

*Proceedings of the Madras Government, Revenue Department,
23th February 1871.*

No. 306. Read the following Proceedings of the Board of Revenue, dated 4th January 1871, No. 2:—

Read the following letter from the Acting Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated 30th September 1870, No. 2,764.

I HAVE the honour to submit my Annual Report on the operations of the Stamp Department during the past Fasli 1279, commencing 1st July 1869 and ending 30th June 1870. The usual explanatory Statements accompany.

2. *Statement No. 1.*—The first of these Statements shows the total value of Stamps of all descriptions received into, and issued from, the Stamp Office. The aggregate receipts amounted to Rs. 321,92,531-13-6, and the aggregate Issues to Rs. 180,31,852-4-6, as particularised below:—

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1	COURT FEES					
	Court Fees Stamped Papers.		Court Fees Adhesive Stamps.		Small Cause Court Stamps.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Balance brought forward from last year's account	60,181	12 0				
<i>Receipts.</i>						
From the Mint	120,01,386	7 0				
From the Superintendent of Stamps at Calcutta						
Stamps returned from districts	3,07,971	9 0				
Non-Judicial stamped papers by conversion of embossed Stamps						
Court Fees Stamps by conversion of Petition Stamps			1,27,046	0 0		
Small Cause Court Stamps (one Anna) by conversion of half Anna Receipt Stamps					7,499	15 0
Small Cause Court Stamps (half Anna) by conversion of half Anna Receipt Stamps					1,125	0 0
Court Fees and Small Cause Court Stamps by conversion of Foreign Bill Stamps.			14,30,795	12 0	1,63,595	3 0
Court Fees Stamps by conversion of Small Cause Court Stamps				250	0 0	
Court Fees Stamps by conversion of Transfer Stamps			2,093	15 0		
Received from England...						
Total...	123,09,358	0 0	60,185	11 0	1,72,220	2 0
Grand Total...	123,69,539	12 0	60,185	11 0	1,72,220	2 0
<i>Issues.</i>						
To the districts	79,91,929	15 0	4,48,618	1 0	95,677	15 0
To Coorg and Bangalore	41,076	5 0	1,306	0 0		
To Bombay						
Embossed Stamps converted into Non-Judicial Stamps	99,407	14 0				
Petition Stamps converted into Court Fees Stamps						
Half Anna Receipt Stamps converted into Small Cause Court Stamps						
Foreign Bill Stamps converted into Court Fees and Small Cause Court Stamps.						
Foreign Bill Stamps issued to the Government Press for conversion into Court Fees Stamps, but not received back during the Fasli						
Small Cause Court Stamps converted into Court Fees Stamps					250	0 0
Transfer Stamps converted into Court Fees Stamps						
Issued to the Government Press for experimental conversion						
Damaged Stamps sent to the Board for destruction	29,576	3 0		0 10 0		
Issued to the Board and Government as samples	0	1 0				
Stamps on plain paper returned to Bellary	2	0 0				
Total...	81,61,992	6 0	4,49,924	11 0	95,927	15 0
Balance...	42,07,547	6 0	11,10,261	0 0	76,292	3 0
In Transit...	8,74,010	5 0	4,08,085	8 0		
Net Balance...	33,33,537	1 0	7,02,175	8 0	76,292	3 0

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	NON-JUDICIAL STAMPS.—(Concl'd.)						Total.		
	Adhesive Foreign Bill Stamps.			Adhesive Transfer Stamps.					
	11			12					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Balance brought forward from last year's account	68,50,407	0	0	1,71,381	3	0	72,85,023	13	6
<i>Receipts.</i>									
From the Mint							224,45,674	1	0
From the Superintendent of Stamps at Calcutta	2,250	0	0				2,250	0	0
Stamps returned from districts	51,867	0	0				4,70,300	4	0
Non-Judicial stamped papers by conversion of embossed Stamps							99,407	14	0
Court Fees Stamps by conversion of Petition Stamps							1,27,046	0	0
Small Cause Court Stamps (one Anna by conversion of half-Anna Receipt Stamps)							7,499	15	0
Small Cause Court Stamps (half Anna) by conversion of half-Anna Receipt Stamps							1,125	0	0
Court Fees and Small Cause Court Stamps by conversion of Foreign Bill Stamps.							15,94,390	15	0
Court Fees Stamps by conversion of Small Cause Court Stamps							250	0	0
Court Fees Stamps by conversion of Transfer Stamps							2,093	15	0
Received from England				7,200	0	0	1,57,470	0	0
Total...	54,117	0	0	7,200	0	0	249,07,508	0	0
Grand Total...	69,04,524	0	0	1,78,581	3	0	321,92,531	13	6
<i>Issues.</i>									
To the districts	24,809	8	0	5,631	8	0	157,69,487	5	0
To Coorg and Bangalore							92,108	9	0
To Bombay	10,000	0	0				10,000	0	0
Embossed Stamps converted into Non-Judicial Stamps							99,407	14	0
Petition Stamps converted into Court Fees Stamps							1,27,046	0	0
Half-Anna Receipt Stamps converted into Small Cause Court Stamps							4,867	7	6
Foreign Bill Stamps converted into Court Fees and Small Cause Court Stamps	15,94,375	12	0				15,94,375	12	0
Foreign Bill Stamps issued to the Government Press for conversion into Court Fees Stamps, but not received back during the Fasli	2,91,200	0	0				2,91,200	0	0
Small Cause Court Stamps converted into Court Fees Stamps							250	0	0
Transfer Stamps converted into Court Fees Stamps						2,093 15 0	2,093	15	0
Issued to the Government Press for experimental conversion	0	4	0				0	4	0
Damaged Stamps sent to the Board for destruction	160	4	0				41,012	12	0
Issued to the Board and Government as samples							0	6	0
Stamps on plain paper returned to Bellary							2	0	0
Total...	19,20,545	12	0	7,725	7	0	180,31,852	4	6
Balance...	49,83,978	4	0	1,70,855	12	0	141,60,679	9	0
In Transit...							14,60,625	2	0
Net Balance...	49,83,978	4	0	1,70,855	12	0	127,00,054	7	0

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STAMPS.			NON-JUDICIAL STAMPS.														
Petition Stamps.	Customs Application Stamps.		Non-Judicial Stamped papers.			Bills of Exchange.			Bills of Lading.			Adhesive Receipt and Revenue Stamps.					
5	6		7			8			9			10					
RS. A. P.	RS. A. P.		RS. A. P.			RS. A. P.			RS. A. P.			RS. A. P.			RS. A. P.		
36,400 0 0	7,890 0 0		1,28,566 8 0			2,799 15 0						27,397 7 6					
.....			1,100,49,057 1 0			3,89,945 5 0			5,285 4 0								
90,680 0 0			3,177 14 0			15,349 13 0			1,254 0 0								
.....			99,407 14 0														
.....																	
.....																	
.....																	
.....																	
.....																	
.....																	
90,680 0 0			101,51,642 13 0			4,05,295 2 0			6,539 4 0			1,50,270 0 0					
1,27,080 0 0	7,890 0 0		102,80,209 5 0			4,08,095 1 0			6,539 4 0			1,77,667 7 6					
.....	2,400 0 0		69,07,168 12 0			2,50,156 2 0			4,635 8 0			38,460 0 0					
.....			48,490 4 0			996 0 0						240 0 0					
.....																	
.....																	
1,27,046 0 0																	
.....												4,867 7 6					
.....																	
.....																	
.....																	
.....																	
.....																	
34 0 0			5,275 4 0			5,523 11 0			442 12 0								
.....			0 5 0														
.....																	
1,27,080 0 0	2,400 0 0		69,60,934 9 0			2,56,675 13 0			5,078 4 0			43,567 7 6					
.....	5,490 0 0		33,19,274 12 0			1,51,419 4 0			1,461 0 0			1,34,100 0 0					
.....			1,57,257 12 0			18,859 11 0			207 0 0			2,204 14 0					
.....	5,490 0 0		31,62,017 0 0			1,32,559 9 0			1,254 0 0			1,31,895 2 0					

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3. Both receipts and issues were, as shown in the margin, much larger not only than in the previous Fasli but than in Fasli 1277, in which year the transactions were remarkably extensive. The increase was owing mainly to two causes, (1), the preparation and issue of new descriptions of Stamps to meet the requirements of the General Stamp Act, 1869, which came into force on the 1st January 1870, and the Court Fees' Act, 1870, which came into force on 1st April 1870; (2), the withdrawal of embossed Stamps and the re-issue of such of these as were undamaged re-stamped with bicolor.

4. The balance shown in Statement No. 1, after deducting the issues, amounts to Rs. 141,60,679-9-0, of which Rs. 14,60,625-2-0, being the value of Stamps despatched to districts, but the receipt of which was not acknowledged by Collectors within the Fasli forms an inefficient balance. Deducting this the actual stock on hand on the last day of the Fasli amounted to Rs. 127,00,054-7-0. The bulk of the stock no longer consists of Foreign Bill Stamps; these form now little more than one-third of the stock, about 20 lakhs in value of them having since last Fasli been converted into Court Fees and Madras Small Cause Court Stamps.

