

*Proceedings of the Madras Government, Revenue Department,
23rd March 1872.*

No. 274. Read the following letter from the Secretary to the Board of Revenue, to the Officiating Chief Secretary to Government, Revenue Department, dated Madras, 7th March 1872, No. 425:—

I AM directed to submit, for the orders of Government, the Subsidiary Rules which the Board propose to issue with reference to the Rules for the vend of Stamps under Section 48 of Act XVIII. of 1869, promulgated by Government Order, dated 15th December 1871, No. 2,112.

THE following Subsidiary Rules under Section 48 of the General Stamp Act are to be read in connection with those promulgated in Government Order, 15th December 1871, No. 2,112, and substituted for those laid down in Standing Orders 230, Chapter V. and 234 and all others hitherto in force.

1. A.—The Treasurer of the Collector's office and the Sheristadar of every Tahsildar's office shall be *ex-officio* Vendors, provided that the treasurer of the Collector's office shall not be bound to sell any stamps except adhesive stamps to any persons except licensed vendors.

NOTE.—There is a rule now that the Treasurer at the Huzur shall not sell stamps except to Stamp Vendors.

B.—Collectors shall have the power to license vendors at their discretion.

2. A.—Ex-officio vendors shall sell stamps of all values to all applicants.

B.—Generally, licensed stamp vendors will not desire to sell stamps above Rupees 50 in value. The descriptions they profess to sell should be specified briefly in the license.

3. A.—The license granted to licensed stamp vendors shall be in the following form:—

“I, A. B., Collector of the district of C., do hereby license D. to vend all stamps prescribed by the General Stamp Act not exceeding Rupees 50 each in value (or certain description of stamps) at E. in the taluq of F. in the district aforesaid.”

B.—Before the license is issued the licensee shall execute an engagement in the following form:—

I, A. B., in consideration of my being licensed to sell stamps by the Collector of C., do hereby bind myself to the Right Honourable the Secretary of State for India in Council in the sum of Rupees , to obey all such orders concerning the sale and custody of stamps as the Collector may from time to time issue to me, to keep a sufficient stock of all stamps which I am licensed to sell, to sell stamps at the place where I am licensed to sell them between the hours of 10 A.M. and 5 P.M., on all days except Sundays and Government holidays notified in the District Gazette, to keep such accounts and make such reports and returns as are prescribed by the Board of Revenue from time to time, to allow any person duly authorized by the Collector at all times to inspect my accounts, books, cash, and stock, to make good all losses caused by want of reasonable care on my part or on the part of any person employed by me, and generally to fulfil all duties devolving on me as stamp vendor honestly and properly.

4. A.—To licensed stamp vendors purchasing for ready money 1 Anna stamps to the amount of not less than 5 Rupees, discount shall be allowed at the rate of $6\frac{1}{4}$ per cent.

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B.—To licensed stamp vendors purchasing for ready money stamps of the individual value of Rupees 5 and under (except 1 Anna stamps) to the amount of not less than 5 Rupees, discount shall be allowed at the rate of 5 per cent.

5. A.—To licensed stamp vendors purchasing for ready money at least 5 Rupees worth of stamps of a greater value than 5 Rupees each, but not greater than 50 Rupees each.

If the vendor is licensed to sell stamps within three miles of the place of vend
of an ex-officio vendor, 3 per cent.
If the vendor is licensed to sell stamps at a place which is not within three miles of the place of vend of an ex-officio vendor, 4 per cent.

B.—Whenever the sale of stamps at any place where they are sold on the discount system is so large that the rates of discount now prescribed are unnecessarily high the Collector shall, with the previous sanction of the Board of Revenue, call for tenders stating the rate of discount on which competitors will undertake the sale of stamps at that place.

7. A.—Licensed vendors may be supplied with stamps without requiring payment of money in all cases where this system is now in force, and in other cases with the previous sanction of the Board of Revenue. The same vendor may be authorized by the Collector to sell certain description of stamps on the discount system and certain other descriptions of stamps on the commission system.

