M.R.O. 1—5,006—16-10-50.

(1) Number of pages 36

(2) Date of repair 9.7.65

(3) Initials of the Referencer

MADRAS RECORD OFFICE

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REPORT

with the Officiating Chief Commissioner's remarks,

ON THE

STAMP REVENUE

OF THE

CENTRAL PROVINCES

FOR THE YEAR

1870-71.

NÁGPUR:
Printed at the Chief Commissioner's Office Press.

1871.

No. 1848/170

FROM

THE ASST. SECRETARY TO THE CHIEF COMMISSIONER,

Central Provinces,

To

THE REGISTRAR, JUDICIAL COMMISSIONER'S COURT,

Central Provinces.

Dated Nágpúr, the 26th August 1871.

SIR,

I am to acknowledge the receipt of the Judicial Commissioner's report on the Stamp Revenue administration for 1870-71, the first year in which the General Stamp Act, 1869, and the Court Fees' Act, 1870, have been in force.

It has now been, for the first time, possible to compare General with Judicial Stamp receipts. The latter it is shown are 68 per cent of the total receipts.

2. The net receipts are Rs. 9,56,521,—very nearly the same as those for 1869-70, when allowance is made for Process fees, which were not credited as Stamp revenue in 1869-70. But, though the net results are the same, there have been for the year under report considerable decreases under some headings and increases under others.

Receipts from the sale of General Adhesive Stamps (partly due to an incorrect system of account) have increased; there has on the other hand been a great decrease in the value of paper sold for Bills of Exchange or Hundís.

Under the headings "other General Stamps" and "Court Fees Stamps" there have been increases in some districts and decreases in others,—on the whole a decrease of 2 per cent. The rates of Stamp duty payable on plaints were much lowered by the new Act,—but then again Civil litigation considerably increased during the year.

Again the charges for discount and refunds have been less and miscellaneous charges greater.

These facts are fully commented on in the report.

3. (Paras. 15 and 17.) Since the report was printed your letter No. 1175, dated 10th August, has been received. It is therein shown that the entry in Statement No. I. of Rs. 407, amount of Stamp duty and adjudication fee, Jabalpúr district, is a mistake. The item should have been shown under column 10,—amount of Court fees realized in pauper suits.

It is strange that only in five districts has anything been realized under this (column 10) heading, and it cannot be doubted that the interests of Government have been neglected in the matter.

4. Your letter No. 1[illegible], dated 10th August, shows that the entry opposite Wardhá in column 7 of the Statement given in para. 21 should be 2 instead of 2·5. The Officiating Chief Commissioner will be glad to hear the result of the enquiries which the Judicial Commissioner has ordered with reference to such of the discrepancies mentioned in paras. 22 and 23, as have not been explained.

5. (Para. 31.) The steps taken to weed the list of Stamp vendors are no doubt judicious, but the Officiating Chief Commissioner regrets extremely to remark that the number of *boná fide* vendors has not increased. With regard to the remarks of the Commissioner, Narbadá Division, the Officiating Chief Commissioner trusts that Deputy Commissioners will give due attention to the proper distribution of Stamp vendors over their districts at all the larger villages. The matter is one that much affects the convenience of the public. He would like Deputy Commissioners to mention the subject in their annual reports.

6. The rules for the sale of Court Fees' Stamps referred to in your para. 37 are still under consideration, but the Officiating Chief Commissioner hopes to see them introduced during the current year.

7. In conclusion, I am to convey the Officiating Chief Commissioner's acknowledgments to Mr. Melville for the efficient supervision he has exercised over the working of the Stamp Acts during the year.

I have the honor to be,

Sir,

Your most obedient Servant,

J. F. MUIR,

Offg. Asst. Secretary.

No. 881.

FROM

THE REGISTRAR, JUDICIAL COMMISSIONER'S COURT,

Central Provinces,

TO

THE SECRETARY TO THE CHIEF COMMISSIONER,

Central Provinces.

Dated Nágpúr, the 10th July 1871.

SIR,

I am directed by the Officiating Judicial Commissioner to report on the Stamp Revenue administration in these Provinces during the year 1870-71.

2. The Stamp Revenue this year has been realized under "The General Stamp Act, 1869" and "The Court Fees' Act, 1870." The former came into force on the 1st January 1870, and the latter on the 1st April 1870. This report then exhibits the results of the first year's working of the new Stamp Acts.

3. In former years the realizations from Stamps of all kinds other than Foreign Bill, Hundi, or Adhesive (Receipt) Stamps, were accounted for under the general designation "Judicial Stamps." The change in the Stamp Law, above noted, and the gradual introduction of the special bi-color (blue and black) Stamps issued for use under the "General Stamp Act," have enabled separate accounts to be kept this year, for the first time, of revenue realized from the true Judicial or Court Fee Stamps, and from General Stamps. The separate results are given in detail in the General Statement of Receipts and Disbursements (Statement I.) appended to this report.

I.—GROSS RECEIPTS (Columns 2 to 12 of Statement I.)

4 The gross receipts of the year have been Rs. 9,96,772-0, as compared with Rs. 8,84,981 in 1869-70. The increase is Rs. 1,11,791, or 12·6 per cent. This, however, is only a nominal increase, as the figures for this year include process fees to the value of Rs. 1,36,193 levied in Court Fee Stamps, whereas in 1869-70 these fees were realized in cash and credited to the separate Talabana fund. If, in order to a fair comparison with results in 1869-70, process fees be deducted from the Stamp realizations of this year, the gross receipts will stand at Rs. 8,60,579, as compared with Rs. 8,84,981 in 1869-70. The result then is a decrease of Rs. 24,402, or 2·7 per cent. This decrease is attributable to the reduction in the cost of fees on plaints under the Court Fees' Act, and it would have been still larger had there not been a considerable increase in Civil litigation during the period under report.

5. Only Rs. 1-7-0 worth of Foreign Bill Adhesive Stamps have been sold during the year. This sale was made in the Jabalpur district. The remark made last year regarding these Stamps is again applicable:—

"The Stamped paper prescribed for ordinary Bills of Exchange is used for Foreign Bills drawn within these Provinces. But it might be supposed that some Foreign Bills drawn in Native States are negotiated within these Provinces and require Foreign Bill Adhesive Stamps. Although, however, the subject seems to have received attention during the year, no breaches of the law on this head have been detected."

6. The sales of other A e Stamps (Receipt, Bill, or Draft) are returned at a total value of Rs. , as compared with Rs. 9,229, in 1869-70, which represents an increase o per cent. The districts in which there has been a marked difference in the receipts from this source are noted in the margin.* The Deputy Commissioners of Raipur, Chanda, Wardha, and Chhindwara, in whose districts, Rs. 3,695 out of the total Rs. 4,482 of increased sales occurred, explain that the apparent increase is due to an incorrect system of account, under which the Receipt Stamps sold at the commencement of the year for use as Court fees were booked as sales of General instead of Court Fees' Stamps. The Officiating Judicial Commissioner thinks it not improbable that the high percentages of increase shown against other districts in the list may be due, at least in part, to similar mistakes in crediting sales.

* Districts.	Gross receipts from sale of Adhesive Stamps.		Percentage of	
	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.		
Raipur	246	2,696	1,000·	
Chanda	190	618	225·	
Wardha	390	961	146·	
Chhindwara.. ...	169	415	146·	
Sambalpur	52	85	63·	
Bilaspur	81	115	42·	
Hoshangabad ..	705	933	32·	
Betul	129	162	26·	
Nagpur	2,240	2,669	19·	
Sagar	777	863	11·	
Balaghat	118	100		15·
Seoni	309	241		22·
Mandla	126	74		41·

As regards the decreases noted, the Deputy Commissioners of Balaghat and Mandla offer no explanation. The following extract from the Seoni report explains the cause of the decrease in that district :—

"The principal causes of the unfavourable fluctuations are the almost total cessation of works in the Public Works Department, and the abolition of the Government Horse Dak.

"Formerly a great proportion of the increase under this head accrued from receipts on payments made to contractors and servants employed in these two departments. Both were spending departments and their transactions affected the revenue considerably."

7. The value of stamped paper sold this year for Bills of Exchange or Hundis is only Rs. 23,483, as compared with Rs. 36,704 in 1869-70. The decrease is Rs. 13,221, or about 38 per cent. The districts in which there has been an important increase or decrease are noted in the margin.* It will be observed that nearly the whole of the decrease (Rs. 12,581 out of Rs. 13,221) appertains to the Nagpur district. Regarding the large decrease in this district, I am to explain that formerly all purchasers of Hundi Stamps were entitled to a discount of 6¼ per cent. This led to large

* Districts.	Value of stamped papers sold for Bills of Exchange or Hundis.		Percentage of	
	1869-70.	1870-71.	Increase.	Decrease.
Hoshangabad ...	2,557	3,959	55·	
Sagar	2,900	2,477	17·	
Jabalpur	4,424	4,217	5·	
Nagpur	20,713	8,132		60·
Wardha	3,933	2,082		47·
Nimar	1,130	687		39·
Raipur	623	427		31·
Narsinghpur... ...	766	601		22·

purchases being made by the merchants of Nagpur for transmission to Bombay, where the rate of discount is only 3¼ per cent. This practice has been stopped during the year under report by the new rules for the vend of Stamps prescribed under Section 48 of "The General Stamp Act, 1869," and by subsidiary instructions from this office*. Now, discount on purchases of Hundi Stamps is only allowed to non-official vendors, and a discrimination is exercised in the select of these men, and their sale registers are occasionally inspected, with the ex object of preventing licenses being taken out or used chiefly for the purpose obtaining Stamps at a discount for export to other Provinces. The Officiating Judicial Commissioner believes that this change sufficiently accounts for the decrease in Nagpur.

* See Judicial Commissioner's Book Circular XIV. of 1870.

8. The Deputy Commissioners of Hoshangabad, Sagar, and Jabalpur give no explanation regarding the increased sales of Hundi Stamps in their districts. The decreases noted in other districts are accounted for as follows :—

Wardha.—"Under this head there is a marked decrease.