5. *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 Rs. 45,95,164-1-6. The receipts and sales during the Fasli are shown in the following tabular abstract:—

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1	COURT FEES					
	Stamped Papers.	Court Fees Ad- hesive Stamps.	Small Cause Court Stamps.			
	RS. A. P.	RS. A. P.	RS. A. P.			
Balance at the commencement of the Fasli.	31,30,923 6 0					
<i>Receipts.</i>						
From the Superintendent of Stamps ...	79,91,929 15 0	4,48,618 1 0	95,677 15 0			
Excess found in stock in the districts...	0 9 0					
Stamps returned by the Vendors ...	4,029 10 0					
Returned by Government Pleaders to whom they were issued for Government Law Suits ...	0 8 0					
Received by the Deputy-Collector, Tanjore, from Trichinopoly ...	1,268 12 0					
Received by the Deputy-Collector, Trichino- poly from Tanjore ...	768 12 0					
Transferred from Judicial Stamps, having been erroneously entered under that head.						
Total...	79,97,998 2 0	4,48,618 1 0	95,677 15 0			
Grand Total...	111,28,921 8 0	4,48,618 1 0	95,677 15 0			
<i>Sales and Issues.</i>						
To the public ...	22,21,937 12 0	11,020 12 0	27,060 15 0			
Supplied for Government Law Suits, etc., ...	584 5 0					
Value of Stamps supplied from Trichino- poly to Tanjore ...	1,268 12 0					
Value of Stamps supplied from Tanjore to Trichinopoly ...	768 12 0					
Returned to the Superintendent of Stamps...	2,43,766 5 0	1,804 0 0				
Bicolour Stamps supplied to Vendors in lieu of embossed Stamps returned ...	2,202 13 0					
Transferred to Non-Judicial Stamps having been erroneously entered under Court Fees.	232 0 0					
Value of unserviceable and damaged Stamps destroyed, Stamps destroyed by Collectors, and of those issued in lieu of spoiled Stamps ...	8,986 2 0	163 8 0				
Total...	24,79,746 13 0	12,988 4 0	27,060 15 0			
Balance...	86,49,174 11 0	4,35,629 13 0	68,617 0 0			

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STAMPS.		NON-JUDICIAL STAMPS.			
Petition Stamps.	Customs Application Stamps.	Stamped Papers.	Bills of Exchange.	Bills of Lading	Adhesive Receipt and Revenue Stamps.
5	6	7	8	9	10
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
88,310 0 0	939 5 0	10,44,810 5 0	97,167 4 0	4,166 8 0	16,837 3 6
.....	2,400 0 0	69,07,168 12 0	2,50,156 2 0	4,635 8 0	38,460 0 0
.....		1 0 0			
192 8 0		53 11 0	199-10-0 1 8 0	1 8 0	1 5 0
.....					
.....					
.....		232 0 0			
192 8 0	2,400 0 0	69,07,455 7 0	2,50,368 4 0	4,637 0 0	38,461 5 0
88,502 8 0	3,339 5 0	79,52,265 12 0	3,47,535 8 0	8,803 8 0	55,298 8 6
.....					
782 8 0	2,551 3 0	13,99,492 2 0	62,015 5 0	3,340 4 0	34,934 14 6
.....		51 8 0			0 2 0
.....			12 8 0		
.....					
87,720 0 0		3,177 14 0	15,289 3 0	1,254 0 0	
.....		2,194 4 0	197 6 0	1 8 0	20 8 0
.....					
.....		1,403 7 0	10 2 0		
88,502 8 0	2,551 3 0	14,06,324 3 0	77,524 8 0	4,595 12 0	34,955 8 6
.....	788 2 0	65,45,941 9 0	2,70,011 0 0	4,207 12 0	20,343 0 0

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	NON-JUDICIAL STAMPS.—(Concluded.)								
	Adhesive Foreign Bill Stamps.			Adhesive Transfer Stamps.			Total.		
	11			12			13		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Balance at the commencement of the Fasli...	1,98,465	3	0	13,544	15	0	45,95,164	1	6
<i>Receipts.</i>									
From the Superintendent of Stamps ...	24,809	8	0	5,631	8	0	157,69,487	5	0
Excess found in stock in the districts...							1	9	0
Stamps returned by the Vendors ...							4478-4-0		
Returned by Government Pleaders to whom they were issued for Government Law Suits ...							4,460-12-0		
Received by the Deputy-Collector, Tanjore, from Trichinopoly ...							0	8	0
Received by the Deputy-Collector, Trichinopoly, from Tanjore ...							1281-4-0		
Transferred from Judicial Stamps, having been erroneously entered under that head.							1,268-12-0		
Total ...	24,809	8	0	5,631	8	0	157,76,249	10	0
Grand Total ...	2,23,274	11	0	19,176	7	0	203,71,413	11	6
<i>Sales and Issues.</i>									
To the public ...	16,467	9	0	2,699	12	0	37,82,303	0	6
Supplied for Government Law Suits, etc. ...							635	15	0
Value of Stamps supplied from Trichinopoly to Tanjore ...							1,281	4	0
Value of Stamps supplied from Tanjore to Trichinopoly ...							768	12	0
Returned to the Superintendent of Stamps...	51,867	0	0				4,04,878	6	0
Bicolour Stamps supplied to Vendors in lieu of embossed Stamps returned ...							4,616	7	0
Transferred to Non-Judicial Stamps, having been erroneously entered under Court Fees.							232	0	0
Value of unserviceable and damaged Stamps destroyed, Stamps destroyed by Collectors, and of those issued in lieu of spoiled Stamps ...							10,568	3	0
Total...	68,334	9	0	2,699	12	0	42,05,283	15	6
Balance...	1,54,940	2	0	16,476	11	0	161,66,129	12	0

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6. There is a difference, namely, Rs. 65,421-14-0, between the value of Stamps returned to this office as entered under "Sales and Issues" in the above abstract (Rs. 4,04,878-6-0) and the corresponding entry in the Statement, at the foot of paragraph 2, of Stamps returned from districts (Rs. 4,70,300-4-0) which is to be accounted for in the following manner:—

1st.—In the former (Abstract of Statement No. 2) are omitted the three subjoined items, which are included in the latter (particulars of Statement No. 1):—

(a.)—Value of Stamps, receipt of which was not acknowledged by this office during Fasli 1278, but which was not treated by Collectors as inefficient balance in their accounts for that year and was accordingly there <i>written off</i> as returned— <i>vide</i> paragraph 9 of my letter, dated 23rd September 1869, No. 1,744 ...	RS.	A.	P.
	23,046	12	0
(b.)—Value of Stamps returned from Coorg, but omitted from Statement No. 2, agreeably to Board's Order in Proceedings, 14th January 1863, No. 209, paragraph 7 ...	44,179	0	0
(c.)—Excess found in Stamps returned from Cuddapah ...	0	2	0
Total...	67,225	14	0

2nd.—In the former is included the following item which is not included in the latter, namely:—

Value of Adhesive Court Fees Stamps returned from Kurnool, receipt of which was acknowledged by this office on 11th July 1870, after the close of Fasli 1279, and which should, therefore, have been treated as inefficient balance in the Collector's Accounts under Board's Order, 30th November 1863, No. 8,418 ...	1,804	0	0
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Deducting this last amount from the total of the preceding three items, the result is the difference... 65,421 14 0

7. The principal division of Stamps must now be into two classes, namely, Court Fees and General or Non-Judicial Stamps. Under the first class, namely, Court Fees Stamps, come—

1st.—Impressed Stamps or stamped papers.

2nd.—Adhesive Stamps, including Small Cause Court Stamps and Customs Application Stamps (these last appearing to fall under the Court Fees' Act, Schedule II., No. 1, but it may be inferred from the Notification by the Government of India, dated 22nd April 1870, No. 97,* that the stock will not be renewed).

* Gazette of India, April 23rd, 1870, page 267.
Fort Saint George Gazette, 10th May 1870, page 569.

Under the second class, namely, General or Non-Judicial Stamps, come—

1st.—Impressed Stamps or stamped papers of three descriptions, namely,—

- (a.) Of the large size for instruments generally.
- (b.) Bills of Exchange.
- (c.) Bills of Lading.

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2nd.—Adhesive Stamps of three descriptions, namely,—

- (a.) Receipt and Revenue Stamps.
- (b.) Foreign Bill Stamps.
- (c.) Transfer Stamps.

8. The Special Adhesive Stamps (falling under the second main-class of General or Non-Judicial Stamps) which have been received from Calcutta, were not brought on the stock until after the close of Fasli 1279, and do not therefore appear in the present accounts.

9. The separation between Judicial (now called Court Fees) and Non-Judicial stamped papers was in force in Fasli 1278 only for the last five months. In making the comparison that follows therefore, in the next five paragraphs, between Faslies 1278 and 1279, the classification and nomenclature hitherto adopted will to some extent be continued.