B.—When licensed vendors are supplied with stamps without requiring payment of ready money they shall first give sufficient security, the amount and nature of which shall be determined by the Collector. Standing Order No. 397 shall be applicable, *mutatis mutandis*, to security required under this rule. The condition of the bonds will, however, be as follows:—"Whereas the abovenamed A. B., is a licensed stamp vendor and through the Governor of Madras in Council the said Secretary of State has agreed to retain and continue him as a licensed stamp vendor on his giving sufficient security for the due discharge of the trusts of his office by the said A. B. and for his duly and faithfully accounting to the said Secretary of State his successors and assigns, for all moneys and stamps which shall come into the possession or control of the said A. B., by reason of his employment as a licensed stamp vendor, and for the personal appearance of the said A. B., whenever it may be required by the Collector of the district of C. D., in which he is licensed to sell stamps, and * * * * * now the condition of the above-written obligation is such that if the said A. B. shall from time to time, and at all times hereafter during his continuance in the office of stamp vendor faithfully discharge the trusts of his office, and duly and faithfully account to the said Secretary of State his successors and assigns for all moneys and stamps which shall come into the possession of the said A. B. as a licensed stamp vendor and shall appear personally whenever and wherever he may be required by the Collector of C. D. to appear, then and in such case this obligation to be void and of no effect, otherwise to be and remain in full force and virtue."

C.—The rate of commission allowed to licensed stamp vendors for stamps which are supplied to them without requiring payment of ready money shall be 2 per cent.

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9. A.—The endorsement required by Rule IX. shall be made on all stamped papers, including Bills of Exchange, Promissory Notes, Drafts, and Bills of Lading, but not on adhesive stamps.

B. The Serial number shall begin with the first stamped paper sold in the official year and end with the last. When an ex-officio vendor sells stamps to a licensed vendor there will be no serial number or endorsement.

C.—A Register of sales shall be kept in Form I.

Entries shall be made as each sale is effected. If the vendor takes a stamp from the stock for his own private use it must be considered a sale and entered in the book as such.

Adhesive stamps of the same value sold at the same time to the same purchaser shall be entered in a lump but the number of such stamps must be shown in Column 4.

The entries shall be totalled at the close of each day and the account shall then be initialled by the vendor.

12. A.—The following accounts shall be kept by all ex-officio and licensed vendors.

Forms II. and III., Stock Book showing daily receipts.—Form II. shall be kept for stamps bought for ready money and Form III. for stamps received for sale on commission and by ex-officio vendors.

All stamps shall be entered in the books as received.

On the last day of each month the vendor shall add up the columns and enter in one line the receipts of the whole month. Below this line he shall enter the sales of the month obtained from Forms IV. or V. The sales shall then be deducted from the receipts and the remainder will be the opening balance of the next month.

Forms IV. and V. Abstract of Daily Sales.—Form IV. is to be kept for stamps bought for ready money, and Form V. for stamps received for sale on commission and by ex-officio vendors.

The columns shall be totalled at the end of every month.

Form VI., Monthly Abstract of Stamps received and sold.—This will be prepared by all ex-officio and licensed vendors and submitted to the Deputy-Collector at the beginning of each month. In this form the sales by Vendors selling on discount will be given in the lump under each designation of stamp without reference to the transactions in each value. Also ex-officio vendors will distinguish the sales to vendors on discount from sales to others.

Books containing these forms shall be issued to ex-officio and licensed vendors as required. The issuing officer shall see that the pages are numbered and that the number of pages is entered on the first, and he shall sign this entry. None of the books shall be destroyed without the written permission of the Collector.

B.—When the same vendor sells stamps both on the discount and on the commission system the accounts of receipts and sales shall be kept separate.

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Revenue 1872. District

Board of Revenue,

MADRAS.

H. 911

FROM THE SECT. TO THE BOARD OF REVENUE,

TO THE OFFG. CHIEF SECT. TO GOVT., R. D.

Devel. in 9march/72

Dated 7th March 1872.

Received 15

Handwritten signature

Encl.

MARCH.

No. 425.

Stamps.—Subsidiary Rules proposed to be issued with reference to Rules for the vend of— under Section 48 of Act XVIII. of 1869, submitted for orders of Government.

White Paper

H. 502.

The rules are approved in the first week the 1st 3 consider the the conclusion of this of the 1st. Some sort of in the G. A. is necessary at least no regard to the same. The Government is perhaps a private to app. 15

23 9march/72

H. 502. 25 March/72

20 March/72 - R222. 21 March/72 - R222.