"I would attribute it to the loss in cotton transactions; the greater proportion of the Bills of Exchange being drawn against invoices of cotton sent to Bombay for sale, and from the 1st June 1870 to the 15th April 1871, the cotton market has been dull."

Nimar.—"The reason my predecessor advanced for the large decrease of Hundi Stamps last year holds still good for the present. The opening of the railway to Jabalpur has led completely to the abandonment of Khandwa, as an *entrepot* of the grain trade from the Narbada valley, so that there is now left only the opium from Malwa and a comparatively small trade in cereals and oil-seeds to be paid for by bills."

Narsinghpur.—"In the case of Hundi Stamps there has been a falling off, the sale proceeds being Rs. 600-11-0, as compared with Rs. 766-3-0. I believe this may to some extent be attributed to the increased circulation of Currency Notes, and to the preference given in many cases of small remittances to Money Orders. The dullness of the cotton market has also doubtless been detrimental."

The Deputy Commissioner, Raipur, also attributes the large decrease of Hundi transactions in his district mainly to an extended use of Currency Notes and Money Orders for remittances. The Officiating Judicial Commissioner, however, believes that Money Orders and Currency Notes have now been so long available for remittances, that the time has passed when marked decreases in Bill transactions can be attributed to their more general use. It is not to be supposed, for instance, merely because Narsinghpur and Raipur show a decrease, while Hoshangabad and Sagar show an increase in sales of Hundi Stamps, that the use of Money Orders and Currency Notes has increased in greater proportion in the former than in the latter districts. On the contrary, it seems to the Officiating Judicial Commissioner that the marked fluctuations in the Bill transactions of all four districts must be due to equally marked fluctuations in local trade, and he would desire to have seen the nature of these fluctuations noted. No Hundi Stamps were sold in the Bhandara and Balaghat districts, only 12 annas worth in Bilaspur and Rs. 4-4-0 worth in Chhindwara. Enquiry will be made from the Deputy Commissioners on this point.

9. The gross receipts from "other (*i. e.* Bi-color impressed) General Stamps" were Rs. 2,81,304, and from Court Fee Stamps Rs. 6,73,573, viz., Rs. 1,28,530 from Adhesive and Rs. 5,45,043 from Bi-color Court Fee Stamps. Corresponding details for 1869-70 are not available for comparison with the

figures of 1870-71, except for the three districts, Jabalpur, Narsinghpur and Sambalpur. The combined results under these heads during the two years are, however, compared in the following Table. As explained in para. 4, the value of Stamps filed as process fees is deducted from the figures of 1870-71 in order to make the comparison a fair one.

Districts.	1870-71.							
	Value of color impressed Stamps.	Value of the color impressed General Stamps sold.	Court Fees' Stamps				Difference between the results in 1869-70 (col. 2) and 1870-71 (col. 7).	Percentage of increase or decrease.
			Total sales.	Deduct value of Stamps filed as process fees.	Balance.	Total of entries in columns 3 and 6.		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Nagpur	1,62,966	56,418	1,29,973	19,347	1,10,626	1,67,044	+ 5,078	+ 3·1
Chanda	28,932	11,214	19,569	2,284	17,285	28,499	— 453	— 1·5
Bhandara	39,775	12,357	28,723	6,451	22,272	34,629	— 5,146	— 12·9
Wardha	51,754	18,170	42,215	7,614	34,601	52,771	+ 1,017	+ 1·9
Balaghat	13,613	4,863	5,462	836	4,626	9,489	— 4,124	— 30·3
Jabalpur	61,820	18,383	59,771	9,366	50,405	68,788	+ 6,968	+ 11·2
Sagar	62,148	17,706	53,230	10,520	42,710	60,416	— 1,732	— 2·7
Damoh	24,333	8,302	15,927	4,298	11,629	19,931	— 4,402	— 18·
Seoni	22,349	6,041	21,412	5,062	16,350	22,391	+ 42	+ ·2
Mandla	7,966	1,140	4,705	1,304	3,401	4,541	— 3,425	— 42·9
Hoshangabad	87,620	35,190	77,918	21,703	56,215	91,405	+ 3,779	+ 4·3
Betul	31,088	6,700	25,397	5,433	19,964	26,664	— 4,424	— 14·2
Nimar	71,019	24,413	48,984	10,057	38,927	63,340	— 7,679	— 10·8
Narsinghpur	78,325	20,406	70,744	13,874	56,870	77,276	— 1,049	— 1·3
Chhindwara	31,714	12,602	24,085	7,447	16,638	29,240	— 2,474	— 7·8
Raipur	32,872	8,623	28,766	5,108	23,658	32,281	— 591	— 1·8
Bilaspur	15,223	14,596	6,220	3,867	2,353	16,949	+ 1,726	+ 11·3
Sambalpur	8,594	2,452	6,899	1,350	5,549	8,001	— 593	— 6·8
Upper Godavari	3,515	1,730	3,574	271	3,303	5,033	+ 1,518	+ 43·1
Total ..	8,35,681	2,81,306	6,73,574	1,36,192	5,37,382	8,18,688	— 16,963	— 2·

10. It will be observed from the above Table that the decrease in receipts under Bi-color impressed General and Court Fee Stamps is only 2 per cent, notwithstanding the large reduction made by the Court Fees' Act in the rates of Stamp duty on plaints. The results, however, have varied in different districts. In the following districts there has been an actual increase,—in Upper Godavari of 43 per cent, in Bilaspur and Jabalpur 11 per cent, in Hoshangabad 4 per cent, and in Nagpur 3 per cent :—in Chanda, Wardha, Sagar, Seoni, Narsinghpur and Raipur the receipts of the two years are nearly equal. In the following districts there has been a decrease greater than is apparently accounted for by the reductions made by the Court Fees' Act, viz., in Mandla 43 per cent, Bálaghát 30 per cent, Damoh 18 per cent, Betúl 14 per cent, and Bhandara 13 per cent.

11. The increases in the Upper Godavari, Bilaspur, and Hoshangabad districts are reported to be due to the great increase in the Civil litigation of those districts during the past year. Details for the official year are not available, but from the Table given in para. 22 of the last report on the Civil administration of these Provinces, it appears that the number of suits instituted in those districts during 1870 was respectively 82, 44, and 33 per cent in excess of the institutions in 1869.

From comparison with the details of 1869-70, given by the Deputy Commissioner, Jabalpur, it appears that the increase of 11 per cent in that district was the net result of an increase of Rs. 10,238, or 25 per cent in Court fees (less process fees), counterbalanced by a decrease of Rs. 3,330, or 16 per cent in General Impressed Stamps. The increase in Court fees is attributed, as above, to a large increase in the number of suits instituted, and the following explanation is given regarding the decrease in General Stamps :—

"The decrease in the sale of the non-Judicial or bond Stamps apparently arises from the advent of better seasons relieving the agricultural classes to a large extent of the necessity of contracting fresh loans. In 1869-70 the loan transactions, which principally induce sale of bond Stamps, were naturally much larger. The previous year's dearth had straitened the means of most of the Malguzars, while the loss of seed grain and cattle made unusually large expenditure necessary, in order to bring their lands under cultivation. It was therefore in many cases beyond their power to resuscitate their estates without having recourse to the money-lenders. Under these circumstances the decrease under notice in the year under report is what might have been to a certain extent anticipated."

The Deputy Commissioner of Nágpúr offers no opinion as to how far the crease in his district is due to increase in receipts from General or from Court s' Stamps. It is certain that there was no such large increase in the litiga- of this district as in the other districts above-mentioned.

From the figures in margin,* quoted from the reports of the Deputy Commissioners Ráípúr and Seoní, it would appear that more than an equality might have been looked for in the receipts of the two years, especially in Ráípúr. If the Receipt Stamps used as process fees† had been correctly credited as Court fees, the results for Ráípúr in the Table in para. 9 would have shown an increase of about 6 per cent; still a large margin of expected increase is left unaccounted for.

strict and year.	Value of suits instituted.	Percentage of increase in value of litigation.
	Rs.	
ur { 1869-70...	1,46,350	93·
{ 1870-71...	2,82,320	
{ 1869-70...	1,08,082	
{ 1870-71...	1,30,243	20·5

* The number of suits in the Seoni district increased o 1,422 in 1869-70 to 2,224 in 1870-71.

† About Rs. 2,400 worth, see para. 7 above.

The comparative equilibrium in the receipts of the two years in the Chándá Wardhá districts is owing more or less to a large increase in litigation ; no such reason is apparent in the case of the Ságar district. In Narsingha decrease of Rs. 1,786, or 3 per cent, in Court Fees was qualified by an ease of Rs. 718, or 4 per cent, in General Stamps.

The large decreases in Mandla and Bálághát are attributed to decrease in ation, combined with the decrease in Court fees. The figures in margin* extracted from the Deputy Commissioner's report, substantiates the explanation in the case of the Mandla district. The Civil report for 1870 shows that in the case of Bálághát there had been a decrease of 27 per cent in the number of suits instituted, as compared with 1869.

District.	Year.	Number of suits instituted.	Value of suits.	Percentage of decrease in the value of litigation.
			Rs.	
lla .. ... {	1869-70.	504	35,737	
{	1870-71.	671	25,439	29

The Deputy Commissioner of Damoh in his report writes that the decrease in his district "is attributable in a great measure to the operation of the Court Fees' Act, for although the value of litigation has increased by Rs. 7,164, yet the cost thereof has decreased by nearly Rs. 2,000 ; the other Rs. 2,000 decrease is accounted for by the fact that, owing to the excellent harvest, much fewer bonds have been written and less money borrowed this year than last. This fact is noted in the Registration Report, para. 5, written by Mr. Oulad Husen."

The Deputy Commissioners of Betúl and Bhandara have not noticed the decreases in their districts.

