1B

Proceedings of the Madras Government, Revenue Department,
21st November 1873.

No. 108. Read the following Proceedings of the Board of Revenue, dated 3rd November 1873, Miscellaneous No. 7,400 :—

Read the following letter from H. S. THOMAS, Esq., Collector of South Canara, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Panatodi, 7th October 1873, No. 1,703-A.

In continuation of my letter, No. 1,426-B, dated 25th August 1873, I have the honour to forward a petition (with its translation) from certain ryots of the Cassergode Taluq, making precisely the same complaint against the difficulty in the way of getting the Court Fee Labels at the taluq cutcherry instead of from the vendor.

Submitted to Government in continuation of Board's Proceedings, 29th September 1873, No. 1,966.

No. 109. Order thereon, 21st November 1873, No. 1,283.

Separate Revenue, No. 6.
Stamps.

Recorded, with reference to G. O., dated 27th October 1873, No. 1,191.

(True Extract.)
(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.

Erd. F. R. Bantleman.

Read the following :—

No. 110. Proceedings of the Board of Revenue, dated 29th September 1873, No. 1,960.

Read the following letters:—

From C. G. MASTER, Esq., Collector of Ganjam, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Chetterpore, 25th June 1873, No. 1,373.

In continuation of my letter No. 1,011, dated the 20th May last, I have the honour to state that the additional Rule communicated with the Board's Proceedings No. 528, dated the 4th April last, prohibiting the supply of Court Fees Labels to licensed Stamp Vendors for sale at any place within a reasonable distance of which the labels can be obtained from an ex-officio Vendor, and reducing the discount to 1 per cent., for supplies of Court Fees Labels to licensed Stamp Vendors for sale at other places, coupled with the Government Order, dated the 28th March 1873, No. 508, directing the collection of Process Fees by Court Fees Stamps (which naturally enhance the sale) will, I fear, put the public to great inconvenience, interfere with the discharge of the other important duties of all Government servants who may be entrusted with the duties of Stamps Depôts, and effect the Stamp Revenue.

2. The public will be inconvenienced because they will in some cases be unable to purchase a Court Fee Stamp at the place where they want to use it, as for instance at the District and Munsif's Courts at Berhampore, which are respectively 1½ and 2 miles from the Taluq Cutcherry; and in others where they have hitherto been able to purchase in the next street, they are obliged to travel some distance to the Cutcherry nearest them, and there may be detained till the Gumastah who may be often engaged on other duty is at leisure to attend upon them.

3. That the additional work imposed upon the ex-officio Vendors will materially hinder the performance of their other duties, I have no doubt whatever. It must be obvious that when perpetual calls are made upon them for stamps, they cannot give their undivided attention to other work which is equally important, and it must result in their own duties being badly performed or in the appointment of an additional hand.

4. Whatever obstacles are put in the way of the public, easily obtaining stamps must, I submit, have a bad effect upon the Stamp Revenue. There can, I suppose, be but one object in the restriction imposed by the new proviso to Rule 3, and that is to increase the revenue, but it will defeat its own purpose if Court Fee Stamps are not as easily obtainable as non-Judicial Stamps. I am aware that the matter has already been settled by Supreme authority, and that the opinion

of the Local Government has been over-ruled (from Board to Government, dated 8th March 1872, No. 428,) but I am still induced to request a re-consideration because of the probable diminution in sales. For my own part, I do not understand why Court Fee Stamps should be treated differently from non-Judicial Stamps, nor why if the restrictions imposed on the sale of the former are good, they should not be extended to the latter.

5. I would recommend therefore that all licensed Stamp Vendors should be obliged to sell Court Fee Stamps without exception, and that the discount should be increased to 2 per cent., at least to induce them to keep a stock in hand. They are now obliged to sell Postage Stamps, and it seems anomalous to restrict them in the matter of Court Fee Stamps.

6. If, however, no alteration is possible in the rule, additional salaried hands will have to be appointed for conducting the sale of Court Fees Stamps in several places of vend.

