12

REVENUE DEPARTMENT,
FORT ST. GEORGE,
30th May 1872.

No. 294.

No. 847.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Separate Revenue, No. 19.
Stamps.

SIR,—With reference to your Officiating Additional Under-Secretary's letter dated 27th January 1872, No. 528, I am directed to forward herewith the report of the Superintendent of Stamps for the Fasli year 1280 (July 1870 to June 1871), together with the Proceedings thereon of the Board of Revenue and the Government*.

* Procs. dated 30th May 1872, Nos. 292, 293.

I have the honour to be,

Sir,

Your most obedient servant,

(Signed) W. HUDLESTON,

Engd. F. R. Bantleman.

Revenue Department.

No. 846.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 30th May 1872.

Read the following Proceedings of the Board of Revenue.

Reviewing ~~A Ltr~~ Report of Supt. of Stamps on operations of Stamp Department during Fasli 1280.

(R. & O. 16th Jany 1872 No. 109.)

The Board of Revenue submit with their review the report of the Supt. of Stamps for Fasli 1280 (1st July 1870 to 30th June 1871).

2. The gross revenue of the year amounted to Rs. 39,43,002 against Rs. 39,79,379 in Fasli 1279. The particulars of these sums and the variations in the component items

items

items are shown in the subjoined table.

	Fasli 1279.	Fasli 1280	Difference.
Court Fees. Impressed & adhesive stamps	2232959	2137917	-95041
Small Cause Court stamps	27061	120650	+93589
Non-judicial stamps	1399492	1319432	-80060.
Adhesive Petition stamps	782	—	-782
Mercantile stamps	122009	102763	-19246
Duty on impressed stamps	193302	228089	+34787
Miscellaneous	3774	34151	+30377
Total	3979379	3943002	-36376

The decrease under Court Fees was the result of the reduction in the institution fee in suits of small amounts from 1 to 1000 Rs effected by the Court Fees Act which was in force throughout the year 1280 against ~~in the year~~ three months in Fasli 1279. The increase under Small Cause Court Stamps is owing to their sale during the whole of Fasli 1280 against three months in

in the preceding year. The decrease under non-judicial Stamps is ascribed to the change in the Stamp law which in some measure equalized the incidence of the tax doing away with the ill-graduated scale of duty prescribed in the old Acts. The use of adhesive petition stamps was altogether discontinued and the falling off under mercantile Stamps was the result of the depression of trade & the reduction of duty effected by the General Stamp Act. The increase under duty on impressed stamps has arisen from the system of payment by Stamps instead of ready-money fees

fees, introduced on the
original Scale of the
High Court in the
last quarter of Fasli
1279. The increase
under "Miscellaneous"
is almost nominal,
resulting from the
transfer of the penalties
levied by Judicial
Officers from "Land and
Justice" to "Stamp Revenue".
3. The total charges
of the year amounted
to Rs. 3,08,962 against
Rs. 3,02,870 in Fasli 1279.
The net increase of Rs. 6092
was

Note. This amount was erroneously given at Rs. 3,02,207 in the report for Fasli 1279.

was the result of the
gross increase of Rs.
49,311 and the gross
decrease of Rs. 43,219.
The increase is owing
chiefly to the large quanti-
-ty of water marked for pur-
-chased during the year
and the larger number
of unused and spoiled
stamps the value of
which had to be re-
-funded. The decrease
occurred chiefly under
"Commission and discount
to venders" in consequence of
the diminished sales
and by

Referred to under Heds VII and

by the discon-

tinuance of the practice

of refunding institution

fees.

4. The net revenue of

the year viz Rs. 36,34,040

though less than the simi-

lar Revenue of Faslis 1278

& 1279 in consequence chiefly

of the changes recently made

in the law, is more than that

of any previous year, even after

deducting the nominal addition

caused by the substitution of

stamps for ready money fees in the

High (original side) & Small Cause

Courts.

1278 - Rs. 36,46,610
1279. " 36,76,509

Rs.

* Net Revenue 36,34,040.

Deduct collection
in the High & Small
Cause Courts. 2,32,467

Net result 34,01,573.