12. This is the first year in which the receipts from sales of General and Court Fees' Stamps can be compared. The results are shown in the margin.* It appears that about two-thirds of the Stamps sold in the Provinces are Court Fees, and only one-third General Stamps. The proportions vary greatly in a different districts. Executive efforts to enforce the Stamp Law may increase receipts from General Stamps, but the proportion of sale of Court Fees' Stamps rises and falls with litigation. The high proportions of sales of General Stamps in Biláspúr and Bálághát may speak well for the Stamp administration of those districts, yet it does not follow that the Stamp revenue there has been administered with more vigour than elsewhere. The Civil Report for last year shows that both Biláspúr and Bálághát are districts in which litigation has fallen off in comparison with former years, and that in both of them the proportion of suits instituted is very much less than in Nimár, Nágpúr, and many other districts. Sufficient details, however, are not available to carry this comparison of district with district further. The chief value of these percentages will be to check future results in individual districts.

* Districts.	Value of Stamps sold for cash.		Total.	Percentage of gross receipts obtained by sale of General Stamps.
	General Stamps.	Court Fees' Stamps.		
	Rs.	Rs.	Rs.	
Nagpur ..	67,219	1,29,973	1,97,192	34·1
Chanda ..	11,951	19,569	31,520	37·9
Bhandara ..	12,648	28,723	41,371	30·5
Wardha ..	21,213	42,215	63,428	33·4
Balaghat ...	4,963	5,461	10,424	47·6
Jabalpur ..	24,369	59,771	84,140	28·9
Sagar ..	21,469	53,230	74,699	28.7
Mandla ..	1,240	4,705	5,945	20·8
Damoh ..	8,499	15,927	24,426	34·8
Seoni ..	6,296	21,412	27,708	22·8
Hoshangabad ..	40,081	77,918	1,17,999	33·9
Betul ..	6,897	25,397	32,294	21·3
Nimar ..	26,261	48,984	75,245	34·9
Chhindwara ..	13,021	24,085	37,106	35·1
Narsinghpur ..	21,490	70,744)	92,234	23·3
Raipur ..	11,746	28,766	40,512	29·
Bilaspur ..	14,711	6,221	20,932	70·2
Sambalpur ..	2,549	6,898	9,447	27·
Upper Godavari	1,876	3,574	5,450	34·4
Total ..	3,18,499	6,73,573	9,92,072	32·1

13. The total amount of Stamp duty and penalties realized by Collectors and Civil Courts on unstamped or insufficiently stamped documents was much the same as in the previous year, viz., Rs. 3,338, as compared with Rs. 3,396. As it has been observed in previous reports that there has been a continued decrease in realisations under this head since 1867-68, details from that year onwards are quoted in the margin* for comparison. It will be seen that there has been an exceptionally large decrease this year in realizations by Civil Courts, and that it has been counterbalanced by a large increase in receipts by Collectors. This result may be attributed to the more favourable terms under which an insufficiently stamped document can be validated under the new law, and to the consequently greater readiness with which persons bring such documents to the Collector to be validated,—and also to the effect, direct and indirect, of Section 23 of the new Act, which requires that all documents not executed on proper Stamp, which are presented before a registering officer or in any public office, be forthwith impounded and sent to the Collector.

* Years.	Stamp duty and penalties realized on unstamped and insufficiently stamped documents.		
	By Collectors.	By Civil Courts.	Total.
1867-68 ..	2,530	5,002*	7,532
1868-69 ..	1,511	2,562	4,073
1869-70 ...	1,281	2,116	3,397
1870-71 ..	2,529	809	3,338

* The receipts this year in the Nimar district reached the exceptionally high figure of Rs. 3,171.

14. Occasional mistakes are apparent in the entries of Stamp duty and penalties realized. The Commissioner, Narbadá Division, observes :—

Action taken by Collector under Section 24.

* * * "In Nimár either the amount of duty (Rs. 4-10-0) or the amount of penalty (Rs. 1,062-8-0) must be wrong. The Deputy Commissioner had been asked to explain.

Action taken by Civil Courts under Section 20

* * * "In Hoshangábád the procedure of the Courts has been erroneous, for the amount of penalty falls short of the duty. It is probable that the Courts have erroneously assumed the power of remission, which by law the Collector only can exercise."

The Upper Godávári district returns Rs. 18 as penalties realized by Civil Courts, but shows no corresponding realization of deficient Stamp duty.

15. The only entry under the heading Stamp duty and adjudication fee realized under Section 39 of the General Stamp Act, is one of Rs. 407-4-0 against the Jabalpúr district. The general absence of applications for adjudication in cases of doubt as to the proper Stamp has not been noticed in any of the district or divisional reports. The Deputy Commissioner of Jabalpúr gives no detail of the above item, and alludes to it only in a general remark regarding the total receipts from *penalties*. It is doubtful, therefore, how much of the entry represents adjudication fees. Enquiry has been made.

16. The only districts which return any realizations on account of the value of the paper of the new Stamps supplied in lieu of spoiled Stamps returned under Section 45 of the General Stamp Act, are Wardhá (3 annas) and Chhindwárá (Rs. 1-4-0).

17. A sum of Rs. 928* is returned as having been realized in the Chanda, Betúl, Nimár, and Ráipúr districts on account of the Stamp duty recoverable by Government in suits heard "*in forma pauperis*." The realizations under this head seem to the Officiating Judicial Commissioner to be very small. It can hardly be the case that in the remaining fifteen districts of the Provinces there were no items of the kind to recover. A Circular has been issued calling the attention of Deputy Commissioners to the necessity of more generally asserting claims of Government in cases of this kind.

	Rs.	A.	P.
*Chanda	240	0	0
Betul	260	5	9
Nimar	117	2	0
Raipur	370	13	4
	928	5	1

18. The Rs. 24 of other Miscellaneous receipts shown against the Ráipúr district were "fees realized on account of attestation of Powers of Attorney under Chief Commissioner's Book Circular No. V. of 1871."

II.—Charges (Columns 13 to 20 of Statement I.)

19. The total charges have fallen from Rs. 60,349 in 1869-70 to Rs. 40,250, or rather more than 33 per cent. The proportion which charges bear to gross income has fallen from 6·8 to 4· percent. The results under the three main heads of charge are compared in abstract in the margin.* It will be observed that the bulk of the decrease has been in refunds.

Head of charge.	Total sums.		Difference.	
	1869-70.	1870-71.	Amount.	Percentage.
	Rs.	Rs.	Rs.	
Discount	27,273	24,935	— 2,338	— 8·6
Refunds	32,370	13,180	— 19,190	— 59·
Miscellaneous	706	2,135	+ 1,429	+202·
Total ..	60,349	40,250	— 20,099	— 33·3

20. The old rules on the subject of discount have been completely superseded during the year. They allowed 6¼ per cent to *all* purchasers of Adhesive Stamps of value up to Rs. 24, 4 per cent to non-official vendors purchasing

other Stamps, and a Commission of 2 per cent on all sales by official vendors at Tahsils. These rules applied alike to Stamps sold for Court fees and for General purposes. The adoption of differently marked Stamps for these different purposes has enabled the adoption of different rates of discount for these two classes of Stamps. Revised rules for the vend of Court Fees' Stamps are still under the consideration of Government. The following rule regarding discount on these Stamps is meanwhile in force. It was prescribed in this office Circular No. 10 dated 24th March 1870:

> "For the vend of Stamps under the Court Fees' Act, the rate of discount is to be 2 per cent only, and it is to be allowed to non-official vendors only. The salaries of all official vendors will include remuneration for their services in charge of Stamps."

Revised rules for the vend of General Stamps were sanctioned by Government in July 1870. Under these rules discount to the public purchasing Adhesive and Bill Stamps, and commission to official vendors are no longer allowed, and the discount, now restricted to non-official vendors only, is fixed at 6¼ per cent, or one anna in the rupee, on all Stamps of value up to Rs. 1 and Rs. 3-⅛ per cent on Stamps above that value.

21. An analysis of the results under the revised discount rules is given in the margin.* From the exceptionally high proportions of sales made to non-official vendors in the Nimár, Damoh, Seoní, Narsinghpúr, Sambalpúr, and Upper Godávarí districts, the Officiating Judicial Commissioner is led to believe that in those districts it must be the regular system for the official vendors to neglect their duty to supply Stamps to all comers, and to endeavour, while easing themselves, to throw as much discount as possible in the hands of the non-official vendors, who are frequently their own agents or nominees. This was to a certain extent to be expected, especially when it is remembered that the 2 per cent commission formerly allowed to official vendors has been withdrawn, and no equivalent remuneration yet sanctioned for them in its stead. The tendency, however, should have been checked by the District officers.

*Districts.	General Stamps.			Court Fees Stamps			Total percentage of all sales made to non-official vendors.		Average rate of discount on all sales allowed to non-official vendors.	
	Percentage of total sales made to non-official vendors.	Total amount of discount allowed to non-official vendors	Average rate of discount allowed to non-official vendors	Percentage of total sales made to non-official vendors.	Total amount of discount allowed to non-official vendors.	Average rate of discount allowed to non-official vendors	1869-70	1870-71	1869-70	1870-71
1	2	3	4	5	6	7	8	9	10	11
		Rs.			Rs.					
Nagpur ..	85·	2,937	5·1	70·	1,828	2·	60·	75·1	3·2	2·4
Chanda ..	84·	341	3·4	57·	248	2·2	57·2	66·1	2·8	1·8
Bhandara ..	84·	655	6·1	72·	430	2·1	66·6	76·	3·1	2·6
Wardha ...	80·	866	5·1	66·	703	2·5	42·5	70·3	2·7	2·4
Balaghat ...	73·	191	5·2	52·	66	2·3	64·6	61·9	4·4	2·5
Jabalpur ..	89·	1,016	4·6	68·	718	1·7	73·8	74·2	3·3	2·
Sagar ...	94·	1,055	5·2	73·	1,453	3·7	80·2	78·6	3·3	3·3
Mandla ..	60·	28	3·7	61·	118	4·2	67·8	60·1	3·4	2·4
Damoh ...	96·	397	4·8	91·	535	3·8	89·5	92·8	3·6	3·8
Seoni ...	90·	251	4·4	83·	362	2·	71·9	84·6	3·	2·2
Hoshangabad.	88·	1,387	3·9	67·	733	1·4	60·9	74·2	2·8	1·8
Betul ..	89·	266	4·3	77·	521	2·6	77·	79·6	3·	2·4
Nimar ..	98·	1,243	4·8	85·	1,337	3·2	73·8	90·	3·2	3·4
Chhindwara ...	87·	503	4·9	64·	321	·2	89·4	72·2	3·6	2·3
Narsinghpur ...	94·	863	4·3	82·	1,853	3·2	68·1	84·2	2·7	2·9
Raipur ...	17·	293	15·0	36·	390	3·8	73·6	30·3	3·1	1·6
Bilaspur ...	75·	344	3·1	92·	96	1·7	88·4	79·8	3·4	2·1
Sambalpur ..	77·	90	4·5	85·	227	3·9	76·4	83·1	2·9	3·3
Upper Godavari	94·	81	4·6	88·	129	4·1	100·	89·8	3·9	3·9
Total	85·	12,867	4·8	71·	12,068	2·5	68·2	75·6	3·1	2·5

It is observed also that, contrary to expectation, based on the great reduction made in the rate of discount on Court Fees' Stamps, the proportion of these Stamps (column 5) as well as of General Stamps (column 2) sold to non-official vendors, is higher than the general proportion during the year 1869-70 (column 8).