10. In Fasli 1278 the sale of Judicial and Non-Judicial Impressed Stamps on the large size paper (*i.e.*, the paper used for all Impressed Stamps other than Bills of Exchange and Bills of Lading) amounted to Rs. 37,11,594. In Fasli 1279, the year under review, the sales of these Stamps were Rs. 36,21,430, and if the sale of Court Fees Adhesive Stamps (allowed, since 1st April 1870, to be used as supplemental to the Impressed Stamps to make up the proper fee), amounting to Rs. 11,021, is added thereto, the total, viz., Rs. 36,32,451, will still be less than the sales of last year by Rs. 79,143. The decrease has occurred, as shown below, in all but the following five districts, viz., Godavery, Kistna, North Arcot, Malabar, and South Canara:—

Districts.	Fasli 1278.	Fasli 1279.	Increase.	Decrease.	Per-centage.
	RS.	RS.	RS.	RS.	
Ganjam	79,677	73,863		5,814	7.2
Vizagapatam	1,49,198	1,19,021		30,177	20.2
Godavery District	1,87,606	1,92,092	5,386		2.7
Kistna District	1,30,273	1,50,884	20,611		13.6
Nellore	1,23,890	1,04,503		19,387	15.6
Cuddapah	1,79,104	1,74,414		4,690	2.6
Bellary	1,90,428	1,79,161		11,267	5.9
Kurnool	1,31,898	1,26,557		5,341	4.0
Madras	2,02,046	1,86,252		15,794	7.8
North Arcot	1,35,477	1,53,105	17,628		11.5
South Arcot	1,24,165	1,18,850		5,315	4.2
Salem	1,52,638	1,43,165		9,473	6.2
Tanjore	4,69,288	4,38,654		30,634	6.5
Trichinopoly	1,06,251	1,02,260		3,991	3.7
Tinnevely	2,74,655	2,62,005		12,650	4.6
Madura	2,90,728	2,75,569		15,159	5.2
Coimbatore	1,52,101	1,45,485		6,616	4.3
Neilgherries	10,276	8,165		2,111	20.5
Malabar	4,64,078	4,97,071	32,993		6.6
South Canara	1,57,817	1,80,475	22,658		12.6
Total	37,11,594	36,32,451	99,276	1,78,419	
Deduct				99,276	
Net Decrease				79,143	2.2

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11. In Fasli 1278 Adhesive Petition Stamps were sold to the extent of Rs. 2,330, in Fasli 1279 to the extent of Rs. 782-8-0, notwithstanding that the authority for their use was withdrawn

* Notification by Government of India, 23rd June 1869, No. 1,402B, in *Fort Saint George Gazette*, July 13th, 1869, page 62.

so early in the Fasli as July 1869,* in consequence of which Stamps of this description of the value of Rs. 192-8-0

were returned by the vendors: these were converted into Court Fee Stamps.

12. The fees in the Small Cause Court having since 1st April 1870 been collected by Stamps, Stamps for the use of that Court have been sold in Fasli 1279 to the extent of Rs. 27,061.

13. In the other descriptions of Stamps, classed hitherto as Mercantile Stamps, there has been an increase on the whole of Rs. 15,345, as will be seen from the following abstract of the total sales in Faslies 1278 and 1279 respectively:—

	Fasli 1278.	Fasli 1279.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Bills of Exchange...	49,603	62,015	12,412	
Bills of Lading	3,707	3,340		367
Receipt and Revenue	34,758	34,935	177	
Foreign Bill	12,836	16,468	3,632	
Transfer or Bank Share	3,139	2,700		439
Customs	2,621	2,551		70

14. The decrease in the sale of Bills of Lading is owing partly perhaps to the cause assigned in Fasli 1278, namely, the use of stamped *forms* prepared by merchants for their own use in preference to the stamped *forms* provided by this department. It is, however, reported that some merchants at Negapatam omit to use stamps for their Bills of Lading. I have requested the Treasury Deputy-Collector of Tanjore to bring the report under the consideration of the Collector in order that measures may be taken to put a stop to the evasion of stamp-duty.

RS.
Fasli 1278..... 38,20,588
Fasli 1279..... 37,82,303

15. The total value of Stamps of all descriptions sold in the districts in Fasli 1279 is below that sold in Fasli 1278 by Rs. 38,285*.

16. The causes of the decrease in the amount of Stamps sold appear to be chiefly two: first, the reduction under the General Stamp Act 1869 and the Court Fees Act 1870 in the rates of stamp-duty from 1st January 1870, and in the rates of Court Fees from 1st April 1870; second, the number of new values under these Acts has been so great that vendors generally have not the means to purchase Stamps of every denomination and they have probably limited their purchases, the more in consequence of the uncertainty as to which denominations would be in demand.

17. The General Stamp Act effected a general reduction in the rates of stamp-duty for Bills of Exchange, Promissory Notes, Bonds and Conveyances for

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small amounts. It is well known that the bulk of the stamp revenue is derived from the duties leviable on transactions of small amount, and it was fully anticipated that a certain loss would be the necessary result of the re-adjustment of the *ad valorem* duties effected by the new Stamp Act. It was at the same time expected that there would be some compensation from the provisions in this Act for checking ignorant and fraudulent evasions of the stamp-duty by empowering all Courts and public officers to impound unstamped or insufficiently stamped instruments; the expected result has to some extent been attained, for a comparison between the stamp-duty and penalties recovered on *executed* documents shows an increase over the preceding Fasli of Rs. 4,578 as specified below :—

	Fasli 1278.	Fasli 1279.
	RS.	RS.
Stamp-duty received in districts on <i>executed</i> documents....	618	2,697
Do. through Courts	3,516	5,500
Do. in Stamp Office	459	1,146
Penalties levied by Collectors	405	1,294
Do. by Courts	75	191
Do. in Stamp Office	1,426	249
	6,499	11,077

18. The Court Fees Act has effected a general reduction of fees chiefly in those leviable on the institution of suits and appeals as set forth below :—

1st.—It fixes a fee of 6 Annas on the institution of a suit not exceeding Rs. 5 and a fee of 12 Annas on a suit exceeding Rs. 5 and not exceeding Rs. 10, for the 1 Rupee chargeable in either case under the previous law.

2nd.—It reduces the average *per-centage* on suits ranging between Rs. 10 and Rs. 1,000 from 10 to 7½, and on suits of amount exceeding Rs. 1,000 in a smaller degree.

3rd.—It also substitutes for the former unlimited scale of fees the maximum fee of Rs. 3,000 for a Plaint or Memorandum of Appeal.

19. The reduction in the *per-centage* on suits not exceeding Rs. 1,000 was calculated by Mr. Cockerell, the mover of the Court Fees Bill, as equal to a surrender of one-fourth of the revenue formerly derived from this, which was, he considered, both numerically and with regard to the aggregate amount of fees derived from it, by far the most important class of suits. As some measure of compensation for the loss of revenue for the general reduction of fees by the Court Fees Act, that Act has provided for discontinuing the refund of any portion of the amount levied on the first institution of suits and for raising the fees chargeable on Probate and Letters of Administration to 2 per cent. on the amount of the property affected.

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20. The separation between Court Fees and Non-Judicial Stamps not having

FASLI 1278.	
Judicial.	Non-Judicial.
RS.	RS.
Stamped papers ... 36,56,649	Stamped papers... 1,54,945
Petition Stamps... 2,330	Bills of Exchange 49,603
Customs do. ... 2,621	Bills of Lading ... 3,707
	Receipt Stamps... 31,758
	Foreign Bill do.... 12,836
	Transfer do.... 3,139
35,61,600	2,58,988

FASLI 1279.	
Court Fees.	Non-Judicial.
RS.	RS.
Stamped papers ... 22,21,938	Stamped papers .. 13,99,492
Adhesive Stamps. 11,021	Bills of Exchange 62,015
Small Cause Court Stamps ... 27,061	Bills of Lading .. 3,340
Petition do.... 782	Receipt and Revenue Stamps ... 34,935
Customs do.... 2,551	Foreign Bill do.. 16,468
	Transfer do.. 2,700
22,63,353	15,18,950

total value of all Stamps sold in Fasli 1279, viz., Rs. 37,82,303, the Court Fees Stamps amount to Rs. 22,63,353 and the Non-Judicial Stamps to Rs. 15,18,950.

21. *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.	RS.	A.	P.
Superintendent's salary and establishment				31,310	2	1
Cost of water-marked paper ...	42,253	4	0			
Contingent charges incurred in the Stamp office	5,374	15	0	47,633	3	0
				78,943	5	1
Establishment at the Mint				7,196	5	4
Commission and discount to vendors ...				1,30,650	11	0
Contingent charges incurred in the districts...				3,070	8	11
				2,19,860	14	4

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22. In the above item of Superintendent's salary and establishment is included deputation allowance, Rs. 6,000, paid to the Acting Superintendent in consequence of the permanent incumbent of the office having been appointed to act as Registrar-General of Assurances during Lieutenant-Colonel Macdonald's absence on furlough. In the account of Fasli 1278 a similar charge, amounting to Rs. 3,016-10-8, was not included. The aggregate cost of the Stamp Department in Fasli 1279, namely, Rs. 2,19,860-14-4, was less than that of the previous Fasli, taking the account of that year as it was made up, by Rs. 14,814-9-9; but if the above sum of Rs. 3,016-10-8 is added to the cost of the department in Fasli 1278, the difference will be Rs. 17,831-4-5. There has been a decrease in the value of the water-marked paper received during Fasli 1279, while there has been an increase in the cost of temporary establishment and contingencies in consequence of the increased amount of stamping.

23. Statement No. 4 shows the entire receipts and disbursements for the department as particularised below, in comparison, as far as such can be made, with Fasli 1278; the comparison is not correct in all the details; for example, the Judicial stamped papers set down as sold in Fasli 1278 includes sales for Non-Judicial purposes also, as explained in paragraph 20.

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RECEIPTS.