Fasli	1269 —	800594
	1270 —	1833872
	1271 —	2609911
	1272 —	1961288
	1273 —	2225117
	1274 —	2582621
	1275 —	2969615
	1276 —	2844043
	1277 —	3365856

5. The Board have very properly instructed the Collectors to take steps to avoid unnecessary accumulation of stamps in the Districts. There

is one point in the report before them which the Govt. notice viz the discrepancies between the three sets of accounts representing the same Stamp Revenue of Fasli 1280 according to this report is Rs 39,43,002, but according to the Board's Settlement returns it is 39,55,479. The Books of the Accountant General's Office show it to have been Rs 39,15,477. The Govt. have repeatedly drawn the attention of the Board to the which and under proper system of supervision and check ought not occur. The Board will, in replying to the order of Govt. dated 15th April 1872 No 608, submit

submit an explanation
of the ~~irregularities~~ here
noticed.

7. The usual
Statements ~~of~~ of Receipts
and ~~Stamps~~ Charges,
showing in comparison
the Operations of the Stamps
Department in Instns 1279
and 1280 are appended
to this order.

10/5/72

14 Board of Rev Des 31st May
& Accts Generals

G.O.
Stamp Office
Stamps 1279/1280

Comparative Statement of the receipts on account of Stamps in the Madras Presidency in Faslies 1279 and 1280

Description of Stamps	Fasli 1279	Fasli 1280	Difference Increase	Difference Decrease
	Rs.	Rs.	Rs.	Rs.
Sale of papers				
Foreign Bill Stamps	16,468	9132		7,336
Transfers and Custom Application Stamps	5,251	5418	167	
Adhesive do. do.	34,935	35,480	545	
Do. Petition Stamps	782	"		782
Bill of Lading do.	3340	2814		526
Bills of Exchange and Hoondy Stamps	62,015	49,919		12,096
Judicial Stamps	22,21,938	20,53,605		1,68,333
Non-Judicial Stamps	13,99,492	13,19,432		80,060
Court Fee Adhesive Stamps	11,621	84,312	73,291	
Small Cause Court Stamps	27,061	1,20,650	93,589	
Total	37,82,303	38,80,762	167,592	269,133
Duty on Stamps impressed on prepared documents				
By Collectors and Superintendents of Stamps	187,652	2,28,064	40,412	
By Civil Courts	5,500	"		5,500
Deficient duty received in the Stamping of documents in lieu of spoiled ones	150	25		125
Total	193,302	2,28,089	40,412	5,625
Total Stamp Revenue	39,75,605	39,08,851	2,08,004	274,758
Miscellaneous				
Penalties	1,733	28,600	26,867	
Adjudication fee	20	60	40	
Amount recovered in Pauper Suits, value of papers issued in lieu of spoiled or unused paper and other sundry receipts	2,021	5,491	3,470	
Total	3,774	34,151	30,377	
Grand Total of Stamp Revenue	39,79,379	39,43,002	238,381	2,74,758
Net				36,377

Comparative Statement of the disbursements on account of Stamps in Fuslies 1279 and 1280.

Items	Fasli 1279	Fasli 1280	Difference Increase	Difference Decrease
	Rs.	Rs.	Rs.	Rs.
Establishment including Commission and Discount to Vendors	69,157	148,622		20,535
Refund of Penalties	"	48	48	
Do. of Stamp-duty	61,792	39,453		22,339
Do. of value of unused and damaged Stamps	20,146	30,170	10,024	..
Do. of do. of embossed Stamps withdrawn from Vendors	345	"		345
Miscellaneous, including value of water-marked paper supplied from England.	51,430	90,669	39,239	
Total	3,02,870	3,08,962	49,311	43,219
Net			6,092	

No. 202-293

Stamps Report for
Fasli 1280

Revenue Department
30 May 1872. 21

7 Copies
Recd 31st May 1872

To,

No. 847.

The Secretary to the Govt of India
Financial Dept.

Sir,

With reference to your Officiating Additional Under Secretary's letter dated 27th January 1872 No 528, I am directed to forward herewith the report of the Superintendent of Stamps for the Fasli year 1280 (July 1870 to June 1871) together with the proceedings thereon of the Board of Revenue and the Government.

C. D. No 467

Nos dated Nos

10/5/72

25/5

1829

In favor of Rhoda

Des Loms