22. The figures in column 4 of the above Table show a remarkable variation in the average rate of discount on General Stamps allowed to non-official vendors in different districts. It might be expected that non-official vendors, who apportion their stock to the public requirements, would purchase larger supplies of Stamps under than above Rs. 1 in value, and that, in consequence, the average rate of discount allowed them would be nearer the 6¼ than the 3⅛ rate. On the contrary, it appears that in Biláspúr the average rate was only 3·14, in Chánda 3·4, and in Mandla 3·7 per cent. In Raipúr, on the other hand, the average rate of discount allowed has been 15 per cent, and in Bhandara (the next highest) 6·1 per cent. The Officiating Judicial Commissioner has called for explanations from all five Deputy Commissioners, and they will be submitted hereafter. The matter has not been noticed in the district reports, but it seems clear that in respect of the first four districts at least, discount must have been calculated on a wrong principle.

23. It will be observed also from column 7 of the above Table that there have been equally remarkable variations in the rate of discount actually allowed on Court Fees' Stamps. It was to be expected that the rate for the year might a little exceed the reduced rate of 2 per cent, now allowed to non-official vendors only, as the Circular of this office lowering the rate did not issue (after being translated and printed) till the 13th of April 1870. The average rates in the districts of Wardha (2·5), Sagar (3·7), Mandlá (4·2), Damoh (3·8), Betul (2·6), Nimar (3·2), Narsinghpur (3·2), Raipúr (3·8), Sambalpur (3·9), and Upper Godavari (4·1), seem all, however, to be higher than can be attributed to possible delay in receipt of the orders. On the other hand, the rates in the districts of Jabalpur (1·7), Hoshangabad (1·4), and Bilaspúr (1·7) are all lower than the rules permit.

The discrepancy in the Upper Godavarí district is incidentally explained in the following extract from the district report:—

> "Up to the time of the visit of the Commissioner of Nágpúr, in December last, to this district, the rate of discount allowed by me * * * was the same as for the sale of General Stamps, and the vendors are much dissatisfied at the rate being reduced by one-half."

The following explanations are given by other Deputy Commissioners in reply to enquiries made by this office:—

The Deputy Commissioners of Raipúr, Sambalpúr, Sagar, and Damoh report that during the course of the year they (without previous reference to this office) adopted 4 per cent as the rate of discount on Judicial Stamps, in accordance with the Circular from the Comptroller General of Accounts, Calcutta, quoted at length in the margin.* As it is undesirable that the rates of discount should vary in different districts, the Deputy Commissioners in question have been directed to revert at once to the lower rate of 2 per cent prescribed by this office. The Deputy Commissioners of Mandla and Narsinghpúr explain that the high rate of discount allowed in their district was due to misapprehension of orders by their Tahsildars. They understood that 2 per cent was to be allowed on purchases of Adhesive Stamps for Court Fees (including process fees) and that the old rate of 4 per cent was to be continued on bi-color Court Fees' Stamps.*

* Comptroller General's Office, Treasury, and Departmental Accounts Branch.

CIRCULAR No. 145.

From the Comptroller General, to the Officer in charge of the Treasury at

Calcutta, the 4th July 1870.

The following copy of a Financial letter is forwarded for information and guidance:—

(Signed) E. F. Harrison,
Comptroller General.

From the Under-Secretary to the Government of India, Financial Department, to the Comptroller General, No. 1065, dated *Simla, the 10th June* 1870.

In reply to your letter No. 272 dated 17th May 1870, I am desired to state that the rules regarding the vend of Court Fees' Stamps are under consideration. Until they are finally settled and issued, discount should continue to be allowed at the same rates as hitherto* granted on the sale of Judicial Stamps.

(Signed) G. H. M. Batten,
Under Secy. to the Govt. of India.

* Viz., 4 per cent.

24. The charges of the year under the different heads of refund are compared in the margin* with the corresponding figures of 1869-70. It will be seen that the amount refunded on account of Stamps returned to Collectors has increased from Rs. 538 to Rs. 4,229, while refunds of Stamp duty by order of the Courts have fallen from Rs. 31,882 to Rs. 8,413, and that the net result is a reduction of Rs. 19,191, or 59 per cent.

* Refunds of	Total amount refunded. 1869-70.	1870-71.	Difference
	Rs.	Rs.	* Rs.
Penalties by chief Controlling Revenue Authority	11	*Nil*	— 11
Value of spoiled or useless Stamps returned ..	516	4,054	3,538
Value of Stamps returned by vendors ...	22	713	+ 691
Court Fees	31,822	8,413	— 23,409
Total ..	32,371	13,180	— 19,191

25. The increase on account of Stamps returned is attributed generally to large refunds made under the Circular of the Government of India marginally* noted, chiefly on account of returned cold steel die Stamps, rendered useless in consequence of the general extension to these Provinces of the orders of the Government of India regarding the exclusive use of blue and black and red and black bi-color stamped paper for General and Court Fee purposes respectively. Separate details, however, of the refunds made under this Circular and under Section 45 of the General Stamp Act are only given by the districts marginally noted.* The increase in refunds on account of stamps returned by vendors has not been noticed in the reports from any of the districts concerned. It seems probable, however, that in some instances, Deputy Commissioners, acting under No. XII. of the Stamp vend rules, have recalled the cold steel die Stamps in the hands of vendors, and refunded their value.

No. 811, dated 28th May 1870, Financial Department.

* Districts.	Amount refunded under the Circular of the Government of India.	Amount refunded under Section 45 of the General Stamp Act.
Chanda ..	824	399
Chhindwara ..	132	16

26. The amounts refunded in different districts on account of damaged or useless Stamps returned by others than vendors, vary greatly. Statement I., however, only details cash refunds, whereas both the Government Circular quoted and Section 45 of the General Stamp Act authorize *either* the issue of other Stamps in lieu of those returned, or refund of their original cost. The total refunds and re-issues in each district under the Section and Circular quoted are shown in the margin.* The difference in the results in different districts is remarkable. The subject, however, has not been noticed in any of the district or Divisional reports. Many refunds under the Government Circular were not to be expected in the Jabalpur, Sagar, Mandla, Damoh, Seoni and Narsinghpur districts, as the orders of the Government of India regarding the exclusive use of bi-color Stamps have been in force in these districts

* Districts.	Amount refunded as value of Stamps returned.	Value of Stamps issued in lieu of Stamps returned.
	Rs.	Rs.
Nagpur ..	1,132	4,292
Chanda ..	1,223	59
Bhandara ..	..	..
Wardha ..	..	118
Balaghat ..	29	480
Jabalpur ..	..	..
Sagar ..	15	..
Mandla ..	..	..
Damoh ...	..	..
Seoni ..	..	12
Hoshangabad ..	797	..
Betul ..	233	83
Nimar ...	129	815
Chhindwara ..	148	986
Narsinghpur ..	8	..
Raipur ..	340	..
Bilaspur ..	..	..
Sambalpur ..	..	..
Upper Godavari ..	..	..
Total ..	4,054	6,825

since the 1st September 1868. The reason, however, for the entire absence (complete or comparative) of refunds under *either* authority in such districts as Narsinghpúr, Jabalpur, Sagar, Bhandara, Seoni, Damoh and Bilaspúr is not apparent.

27. The large reduction of Rs. 23,409 in Court fee refunds is due to the changes in the law on the subject made by the Court Fees' Act,—chiefly to the withdrawal of the provision allowing refund of half Stamp duty on plaint in suits adjusted by mutual agreement or compromise so as not to require a decree to issue. The total amount refunded during 1870-71 (Rs. 8,413) includes, besides refunds under the Court Fees' Act, occasional refunds ordered in adjusted suits during 1869-70, but only made in 1870-71. Details, however, are not available.

28. Miscellaneous charges have increased by Rs. 1,429, or from Rs. 706 in 1869-70 to Rs. 2,135 in 1870-71. Of this total increase, Rs. 1,345 occurred in the Nagpúr, Sagar, and Hoshangabad districts, as detailed in the figures quoted in margin. No explanation of the increase is given in the reports of any of these districts. The Sagar report merely states that Rs. 424 were paid for transit hire of Stamp boxes from Calcutta to Sagar, but the absence of any similar entry in the returns of 1869-70 is not alluded to. No doubt the charges have been incurred chiefly on account of carriage of Stamps from the Presidency to the district depots and from district to tahsil depots.

Year.	Districts. Nagpur.	Sagar.	Hoshangabad.
	Rs.	Rs.	Rs.
1870-71 ...	742	424	455
1869-70 ...	187	*Nil.*	89
Increase ...	555	424	366

The miscellaneous charges (Rs. 378-9-6) incurred in the Jabalpúr district are detailed by the Deputy Commissioner as in the margin.* The Officiating Judicial Commissioner believes that similar charges have been incurred in all the districts in the Provinces, and that the blank entries returned against many districts under the heading Miscellaneous Charges can only be attributed to an omission to report expenses of the kind incurred.

