

(1) Number of pages 12.

(2) Date of repair 12.5.46

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Revenue

DEPARTMENT.

G.O. No. 967

Press
Mis.

Dated 22.6

1872.

Original

Not to be folded or roughly handled.

*Proceedings of the Madras Government, Revenue Department,
22nd June 1872.*

No. 237. Read the following Proceedings of the Board of Revenue, dated 8th June 1872, No. 942:—

Read the following letter from the Honourable D. ARBUTHNOTT, Officiating Collector of Madras, to the Secretary to the Board of Revenue, dated 13th May 1872, No. 76:—

With reference to the Board's Proceedings, No. 237, of 31st January 1872, I have the honour to report as follows:—

2. In the Town of Madras, stamps, as well as Court Fees, are sold to the public by eight licensed vendors at different places. They sell all values up to Rupees 50, the higher values sold at the Deputy-Collector's office by ex-officio Vendors. The Superintendent Stamps impresses for the public any value on private material.

3. With regard to the question whether a system of official vend would not be more economical, I beg to state that it would be so, especially under the liberal rates lately sanctioned. These rates came into force at the beginning of April, and the amounts of discount allowed to the vendors during that month are given in the enclosed Statement, from which the Board will see that it would be more economical to employ salaried Vendors at the following places:—Custom House, Small Cause Court and the Mount Road. Of course, in the case of these vendors, stamps would have to be advanced instead of sold, and there would be a risk, but the advantage to the public would be very great. The vendors must be ready with all the denominations which the licensed vendors must fail to supply, which are so numerous that for any vendor to furnish himself with the necessary stock would itself cost Rupees 1,664-14-0, as shown in the margin. Moreover, the circumstance of the recent supply of Court Fee labels having only fifteen denominations up to Rupees 50 and not requiring the labour of an endorsement of sale must tempt the vendors to neglect the General Stamps altogether, the majority of which, are impressed ones, requiring each an endorsement of sale. There is also another reason for the neglect of the general stamps. The chances of the public complaining against vendors for deficiency of stock are much less in the case of General Stamps than in that of the Court Fees. The parties who would suffer most inconvenience from a deficiency, are the Merchants and Firm who supply themselves with the necessary stock by having forms of their own stamped at the Stamp Office. Others who have to purchase stamps only occasionally, either choose to execute their instruments on the next lower or higher value available with the vendor in cases of urgency (suffering the document in the former case to be impounded under the General Stamp Act and charged with penalty) or when they can afford time, get the proper stamps impressed at the Stamp Office. I also observe that the sales of Non-judicial Stamps at the General Stamp Office are greater than all the other sales.

Non-Judicial.

Impressed stamps on foolscap size—

	RS.	A.	P.
Water-marked paper	720	3	0
Bills of Exchange... ..	727	1	0
Adhesive stamps	126	6	0
	1,573	10	0
New Court Fees Stamps	91	4	0
Total...	1,664	14	0

Court Fees.	Fasli 1280.	Fasli 1281.
	RS.	RS.
Collector of Madras.	1,24,010	1,23,400
Superintendent of Stamps	70,748	68,437
Non-Judicial.		
Collector of Madras.	53,917	53,917
Superintendent of Stamps	71,367	83,977

in the Collector's Department put together, and I believe that this is in some measure due to the above cause. I quote in the margin the figures given in the Comparative Statement of Collections up to February, submitted by the Board to Government, under date, 21st March 1872, No. 483, for Judicial and Non-Judicial Stamps. In order, therefore, that the public in general may suffer as little inconvenience as possible, I would recommend the trial of salaried vendors, raising the maximum denomination they are to sell from Rupees 50 to 100 the limit under the former rules—*vide* Board's Standing Circular, No. 40 of 1867. I would accordingly propose the employment experimentally for one year, at the places

1. Sea-Custom House.
2. High and Small Court premises.
3. Mount Road, in the Deputy-Collector's office building.

registers to be kept will entail more work than one man can do. The vendor at the Court premises, however, need not be stocked with other than Court Fee Stamps, but he will require an Assistant for paying the Court refunds, with which duty he has been charged for the convenience of the public, after the correspondence noted in the margin. Security may be taken from these vendors, as proposed by the Deputy-Collector in the enclosed letter, and their appointment exempted from the Examination Rules.

G. O. 25th AUGUST 1871. No. 1,579, and Board's Proceedings, No. 4,553, of 31st October 1871.

4. Of course I would not recommend any change of system if it is intended to reduce the number of denominations in the Non-judicial Stamps and to introduce labels as in the case of Court Fee Stamps. In that case the economy now sought might be attained by a reduction of the rates of discount, as the outlay the vendor would then have to make to possess all denominations, would be far less than at present.