On what account.	Fasli 1278.		Fasli 1279.		DIFFERENCE.	
	RS.	A. P.	RS.	A. P.	Increase.	Decrease.
<i>For Judicial or Court Fees Stamps sold, viz.,</i>						
Stamped papers	35,56,649	2 0	22,21,937	12 0	13,34,711	6 0
Court Fees Adhesive Stamps			11,020	12 0	11,020	12 0
Small Cause Court Stamps			27,060	15 0	27,060	15 0
Petition Stamps	2,330	0 0	782	8 0		
Customs Application Stamps	2,620	12 0	2,551	3 0		
Fees received in the Stamp Office for impressing Court Fees Stamps			42,506	0 0	42,506	0 0
<i>For Non-Judicial Stamps sold, viz.,</i>						
Stamped papers	1,54,944	9 0	13,99,492	2 0	12,44,547	9 0
Bills of Exchange	49,602	9 0	62,015	5 0	12,412	12 0
Bills of Lading	3,707	0 0	3,340	4 0		
Receipt and Revenue Stamps	34,758	2 6	34,934	14 6	176	12 0
Foreign Bill Stamps	12,836	7 0	16,467	9 0	3,631	2 0
Transfer Stamps	3,139	8 0	2,639	12 0		
Stamp-duty received in Stamp Office for impressing Stamps on unexecuted documents	1,19,563	6 0	1,41,102	15 0	21,539	9 0
Deficient duty received for do. (on unexecuted documents in lieu of spoiled stamps	399	13 0	149	11 0		
Stamp duty received in Stamp Office for do. on executed documents	458	10 0	1,146	5 6	687	11 0
Do. received in the districts on unexecuted documents	1,663	14 0	199	14 0		
Do. do. on executed documents	618	5 0	2,697	6 0	2,079	1 0
Do. received on executed documents through Courts	3,515	10 6	5,500	0 0	1,984	5 6
Total...	39,46,807	12 0	39,75,605	3 6	13,67,646	8 6
					13,38,849	1 0

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RECEIPTS.—(Concluded.)

On what account.	Fasli 1278.	Fasli 1278.	DIFFERENCE.	
			Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
<i>Extra Revenue.</i>				
Penalties by Collector of Stamp Revenue in the districts ...	480 6 6	1,484 10 0	1,004 3 6	
Do. in the Stamp Office ...	1,426 0 0	218 14 0		1,177 2 0
Value of paper supplied in lieu of spoiled Stamps ...	32 3 0	43 5 0	11 2 0	
Adjudication fee collected in the districts and at the Stamp Office ...	100 0 0	20 0 0		80 0 0
Stamp-duty recovered in Pauper Suits ...	983 10 2	1,867 9 3	883 15 1	
Recoveries on account of value of paper issued gratis for Government Law Suits ...	71 1 10	22 6 6		48 11 4
Do. on account of discount on the value of unused Stamps refunded ...	100 0 0	6 0 0		94 0 0
Sale-proceeds of packing cases ...	14 15 6	59 13 7	44 14 1	
Recoveries on account of the value of paper erroneously refunded to parties.		6 0 0	6 0 0	
Miscellaneous ...	1 0 0	15 8 0	14 8 0	
Total...	3,209 5 0	3,774 2 4	1,964 10 8	1,399 13 4
<i>Disbursements.</i>				
Grand Total...	39,50,017 1 0	39,79,379 5 10	13,69,011 3 2	13,40,248 14 4
By Establishment and other charges in the Stamp Office and at out-stations ...	2,34,075 8 1	2,19,860 14 4		14,814 9 9
Amount refunded under Act XVII. of 1848 ...	54,217 11 0	59,909 5 0	5,691 10 0	
Do. under Act IX. of 1869 and Act XVI. of 1870 ...	1,360 8 0	1,883 0 0	522 8 0	
Value of unused stamps refunded in the districts ...	7,003 6 11	18,573 9 3	10,910 2 4	
Do. refunded in the Stamp Office ...	4,704 15 0	1,572 2 9		3,132 12 3
Do. Embossed Stamps, etc., withdrawn from vendors ...		344 9 9	344 9 9	
For the purchase of Office furniture ...	775 0 0	63 8 0	63 8 0	
Refund of Penalties ...	10 0 0			775 0 0
Do. of Adjudication Fee ...				10 0 0
Total...	3,03,407 1 0	3,02,207 1 1	17,532 6 1	18,732 6 0
Net Revenue...	36,46,610 0 0	36,77,172 4 9	30,502 4 9	

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24. *Receipts.*—To the sum of Rupees 42,506, received from 1st April to 30th June 1870, for impressing Court Fee Stamps alone the fees on the Original Side of the High Court, which have, since 1st April last, been collected by stamps, has to a considerable degree contributed.

25. Exclusive of this the sum received for impressing both Non-Judicial and Judicial (or Court Fees) Stamps from 1st July 1869 to 31st March 1870, and for impressing Non-Judicial stamps from 1st April to 30th June 1870 on unexecuted documents, exceeds the amount received in Fasli 1278 by Rs. 19,825-7-0.*

	Fasli 1278.	Fasli 1279.
	RS. A. P.	RS. A. P.
*Stamp-duty received in Stamp office ...	1,19,563 6 0	1,41,102 15 0
Deficient duty in do. ...	399 13 0	149 11 0
Stamp-duty received in districts ...	1,663 14 0	199 14 0
Total ...	1,21,627 1 0	1,41,452 8 0

	RS.
Fee collected in Fasli 1278 ...	100
Deduct refund in do. ...	10
Fee collected in Fasli 1279 ...	90
Difference...	70

26. The sum received as adjudication fee is Rs. 70 less than the net sum realized in Fasli 1278. The rate of fee under the present Stamp Act is half the former rate; adjudication, however, is now allowed on executed as well as on unexecuted documents, but the latter provision is perhaps not yet generally known.

27. The increase in the amount of penalties received, compared with Fasli 1278, appears to be due to the system of impounding insufficiently stamped instruments, as already referred to in paragraph 17. Of the penalties realized in Fasli 1279, namely, Rs. 1,484-10-0, Rs. 190-12-0 has been realized by Courts, of which Rs. 167-8-0 appears in the accounts from North Arcot and Rs. 23-4-0 in those from the Neilgherries; the smallness of this amount is, in all likelihood, due to the Circular from the Comptroller-General of Accounts, dated 5th February 1868, No. 67, to all Accountants-General, directing, under the orders of the Government of India in the Financial Department, that all realizations of fines and penalties imposed by Judicial Officers under the Stamp Acts should be credited

† Copy sent to Board by Accountant-General, under Law and Justice†. It has been Madras, with letter, dated 22nd January already noticed that under this plan 1870, No. 6,453.

stamp penalties, *not criminal*, levied by Collectors are credited to Stamp Revenue, while the same kind of penalties levied by the Courts are credited to Law and Justice. I beg now to remark that if the rule laid down in the Comptroller-General's Circular is to be maintained with regard to stamp penalties, *not criminal*, it is not clear why the legislature has

† Section 21.

continued in the new Stamp Act‡ the former provision that these penalties in particular shall be paid over to the Collector periodically. As a general question affecting the three Presidencies, I beg to suggest that it be submitted for the consideration of the Government of India.

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28. *Disbursements.*—The amount of refunds under Act. XVII. of 1848 continued to increase during the past Fasli, but by Act VII. of 1870 the refund of any portion of the amount levied on the institution of suits has been put an end to.

29. The refund of the value of unused stamps has exceeded that of Fasli 1278 by Rs. 10,911, being more than double the expenditure in that Fasli. The main causes probably are two—

1st.—The stricter observance of the rule regarding the use of bicolour stamps, and the changes introduced by the new Stamp Act, rendered a large quantity of embossed and bicolour stamps useless.

2nd.—The new rule in Section 45, Act XVIII. of 1869, limiting refunds to one year from date of purchase of stamp instead of six months from date of stamp being spoiled or rendered unfit for use; this rule no doubt led, in the first place, to all who were aware of it hastening to obtain a renewal of stamps they did not require before the rule came into operation, namely, on 1st January 1870; in the next place, under the former rules, stamps might be retained in store ever so long, provided they were not used, without affecting the claim to their value; but the present rule had probably the effect, as soon as it was known, of checking the keeping a store of stamps and inducing all who had such to examine the stamps and to obtain a refund for all which they were not likely to require.

30. The gross receipts amounted to Rs. 39,79,379-5-10. Deducting from this the gross disbursements, Rs. 3,02,207-1-1, the net revenue derived by the State amounts to Rs. 36,77,172-4-9, or Rs. 30,562-4-9 more than in Fasli 1278. It is also higher than that of any previous year, as shown in the following table:—

Faslies.	Gross Receipts.	Gross Charges.	Net Revenue.
	RS.	RS.	RS.
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
1277... ..	35,89,001	2,23,146	33,65,855
1278... ..	39,50,017	3,03,407	36,46,610
1279... ..	39,79,379	3,02,207	36,77,172

31. But it should be remembered that the receipts in Fasli 1279 include, for the first time, the sums realized during three months for stamps for the use of the Original Side of the High Court and of the Madras Small Cause Court, where the fees were before 1st April 1870 paid in cash. The Small Cause Court stamps sold in Fasli 1279 amount to Rs. 27,060-15-0. The additional amount of stamps sold in consequence of their use in the Original Side of the High Court cannot be ascertained; but the average fees for three months, calculated upon the collections

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in the years 1867-68, 1868-69, and 1869-70, are, I understand, Rs. 16,374. If therefore, to make as complete a comparison with Fasli 1278 as can be, the total of these two sums (viz., Rs. 43,434-15-0, as representing what would under the former system have been paid into the treasury directly, i.e., without the intervention of stamps) is deducted from the above sum of Rs. 36,77,172-4-9, the result, Rs. 36,33,737-5-9, will reduce the net revenue to the State below that of Fasli 1278 by Rs. 12,872-10-3.