	Rs.	A.	P.
For having the Stamp balances counted..	19	9	0
Binding books	1	8	0
Cost of 12 stone pedestals	12	0	0
For lining an almira with tin	11	8	0
For having a box prepared	8	0	0
Charges incurred in the receipt and despatch of Stamps	326	0	6
Total ..	378	9	6

Rs. 24 of the entry against Seoní and Rs. 49-6-0 of that against Bilaspúr were refunded to successful appellants against Income Tax assessments.

As no details are available to show what portion of the miscellaneous charges is debitable to Court fees, the whole amount, with the exception of refunds in Income Tax cases, has been charged against receipts from General Stamps. Arrangements will be made to apportion these charges properly next year.

III.—Net Receipts (Columns 21 and 22 of Statement I)

		Rs.
29.	Gross receipts	9,96,772
	Charges	40,251
	Net receipts, 1870-71	9,56,521
	Net receipts, 1869-70	8,24,591
	Net increase, 1870-71	1,31,930

or 16 per cent.

Net receipts from Stamp Revenue in the several districts of the Central Provinces from the year 1861-62 to 1870-71.

Year.	Nagpur.	Chanda.	Bhandara.	Wardha.	Balaghat.*	Jabalpur.	Sagar.	Mandla.	Damoh.	Seoni.	Hoshangabad.	Betul.	Nimar.†	Chhindwara.	Narsinghpur.	Raipur.	Bilaspur.	Sambalpur.‡	Upper Godavari.	Total.	Increase over previous year.		Remarks.
																					Actual.	Percentage.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1861-62	70,895	6,941	20,516	4,638	..	32,784	28,577	1,655	7,791	6,039	25,646	8,906	..	7,953	23,922	10,000	1,055	...	..	2,57,318	..	...	
(a) 1862-63	84,914	11,770	20,067	9,197	..	45,792	38,460	3,675	7,769	11,906	39,246	11,308	..	8,674	33,617	16,190	1,705	2,265	411	3,46,974	89,658	34·8	(a) Act X. of 1862 came into force on 1st June of this year.
1863-64	95,166	10,057	21,731	7,792	..	43,720	33,097	2,859	11,307	10,563	45,102	10,330	..	10,317	34,682	15,839	2,968	2,434	1,118	3,59,082	12,166	3·4	
1864-65	1,01,012	12,979	28,860	12,484	..	47,493	39,700	3,028	11,815	14,431	59,870	11,319	46,574	16,056	38,536	18,670	10,617	3,798	1,051	4,78,294	1,19,212	33·1	
1865-66	1,08,534	16,182	32,712	21,287	..	51,920	45,092	2,658	17,062	14,427	62,068	16,320	50,297	18,721	42,777	20,618	13,925	4,428	1,203	5,40,236	61,9[illegible]	[illegible]	
(b) 1866-67	1,05,447	18,855	32,675	23,493	..	45,222	42,388	4,779	16,449	13,775	63,261	14,837	61,167	19,175	39,596	19,846	15,563	4,219	1,718	5,43,166	2,930	0·5	(b) In this year the official year was changed, and these are the figures of only 11 months.
(c) 1867-68	1,41,579	21,341	36,216	37,362	8,680	66,027	54,284	4,540	21,899	18,042	93,693	26,770	68,112	27,918	51,795	31,915	23,555	6,041	2,499	7,42,178	1,99,012	36·8	(c) The revised schedule B of Act XXVI. of 1867 was in force throughout this year.
1868-69	1,56,442	21,450	36,194	48,406	10,519	69,161	58,500	4,878	23,419	20,804	90,909	25,980	63,522	30,552	64,086	32,215	21,615	7,416	3,642	7,89,884	47,706	6·4	
(d) 1869-70	1,71,865	27,923	38,314	53,711	13,241	63,498	61,089	7,524	23,165	21,585	83,669	29,221	66,620	30,139	75,031	31,656	14,631	8,268	3,440	8,24,591	34,747	4·4	(d) Act XVIII. of 1869 came into force on 1st January 1870.
(e) 1870-71	1,88,648	29,939	40,298	61,948	10,139	82,140	71,573	5,798	23,475	27,103	1,13,572	30,316	72,981	35,911	87,918	39,925	20,407	9,173	5,258	9,56,251	1,31,845	16·	(e) Act VII. of 1870 was in force throughout the year.

* Formed into a separate district in February 1867 from portions of Bhandara, Mandla, and Seoni.

†‡ This district was added to the Central Provinces at the beginning of the year 1864-65.

‡ Added to the Central Provinces on 30th April 1862.

	1862.	1870.	Percentage of increase
Number of suits instituted ..	24,669	70,775	286·7
Value of suits disposed of ...	23,71,206	50,32,573	212·2

enhancement of Stamp duties by law, as in 1867-68, but chiefly to increase of litigation, increased activity in business, increased general observance and more general observance of the law by the public. The great increase in litigation during these years is illustrated by the comparison in the margin* of the Civil suits of 1862 with the suits of 1870.

Stamp revenue during these ten years has increased in different proportions in different districts. The smallest increase is in the Bhandara district, and there receipts have nearly doubled. In Bilaspur net receipts have increased nineteen-fold; in Wardha and Upper Godavari thirteen-fold; in Chanda, Seoni, Hoshangabad, and Chhindwara nearly 12 times; and in Sambalpur 8 times. It is satisfactory to observe that receipts have increased so greatly in some of the more distant districts.

IV.—MISCELLANEOUS.

31. The number of non-official vendors has fallen to 827, as compared with 1,191 at the close of the previous year. The results in each district are stated in the margin.* It will be observed that the decrease has been general. One cause of this is explained in the following extract from the report of the Commissioner, Jabalpur Division:—"This is mainly due to the issue of Judicial Commissioner's Book Circular No. XIV. of 1870, in consequence of which the lists of non-official vendors were rigidly scrutinized and weeded. In Jabalpur the Deputy Commissioner reports that licenses which were taken by large firms ostensibly to sell Stamps, but in reality to get Stamps for their own use, have been cancelled, and licenses are now only given to those who make it their business to supply the public."

* District	Number of non-official vendors at the close of—		Difference.
	1869-70.	1870-71.	
Nagpur ..	152	99	— 53
Chanda ..	112	63	— 49
Bhandara ..	74	71	— 3
Wardha ..	84	61	— 23
Balaghat ..	23	37	+ 14
Jabalpur ..	77	36	— 41
Sagar ..	46	28	— 18
Mandla ..	12	11	— 1
Damoh ..	33	20	— 13
Seoni ..	52	37	— 15
Hoshangabad ..	56	57	+ 1
Betul ..	89	50	— 39
Nimar ..	39	43	+ 4
Chhindwara ..	132	37	— 95
Narsinghpur ..	61	60	— 1
Raipur ..	86	35	— 51
Bilaspur ..	49	67	+ 18
Sambalpur ..	10	10	
Upper Godavari ..	4	5	+ 1
Total ..	1,191	827	— 364

Another cause of the decrea[se] is the reduction of the discount allowed on Court Fees' Stamps. This reas[on] of course applies only to those districts in which the reduction has been giv[en] effect to, and not to districts like Sagar, Damoh, and Raípúr (see paras. 21, [23]), in which the old rates have been maintained.

Regarding Raipur, the Com[mis]sioner of the Chhattisgarh Division writes:—

"Arrangements have late[ly] been made to provide village school-masters with Stamps for sale, and this will increase the number of vendors considerably."

There has been an increase in the number of vendors in the Balaghat and Bilaspur districts, and it is observed that in both these districts the reduced rate of discount on Court Fees' Stamps was maintained.

The number of non official vendors in the Sagar, Damoh, Mandla, Sambalpúr and Upper Godavarí districts seems insufficient, and in comparison with other districts less than it well might be.

The Officiating Judicial Commissioner believes that the following remarks by the Commissioner, Narbada Division, apply in respect of most districts:—

"I do not gather from the district reports that the efforts of Deputy Commissioners to spread Stamp vendors over their districts are systematically made. One would like to know how many villages with 500 inhabitants have and have not a Stamp vendor, how many of 1,000 inhabitants, how many of 1,500, and so on. Unless some such test is applied, the mere total number of licensed Stamp vendors does not afford an accurate standard by which to judge of the manner in which the wants of a district are met; moreover, it frequently happens that of the total number, a large proportion belong to one or two big towns."

32. 230 persons (see Statement II.) have been convicted of breaches of the Stamp Law during the year, as compared with 175 in 1869-70. This increase is due to the impetus given to prosecutions by the provisions of Sections 22 to 24 of the General Stamp Act. The attention of Judicial Registering and other public officers has been drawn to these sections by the Circulars noted in the margin.* Deputy Commissioners have also been requested to submit quarterly Statements showing the action taken under these sections. The results for last year are detailed in Statement II.; from this Statement it appears that Civil Courts impounded and sent to Collectors 122 documents, and Registering Officers 24 documents, and that the Collector himself took action in respect of 11 documents, which appeared to be executed on unstamped or insufficiently stamped paper. In respect of 13 of these documents, Collectors levied the prescribed penalty for unintentional omission, and in respect of 136, prosecution was ordered; two documents were returned to the impounding officer as properly stamped, and in 6 cases the whole or a part of the penalty was remitted. The Collectors were bound to prosecute in the case of the 122 instruments impounded and sent to them by Civil and Criminal Courts, and it appears therefore that in respect of only 15 of the remaining 35 documents was prosecution deemed necessary. The result of the prosecutions was that, in respect of 127 of the instruments, convictions were obtained against the offenders implicated, and that fines, to the amount of Rs. 3,986 were imposed on the persons convicted. Of these fines Rs. 2,586 were imposed in the Nimar district, of which Rs. 2,530 were afterwards remitted on appeal.

* No. 10, dated 6th January 1870, from the Registrar General to all Registering Officers.
No. 27, dated 23rd November 1870, from this office to all Judical Officers.

It may be noted that the fines realized i[n] these cases are not included among Stamp revenue receipts; they are separate[ly] credited to Government like all other criminal fines.

The only districts in which no documen[ts] were impounded, nor persons prosecuted, under the Stamp Act during the ye[ar] were Mandla and Chhindwara.

