from the Comptroller-General of Accounts. The Superintendent of Stamps, however, points out that penalties levied under Section 17 of the Act are by law required to be remitted to the Collectors, and the Board of Revenue are in correspondence with Mr. Lushington on the subject. In future reports the amounts so transferred should invariably be shown.

4. The charges of the year amounted to Rupees 3,03,407 against Rupees 2,23,146 in Fusly 1277. The increase of Rupees 80,261 occurred in the items noted in the margin, and was the result, in the case of the Stamp Office at Madras, of the large quantity of water-marked paper received in the year. The payments on account of Commission and Discount were in proportion to the	
Madras—Stamp Office	Rs. 51,560
Districts—Commission and Discount to vendors	11,833
Refund	17,322
Total	80,715
Deduct decrease in minor items	454
	80,261

larger sales of paper during the year, and the Board attribute the greater portion of the increase under refunds to the number of compromises and withdrawals, which they remark "is no doubt increasing both with reference to the heavy cost of litigation under the operation of the law (Act XXVI. of 1869) and to other causes which at this moment are not apparent."

5. The usual statements, one of Receipts and the other of Charges showing in comparison the operations of the Stamp Department in Fuslies 1277 and 1278, are appended to this Order.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Government.

To the Board of Revenue.
.. the Accountant-General.

Ed. F. R. Panticas.

Proceedings of the Madras Government, Revenue Department,
24th May 1870.

*Comparative Statement of the Receipts on account of Stamps in the Madras Presidency
in Fuslies 1277 and 1278.*

Description of Stamps.	Fusly 1277.	Fusly 1278.	DIFFERENCE.	
			Increase.	Decrease.
<i>Sale of papers.</i>				
Foreign Bill Stamps ...	RS. 11,315	RS. 12,836	RS. 1,521	RS.
Transfers and Custom Application Stamps ...	4,788	5,760	972	.....
Adhesive do. do. ...	31,500	34,758	3,258	.....
Do. Petition Stamps ...	.....	2,330	2,330	.....
Bill of Lading do. ...	3,296	3,707	411	.....
Bills of Exchange and Hoondy Stamps ...	41,458	49,603	8,145	.....
Judicial Stamps ...	33,32,041	35,56,649	3,79,553	.....
Non-judicial Stamps ...	.....	1,54,945		
Total...	34,24,398	38,20,588	3,96,190	.....
<i>Duty on Stamps impressed on prepared documents.</i>				
By Collectors and Superintendent of Stamps...	1,03,550	1,22,304	18,754	.....
.. Civil Courts ...	3,685	3,516	.....	169
Deficient duty received in the stamping of documents in lieu of spoiled ones ...	3,343	400	.....	2,943
Recovery of the value of stamps erroneously issued gratis to Abkarry sale renters ...	1,078	.....	.....	1,078
Total ...	1,11,656	1,26,220	18,754	4,190
Total Stamp Revenue ...	35,36,054	39,46,808	4,14,944	4,190
<i>Miscellaneous.</i>				
Penalties under Section XV of the Act ...	1,580	1,906	.....	48,022
.. under Section XVII. of do. ...	48,348	100	70	.....
Adjudication fee under Section XIX. of ...	30	.....	.....	.....
Value of papers issued in lieu of spoiled or unused paper and other sundry receipts ...	2,989	1,203	.....	1,786
Total ...	52,947	3,209	70	49,808
Grand Total of Stamp Revenue ...	35,89,001	39,50,017	4,15,014	53,998
Net.....	.....	.....	3,61,016	

Comparative Statement of the Disbursements on account of Stamps in Fuslies 1277 and 1278.

Items.	Fusly 1277.	Fusly 1278.	DIFFERENCE.	
			Increase.	Decrease.
Establishment, including Commission and Dis- count ...	RS. 1,51,012	RS. 1,62,726	RS. 11,714	RS.
Refunds of Penalties ...	70	775	705	.....
.. of Stamp-duty on Plaints ...	43,294	51,218	10,924	.....
.. of do. under Act IX. of 1868 ...	.....	1,360	1,360	.....
.. of value of damaged stamps ...	8,035	12,368	4,333	.....
Miscellaneous, including value of water-marked paper supplied from England ...	20,735	71,960	51,225	.....
Total ...	2,23,146	3,03,407	80,261	.....