SUBMITTED for the orders of Government.

2. There are eight licensed Stamp vendors in the town of Madras who sell stamps and court fee labels not exceeding Rupees 50 each in value and are remunerated, in the case of the Small Cause Court Vendor, by a commission, and in the case of the rest by discount under the sanctioned rules.

3. The places at which stamps are sold and the receipts of the vendors during April are as follows:—

	RS.		RS.
Mount Road	261	Saint Thome	12
Custom House	313	Cuppul Poloo Chetty Street.	90
Salay Street	52	Triplicane	76
Pariamoottoo	3	Small Cause Court	533

4. Besides these vendors, stamps are supplied at the General Stamp Office, where documents are impressed with stamps and court fee labels of values exceed-

ing Rupees 50 are sold by an ex-acting rules lately promulgated, and at the places where stamps of the higher values

5. The Collector thinks that of values between Rupees 50 and than the Deputy-Collector's Office

6. The Board resolve to add instead of the present vendors, at the Cause Court, empowering them to sell Rupees 100 and less.

7. The salary of the first two of vendors should be sufficient to enable them to entertain one clerk each and the salary of the Small Cause Court Vendor sufficient to remunerate him for attending to the orders of the Small Cause Court, for making refunds, and for keeping two clerks and perhaps a peon. The Board think it should not be less than Rupees 100.

8. Sufficient security must of course be taken from all these vendors.

9. The examination rules will be cause the vendors will not be in the uncovenanted service nor entitled to pension.

10. The other five vendors mentioned in the list given *supra* in paragraph 3 may continue to sell stamps on the discount system, but their receipts should be watched, and when they amount to more than Rupees 70 a month on an average of 6 months, beginning with the 1st April, when the present rules came into force, salaried vendors should be substituted for them.

No. 228.

ORDER THEREON,

June 1872, No. 967.

Separate Revenue, No. 18.

Stamps.

The Government approve the proposal to employ salaried vendors of stamps in the Madras town, and consider that the change of system should include all the places of vend except at St. Thome and Periamoottoo.

(True

W. HUDLESTON,
Secretary to Government.

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

Ed. F. R. Bantleman.

Handwritten notes and stamps at the top of the left page.

REVENUE.
THE BOARD OF REVENUE.
JUNE 22 1872
Handwritten notes and stamps on the left page.

REVENUE DEPARTMENT.

No. 200

From Pres. B. P. of America

Dated 8th June 1872.

FOR ORDERS.

I have also been in
Jama & learned that
in each of the States. I
therefore can now in the
the 14th but would ex-
tend the plan to all
the Vendors & as to those
of St Thomas & Port Antonio.
It will be as the work there
was. I D.S.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th June 1872.

Read the following letter from the Honourable D. ARBUTHNOTT, Officiating Collector of Madras, to the Secretary to the Board of Revenue, dated 13th May 1872, No. 76:—

With reference to the Board's Proceedings, No. 237, of 31st January 1872, I have the honour to report as follows:—

2. In the Town of Madras, stamps General, as well as Court Fees, are sold to the public by eight licensed vendors, located at different places. They sell all values up to Rupees 50, the higher values being sold at the Deputy-Collector's office by ex-officio Vendors. The Superintendent of stamps impresses for the public any value on private material.

3. With regard to the question whether a system of official vend would not be more economical, I beg to state that it would be so, especially under the liberal rates lately sanctioned. These rates came into force at the beginning of April, and the amounts of discount allowed to the vendors during that month are given in the enclosed Statement, from which the Board will see that it would be more economical to employ salaried Vendors at the following places:—Custom House, Small Cause Court and the Mount Road. Of course in the case of these vendors, stamps would have to be advanced instead of sold, and the Government probably run a slight risk, but the advantage to the public will, I believe, be great, as these vendors will be ready with all the denominations which the public require, and which the licensed vendors must fail to supply, without exception, when the denominations are so numerous that for any vendor to furnish himself with one of each denomination

would itself cost Rupees 1,664-14-0, as shown in the margin. Moreover, the circumstance of the recent supply of Court Fee labels having only fifteen denominations up to Rupees 50 and not requiring the labour of an endorsement of sale must tempt the vendors to neglect the General Stamps altogether, the majority of which, are impressed ones,

requiring each an endorsement of sale. There is also another reason for the neglect of the general stamps. The chances of the public complaining against vendors for deficiency of stock are much less in the case of General Stamps than in that of the Court Fees. The parties that would suffer most inconvenience from a deficiency, are the Merchants and Firms, but they supply themselves with the necessary stock by having forms of their own stamped at the Stamp Office. Others who have to purchase stamps only occasionally, either choose to execute their instruments on the next lower or higher value available with the vendor in cases of urgency (suffering the document in the former case to be impounded under the General Stamp Act and charged with penalty) or when they can afford time, get the proper stamps impressed at the Stamp Office. I also observe that the sales of Non-judicial Stamps at the General Stamp Office are greater than all the other sales