7. In reply to Board's Miscellaneous No. 2,399, dated the 3rd April 1872, communicating Government Order No. 483 of the 20th March 1872, Revenue Department, in paragraph 4 of which it is said that "the intention of the Government of India evidently is that in every Court or Office of importance in which Court Fees Stamps are used, there shall be an Officer entrusted with the supply of stamps, and that no place containing an office in which the use of Court Fees Stamps can be required, shall be without a Sub-Depôt," and requesting me to "confer with the District Judge as to what Sub-Depôts are to be established and what officers are to be in charge of them;" my *locum tenens* stated in letter No. 1,786, dated the 27th September 1872, that neither the Judge nor he were able to spare any Government Servants to take charge of Sub-Depôts in the different Courts, but that one of the several licensed vendors might be attached to the Civil and Session Court, and another to the District Munsif's Court at Berhampore, and that no separate Sub-Depôts were required in the other District Munsif's Courts as the Sub-Magistrates' officers were close by. It was little anticipated then that licensed Stamp Vendors would be prohibited from selling Court Fees Stamps at places, where there are Government Depôts. In consequence of the new additional rule, it will now become necessary to appoint two additional salaried officers to be in charge of Sub-Depôts to be attached to the District Court and to the District Munsif's Court, whether paragraph 4 of the Government Order of the 20th March 1872, No. 483, is to be acted upon or not, as the Berhampore Stamp Depôt is situated at a considerable distance from either of these Courts.

From J. H. MASTER, Esq., Collector of Bellary, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 6th August 1873, No. 264.

I HAVE the honour again to address you on the subject of the prohibition of the sale of Court Fees Stamps by Licensed Stamp Vendors.

2. On all side complaints are being made, and in my opinion with justice. The Judges of the Courts, the Native Pleaders, and the public all feel the great inconvenience of the present system, and cry out against it.

Proceedings of the Madras Government, Revenue Department,
21*st November* 1873.

3. At present the time of the Taluq Sheristadar, a highly paid official, in the places where Civil Courts are established, is almost wholly taken up in selling Court Fees Stamps retail. But the complainants allege that that officer only sells them during office hours, that even then he has a multiplicity of other duties to perform, so that a man who wants a stamp of however small a value, is sometimes kept a long time waiting.

4. That this must be the case is very clear. A poor petitioner, arriving at the Tahsildar's head-quarters, say in the morning, cannot now, as he used to do, purchase a stamp, and have his petition ready drawn out by office hours. He most likely would have to wait a second day to present it. The Pleaders of the Courts demand that stamps should be made available for purchase at any hour of the day and all day. Otherwise they allege the inconvenience to the suitors, as well as to themselves is great.

5. This is all true, and I can only say, that the Government Order is subjecting the public to unnecessary annoyance. I hope the Board may see fit to recommend them to rescind it.

From J. H. MASTER, Esq., Collector of Bellary, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 6th September 1873, No. 298.

IN continuation of my letters noted in the margin, on the subject of the sale of Court Fees Stamps, I have the honour to point out that the inconvenience to the public at this place will be more than ever intensified, now that the Bellary Taluq Treasury is to be done away with, according to Government Order, No. 801 of the 2nd August 1873.

No. 197 of the 20th June 1873.
No. 233 of the 17th July 1873.
No. 264 of the 6th August 1873.

2. I stated in paragraph 4 of my last letter, that the Pleaders of the Courts demand that facilities should be given for the supply of stamps *at any hour of the day*, and *all day* their request was but reasonable.

3. In Rule VI. of the rules sanctioned under the orders of Government abovementioned, it is laid down that the ex-officio Vendor's hours of business are to be regulated by those of the Bank, and he must close his office at an hour that will admit of his remittance reaching the Bank before the hour of closing.

4. The Taluq Cutcherry is a good distance from the Bank, so that in future it will not be possible for a man who wants a Court Fees Stamp to obtain it after 3 o'clock P. M.

5. This as a rule is about the busiest time of the day, and the sudden cessation of the sale of stamps at that hour, must and always will be a very great inconvenience, and the cause of annoyance to the public in general.

SUBMITTED to Government in continuation of Board's Proceedings, dated 19th July 1873, No. 1,333.

No. 111. Proceedings of the Board of Revenue, dated 30th September 1873, No. 1,971.

Read again Board's Proceedings, dated 18th April 1873, No. 596.