33. The orders of the Government o[f] India regarding the exclusive use of specially marked bi-color Stamps, blue and black for general purposes, and red and black for Court fees, have now been extended to all the districts in which their operation was temporarily suspended by Government Notifications Nos. 2,124, dated 27th August 1868, and No. 2,904, dated 9th October 1868. The dates from which the above orders came into force in each of these districts are noted below for convenience of future reference.

* Notification by the Government of India, No. 2,778, dated 29th April 1868, revised by Notification No. 2,622, dated 22nd November 1869, and adapted to the General Stamp Act by Notification No. 751, dated 28th January 1870.

Seoní.—20th November 1868, under letter from the Secretary to the Chief Commissioner, No. 32-326, dated 6th October 1868, notified throughout the district.

Ráipùr and Bilaspúr.—1st April 1870, under Chief Commissioner's Notification No. 125, dated 14th March 1870.

Chhindwárá, Betùl, Hoshangábád, and Nimar.—1st October 1870, under Chief Commissioner's Notification No. 364, dated 17th August 1870.

Chándá and Bálaghát.—15th October 1870, under Chief Commissioner's Notification No. 418, dated 23rd September 1870.

Nágpúr.—1st November 1870, under Chief Commissioner's Notification No. 440, dated 11th October 1870.

Bhandará.—1st December 1870, under Chief Commissioner's Notification. No. 475, dated 31st October 1870.

Wardhá.—1st January 1871, under Chief Commissioner's Notification No 516, dated 25th November 1870.

Upper Godavárí.—15th May 1871, under Chief Commissioner's Notification No. 172, dated 17th April 1871.

34. It was noticed in the report for 1869-70 that considerable difficulty has been experienced by the districts dependent on the Bombay Stamp Office in obtaining sufficient supplies of Stamps for current use. This difficulty increased as last year progressed. After some correspondence, the Government of India, on the 31st October last, sanctioned all Stamps required in these Provinces being obtained from Calcutta. At first the additional authority to indent on Calcutta was only granted to those Circle Treasuries which previously drew from Bombay. The Circle Treasury system had, however, been abolished shortly before this sanction was granted, and as the Superintendent of Stamps would only sanction indents from the districts specially mentioned in the Government order, great difficulty was for a time experienced in those districts which were formerly sup-

plied through Circle Treasuries. S[illegible]mentary instructions were, however, issued by Government at the close of [illegible]ary last, and now all districts for a time draw their Stamps from Calcutta. [illegible] difficulties are at present experienced in obtaining necessary supplies.

35. In December last the [illegible]ernment of India intimated that there might be difficulty in supplying [illegible]t Fees' Stamps during 1871, as the new Court Fee labels ordered from En[illegible] would not be available for twelve months. Detailed Statements were therefore called for from all districts, showing the stock of each Court Fee Stamp in hand, the estimated expenditure during 1871, and the probable surplus and deficiency. Surplus Stamps have been carefully redistributed to meet deficiences as far as possible, and the net deficiency eventually resulting in each district was reported for the information of Government in this office letter No. 406, dated 6th April last. Deputy Commissioners were at the same time directed to indent at once on the Superintendent of Stamps at Calcutta for the Stamps reported to be deficient in their respective districts. It is believed that the Superintendent of Stamps has been able to meet these indents and that the supply of Court Fee Stamps now in the Province is sufficient to meet demands till the close of the current Calendar year.

36. Under instructions* from this office, new licenses, signboards, and sale registers,—also copies of the General Stamp Act and of the Vend rules,—have been supplied in every district but Nimar to all vendors licensed under the rules for the vend of General Stamps sanctioned by the Government of India in July last. These are all marked as public property, and are to be recalled on lapse of license. The Deputy Commissioner, Nimar, reported on the 1st ultimo that he had hitherto been prevented by want of budget provision from supplying the above articles to the vendors in his district, but arrangements are now being made to overcome this difficulty.

* Book Circular XIV. of 1870. Circular No. 21, dated 18th July 1870.

37. A draft set of rules for the vend of Court Fees' Stamps, based chiefly on the letters of the Government of India marginally noted,* was submitted for orders under this office letter No. 16, dated 5th January last. No orders have been received yet. One main feature in the proposed rules was the withdrawal of all discount to non-official vendors of Court Fees' Stamps. Column 6 of the Table in para. 21 above shows that, had this rule been in force last year, a saving of Rs. 12,000 would have resulted from which to provide additional remuneration for official vendors. Even if calculated according to the prescribed rate of 2 per cent, the discount on the gross value† of Court Fees' Stamps sold by non-official vendors last year would have amounted to Rs. 9,602-9-8.

* Government of India, Financial Department, Separate Revenue, Stamps. Letters No. 1817, dated 16th March 1870, and 4210, dated 14th October 1870.

† Rs. 4,80,130-4-0.

38. When the General Stamp Act was passed, 1,000 copies in Urdú and 1,000 in Hindi were ordered by this office from the Government Press, Allahabad, and circulated for sale in the Jabalpur, Narbada and Chhattisgarh Divisions. The Commissioner of Nagpúr also procured 1,500 copies in Mahratta for sale in his Division. From reports received from time to time in this office, it appears that the greater part of the Urdú and Hindí copies have already been sold to the public. The sales of Mahratta copies have not been reported to this office.

39. The stamping machine at Nágpúr is reported to have been used to impress the correct stamp on 84 insufficiently stamped documents received from various districts for impressment. Sections 20, 24, 25 and 39 of the General Stamp Act render the simple endorsement of the Civil Court or Collector conclusive evidence that full Stamp duty has been levied. The stamping machine is therefore of no use at present, and the Deputy Commissioner has been instructed not to stamp any more documents, and to have the dies carefully locked away.

40. The delay with which this report is rendered is due to the incorrectness of many of the District Statements, and to references thereby involved. The Hoshangábád and Chhindwára Statements in local form were not received in this office until the 24th ultimo, the report of the Commissioner Jabalpúr, only on the 3rd instant, and that of the Narbadá Division this morning.

I have the honor to be,

Sir,

Your most obedient Servant,

T. DRYSDALE,

Registrar.

No. 992.

FROM

THE REGISTRAR, JUDICIAL COMMISSIONER'S COURT,

Central Provinces.

TO

THE SECRETARY TO THE CHIEF COMMISSIONER,

Central Provinces.

Dated Nágpúr, the 19th July 1871.

SIR,

I am desired by the Officiating Judicial Commissioner, in continuation of the Provincial Stamp Revenue Report for 1870-71, to annex for the Chief Commissioner's information, the following extract from letter No. 2,479, of the 14th instant, from the Deputy Commissioner, Hoshangabad, in which the increase in the sale of Hundi Stamps in his district during the year 1870-71 is accounted for.

I have the honor to be,
Sir,
Your most obedient Servant,

T. DRYSDALE,
Registrar.

Extract from letter No. 2479, *dated* 14*th July* 1871, *from the Deputy Commissioner, Hoshangabad, to the Commissioner of the Narbada Division.*

In reply to your No. 2,926, of the 4th instant, I beg to send copy of the revised statement sent to the Judicial Commissioner, together with copy of transmitting letter.

I now find it easy to account for the increase in the sale of Hundi Stamps, and which is certainly not due to the causes supposed by you.

The firm of Kali Ram Narrain Doss have informed me that they sent about 2,000 rupees' worth of these stamps to their firm in Bombay, consequent on the discount here as then allowed, being more than they could get in Bombay. When again questioned, they said it was chiefly on account of their firm finding so much difficulty and delay in procuring Hundi Stamps in Bombay; but I suspect the discount must have been the chief reason,—I could hardly have believed this until the head Gomashta of the firm assured me it was true.

(True Extract)

T. DRYSDALE,
Registrar.

No. 1072.

From

THE REGISTRAR, JUDICIAL COMMISSIONER'S COURT,

Central Provinces,

To

THE SECRETARY TO THE CHIEF COMMISSIONER,

Central Provinces.

Dated Nágpúr, the 28th July 1870.

SIR,

With reference to para. 22 of the Stamp Revenue Administration Report for the year 1870-71, I am directed to report for the information of the Chief Commissioner that the high rate of discount (15 per cent) apparently allowed in the Raipur district last year on sales of General Stamps has been explained to be a mistake, caused by misentry in the Raipur returns of the sales made to non-official vendors. There was in reality no such deviation in the Raipur district from the rates of discount allowed on General Stamps.

I have the honor to be,
Sir,
Your most obedient Servant,
T. DRYSDALE,
Registrar.

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Statement showing the insufficient ... *ents impounded and sent*
to Deputy Commissioners, ... *the Central Provinces*
during the ...

		Action taken by Collecto... and 24.				
	...ounded under	...ried.	Prosecution ordered.	...r Sec. ...d.	...out of	...d of branches