<i>Non-Judicial.</i>			
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1. Sea-Custom House.
2. High and Small Court premises.
3. Mount Road, in the Deputy-Collector's office building.

noted in the margin, salaried vendors, on salaries of Rupees 40 each, per mensem, with an Assistant to each, on Rupees 15, as the number of endorsements and registers to be kept will entail more work than one man can do. The vendor at the Court premises, however, need not be stocked with other than Court Fee Stamps, but he will require an Assistant for paying the Court refunds, with which duty he has been charged for the convenience of the public, after the correspon-

dence noted in the margin. Security may be taken from these vendors, as proposed by the Deputy-Collector in the enclosed letter, and their appointment exempted from the Examination Rules.

4. Of course I would not recommend any change of system if it is intended to reduce the number of denominations in the Non-judicial Stamps and to introduce labels as in the case of Court Fee Stamps. In that case the economy now sought might be attained by a reduction of the rates of discount, as the outlay the vendor would then have to make to possess all denominations, would be far less than at present.

Submitted for the orders of Government.

2. There are eight licensed Stamp vendors in the town of Madras who sell stamps and court fee labels not exceeding Rupees 50 each in value and are remunerated, in the case of the Small Cause Court Vendor, by a commission, and in the case of the rest by discount under the sanctioned rules.

3. The places at which stamps are sold and the receipts of the vendors during April are as follows:—

	RS.		RS.
Mount Road	261	Saint Thomé	12
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Salay Street	52	Triplicane	76
Pariamootoo	3	Small Cause Court	533

4. Besides these vendors, stamps are supplied at the General Stamp Office, where documents are impressed with stamps and court fee labels of values exceed-

ing Rupees 50 are sold by an ex-officio vendor who has been appointed under the rules lately promulgated, and at the Deputy-Collector's Office on the Mount Road where stamps of the higher values are sold.

5. The Collector thinks that provision should be made for the sale of stamps of values between Rupees 50 and Rupees 100 nearer to the commercial centre than the Deputy-Collector's Office and the Board concur with him.

6. The Board resolve to advise Government to establish salaried vendors, instead of the present vendors, at the Mount Road, Custom House and Small Cause Court, empowering them to sell stamps and court fee labels of the value of Rupees 100 and less.

7. The salary of the first two of these vendors should be sufficient to enable them to entertain one clerk each and the Board would fix it at Rupees 60. The salary of the Small Cause Court Vendor must be sufficient to remunerate him for attending to the orders of the Small Cause Court, for making refunds, and for keeping two clerks and perhaps a peon. The Board think it should not be less than Rupees 100.

8. Sufficient security must of course be taken from all these vendors.

9. The examination rules will not apply, because the vendors will not be in the uncovenanted service nor entitled to pension.

10. The other five vendors mentioned in the list given *supra* in paragraph 3 may continue to sell stamps on the discount system, but their receipts should be watched, and when they amount to more than Rupees 70 a month on an average of 6 months, beginning with the 1st April, when the present rules came into force, salaried vendors should be substituted for them.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

To the Chief Secretary to Government, R. D., with three enclosures.

Copy to the Officiating Collector of Madras.

Exd. G. A. Turton.

Received 1872. 11/11
 Board of Revenue,
 MADRAS.

PROCEEDINGS, 8TH JUNE 1872, No. 942.

2nd June 1872
 End 33

JUNE
 No. 942

Stamp Vendors of Madras.—Government recommended to establish salaried vendors instead of the present licensed ones at the Mount Road, Custom House and Small Cause Court, empowering them to sell stamps and cause the labels of the value of Rupees 100 and less. Remuneration regarding salary to be paid to them, etc.

W. H. C. 1872
 1872-73

Handwritten notes in the left margin:
 The Board of Revenue
 Madras
 has decided to grant
 a license to the
 vendors of stamps
 at the Mount Road,
 Custom House and
 Small Cause Court
 to sell stamps and
 cause the labels of
 the value of Rupees
 100 and less.
 Remuneration
 regarding salary
 to be paid to
 them, etc.

ORDINARY, 118

Ref

Revenue DEPARTMENT.

G.O., DATED. 22/6/12

No. 967

When given for copying

[Despatch Abstract.]

Stamp vendors
at Madras.

10.1.08 ✓

15.6.08 ✓

7.12.12 ✓

7.6.13

26.10.22 II

27.7.21 II

19.12.28 II

20.11.31 II ✓

12.12.31 II ✓

12.2.32 II ✓

5.9.33 II

28.8.36 II