Read also the following replies of Collectors to Board's Proceedings, dated 18th April 1873, No. 596 :—

From the Collector of Ganjam,	dated	20th	May	1873,	No. 1,011.
,, ,, ,,	,,	10th	July	,, ,,	1,504.
,, ,, of Vizagapatam,	,,	20th	June	,, ,,	903.
,, ,, of Godavery,	,,	23rd	May	,, ,,	157.
,, ,, of Kistna,	,,	,,	,,	,, ,,	828.
,, Ag. Colr. of Nellore,	,,	10th	,,	,, ,,	1,037.
,, Collector of Bellary,	,,	15th	,,	,, ,,	153.
,, ,, of Cuddapah,	,,	9th	,,	,, ,,	59.
,, ,, of Kurnool,	,,	21st	,,	,, ,,	162.
,, ,, of Chingleput,	,,	9th	June	,, ,,	219.
,, ,, of North Arcot,	,,	22nd	May	,, ,,	292.
,, ,, of South Arcot,	,,	9th	,,	,, ,,	142.
,, ,, of Tanjore,	,,	1st	July	,, ,,	229.
,, ,, of Trichinopoly,	,,	18th	June	,, ,,	121.
,, ,, of Madura,	,,	27th	May	,, ,,	156.
,, ,, of Tinnevelly,	,,	14th	,,	,, ,,	267.
,, ,, of Coimbatore,	,,	6th	,,	,, ,,	76.
,, ,, of Salem,	,,	12th	,,	,, ,,	134.
,, Comr., Nilgiris,	,,	20th	,,	,, ,,	43.
,, Collector of South Canara,	,,	25th	June	,, ,,	972.
,, ,, of Malabar,	,,	13th	May	,, ,,	119.

In their Proceedings, dated 18th April 1873, No. 596, the Board called for reports from all Collectors as to the advisability and possibility of appointing Sub-Magistrates and Deputy-Tahsildars to be ex-officio vendors of stamps, and the letters above recorded are the replies. The following is an abstract of them.

2. The Collector of Ganjam had, in his letter embodied in Board's Proceedings, dated 18th April 1873, No. 598, recommended that the Head Gumastahs at nine stations should be appointed ex-officio vendors; and he reiterates the recommendation in letter, dated 20th May 1873, adding the Sea Customs Superintendents of Gopalpore and Calingapatam. All these officers sell stamps of all kinds and values. The Assistant Customs Superintendent of Sonepore and Poondy now sell Revenue and Court-fee labels of 1 Anna value. The recommendations of the Collector are based on the distance of the stations from the taluq cusbahs. Inconvenience from insufficiency of establishment is apprehended. The stamps can be kept with the cash-chest at the several Police-stations. The stamps should be of all kinds and values to Rupees 30, but at Tekkali and Aska to Rupees 200, on account of the District Munsifs' Courts at those places.

3. *Vizagapatam.*—All Sub-Magistrates have hitherto sold to licensed vendors stamps under Rupees 50, and higher denominations to the public. This is adequate provision for security. Their appointment as ex-officio vendors is absolutely necessary, and all stamps likely to be required should be supplied to them The establishments are insufficient, and the work will be much increased by the prohibition of sale of Court-fee stamps by licensed vendors.

Proceedings of the Madras Government, Revenue Department,
21st November 1873.

3B

4. *Godavery.*—Ex-officio vendors, according to recent orders, have been appointed, and the Sub-Magistrates of Cocanada, Tuni, Coringa, and Pittapur, also act as ex-officio vendors. The Collector apprehends that, under the restriction as to sale of Court-fees stamps, additional establishment will be necessary. He recommends the appointment of the other eight Sub-Magistrates as ex-officio vendors of Court-fee stamps of 1 and 8 Annas. The provision for security at the office of the four Sub-Magistrates above named is ample.

5. *Kistna.*—All Sub-Magistrates and two Salt Superintendents (Nizampatam and Chinna Ganjam) are now selling stamps as ex-officio vendors. This should continue, and there is no necessity either for additional establishment or security from the Sub-Magistrates. They should have all kinds of stamps to Rupees 15 value.

6. *Nellore.*—At all Sub-Magistrates' stations Court-fee stamps of 1 and 8 Annas are sold, and this is indispensable; at two salt-stations and at Sriharikota, where no stamp vendor can be got, all stamps are sold, and the officers are practically ex-officio vendors. There is sufficient provision for security. The officers named should be appointed ex-officio vendors, but their operation should be limited when licensed vendors can be got. The work in general of ex-officio vendors is much increased by the restriction in the sale of Court-fees stamps and the orders regarding stamps on processes; and these orders are considered a great hardship in the town of Nellore. Licensed vendors should be allowed to sell Court-fee stamps everywhere at 1 per cent. discount.