32. I shall now exhibit in a tabular statement the result of the transactions in the Stamp Department during Fasli

*Mr. Cockerell's speech in Council of Governor-General for making Laws—*Gazette of India, Extra, August 16th, 1869, page 37.*
Letter from Government of India, Financial Department, in Board's Proceedings, 1st April 1870, No. 2,192.

1279 with reference to the new plan* of keeping the accounts of stamps issued for Court Fees distinct from stamps issued under the General Stamp Act and crediting the former to "Law and

Justice" and the latter to Stamp Revenue.

33. The total of the principal item of disbursements, i.e., for establishment and other charges (Rs. 2,19,860-14-4), and of the item for office furniture (Rs. 63-8-0) as shown at the foot of paragraph 23, viz., Rs. 2,19,924-6-4, will, agreeably to what appears to be the fairest mode, be distributed on the debit side of "Law and Justice" and "Stamp Revenue" according to the proportions of the receipts under those heads respectively. The entire sum refunded for unused and spoiled stamps will, in the subjoined statement, be debited to "Stamp Revenue," although it includes, to what extent cannot now be ascertained, refunds for Court Fees Stamps. The refunds for the two classes of stamps should hereafter be exhibited separately in the accounts from the districts in order that those for Court Fees Stamps may be debited to "Law and Justice."

34. Admitting the propriety of separating the stamps used to denote the Court Fees levied in Judicial proceedings from General Stamps, as urged by Mr. Cockerell,† it appears anomalous that stamps for such purposes as applications to officers of the Customs or Excise Department and to Municipal Commissioners, should be included with Court Fees.

Law and Justice.

Disbursements.	Receipts.	Net Revenue.
	RS.	
Share of Establishment and other charges, including office furniture	1,27,540	By sale of Court Fee Stamps and impressing do. ... 23,05,859
Refunds under Act XVII. of 1848, IX. of 1869, and XVI. of 1870	61,792	Stamp-duty recovered in Pauper suits 1,863
		Recoveries on account of value of paper issued gratis for Government Law Suits ... 22
Total... ..	1,89,332	Total... .. 23,07,749
		21,18,417

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Stamp Revenue.

Disbursements.	Receipts.	Net Revenue.
RS.	RS.	
Share of establishment and other charges, including office furniture ... 92,384	By sale of Non-Judicial stamps, impressing do. on unexecuted and executed documents, and Stamp-duty received on account of Non-Judicial stamps ... 16,69,746	
Value of refunds for all unused and spoiled stamps, refunds of penalties, and adjudication fee ... 20,491	Penalties, value of paper supplied in lieu of spoiled stamps, adjudication fee, recoveries of discount, etc., and sundry other items ... 1,884	
Total... 1,12,875	16,71,630	15,58,755
	Total Net Revenue under "Law and Justice" and "Stamp Revenue" ...	36,77,172

35. None of the statements herewith submitted includes the sum of Rs. 168 remitted by the High Court to the Bank of Madras, on 29th July 1869, as stamp-duty on documents executed on unstamped or insufficiently stamped papers levied by that Court, as no official intimation of the remittance was ever made to this office, and I was informed of it only after the annual accounts had been compiled.

36. The stamp forgeries in South Canara referred to by the Board in the concluding paragraph of their Proceedings, dated 10th January 1870, No. 158, have led to the introduction of an improved description of impressed stamps of different sizes and forms in which the value is expressed both in words and figures in English, Tamil, and Telugu; the value in Hindustani it was intended should be given in words in all cases, but as it has been found that the space required for this purpose for values above Rs. 20 will weaken the dies and impede their action, it has been proposed that in such cases Hindustani figures should be used.

37. The special Statements Nos. 5 and 6 were submitted with my letter, dated 29th instant, No. 2,748.

ENCLOSURES Nos. 1 to 4.—Statements.

In the foregoing letter the Acting Superintendent of Stamps reports on the operations of his department for Fasli 1279, or the year ending 30th June 1870. He also submits the usual statements illustrating the results in detail.

2. The two special Returns of Receipts and Disbursements, called for by the Government of India, have already been submitted to Government with the Board's letter, dated 8th October 1870, No. 6,036.

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3. *The transactions of the Superintendent.*—The Board will now notice the transactions of the Superintendent and

Balance.	RS.	A.	P.
Court Fees stamped papers ...	60,181	12	0
Petition Stamps... ..	36,400	0	0
Custom Application Stamps ...	7,890	0	0
Non-Judicial stamped papers...	1,28,566	8	0
Bills of Exchange	2,799	15	0
Adhesive Receipt and Revenue Stamps	27,397	7	6
Adhesive Foreign Bill Stamps...	68,50,407	0	0
Adhesive Transfer Stamps ...	1,71,381	3	0
	72,85,023	13	6

Receipts.	RS.	A.	P.
From the Mint... ..	2,24,45,674	1	0
From the Superintendent at Calcutta... ..	2,250	0	0
Returned from districts ...	4,70,300	4	0
Received from England ...	1,57,470	0	0
Value of Stamps obtained by conversion of Stamps of other descriptions... ..	18,31,813	11	0
Total... ..	2,49,07,508	0	0

Grand Total... 3,21,92,531 13 6

were not received within the year they were still retained in the Superintendent's accounts as forming an inefficient balance. Deducting this amount the actual stock on hand with the Superintendent was Rs. 127,00,054-7-0.

4. During the year the use of Petition Stamps was prohibited under the orders of the Government of India, and the whole of the stock under this head, namely, Rs. 1,27,080, less Rs. 34 the value of damaged stamps, was converted into Court Fees Stamps.

5. Half Anna Receipt Stamps of the value of Rs. 4,867-7-6, and Foreign Bill Stamps of the value of Rs. 15,94,375-12-0, are shown in the abstract appended to paragraph 2 of the Superintendent's letter to have been issued for conversion into Court Fee and Small Cause Court Stamps. The receipts, however, of such

			Adhesive Receipt Stamps.			Foreign Bill Stamps.		
			RS. A. P.			RS. A. P.		
Issues ..	...	...	4,867	7	6	15,94,375	12	0
Receipts	...	...	1,125	0	0	15,94,300	15	0

Difference... 3,742 7 6

6. The total issues of the year, amounting to Rs. 180,31,852-4-6, are accounted for in the following manner:—

	RS.	A.	P.
Issued to the districts, to Coorg, Bangalore, and Bombay... ..	158,71,595	14	0
Stamps of one description converted into Stamps of another description... ..	21,19,241	0	6
Damaged Stamps destroyed ..	41,012	12	0
Issued to Government Press for experimental conversion	0	4	0
Issued to Board and Government as samples ...	0	6	0
Stamps on plain paper returned to Bellary ...	2	0	0

Total... 180,31,852 4 6

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7. The transactions of Fasli 1279 were of an exceptionally extensive character, owing mainly to the many descriptions and values of stamps which had to be issued in large quantities to the districts for use under the General Stamp Act XVIII. of 1869, and the Court Fees Act VII. of 1870. The marginal abstract of the

Items.	Fasli 1277.	Fasli 1278.	Fasli 1279.
Total Receipts	64,76,255	40,99,699	249,07,598
Do. Issues...	70,88,747	49,95,561	180,31,852

receipts and issues of the past three years shows that the operations of Fasli 1279 far exceeded those of either Fasli 1278 or 1277.

8. *The transactions of Collectors.*—The stock in the hands of Collectors at the beginning of the year amounted to Rs. 45,95,164-1-6, which was very little above the stock at the corresponding period of the previous year. The receipts were Rs. 157,76,249-10-0 and the sales, etc., Rs. 42,05,283-15-6, leaving a balance in the Collectors' treasuries at the end of the Fasli of Rs. 161,66,129-12-0, nearly four times the balance at the beginning of it. This is doubtless due to the very large supplies it was necessary to issue of each of the numerous new values of stamps required for use under the recent enactments in the absence of any accurate data as to the requirements under each value in each district.

9. The following is an abstract of the district transactions :—

	RS.	A.	P.
Balance at the commencement of the Fasli...	45,95,164	1	6

Receipts.

From the Superintendent of Stamps ...	157,69,487	5	0
Excess found in stock in the districts ...	4,478-9-0		
Stamps returned by vendors ...	4,490-13-0		
Returned by Government Pleaders ...	0	8	0
Received by the Deputy-Collector of Tanjore from Trichinopoly ...	1281-4-0		
Received by the Deputy-Collector of Trichinopoly from Tanjore...	768	12	0
Transferred from Judicial Stamps to Non-Judicial Stamps, having been erroneously entered under the former head...	232	0	0
Total...	203,71,413	11	6

Issues.

Sales of different stamps ...	37,82,303	0	6
Supplied for Government Law Suits...	635	15	0
Value of stamps supplied from Trichinopoly to Tanjore ...	1,281	4	0
Value of stamps supplied from Tanjore to Trichinopoly ..	768	12	0

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Issues.	RS.	A.	P.
Returned to the Superintendent of Stamps..	4,04,878	6	0
Bicolour Stamps issued to vendors in lieu of embossed Stamps ...	4,616	7	0
Value of Stamps transferred from Judicial to Non-Judicial ...	232	0	0
Stamps destroyed and those issued in lieu of spoiled ones...	10,563	3	0
	42,05,283	15	6

Balance... 161,66,129 12 0

10. From the above it appears that stamps of the value of Rs. 1,281-4-0 were, during the year under review, supplied from Trichinopoly to Tanjore. The amount, however, credited in the accounts of the latter district is only Rs. 1,268-12-0. The difference, viz., Rs. 12-8-0, represents the value of Bills of Exchange, which apparently were not received by the Tanjore Collector before the close of the Fasli. The Superintendent is, however, requested to state if it is so.

