3.1835

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***Proceedings of the Madras Government, Revenue Department,***
***11th November* 1872.**

No. 28. Read the following endorsement of the Assistant Secretary to the Government of India, Financial Department :—

Read the following letter from the Officiating Under-Secretary to the Government of India, Financial Department, Separate Revenue—Stamps, to the Chief Commissioner of the Central Provinces, dated Simla, 31st October 1872, No. 3,964.

I AM directed to acknowledge the receipt of your letter No. 3,169, dated 5th September 1872, forwarding a report on the stamp-revenue of the Central Provinces for the year 1871-72, with your remarks thereon.

2. It is observed that the income under the General Stamp Act shows a falling off of Rs. 34,674, and under the Court Fees' Act of Rs. 72,365, as compared with the receipts of the previous year.

3. These figures show only the nominal decrease, the real decrease being much greater, owing to the fact that the fees for serving processes now appear under the head of stamp-revenue.

4. The Superintendent of Stamps suggests that the cost of the process-serving establishments should be shown in the returns of stamp-revenue, as the net revenue proper from stamps can only be obtained by deducting the cost of this establishment.

5. The Honourable the President in Council approves of this suggestion, and directs that it may be adopted in the Stamp Revenue Administration Reports *but not elsewhere.*

6. As in previous years, the sale of Foreign Bill Stamps in the year under review is very small, and His Honour in Council is glad to learn that the matter has attracted your attention.

7. There is a falling off in the sales of Bills of Exchange or Hundi stamps to the extent of 30 per cent. In 1870-71 the decrease was ascribed to the high rate of discount formerly prevailing, which rendered it possible to purchase in Nagpore with the view of selling at Bombay where the rate of discount was lower. The decrease would, however, appear to be owing chiefly to fewer transactions, to the greater use of currency notes, and to evasion of the stamp law. His Honour in Council approves of your orders that this matter should be prominently noticed in next year's report.

8. The decrease of 8·7 per cent. in the income from general stamps is not remarkable, and arises probably from ordinary causes, and from the fact that 1871-72 was only the second year during which the new Stamp Act was in operation.

9. In conclusion, I am to express a hope that, in future, greater accuracy will be observed in district offices in classifying the sales of stamps.

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ORDER.—Ordered that a copy of the above letter be forwarded to the other Local Governments for the purpose indicated in the 4th and 5th paragraphs.

(Signed) R. H. HOLLINGBERY,
*Asst. Secy. to the Govt of India.*

*Proceedings of the Madras Government, Revenue Department,*
*11th November* 1872.

No. 29. ORDER THEREON, 11th November 1872, No. 1,535.

| Separate Revenue, No. 5. |
|---|
| *Stamps.* |

COMMUNICATED to the Board of Revenue for the information of the Superintendent of Stamps.

(True Extract.)

(Signed) W. HUDLESTON,
*Officiating Chief Secretary.*

Revenue 1872.
No 354

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.

Stamps.

To

THE CHIEF COMMISSIONER OF THE CENTRAL PROVINCES.

No. 3964.

*Dated Simla,* 31st *October* 1872.

*Received* 8th Nov.

No 8

Offering observations on the Stamp Revenue Report of the Central Provinces for 1871-72, and directing that the cost of the process-serving establishment should be shown in the Stamp Revenue Administration Report & not elsewhere.

No. 1535

Com.r of Land Revenue & Superintendent of Stamps.

11th Nov. 72.

14 To the Board of Rev. No. 13 Stamps 72

# Govt. of {1872} Madras.

## REVENUE.

*To*

THE BOARD OF REVENUE.

*Dated November 11th.*

*Recd.* Encl.

*G. O., 11th November 1872, No. 1,535.*

**NOVEMBER.**
**Nos. 28-29.**

*Stamp Revenue Report of Central Provinces for* 1871-72.—Communication from Government of India directing that the cost of the process-serving establishments should be shown in the Stamp Revenue Administration Reports, communicated to Board of Revenue for the information of the Superintendent of Stamps.