7. *Bellary.*—All Sub-Magistrates should be appointed ex-officio vendors of stamps of lower denominations. The additional work would be slight, and the provision for security of the stamps is adequate.

8. *Cuddapah.*—No Sub-Magistrates sell stamps, and no inconvenience is caused. The establishments are inadequate, and at some places there is no provision for the safety of the stamps. Matters should remain as they are.

9. *Kurnool.*—Owing to insufficiency of establishment and existence of licensed vendors, Sub-Magistrates need not be made, and are not, ex-officio vendors. Their present offices are also unsafe.

10. *Chingleput.*—Two out of six Sub-Magistrates sell stamps. The Collector thinks the establishment and provision for safety of stock inadequate, and prefers the licensed-vendor system.

11. *North Arcot.*—The appointment of the Maderpak Sub-Magistrate is essential, as the station is an outlying one. All Sub-Magistrates now sell stamps up to Rupees 50 to licensed vendors, and higher values to the public. The establishments are now sufficient, but aid will be required at some places if Sub-Magistrates are required to retail Court-fee stamps. All have suitable boxes for the custody of the stamps.

12. *South Arcot.*—There are licensed vendors, and the Collector would not appoint Sub-Magistrates to be ex-officio vendors except at Gingee, where the sales

are too small. This Sub-Magistrate should sell Court-fee stamps for petitions and general stamps of less than Rupees 5. The stock could be guarded in the Police-station, and the establishment is sufficient.

13. *Tanjore.*—No Sub-Magistrates have anything to do with the sale of stamps, and there is no necessity to burden them with this additional work. Their establishments are insufficient; there is no provision for safe custody of stamps, and they have to itinerate a great deal. The Collector strongly deprecates change.

14. *Trichinopoly.*—The stamps might be kept in the Police-stations, but the other reasons against the proposal assigned for Tanjore are here repeated. There is a licensed vendor at every station.

15. *Madura.*—All Sub-Magistrates are said to be ex-officio stamp vendors; but they have not been so appointed by competent authority (see Board's Proceedings, dated 4th April 1872, No. 523).* The stamps can be guarded at night in the Police-stations.

16. *Tinnevelly.*—The Collector thinks it very desirable that Sub-Magistrates should be ex-officio vendors. They might sell Court-fee stamps only. The cash boxes can be guarded at the Police-stations.

17. *Coimbatore.*—The Collector sees no reason why Sub-Magistrates should not sell stamps *as before.** There is sufficient establishment and sufficient security.

* How not stated.

18. *Nilgiris.*—The only Sub-Magistrate (Coonoor) has already been appointed an ex-officio vendor (Board's Proceedings, dated 21st February 1872, Miscellaneous No. 1,272).

19. *Salem.*—As there are licensed vendors, as the establishments are too small, as the work of Sub-Magistrates is already very heavy, and as there is no provision for security of the stamps, the Collector sees no reason to make Sub-Magistrates ex-officio vendors.

20. *South Canara.*—There are already licensed vendors, and the Collector thinks the proposed unnecessary and objectionable.

21. *Malabar.*—The Acting Collector, Mr. Logan, submits careful proposals framed with reference to the necessities of suitors in the Courts as well as of the public at other stations. They involve the appointment of thirteen Sub-Magistrates out of the fourteen in the district as ex-officio vendors. They are to sell stamps of one rupee and under. For the Courts the Nazirs and Head Gumastahs are named, but only when the appointment of an officer of the Court is essential. The proposals will apparently be accepted by the District Judges. Sea Custom Superintendents are to sell stamps of 1 Anna value.

22. The Collector of Ganjam, in his letter, dated 25th June and 10th July 1873, protests generally against the system of ex-officio vendors, and it seems with justice. Reference to these letters is requested.