11. The value of stamps returned to the Superintendent is Rs. 4,04,878-6-0 according to the above abstract. The amount, however, credited in the Superintendent's accounts is Rs. 4,70,300-4-0. The difference is only nominal, and results from inattention on the part of Collectors to the repeated instructions of the Board in regard to the mode of exhibiting in the accounts stamps returned to the Superintendent, but not acknowledged by him before the close of the Fasli. It is particularly requested that this mistake, which the Board have had to notice almost every year, may not be allowed to occur again.

12. *Sale of Stamps.*—The following abstract gives a comparative view of the sales of the several descriptions of stamps in Faslies 1278 and 1279 :—

Description of Stamps.	Fasli 1278.	Fasli 1279.	DIFFERENCE.			
			Increase.		Decrease.	
	RS.	A.	P.	RS.	A.	P.
Court Fee Stamps ...	35,56,649	2	0	22,21,937	13	0
Non-Judicial Stamps ...	1,54,944	9	0	13,99,992	2	0
Court Fee Adhesive Stamps...				11,020	12	0
Small Cause Court do.				27,060	15	0
Adhesive petition do.	2,330	0	0	782	8	0
Customs Application do.	2,620	12	0	2,551	3	0
Bills of Exchange ...	49,602	9	0	62,015	5	0
Bills of Lading ...	3,707	0	0	3,340	4	0
Adhesive Receipt Stamps ...	31,758	2	6	34,934	14	6
Adhesive Foreign Bill Stamps	12,835	7	0	16,467	9	0
Bank Share Transfer Stamps	3,130	8	0	2,699	13	0
Total...	38,20,533	1	6	37,82,303	0	6
Not Decrease...						

13. As the distinction between Judicial stamped papers and Non-Judicial stamped papers was not kept up throughout Fasli 1278, a correct comparison

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cannot be instituted between the sales of this description of stamps in the two Faslis. The net result, however, shows a decrease of Rupees 90,163-13-0, which is divided amongst all the districts, save Godavery, Kistna, North-Arcot, Malabar, and South Canara. The sale of Court Fees Adhesive Stamps, which was new, and which might in some measure have contributed to diminish the sale of stamped papers, amounted only to Rupees 11,020-12-0, so that even taking this into account there was still a falling off of Rupees 79,143-1-0.

14. Both the Stamp Acts, XVIII. of 1869 and VII. of 1870, effected a reduction in the rates leviable on transactions and suits of small amounts, and this is assigned as the chief cause of the decrease above noticed, though owing to the defective state of the data available it cannot be ascertained in what proportion the sales of Judicial and Non-Judicial stamps were respectively affected by these enactments. A further cause of the decrease was the inability of vendors to purchase a sufficient stock of each of the numerous values of stamps rendered necessary by these Acts. To obviate this difficulty in some measure Government

have recently on the Board's recommendation permitted,* as a temporary arrangement, the supply of Stamps to vendors at a reduced commission without payment.

15. The system of payment by stamps instead of in ready money was introduced into the Small Cause Court at Madras for the first time in the year, and a revenue of Rupees 27,060-15-0 was realized for the last three months of the Fasil.

16. Of the other descriptions of stamps, those of which less were sold than in the preceding year, are the four noted below:—

	Decrease.
Adhesive Petition Stamps	1,547 8 0
Customs Application Stamps	69 9 0
Bills of Lading	366 12 0
Bank Share Transfer Stamps	439 12 0

17. The discontinuance of the use of Petition Stamps so early in the year as July 1869 accounts for the falling off under that head. That under Bills of Lading is reported to be due to the use of their own forms by merchants. The Superintendent brings to notice that a report has reached him to the effect that some merchants at Negapatam fraudulently omit to stamp their Bills of Lading and that he has taken steps to bring the matter under the consideration of the Collector. The decrease under Customs Stamps and Bank Share Transfer Stamps is not accounted for, but it is inconsiderable. On the whole, however, there is an increase of Rs. 15,345 in the sale of the minor description of stamps ordinarily known as mercantile stamps, which was chiefly the result of the large sale of Bills of Exchange.

18. *Revenue.*—As given in the abstract appended to paragraph 12 the revenue from the sale of stamp papers and stamps was Rs. 37,82,303-0-6 for the entire Presidency, or Rs. 38,285-1-0 less than that of the previous year. The

*Proceedings of the Madras Government, Revenue Department,
28th February 1871.*

receipts from other sources amounted to Rupees 1,97,076-5-4 as detailed below, together making the total gross revenue of the year Rs. 39,79,379-5-10:—

Items.	Fasli 1278.	Fasli 1279.	DIFFERENCE.		Remarks.
			Increase.	Decrease.	
<i>Stamp-duty impressed on executed and unexecuted documents.</i>	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
By Superintendent of Stamps.	1,20,022 0 0	1,84,755 4 0	64,733 4 0		
By Collectors	2,282 3 0	2,897 4 0	615 1 0		
By Civil Courts	3,515 10 6	5,500 0 0	1,984 5 6		
Deficient duty received in the Stamp Office in stamping documents in lieu of spoiled ones	399 13 0	149 11 0		250 2 0	
Total...	1,26,219 10 6	1,93,302 3 0	67,332 10 6	250 2 0	
<i>Miscellaneous.</i>					
Penalties	1,906 6 6	1,733 8 0		172 14 6	
Amount recovered in Panper Suits	953 10 2	1,867 9 3	883 15 1		
Adjudication fee in the districts and at the Stamp Office	100 0 0	20 0 0		80 0 0	
Value of paper supplied in lieu of spoiled Stamps		43 5 0	43 5 0		
Value of Stamp paper supplied gratis for Government suits recovered		22 6 6	22 6 6		
Recovery of discount and Stamp-duty erroneously refunded to parties		13 0 0	13 0 0		
Sundry Receipts	219 4 4	75 5 7		143 14 9	
Total...	3,209 5 0	3,774 2 4	961 10 7	396 13 3	
Grand Total...	1,29,428 15 6	1,97,076 5 4	68,294 5 1	616 15 3	Net Increase. 67,647 5 10

19. The large increase of Rupees 64,733-4-0 in the amount of Stamp-duty collected by the Superintendent on executed and unexecuted documents is due in a great measure to the fees on the Original Side of the High Court having been collected by stamps instead of in ready money under the provisions of the Court Fees Act since the 1st April 1870. The increase under the same head in the Collections made by collectors and Courts is attributed to the provision made in the recent enactments, vesting all Courts and public officers with the power of impounding unstamped or insufficiently stamped documents.

20. The variations in the other items are trifling and do not call for remark. It must, however, be noticed that the great falling off observed last year in the amount of penalties still continues, and is the result of the orders of the Comptroller-General under which penalties levied

Penalties.				RS.	
Fasli 1276	...	...	...	62,366	stamped documents are excluded from
" 1277	...	...	...	49,928	the Collectors' accounts and credited to
" 1278	...	...	...	1,906	"Law and Justice." The superintendent
" 1279	...	...	...	1,733	reiterates his objection to this exclusion,

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Penalties on insufficiently stamped documents are distinguished in the Act from criminal penalties and form a legitimate portion of Stamp revenue, to which head they are credited when levied by Collectors; the same penalties, when levied by Courts, are required by law to be periodically remitted to Collectors. A needless inconsistency is created by the Comptroller-General's instructions and the accounts no longer represent the whole truth. It appears to the Board that a mistake has been committed by the Account Department and that the legislature never intended that these penalties, if levied by Courts, should be alienated from the legitimate head of account. The Accountant-General, who was referred to on the subject, states that he simply acted under the orders of the Comptroller-General. The Board take this opportunity to lay the matter before Government with a view to the Government of India being addressed if necessary.

21. *Charges.*—The receipts having been reviewed in the foregoing paragraphs the Board will now notice the charges of the year. The following abstract exhibits the cost of Establishment and other incidental charges connected with the Stamp Department in comparison with the Fasli preceding:—

Items.	Fasli 1278.	Fasli 1279.	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...	25,296 9 7	31,310 2 1	6,013 8 6			
Cost of Water-marked paper ...	67,276 12 0	42,258 4 0		25,018 8 0		
Contingent charges ...	2,863 10 8	5,374 15 0	2,511 4 4			
Total...	95,437 0 3	78,943 5 1	8,524 12 10	25,018 8 0		
<i>Establishment at the Mint</i> ...	5,180 6 5	7,196 5 4	2,015 14 11			
<i>Districts.</i>						
Commission and discount to vendors ...	1,32,249 7 0	1,30,650 11 0		1,598 12 0		
Contingent charges ...	1,818 10 5	*3,134 0 11	1,315 6 6			
Total...	2,34,685 8 1	2,19,924 6 4	11,856 2 3	26,617 4 0		
Net Decrease...				14,761 1 9		

* Inclusive of Rs. 63-8-0, being charges of Office Furniture.

The total cost at which the Stamp Acts were worked was thus Rs. 2,19,924-6-4, or Rs. 14,761-1-9 less than in the preceding year. This decrease is the result of the smaller quantity of water-marked paper purchased during the year and the smaller amount of discount allowed to vendors owing to diminished sales. The decrease in the cost above observed would have been greater but for the charges incurred on account of Temporary Establishment and the inclusion in the accounts

*Proceedings of the Madras Government, Revenue Department,
28th February 1871.*

of deputation allowance, amounting to 6,000 Rs., allowed to the Acting Superintendent.