Rev. Optt

Revenue 1870. Optt.

Board of Revenue,

MADRAS.

No. 155.

PROCEEDINGS, 10TH JANUARY 1870, No. 158.

Encl. 4
Recd. 18th Jan 1870. R. S.
Received 19th

JANUARY.

No. 158.

Operations of Stamp Department—during
Fusly 1278.—Report of Superintendent of
Stamps on—, reviewed and submitted to Govern-
ment.—Accountant-General requested to state
whether there is any objection to penalties levied
by Courts on insufficiently stamped documents
being credited to "Stamp Revenue" instead of
to "Law and Justice" as now, and to inti-
mate amount so levied and credited to latter head.

Pro 29 May/1870. 113-14
" 13 Aug/18 - 225-26
" 15 Jan/189. 239-41
" 24 March/189. 120-25
" 14 Oct/189 - 189-90
" 23 Oct/189 - 254-57
" 30 Dec/189 - 312-56
" 10 June/189 - 61-66 Jan 24/66

294.
C.P. April/70 at 20.9.20

Sait 766-24 May/70

Gobt. of 1870 Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Es., Es., Es.

Dated May, 21st.

Recd.

Recd.

G. O., May 21st 1870, No. 768.

1147.

1103.291-233.

Stamp Department.—Report as to opera-
tions during Fusly 1278, reviewed.

To the Board of Revenue
21/5/70

No. 766.
Secy of the Madras Govt.

Under date the 21st July 1870

Rev. Opt.

Read the following Secy of the
Board of Revenue.

Submit Report of Supt. of
Stamps on the operations of
Stamp Dpt. during July 1278

H.E. 10th Jan'y. 1870. No. 158.

Command to Supt. of Stamps letter
from the Coll. of Sea Customs, Madras,
forwarding ^{Customs} correspondence regarding
falling off in sales of Customs Appli-
cation Stamps, in July 1278.

" 3rd Feb'y. 1870. No. 788.

The report on the
operations of the Stamp
Department for July 1278
(1868-69) submitted by the
Board of Revenue shows
very satisfactory results.

A. J.

J. P.

I must say "worth the
in a financial point of
view are better than

2. The gross
Revenue of the year amount-
ed to Rs. 37,50,000 and
the total charges to Rs. 3,34,000

in the increase of Revenue
derived from
Stamps is not a matter
on which the Govt. can place
any reliance.

The

The net Revenue ^{of the year} viz. 36,46,610
 against Rs. 33,65,855 the si-
 milar Revenue of July 1277
 is the largest ^{which has} ever ^{been} obtained
 from Stamps. The chief
 items of Revenue are
 shown in the subjoined
 comparative table.

	July 1277.	July 1278.	Difference.
Judl. & Non-Judl. Stamps—	33,32,041	37,11,594	+379,553.
Adhesive Pst. — do —	—	2,330	+ 2,330
Mercantile — do —	92,357.	1,06,664	+14,307.
Duty on Impressed — do —	1,11,656.	1,26,220	+ 14,564.
Miscellaneous —	52,944.	3,209.	-19,735.
	35,89,001	39,50,017	+36,1,016.

3. The (amount of)
 increase in the gross Revenue
 was

was Rs. 36,10,016 which was
 the result of the increase
 in the sale of ^{stamped} papers of
 all descriptions except "Customs
 Application Stamps" as also
 in the duty on "Impressed
 Stamps". The Revenue
 would have been still
 larger but for the unusual
 decrease of nearly half
 a lac of Rupees under
 "Miscellaneous." The
 decrease under "Customs
 Application Stamps" was
 first supposed to be owing
 to these applications having
 been received in the
 Madras Sea Customs Office
 with

with ^{ordinary receipt} stamps,
 but the Acting Collector
 explains that they are
 never presented except
 with the proper Customs
 Stamps attached. The decrease
 under "Miscellaneous" is
 mainly due to the transfer
 for the first time of Penalties
 under Act X of 1862 to "Law
 & Justice" under the Circular
 of the Account. Genl. based
 on the orders from the Compt.
 Genl. of Accounts. The Supdt.
 of Stamps, however, points out
 that penalties levied under
 Sec. 17 of the Act are by law
 required to be remitted to the
 Collectors and the Bd. of Revenue.