23. In general, it seems that the appointment of Sub-Magistrates as ex-officio vendors is absolutely requisite in some places; that these officers are practically

ex-officio vendors in a great many; and that the system might be introduced everywhere, or almost everywhere, without serious obstacle, if it be desired in accordance with the orders of the Supreme Government to extend as much as possible the sale by ex-officio vendors. The objection as to insufficiency of establishment is urged in a general way. The presence of licensed vendors at the stations is, under existing orders, a reason for the change. The only objection of importance is that in some districts the Deputy-Tahsildars have heavy revenue-work, and have to itinerate a great deal; but some of the establishment would always be at head-quarters, and would carry on the work. Ex-officio vendors are to sell stamps of all denominations, but there will be no demand for many values at Sub-Magistrate's station; and, though a limit cannot be formally laid down, it would be easy to practically comply with this rule.

Subsidiary Rule 2 A.

24. The general objections to ex-officio vend, which is a separate question, are mixed up with objections to the particular proposal. On consideration of the reports from Collectors herein discussed, the Board resolve to submit these Proceedings to Government, with the recommendation that the following clause, viz., "all stations of Deputy-Tahsildars or Sub-Magistrates shall be such sub-depôts," may be added to Rule 2 of the rules for the supply, use, and renewal of Court-fee stamps, published in the *Fort St. George Gazette*, dated 24th April 1872, and prescribed by the Governor in Council under Section 27, Act VII. of 1870.

25. Further, the Board, under Rule 1 of the rules prescribed under Section 48, Act XVIII. of 1869, and notified 15th December 1871, resolve to direct that all Deputy-Tahsildars or Sub-Magistrates be appointed ex-officio vendors of stamps under that Act, and submit, for the approval of Government, that a clause to that effect be added to Subsidiary Rule 1 A, approved by Government (G. O., dated 23rd March 1872, No. 502).

No. 112. ORDER THEREON, 21st November 1873, No. 1,284.

Separate Revenue, No. 7.
Stamps.

WITH the earlier of the Proceedings recorded above, the Board submit letters from the Collectors of Bellary and Ganjam raising objections to the system of official vend of Court Fee Stamps and among the Collectors' letters forwarded with the later Proceedings various similar objections are urged.

2. The system being antagonistic to various interests, its introduction necessarily meets with considerable opposition but to judge of its real results it must have a fair trial and the Government desire that every endeavour may be made to secure this for it.

3. The Government approve of the Board's action in directing that Deputy-Tahsildars or Sub-Magistrates should be *ex-officio* vendors and also of the proposed addition to Sub-Rule I A under Section 48, Act XVIII. of 1869.

4. They also resolve to institute Sub-Depôts at all offices of Deputy-Tahsildars and Sub-Magistrates and the necessary alteration will be made in the 2nd

of the rules prescribed under Section 27, Act VII. of 1870, and will be notified in the *Fort St. George Gazette.*

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

REVENUE DEPARTMENT,
FORT ST. GEORGE,
21st November 1873.

No. 1,285.

No. 113,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

FINANCIAL DEPARTMENT.

Separate Revenue, No. 8.
Stamps.

SIR,—With reference to your Officiating Under-Secretary's letter, dated 10th February 1873, No. 966, I am directed to forward, for the information of the Government of India, copies of two recent Proceedings* of this Government relative to the new system of official vend of Court Fee Stamps.

* 22nd August 1873, Nos. 189—191.
21st Nov. ,, ,, 110—113.

I have the honour to be,
Sir,
Your most obedient servant,

(Signed) D. F. CARMICHAEL,
Secretary to Government.

Exd. F. R. Bantleman.

MISCELLANEOUS No. 7,400. REVENUE DEPARTMENT.

5B.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 3rd November 1873.

Read the following

No 1703A

From

H. S. Thomas Esqre
Collector of South Canara.

To

H. E. Stokes Esqre
Ag. Secretary to the
Board of Revenue
Madras.

SIR,

In continuation of my letter No 1426B, dated 25th August 1873, I have the honor to forward a petition (1) from certain ryots of the Caporgode Taluq making precisely the same complaint against the difficulty in the way of getting the Court Fees Labels at the Taluq Cutcherry instead of from the Vendor.