22. Other charges incurred during the year, and necessitated by law, amount to Rs. 82,282-10-9, as detailed below:—

Items.	Fasli 1278.			Fasli 1279.			DIFFERENCE.						Remarks.
							Increase.			Decrease.			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Amount refunded under Act XVII. of 1848...	54,217	11	0	59,909	5	0	5,691	10	0				
Refunded under the Income-tax Acts IX. of 1869 and XVI. of 1870 ...	1,360	8	0	1,883	0	0	522	8	0				
Value of unused and spoiled stamps refunded in the districts ...	7,663	6	11	18,573	9	3	10,910	2	4				
Do. refunded in the Stamp Office ...	4,704	15	0	1,572	2	9				3,132	12	3	
Refund of the value of embossed Stamps withdrawn from vendors.				344	9	9	344	9	9				
Refund of Penalties ...	775	0	0							775	0	0	
Total...	68,721	8	11	82,282	10	9	17,468	14	1	3,907	12	3	Net Increase. 13,561 1 10

The increase in the amount of refunds under Act XVII. of 1849, which was noticed last year, still continues, and is the immediate result of the large number of applications made by litigants for withdrawal of suits. As Act VII. of 1870 has put an end to these refunds a decrease in this item of expenditure may be looked for in future.

23. The large increase of Rs. 10,910 in the value of unused and spoiled stamps refunded is attributed to the new rule contained in Section 45 of Act XVIII. of 1869, by which the period for the renewal of spoiled or unused stamps is reduced to one year from the date of purchase. Formerly a refund for a spoiled stamp could be obtained at any time within six months from the date of the stamp being spoiled and for an unused stamp at any time without reference to the date of purchase. The limitation prescribed by the recent enactment had the effect probably of checking the practice of keeping a store of stamps and of inducing individuals to seek a refund for stamps they did not require before the new enactment came into force. A further cause of the increase in the refunds above noticed is the strict prohibition of the use of embossed stamps and bicolour stamps of the obsolete description, which induced those who possessed them to obtain an immediate refund or renewal.

24. The variations in the other items of charges detailed in the above abstract are too small to need explanation.

25. The aggregate charges debitable to Stamp Revenue, as given in paragraphs 21 and 22, amount to Rs. 3,02,207-1-1, which is slightly less than the

*Proceedings of the Madras Government, Revenue Department,
23th February 1871.*

Fasli 1269...	...	...	8,00,594	corresponding amount for the previous
„ 1270...	...	...	18,38,372	year. Deducting this from the gross
„ 1271...	...	...	26,09,911	revenue of the year, amounting to
„ 1272...	...	...	19,61,288	Rs. 39,79,379-5-10, the net result is
„ 1273...	...	...	22,25,117	Rs. 36,77,172-4-9. This revenue is
„ 1274...	...	...	25,82,621	higher than that of any previous year.
„ 1275...	...	...	29,69,615	It must, however, be noticed that the
„ 1276...	...	...	28,44,043	collections in the Small Cause Court and
„ 1277...	...	...	33,65,855	the Original Side of the High Court,
„ 1278...	...	...	36,46,610	which were for the first time made by means of stamps, are included in the above
„ 1279...	...	...	36,77,172	result, and if deducted therefrom the net revenue will exhibit a decrease of about

Rs. 13,000 compared with that of the preceding year, which is due to the causes already explained in paragraph 14.

26. The subjoined table apportiones the charges and receipts of the year under the two heads "Non-Judicial," and gives a view of the relative transactions under them :—

Items.	Judicial or Court Fees.	Non-Judicial or General Stamps.	Total.	Remarks.
	RS.	RS.	RS.	
Gross Receipts	23,07,749	16,71,630	39,79,379	
Disbursements	1,89,332	1,12,875	3,02,207	
Net Revenue...	21,18,417	15,58,755	36,77,172	

27. With reference to the concluding part of paragraph 33 of the Superintendent's letter Collectors are requested, in their future Returns to that officer, to distinguish between refunds granted on account of spoiled and unused Court Fees Stamps (if such refunds are allowed in the rules now under the consideration of Government) and refunds of general stamps. In speaking of refunds of *Court Fee Stamps* as having already taken place the Superintendent probably means *Judicial Stamps*.

28. The Board are glad to observe that the amount of Stamp Revenue, inclusive of Miscellaneous sources, exhibited in the Return of the Acting Superintendent, corresponds with that given in the Demand, Collection, and Balance

Annual Return.	RS.	A.	P.	Statements of all the districts. In
Duty received on unexecuted documents	1,83,608	15	0	respect, however, of the statement from
Do. on executed documents.	1,146	5	0	the Superintendent there is a difference
Deficient duty on unexecuted documents	149	11	0	of Rs. 645-13-0, which he is requested
Penalties... ..	248	14	0	to explain.
Adjudication Fee	10	0	0	29. Between the Mint Master's
	1,85,163	13	0	Return and that of the Superintendent
Demand, Collection and Balance	1,85,809	10	0	there is a perfect agreement as to the
Statement for June 1870 ...				value of stamp paper impressed during
Difference...	645	13	0	the year. A slight discrepancy of Rs. 62,

in regard to the duty on private and executed documents, is fully explained by the Superintendent.

*Proceedings of the Madras Government, Revenue Department,
28th February 1871.*

30. The Board have not been able to give the amount of Stamp-duty levied by Courts on unstamped and insufficiently stamped documents, as required by Government in paragraph 3 of their Order, dated 24th May 1870, No. 766, the Accountant-General having informed them that these receipts are not specially distinguished in the treasury accounts.

31. In his annual Returns the Superintendent has not included Rs. 2,25,440, the value of special Adhesive Stamps received* by him from Calcutta after the close of the Fasli, and Rs. 168, being the Stamp-duty remitted by the High Court to the Bank without an official intimation of the remittance to the Superintendent.

No. 307.

ORDER THEREON, 28th February 1871, No. 336.

Separate Revenue, No. 18.

Stamps.

In their Proceedings above recorded, the Board of Revenue review the operations of the Stamp Department in Fasli 1279 (1st July 1869 to 30th June

1870). The gross revenue of the year amounted to Rs. 39,79,379 against Rs. 39,50,017 in Fasli 1278, as shown in the subjoined table :—

	Fasli 1278.	Fasli 1279.	Difference.
	RS.	RS.	RS.
Judicial and Non-Judicial Stamps	37,11,594	36,21,430	—90,164
Adhesive Petition do.	2,330	782	— 1,548
Mercantile do.	1,06,664	1,22,009	+15,345
Duty on impressed do.	1,26,220	1,93,302	+67,082
Miscellaneous do.	3,209	3,774	+ 565
Court Fee Adhesive do.		11,021	+11,021
Small Cause Court do.		27,061	+27,061
Total	39,50,017	39,79,379	+29,362

These particulars show, that although on the whole there was an increase of Rs. 29,362, the actual sales of stamps resulted in a decrease of Rs. 90,164. The Board ascribe this chiefly to the operation of Acts XVIII. of 1869 and VII. of

1870; but these enactments did not come into force till several* months of the Fasli year had expired. The varia-

tions in the other items are explained in paragraphs 15 to 20 of the Board's Proceedings, and need no particular remark.

2. The total charges of the year amounted to Rs. 3,02,207 against Rs. 3,03,407 in Fasli 1278. The decrease of Rs. 1,200 was the combined result of an increase of Rs. 13,562 under refunds and a decrease of Rs. 14,762 brought about by the smaller quantity of water-marked paper purchased during the year, and the smaller amount of discount allowed to vendors on the diminished sales.

*Proceedings of the Madras Government, Revenue Department,
28th February 1871.*

The causes which augmented the refunds are explained in paragraphs 22 and 23 of the Board's Proceedings.

3. The net revenue of the year, namely, Rs. 36,77,172, was higher than that of any previous year; but making allowance for the collection in the Small Cause Court and the Original Side of the High Court by means of stamps under the recent enactment, the general sales of stamps showed a net decrease of about Rs. 13,000 compared with Fasli 1278.

4. The Government, in paragraph 3 of their Proceedings, dated 24th May 1870, No. 766, desired that the amount of penalties realized by the Courts under the Stamp Act but transferred to "Law and Justice" under instructions from the Comptroller-General of Accounts might be invariably shown in the annual reports. The Board state that they are unable to give this information, as the Treasury Accounts in the Accountant-General's Office do not supply the necessary particulars. They point out that penalties on insufficiently stamped documents are distinguished in the Act from criminal penalties, and form a legitimate portion of the Stamp Revenue, to which head they are credited when levied by Collectors; and that the same penalties when levied by Courts are required by law (Section 21, Clauses b. and c., Act XVIII. of 1869) to be periodically remitted to Collectors, but that a needless inconsistency is created by the Comptroller-General's order, and that the accounts no longer represent the whole truth. The Government concur in the remarks of the Board of Revenue, and a reference will be made to the Government of India on the subject as suggested by them.

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

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

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

Exd. F. R. Bantleman.

*Proceedings of the Madras Government, Revenue Department,
28th February 1871.*

Comparative Statement of the receipts on account of Stamps in the Madras Presidency in Faslies 1278 and 1279.