I would ascertain
 by memo: how much
 has been transferred
 in the year under
 report - and enter
 the amount in
 the margin of the printed
 copy of these pros: so
 that our comparisons
 may not be vitiated

In future reports the
 amounts so transferred
 should invariably be
 shown.

Madras Stamp Office	57,360.
Districts - Commission & Dist to Endors	11,833.
Refund	17,322
Total	80,415
Deduct decrease in minor items	454
	80,261.

are in correspondence with Mr. Lushington on the subject.

4. The charges of the year amounted to Rupees 3,03,407 against Rs. 2,23,146 in July 1877.

The increase of Rs. 80,261 occurred in the items noted in the margin and was the result, in the case of the Stamp Office at Madras, of the large quantity of water-marked paper received in the year. The payments on account of commission and discount were in proportion to the

larger

larger sales of paper during the year, and the Board attribute the great portion of the increase under refunds to the number of compromises and withdrawals, which they remark "is no doubt increasing both with reference to the heavy cost of litigation under the operation of the Law (act XXVI of 1869) and to other causes which at this moment are not apparent."

5. The usual statements are

15/12
one of Receipts and the other of charges showing in comparison the operations of the Stamp Dept. in Indies 1277 + 1278, are appended to this order.

JH

14. To the Secy of the Dept. of the Interior
with 6 Encls
6 - in Acct. Genl.

50
6
S. J. Hall

Comparative Statement of the receipts on account of stamps in the Madras Presidency in Fusties 1277 & 1278

Description of Stamps	Fusty 1277	Fusty 1278	Difference	
	Rs.	Rs.	Inc.	Dec.
Foreign Bill Stamps	11,315	12,836	1521	"
Transfers and custom application do	4788	5760	972	"
Adhesive do	31500	34758	3258	"
Adhesive Petition Stamps	-	2330	2330	"
Bills of Lading do	3296	3707	411	"
Bills of Exchange and Landy do	41458	49603	8145	"
Judicial Stamps	33,324	35,564	2240	"
Non-Judicial Stamps	-	154945	154945	"
Total	84,24398	88,2588	396190	"
Duty on stamps impressed on prepared documents	-	-	-	-
By Collectors and Superintendent of Stamps	103550	122304	18754	"
By Civil Courts	3685	5516	1831	"
Deficient duty received in the stamping of documents in lieu of spoiled ones	3343	400	2943	"
Recovery of the value of stamps erroneously issued gratis to Abkarry Saltentors	1078	-	1078	"

Total 111656 126220 18564 4190

Total Stamp Revenue 3536054 3946808 410744 4190

Miscellaneous	1580	-	-	-
Penalties under Section II of the Act	43348	1906	41442	-
under Section VII of do	30	100	70	-
Adjudication fee under Section III of do	-	-	-	-
Value of papers issued in lieu of spoiled or unused paper and other sundry receipts	2989	1203	1786	-
Total	52947	3209	49738	-

Grand Total of Stamp Revenue 3589001 3950017 415014 53998

Comparative Statement of the disbursements on account of stamps in Fusties 1277 & 1278

Item	Fusty 1277	Fusty 1278	Difference	
	Rs.	Rs.	Inc.	Dec.
Establishment including commission and discount	151012	162726	11714	"
Refunds of Penalties	70	775	705	"
of Stamp duty on Plaints	43294	54218	10924	"
of do under Act II of 1868	-	1360	1360	"
of value of damaged stamps	8035	12368	4333	"
Miscellaneous including value of watermarked paper supplied from England	20735	31910	11175	"
Total	223146	303407	80261	"