South Canara Collector's Office (or Circuit) Panatadi in Caporgode Taluq 7th October 1873

I have &c
(sd) H. S. Thomas
Collector

Submitted

(1) With its translation

Submitted to Government
in continuation of Board's Pro-
ceedings 29th September 1873, No 1966.-

True Copy & Extract

A Ellis
Asst Secretary

To
The Asst Secretary to Government
Revenue Department
with one Petition

Rev: 1873. Dpt
No. 3543

PROCEEDINGS OF THE BOARD OF REVENUE.

No. 1283 – 21 Nov

Dated 3rd } November 1873.
Despatched. 3rd }

Recd 4th Ent: in Roll. Mis: No: 7400

SUBJECT.

Submitting to Govt in continuation of Bd's Pros: of 29th September 1873, No. 1966, letter from Coll of South Canara, forwarding a petition from certain Rs of Cajeegode Taluq, complaining against the difficulty in the way of getting Court Fee Labels at Taluq Cutcherry instead of from Vendor. –

Call for order

No. 1283

Read order. 21st Nov. 1873

Note

There does not appear to be any enclosure to this dispatch in the order as sent to Govt and also not noted in the Index.

C.H. Nov/73 – R15 –

Revenue Department

No. 1284

Proceedings of the Madras Govt
Under date the 21st Nov: 1873
Read the following

Pros: of the Board of Revenue

Submitting letters from the Collectors of Ganjam and Bellary representing the inconvenience occasioned to the Public by the recent prohibition of supply of Court Fee Stamps to licensed Stamp Vendors for sale at any place within a reasonable distance of which stamps can be obtained from an ex-officio Stamp Vendor &c. ——— } B.P. 29th Septr 1873 No. 1960

Pros: of the Board of Revenue.

Submitting reports from Collrs as to the advisability of appointing Sub-Magistrates & Sheristadars as ex-officio Stamp Vendors and recommending clauses to be added to present Stamp Rules declaring stations of such officers to be Sub-depots for sale of stamps and these officers to be ex-officio vendors. ——— } B.P. 30th Septr 1873 No. 1971

With the earlier of the proceedings recorded above, the Board submit letters from the Collectors of Bellary and Ganjam praying

raising objections to the system of
official vend of Court-Fee Stamps
and among the Collectors' letters
forwarded with the later proceedings
various similar objections are urged

2. The system being antagonistic
to various interests, its introduction
necessarily meets with considerable
opposition but to judge of its real
results it must have a fair trial
and the Govt. desire that every
endeavour may be made to ensure this
for it.

3. The Govt. approve of the
Board's action in directing that
Deputy Tahsildars or Sub-Magistrates
should be ex-officio vendors and
also of the proposed addition to Sub-
Rule I A under Section 48 Act XVIII of 1869

4. They also resolve to institute
Sub-depots at all offices of Deputy
Tahsildars and Sub-Magistrates
and the necessary alteration will be
made in the 2nd of the rules prescribed
under

under Section 27 A VII of 1870 and
will be notified in the Govt Gt.
Gazette.

Sd.

14 Board of Rev. 3 Res. 24 Nov
5 Jud. Dept. 3

10

Subject to Court Fee Stamps

Circ

Despatched
Soon

C7 Sec/73. R10. rec'd R19.

No.

9B

No. 1285

To

The Secretary to the Govt. of India
Financial Department

Sir,

With reference to your Off. Under Secretary's letter dated 10 February 1873 No. 966, I am directed to forward, for the information of the Govt. of India, copies of two recent Proceedings of this Govt. relative to the new system of official vend of Court Fee Stamps.

22nd Augt. 1873 Nos 189-191.
21st Nov. " " 110-113

Desp. with enclosures 24 Nov.

21st Nov: 1873

To Govt of Assam

Forwarding copies of Acts relative to the Sale of Court Fee Stamps

Rec'd 28th Nov

12/8/20

2/1750 ✓

Govt. of {1873} Madras.

REVENUE.

To

THE BORAD OF REUENUE,

&c., &c., &c.

Dated November 21*st*.

Recd. Encl.

G. O., 21*st November* 1873, *No.* 1,284.

NOVEMBER.

Nos. 110—112.

Court Fee Stamps.—Desiring that a fair trial be given to the present system of official vend of —; approving the proposal that Deputy-Tahsildars or Sub-Magistrates be made *ex-officio* vendors, and resolving to institute Sub-Depôts at all offices of Deputy-Tahsildars, and Sub Magistrates, the necessary alterations being made in the rules.