20					21					
RECEIPTS OF THE CURRENT YEAR.					NET RECEIPTS OF LAST YEAR.					REMARKS
...of Exchange ...r Hundis.	Other General Stamps.	Court Fee Stamps.	Total.		Foreign Bill Stamps.	Adhesive Stamps.	Bills of Exchange or Hundis.	Other 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.	
...,672 6 7	53,588 12 2	1,24,877 4 7	1,88,647 10 0		..	2,100 3 9	19,417 ... 6	1,50,347 2 5	1,71,865 5 8	
113 3 2	10,080 15 3	19,157 0 11	29,938 8 9		...	178 13 3	121 ... 0	27,623 6 0	27,923 5 3	
...	11,731 13 6	28,288 5 2	40,297 10 4		...	290 11 2	1 ... 0	38,021 11 5	38,314 5 7	
...,966 6 11	17,559 13 5	41,490 7 5	61,948 4 0		...	376 2 3	3,693 ... 11	49,641 8 0	73,711 1 2	
...	4,648 14 10	5,393 15 4	10,139 5 6		..	110 4 10	.	13,130 11 10	13,241 0 8	
...,751 10 8	97,610 5 2	2,19,207 1 5	3,30,971 6 7		...	3,056 3 2	23,23... 7 5	2,78,764 7 8	3,05,055 2 4	
...,169 13 0	18,031 4 11	58,472 3 10	82,139 12 6		..	1,405 6 0	3,93... 2 0	58,136 3 6	63,497 11 6	
...,723 0 0	16,483 0 7	51,557 6 4	71,573 7 11		...	730 0 0	2,265 ... 0	58,094 0 0	61,089 0 0	
25 14 1	1,118 1 9	4,583 7 2	5,798 5 2		..	118 4 10	16 ... 9	7,389 9 3	7,524 0 10	
39 9 0	7,926 13 6	15,363 6 1	23,474 12 7		...	138 0 0	47 ... 0	22,980 0 0	23,165 0 0	
14 2 5	5,832 15 10	21,026 9 3	27,102 8 11		..	289 12 4	24 ... 0	21,270 11 11	21,585 6 3	
...,972 6 6	49,392 4 7	1,51,003 0 8	2,10,088 15 1		...	2,681 7 2	6,309 ... 9	1,67,870 8 8	1,76,861 2 7	
...,720 2 0	32,833 4 1	76,138 0 4	1,13,572 2 5		..	662 3 0	2,396 ... 0	80,609 14 3	83,669 0 3	
33 12 8	6,527 8 9	23,660 12 2	30,316 1 10		..	120 13 3	29 ... 0	29,070 5 11	29,220 10 2	
644 3 9	24,256 11 3	46,991 14 9	72,981 7 6		...	1,041 3 6	1,059 ... 9	64,519 12 9	66,620 4 0	
4 4 0	12,065 15 1	23,425 2 5	35,910 9 6		...	158 11 6	11 ... 0	29,969 0 3	30,139 7 9	
569 10 0	19,586 3 0	67,300 14 0	87,917 10 0		...	474 14 0	721 ... 0	73,834 14 3	75,031 3 3	
...,972 0 5	95,269 10 2	2,37,456 11 8	3,40,697 15 3		...	2,457 13 3	4,218 ... 9	2,78,003 15 5	2,84,680 9 5	
416 4 0	8,585 1... 6	28,289 2 4	39,924 14 10		...	231 0 3	584 ... 3	30,840 5 11	31,655 8 5	
.. 12 0	14,292 ... 0	6,003 13 6	20,407 3 6		..	77 ... 0	12 ... 0	14,541 10 8	14,630 10 8	
11 4 0	2,406 ... 3	6,671 11 5	9,173 0 8		...	51 10 0	8 ... 0	8,208 6 0	8,268 3 0	
428 4 0	25,2... 9 9	40,964 11 3	69,505 3 0		..	359 10 3	604 ... 3	53,590 6 7	54,554 6 1	
16 14 0	7,669 12 8	3,444 10 1	5,257 12 3		..	127 5 6	1 ... 0	3,311 4 11	3,439 11 5	
...,141 3 7	2,69,226 10 4	6,52,076 3 1	9,56,521 4 2		..	...	..	...	...	
...,367 13 5	7,81,540 11 3		8,24,590 15 10		..	8,682 7 5	34,367 ... 2	7,81,540 11 3	8,24,590 15 10	
...,226 9 7	+1,39,702 2 2		+1,31,930 4 4		..	..	..	..	...	

N°. I.

STATEMENT showing Receipts and Disbursements, on account of General and Court Fees' Stamps, in the districts of the Central Provinces, for the year ending 31st March 1871.

1	2					3	4	5	6	7	8	9	10	11	12
	VALUE OR NATURE OF STAMPS SOLD OR ISSUED FOR CASH.						MISCELLANEOUS RECEIPTS UNDER THE GENERAL STAMP ACT.								
	General Stamps.			Court Fee Stamps.											
Opening Bill Balance.	Adhesive Stamps.	Bills of Exchange or Hundis.	Other General Stamps.	Adhesives.	Bi-color.	Total.	Stamp duty realised under Section 24 by Collector.	Penalties realised under Section 24 by Collector.	Stamp duty realised under Section 20, by Civil Courts.	Penalties realised under Section 20, by Civil Courts.	Amount of Stamp duty and adjudication fee realised under Section 39.	Amount realised by payment for cost of paper of new stamp granted in lieu of damaged ones under Section 43.	Amount of Court fees realised in pauper suits.	Other miscellaneous receipts.	Total realised, 2 to 11, total of columns 3, to 11.
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.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	2,669 4 0	8,152 0 0	56,417 8 0	26,218 4 0	1,03,754 12 0	1,97,191 12 0	242 15 0	671 0 0	...	...	...	...	...	...	1,98,105 11 0
...	617 10 0	120 4 0	1,213 10 0	295 10 0	19,273 0 0	31,520 2 0	..	..	1 1 0	20 3 0	...	...	..	...	31,781 8 0
...	291 4 0	..	12,357 2 8	...	...	41,371 3 0	...	...	0 12 0	15 0 0	...	...	..	...	41,386 15 0
...	960 15 0	2,082 4 0	18,170 0 0	4,910 10 8	23,812 1 8	63,428 9 0	...	...	5 15 0	104 6 0	...	...	..	...	63,539 6 0
...	99 12 0	...	4,863 0 6	465 14 0	4,995 13 0	10,424 7 0	2 0 0	40 0 6	0 8 0	8 2 0	...	...	..	...	10,475 1 0
...	4,698 13 0	10,354 8 0	1,03,021 4 8	40,568 15 8	1,85,372 7 8	3,43,936 1 0	244 15 0	711 0 0	8 4 0	147 13 6	...	0 8 0	240 0 0	...	3,45,288 9 0
...	1,560 4 0	4,423 15 0	18,383 0 0	10,092 15 0	49,678 0 0	84,139 0 0	35 3 0	283 7 0	..	..	407 4 0	..	..	...	84,865 7 0
1 7 0	863 1 0	2,900 0 0	17,705 12 0	3,318 5 0	49,911 6 0	74,698 8 0	..	...	4 0 0	37 0 0	...	...	..	...	74,739 8 0
...	73 10 0	26 8 0	1,149 4 0	1,324 3 0	3,380 13 0	5,945 6 0	..	...	0 7 0	2 3 0	..	...	..	...	5,948 0 0
...	155 0 0	41 9 0	8,302 4 0	4,412 0 0	11,515 4 0	24,425 1 0	...	...	0 13 0	11 0 0	...	...	..	...	24,437 14 0
...	249 14 0	14 11 0	6,040 8 0	5,650 1 0	15,762 2 0	27,708 4 0	2 14 0	57 8 0	...	...	...	...	..	...	27,768 10 0
1 7 0	2,892 13 0	7,405 11 0	51,571 12 0	24,797 8 0	1,30,247 9 0	2,16,917 12 0	38 1 0	340 15 0	5 4 0	59 3 0	407 4 0	..	..	..	2,17,759 7 0
...	932 14 0	3,958 8 0	35,189 12 0	15,373 5 0	62,544 10 0	1,17,999 1 0	10 8 0	..	64 9 0	53 0 0	..	..	..	..	1,18,133 2 0
...	161 14 0	35 9 0	6,699 8 0	4,868 13 0	20,528 4 0	32,294 0 0	...	..	17 14 0	212 0 0	...	..	200 5 9	..	32,724 5 9
...	1,161 14 0	687 1 0	24,413 4 0	11,593 0 0	37,390 15 0	75,245 2 0	4 10 0	1,062 8 0	3 6 0	30 0 0	..	1 4 0	117 2 6	..	76,462 12 0
...	1,160 14 0	12,601 14 0	7,496 13 0	16,588 0 0	37,105 3 0	..	...	2 0 0	40 0 0	...	...	..	...	37,149 7 0	
...	415 4 0	4 4 0	16,217 8 0	54,526 0 0	92,233 8 0	..	..	0 9 0	2 8 0	...	...	..	...	92,236 0 0	
...	483 13 0	600 11 0	20,405 8 0	..	..	..	..	..	..	..	..	..	..	..	..
...	3,154 11 0	5,286 1 0	99,309 14 0	55,549 7 0	1,91,577 13 0	3,54,877 14 0	15 2 0	1,062 8 0	88 6 0	341 8 0	...	1 4 0	317 7 9	..	3,56,706 1 9
...	2,693 15 0	426 12 0	8,622 14 0	3,810 7 0	24,955 11 0	40,511 11 0	15 8 0	80 0 0	4 9 0	53 12 0	..	..	370 13 4	24 0 0	41,065 5 4
...	114 12 0	0 12 0	14,595 10 0	2,111 2 0	4,109 5 0	20,931 9 0	..	..	7 2 0	55 10 0	..	..	..	..	20,994 5 0
...	85 2 0	11 4 0	2,452 4 0	1,692 10 0	5,205 14 0	9,447 2 0	1 0 0	20 0 0	1 0 0	21 0 0	...	..	..	..	9,490 2 0
...	2,895 13 0	438 12 0	25,670 12 0	7,614 3 0	34,270 14 0	70,890 6 0	16 8 0	100 0 0	12 11 0	135 6 0	...	..	370 13 4	24 0 0	71,549 12 4
...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	5,468 5 0
...	...	16 14 0	1,730 2 0	...	3,573 12 0	5,450 5 0	...	..	..	15 0 0	..	..	..	..	..
...	129 9 0	...	...	...	...	...	314 10 0	2,214 7 0	114 9 0	69 14 0	407 4 0	1 12 0	928 1 24 0 0		9,96,772 3 1
...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	8,84,980 8 6
1 7 0	13,711 11 0	23,482 14 0	2,81,303 12 8	1,28,530 1 8	5,45,042 7 8	9,92,072 6 0	78 1 0	1,203 4 0	136 5 0	1,971 7 0	..	..	..	..	..
...	9,228 10 0	36,703 13 6		8,35,651 0 0		8,81,583 7 6									
...				+1,19,225 6 0		+1,10,488 14 6	+236 9 0	+1,011 3 0	—21 12 0	—1,281 9 0	+407 4 0	+1 12 0	+928 5 1	+24 0 0	+1,11,791 10 7
+1 7 0	+4,483 1 0	—13,220 15 6													