Description of Stamps.	Fasli 1278.	Fasli 1279.	Difference.	
			Increase.	Decrease.
<i>Sale of papers.</i>				
Foreign Bill Stamps	Rs. 12,836	Rs. 16,468	3,632	
Transfers and Custom Application Stamps	5,760	5,251		509
Adhesive do. do.	34,758	34,935	177	
Do. Petition Stamps	2,330	782		1,548
Bill of Lading do.	3,707	3,340		367
Bills of Exchange and Hoondy Stamps	49,603	62,015	12,412	
Judicial Stamps... ..	35,56,649	22,21,938		
Non-Judicial Stamps	1,54,945	13,99,492		90,164
Court Fee Adhesive Stamps		11,021	11,021	
Small Cause Court Stamps		27,061	27,061	
Total...	38,20,588	37,82,303	54,303	92,588
<i>Duty on Stamps impressed on prepared documents.</i>				
By Collectors and Superintendent of Stamps	1,22,304	1,87,652	65,348	
By Civil Courts	3,516	5,500	1,984	
Deficient duty received in the stamping of documents in lieu of spoiled ones	400	150		250
Total...	1,26,220	1,93,302	67,332	250
Total Stamp Revenue...	39,46,808	39,75,605	1,21,635	92,838
<i>Miscellaneous.</i>				
Penalties	1,906	1,733		173
Adjudication fee	100	20		80
Amount recovered in Pauper Suits, value of papers issued in lieu of spoiled or unused paper and other sundry receipts	1,203	2,021	818	
Total...	3,209	3,774	818	253
Grand Total of Stamp Revenue...	39,50,017	39,79,379	1,22,453	93,091
Net...			29,362	

Comparative Statement of the disbursements on account of Stamps in Faslies 1278 and 1279.

Items.	Fasli 1278.	Fasli 1279.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Establishment, including Commission and Discount	1,62,726	1,69,157	6,431	
Refunds of Penalties	775			775
Do. of Stamp-duty under Act XVII. of 1848	54,218	59,909	5,691	
Do. of do. under Acts IX. of 1869 and XVI. of 1870... ..	1,360	1,883	523	
Do. of value of unused and damaged Stamps	12,368	20,146	7,778	
Do. of do. embossed Stamps		345	345	
Miscellaneous, including value of water-marked paper supplied from England	71,960	50,767		21,193
Total ...	3,03,407	3,02,207	20,768	21,968
Net...				1,200

Revenue Department.

No. 356.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 28th February 1870.

Read the following letter Pro: of
the Board of Revenue.

Reviewing report of Capt.
of Stamps in operations of Stamp
Department during July 1279. } (H.E. 4: January 1871 No. 2)

In the Proceedings

above recorded, the Board
of Revenue ^{origin} ~~report~~ on the
operations of the Stamp
Department in July
1279 (1st July 1869 to
30th June 1870). The gross
revenue of the year amount
ed to Rs. 39,79,379 against

J. D. S.

Rs. 39,50,017 in July 1278
as shown in the subjoined table.

	July 1278	July 1279	Differences
Judicial & Non-judicial Stamps	Rs. 37,11,594	36,21,430	- 90,164
Adhesive Stamps — do —	2,330	782	- 1,548
Mercantile — do —	1,06,664	1,22,079	+ 15,315
Duty on impressed — do —	1,26,220	1,93,302	+ 67,082
Miscellaneous — do —	3,209	3,774	+ 565
Court Fee Adhesive Stamps — " —	"	11,021	+ 11,021
Small Cause Court Stamps — " —	"	27,061	+ 27,061
	39,50,017	39,79,379	+ 29,362

These particulars show that although on the whole there was an increase of Rs. 29,362, the actual sales of Stamps resulted in a decrease of Rs. 90,164. The Board ascribe this chiefly to the operation of Acts XVIII of 1869 and VII of 1870, but these enactments have not come into force till several months of the July year had expired.

*
XVIII of 1869 from 1st January 1870
VII of 1870 — 1st April 1870

it is to be seen from the effect of this effect on the Revenue the variations in the other items are explained in paras 15 to 20 of the Board's Proceedings, and need no particular remark.

2. The total charges of the year amounted to Rs. 3,02,207 against Rs. 3,02,407 in July 1278. The decrease of Rs. 1,200 was the combined result of an increase of Rs. 13,562 under refunds and a decrease of Rs. 14,762 brought about by the smaller quantity of water marked paper purchased during the year, and the smaller amount of discount allowed to vendors on the diminished sales. The causes which have augmented the refunds are explained in paras 22 and 23 of the Board's Proceedings.

4. The foot in para
3 of their Proceedings dated 24th
May 1870, No 966 ^{being} requested
that the amount of penalties
realized by Courts under the
Stamp Act but transferred
to "Law and Justice" under
instructions from the Comptroller
General of Accounts ^{might} ~~be~~
invariably shown in the annual
reports

They, however, point out that penalties on insufficiently stamped documents are distinguished in the Act. from Criminal penalties, and form a legitimate portion of the Stamp revenue, to which head they are credited when levied by Collectors; ^{and by} the same penalties when levied by Courts are required by law (Sec. XXI Clause 4 c, Act XVIII, of 1869) to be periodically permitted to Collectors, but that a needless inconsistency is created by the Comptroller General ^{not} and ^{that} the

Accounts

no longer represent the whole truth. The Govt. concur in the remarks of the Board of Revenue, and a reference will be made to the Govt. of India on the subject as suggested by them.

5. The usual Statements, one of Receipts and the other of Charges showing in comparison the operations of the Stamp Department in Fusties 1277 & 1278 are appended to this order.

L.D.

14 Board of Revenue Secy Secy
6 Accountant General

Comparative Statement of the Receipts on account of stamps in Madras Presidency in Fusties 1278 and 1279.

Description of Stamps.

Description of Stamps.	Fustly 1278.	Fustly 1279	Difference.	
	Rs.	Rs.	Increase	Decrease
<u>Sale of papers.</u>				
Foreign Bill Stamps	12886	16468	3632	
Transfers and Custom Application Stamps	5760	5251		509
Adhesive Stamps	34758	34935	177	
Do Petition Stamps	2230	782		1548
Bill of Lading - Do	3707	3340		367
Bills of Exchange and Bondy Stamps	49603	62015	12412	
Judicial Stamps	3556649	2221938		
Non-judicial Stamps	154945	1399492		90164
Court Fee Adhesive Stamps		11021	11021	
Small Cause Court Stamps		27061	27061	
Total	3820588	3782303	54303	92588
<u>Duty on Stamps impressed on prepared documents.</u>				
By Collectors and Superintendent of Stamps	122304	187652	65348	
By Civil Courts	3516	5500	1984	
Deficient duty received in the stamping of documents in lieu of spoiled ones	1400	150		250
Total	126220	193302	67332	250
Total Stamp Revenue	3946808	3975605	121635	92838
<u>Miscellaneous.</u>				
Penalties	1906	1733		173
Adjudication fee	100	20		80
Amount recovered in Pauper suits Value of papers issued in lieu of spoiled or unused paper and other sundry receipts	1203	2021	818	
Total	3209	3774	818	253
Grand Total of Stamp Revenue	3950017	3979379	123453	93091
Net			29362	

Comparative Statement of the Disbursements on account of stamps in Fusties 1278 & 1279

Items.	Fustly 1278.	Fustly 1279	Difference.	
	Rs.	Rs.	Increase	Decrease
Establishment including Commission and Discount	162726	169157	6431	
Refunds of Penalties	775			775
of Stamp duty under Act XVII of 1848	54218	59909	5691	
of — Do — under Acts IX of 1869 & XVI of 1870	1360	1883	523	
of value of unused and damaged Stamps	12368	20146	7778	
of Do embossed Stamps		345	345	
Miscellaneous including value of water marked paper supplied from England	71960	50767		21193
Total	303407	302207	20768	21961
Net				1200

6/11/79

270
Circular, of the
Dep't. of the
July 12/71

No. 28 July 1713. No. 308

REVENUE DEPARTMENT,
FORT SAINT GEORGE,
28th February 1871.

No. 308.

No. 357.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Separate Revenue, No. 19.

Stamps.

SIR,—I am directed to submit to the Government of India copy of the Proceedings of the Government of this day's date, No. 356, and to draw their attention to paragraph 4 thereof.

2. Section 17, Clause 2 of Act X. of 1862, and Section 21, Clauses *b.* and *c.* of the more recent enactment, Act XVIII. of 1869, clearly rule that penalties levied by Courts on insufficiently stamped documents are to be remitted to the Collectors periodically, and these sums, together with the similar penalties realized by the Collectors, were credited to general "Stamp Revenue," until the Circular of the Comptroller-General of Accounts to the Accountants-General, dated 5th February 1868, No. 67, directed that they should, together with other fines and penalties

As pointed out by the Board of Revenue this Circular has created a needless inconsistency, and the same item of revenue appears in portions under two different heads of account. I am, therefore, to request that the subject may receive the consideration of the Government of India in view to the Circular alluded to being modified.

I have the honour to be,
Sir,

Your most obedient servant.

(Signed) W. HUDLESTON,
Secretary to Government.

Ed. F. R. Bantleman.

12 Feb 71/147

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cuments are to be remitted to
the collectors periodically, and these
together with the similar
realized by the collectors
are credited to the general
Stamp Revenue. The circular
of the Controller General of
Accounts to the Accountants-
General dated 5th February 1868
is by directed that they should,
together with other fines and
penalties imposed by judicial
officers under the Stamp Act,
be credited to "Law and Justice".
As pointed out by the Board
of Revenue this Circular has
created

created a needless inconsistency
and the same item of Revenue
appears in portions under two
different heads of account. I
therefore request that the
subject may receive the considera-
tion of the Government of India
in view to the Circular alluded
to being modified.

L. B.

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H. B. P.