13						14	15	16	17	18
CHARGES ON ACCOUNT OF DISCOUNT.										
On sale of Foreign Bill Stamps.	On sale of Adhesive Stamps.	On sale of Bills of Exchange or Hundis.	On sale of other General Stamps.	On sale of Court Fees' Stamps.	Total.	Refund of penalties under Section 42, General Stamp Act.	Refund of value of damaged Stamps under Section 45, the General Stamp Act and Circular of the Government of India, No. 811, dated 28th May, 1870.	Refund of value of Stamps returned by vendors under Stamp Vend Rule 12.	Refunds under the Court Fees' Act.	Miscellaneous charges.
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.
...	159 11 4	459 15 5	2,316 13 6	1,827 14 5	4,764 5 8	...	1,131 15 1	341 3 6	2,478 10 0	741 13
...	30 4 7	7 0 10	303 3 10	247 10 3	588 9 6	...	1,223 3 9	...	31 8 0	...
...	13 12 4	..	641 1 2	429 9 2	1,084 6 8	...	...	...	4 14 0	..
...	29 6 9	115 13 1	720 15 7	702 10 7	1,568 12 0	..	...	...	22 4 0	..
...	3 4 8	...	187 5 2	66 5 8	256 15 0	..	29 6 0	48 0 0	1 6 0	..
..	236 7 8	582 13 4	4,169 7 2	3,274 2 1	8,262 12 4	...	2,384 8 10	389 3 6	2,538 10 0	741 13
...	93 4 3	254 2 0	666 12 1	747 9 0	1,783 11 4	...	..	32 3 6	581 2 2	378 9
...	53 0 0	177 0 0	824 11 5	1,453 8 8	2,508 3 1	...	15 0 0	...	218 12 0	424 0
...	2 11 10	0 9 11	24 12 3	117 12 10	145 15 10	...	..	...	3 12 0	..
...	10 0 0	2 0 0	385 2 6	535 5 11	932 7 5	...	...	10 0 0	18 8 0	2 0
...	12 0 7	0 8 7	238 14 2	361 9 9	613 1 1	...	...	...	..	53 0
..	173 0 8	434 4 6	2,140 5 5	3,185 14 2	5,933 3 9	..	15 0 0	42 3 6	822 2 2	857 9
..	52 2 0	238 6 0	1,096 14 8	732 12 8	2,120 7 4	...	796 8 0	142 0 0	1,047 2 0	455 2
..	7 13 3	1 12 4	255 14 3	521 4 7	786 12 11	...	232 11 0	...	1,388 10 0	..
..	72 4 3	42 13 3	1,128 0 9	1,337 7 9	2,580 14 0	...	129 0 0	...	771 10 6	..
...	...	...	557 12 11	321 6 1	879 3 0	...	147 12 0	22 0 6	189 14 0	...
..	22 14 0	31 1 0	814 6 0	1,853 4 0	2,721 9 0	...	8 0 0	...	1,589 6 0	..
...	155 2 0	314 0 7	3,853 0 7	4,766 3 1	9,088 6 3	..	1,313 15 0	164 0 6	4,086 10 6	455 2
...	62 1 0	10 8 0	220 0 6	390 3 0	682 12 6	...	340 6 0	117 4 0	..	..
..	4 11 6	..	339 11 0	95 13 6	440 2 6	..	...	...	66 0 0	80 14
..	1 7 0	..	88 13 9	226 12 7	317 1 4	..	...	...	..	..
...	68 3 0	10 8 0	648 9 3	712 13 1	1,440 1 4	..	340 6 0	117 4 0	66 0 0	80 14
...	3 1 6	..	78 5 4	129 1 11	213 8 9	..	...	...	..	..
...	635 14 10	1,341 10 5	10,889 11 10	12,068 2 4	24,935 7 5	..	4,053 13 10	712 11 6	8,413 6 8	2,135 7
..	546 2 6	2,336 0 4	24,390 6 0		27,272 8 10	10 8 0	513 8 0	22 0 0	31,821 10 3	706 7
..	+89 12 4	—994 5 11	—1,432 7 10		—2,337 1 5	—10 8 0	+3,553 5 10	+690 11 6	—23,408 3 5	+1,429 0

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Statement showing the insufficient *ents impounded and sent*
to Deputy Commissioners, *the Central Provinces*
during the y

Districts.	Number of instruments impounded under Sections.			Action taken by Collector under Sections 23 and 24.							Number of persons convicted of breaches of the Stamp Act.		REMARKS.
	22	23	24	Penalty for unintentional omission levied.	Prosecution ordered. In how many cases.	Prosecution ordered. Number of cases which resulted in conviction.	Amount of fines imposed.	Sent to officer empowered under Section 23, as being properly stamped.	Whole or portion of penalty remitted.	Duty levied on instrument executed out of British India.	1870-71.	1869-70.	
1	2			3	4	5	6	7	8	9	10		11
							Rs. a. p.						
Nagpur ..	22	7	...	..	26	24	191 8 0	..	3	...	33	29	
Chanda ..	8	...	...		8	7	83 12 0	..	..	..	9	1	
Bhandara ..	..	...	...	..	..	..	...	..	..	...	3	15	
Wardha ..	4	1	...	.	5	5	52 0 0	...	..	...	9	20	
Balaghat ..	34	1	2	2	35	31	382 8 0	...	..	..	53	8	
Jabalpur ...	5	7	2	3	10	11	*263 0 0	1	..	..	8	5	* Rs. 45 remitted on appeal.
Sagar ..	6	1	...	..	7	6	30 0 0	...	..	..	11	16	
Damoh ..	3	...	..	..	3	3	17 0 0	...	..	..	4	4	
Seoni ..	8	...	...	...	8	8	203 0 0	..	...	...	24	13	
Mandla ..	..	...	...	...	..	...	..	...	..	...	..	8	
Hoshangabad ...	1	1	...	..	...	..	...	..	2	..	9	...	
Betul ..	1	...	..	...	...	..	..	..	1	...	9	10	
Narsinghpur ..	1	2	...	...	2	2	24 0 0	..	..	..	..	..	
Nimar ..	5	4	7	7	8	11	†2,586 0 0	1	..	...	8	14	† Rs. 2,530, remitted on appeal.
Chhindwara ...	...	...	...	..	...	...	..	..	..	...	..	1	
Raipur ..	10	...	..	..	10	9	99 0 0	..	.	..	7	4	
Sambalpur ..	2	...	...	...	‡2	..	..	..	..	...	..	..	‡ Both cases pending at close of year.
Bilaspur ...	..	...	..	..	...	...	..	..	...	..	24	8	
Upper Godavari.	12	...	...	..	12	10	54 4	...	..	..	19	19	
Total ...	122	24	11	13	136	127	3,986 0	2	6	..	230	175	

Rev. 255 Dec

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No.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.
Stamps

FORT WILLIAM, *the* 11*th January* 1872.

Read—

A letter from the Secretary to Chief Commissioner, Central Provinces, No. 1929-170, dated 6th September 1871, forwarding copy of a report on the Stamp Revenue of the Central Provinces for the year 1870-71.

RESOLUTION.—The report is a very careful and complete review of all matters relating to the administration of the Stamp Revenue in the Central Provinces.

2. *Para.* 5. In view of the very small amount of Foreign Bill Stamps sold, the Governor General in Council desires that the special attention of the local authorities be drawn to the matter. There must be a considerable issue of Foreign Bills in the Central Provinces, and as it is only by occasional prosecutions that the use of stamps in such transactions can be enforced, means should be adopted to trace a few cases of default, so that, by instituting prosecutions, systematic evasion of the law may be checked.

3. *Para.* 7. The rates of discount allowed to vendors necessarily vary with the circumstances of each district; but where exceptionally high rates are allowed, care should be taken that they are confined to the stamps sold for use in the district. The abuse reported in the paragraph under notice shows that in fixing rates of discount for any district, and even for any province, regard should be had to the rates prevalent elsewhere; and the attention of other Governments will be called to the abuses not unlikely to arise if different rates of discount prevail in places between which communication is easy.

4. The Governor General in Council will call for a statement from each Government of the rates of discount actually in force within its territories.

5. *Para.* 17. The Governor General in Council approves of the proceedings reported in this paragraph. It is, for several reasons, advisable that the claims of Government in respect of cases brought in "*formâ pauperis*" should be enforced by the Revenue Officers.

6. *Para.* 21. With regard to the remarks at the end of this paragraph, His Excellency in Council observes that there is no objection to the burden of stamp vend, so far as relates to General Stamps, being transferred from official to non-official vendors, who probably can do the work at less expense to the Government than the former. It is in every way advisable that stamps may be made readily accessible to the public, and as this object should be kept in view, the conditions of sale should be such as to offer sufficient remuneration to stamp vendors, without having the effect of reducing the duty (so far as the consumer is concerned) below the amount at which the Legislature has fixed it. In this view, the Governor General in Council is disposed to doubt the policy, reported in paragraph 31, of rigidly scrutinizing and weeding the lists of stamp

Sch 1 & 2 No. 16. 22 Feb 72.

vendors. The services of petty [illegible] other respectable persons should be freely used when offered; and [illegible]nor General in Council concurs in the remarks made by the Commiss[illegible]e Narbadda Division, as reported in paragraph 31.

7. *Para* 28. The Gove[illegible]ral in Council requests that an explanation be given of the charg[illegible]s. 19-9 for counting stamp balances.

8. *Para.* 39. The Stam[illegible]Machine should be sent to the Superintendent of Stamps, Calcutta.

9. The local Governme[illegible] be requested to direct the attention of the Superintendent of Stamps, or [illegible] administrative Officers, to the report under review, as the annual Stamp Revenue Administration Reports received from these officers are somewhat ap[illegible] to degenerate into a mere statement of comparisons of figures.

ORDERED, that the foregoing Resolution be communicated to the Chief Commissioner, Central Provinces, for inf[illegible]tion and guidance.

Ordered also, that a copy of the same and of the Report be sent to the other local Governments for information and guidance, and with the request that the Statement referred to in paragraph 4 of the Resolution may be forwarded on an early date.

R. B. CHAPMAN,

Secretary to the Government of India.

Under Secretary to the Government of India.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.
Stamps.

To

No. 102.

Dated, Fort William, the 11*th January* 1872.

Received 23.

Forwarding a report on the administration of the Stamp Revenue in the Central Provinces.

U. S. G. P.—No. 7937 C. F.—11-1-72.—80.