No. 214. Read the following Proceedings of the Board of Revenue, dated 7th April 1873, No. 543:—

Read the following letter from J. G. FERRAND, Esq., Acting Superintendent of Stamps, to the Secretary to the Board of Revenue, dated 4th October 1872, No. 1581:—

I HAVE the honour to submit my Annual Report on the operations of the Stamp Department during the past Fasli, 1281, the year ending 30th June 1872. The usual explanatory statements accompany.

2. *Statement No.* 1 shows the transactions of the Stamp Office. The balance of Stock brought forward from the preceding Fasli, the aggregate receipts and issues during the year under report, and the balance left in store at the close of the Fasli, are particularized in the following abstract.

	Court Fees Stamps.			Non-Judicial Stamps.							Total.
	Stamped Papers.	Adhesive Stamps.	Small Cause Court Stamps.	Stamped Papers.	Bills of Exchange.	Bills of Lading.	Adhesive Receipt and Revenue Stamps.	Adhesive Foreign Bill Stamps.	Adhesive Transfer Stamps.	Special Adhesive Stamps.	
	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.
Balance brought from last year's Account	19,50,846 12 0	2,65,232 4 0	2,87,097 8 0	28 30,961 8 0	1,08,838 8 0	500 0 0	3,44,880 0 0	50,65,206 3 0	1,68,518 4 0	2,18,776 14 0	112,40,857 13 0
Receipts.											
From the Commissioner of Paper Currency	9,69,437 4 0	.....	.....	11,68,243 0 0	36,358 5 0	3,472 8 0	.....	.....	.....	.....	21,77,511 1 0
From the Superintendent of Stamps, Calcutta	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,60,395 0 0	2,60,395 0 0
Do. Bombay...	.....	.....	.....	.....	.....	.....	.....	18,000 0 0	.....	.....	18,000 0 0
From England...	.....	367,48,850 0 0	.....	.....	.....	.....	.....	.....	.....	.....	367,48,850 0 0
Stamps returned from Districts...	3,561 1 0	.....	17,071 6 0	501 8 0	2,266 9 0	6 4 0	.....	641 10 0	79 4 0	.....	24,127 10 0
Court Fees Stamps by conversion of Adhesive Receipt Stamps ...	.....	3,135 0 0	.....	.....	.....	.....	.....	.....	.....	.....	3,135 0 0
Do. Foreign Bill Stamps...	.....	26,850 0 0	.....	.....	.....	.....	.....	.....	.....	.....	26,850 0 0
Do. Postage Stamps ...	.....	1,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	1,000 0 0
Small Cause Court Stamps by conversion of Foreign Bill Stamps...	.....	.....	1,000 0 0	.....	.....	.....	.....	.....	.....	.....	1,000 0 0
Total...	9,72,998 5 0	367,79,835 0 0	18,071 6 0	11,68,744 8 0	38,624 14 0	3,478 12 0	.....	18,641 10 0	79 4 0	2,60,395 0 0	392,60,868 11 0
Grand Total...	29,23,845 1 0	370,45,067 4 0	3,05,168 14 0	39 99,706 0 0	1,47,463 6 0	3,978 12 0	3,44,880 0 0	50,83,847 13 0	1,68,597 8 0	4,79,171 14 0	505,01,726 8 0
Issues.											
To the Districts	12,81,084 3 0	9,62,623 4 0	46,980 0 0	12,20,678 10 0	38,437 11 0	3,972 8 0	35,460 0 0	12,799 6 0	1,660 0 0	.....	36,03,695 10 0
Do. Coorg	7,505 0 0	8,900 0 0	.....	5,400 4 0	935 6 0	.....	270 0 0	.....	.....	.....	23,010 10 0
By sale at the General Stamp Office.	.....	1,510 0 0	.....	.....	.....	.....	.....	.....	.....	.....	1,510 0 0
Adhesive Receipt Stamps converted into Court Fees Stamps...	.....	.....	.....	.....	.....	.....	3,135 0 0	.....	.....	.....	3,135 0 0
Foreign Bill Stamps converted into do.	.....	.....	.....	.....	.....	.....	.....	26,850 0 0	.....	.....	26,850 0 0
Foreign Bill Stamps converted into Small Cause Court Stamps ...	.....	.....	.....	.....	.....	.....	.....	1,000 0 0	.....	.....	1,000 0 0
Issued to Bombay	.....	.....	.....	.....	.....	.....	.....	.....	.....	375 0 0	375 0 0
Stamps sent to Board for destruction	3,585 2 0	10,784 0 0	2,58,188 14 0	587 2 0	2,251 13 0	6 4 0	.....	.....	.....	34 4 0	2,75,437 7 0
Special Adhesive Stamps affixed to private documents	.....	.....	.....	.....	.....	.....	.....	.....	.....	25,479 6 0	25,479 6 0
Total...	12,92,174 5 0	9,83,817 4 0	3,05,168 14 0	12,26,666 0 0	41,624 14 0	3,978 12 0	38,865 0 0	40,649 6 0	1,660 0 0	25,888 10 0	39,60,493 1 0
Balance...	16,31,670 12 0	360,61,250 0 0	.....	27,73,040 0 0	1,05,838 8 0	.....	3,06,015 0 0	50,43,198 7 0	1,66,937 8 0	4,53,283 4 0	465,41,233 7 0
In transit...	.....	24,365 0 0	.....	2,525 0 0	236 0 0	.....	150 0 0	.....	.....	.....	27,276 0 0
Net Balance...	16,31,670 12 0	360,36,885 0 0	.....	27,70,515 0 0	1,05,602 8 0	.....	3,05,865 0 0	50,43,198 7 0	1,66,937 8 0	4,53,283 4 0	465,13,957 7 0

3. The balance of stock at the commencement of the Fasli amounted to Rupees 112,40,857-13-0. Court Fees Adhesive Stamps were for the first time received from England in this Fasli, the first batch having arrived in January 1872; the supply largely augmented the stock, being to the extent of Rupees 367,48,850. The stamps (Court Fees and Non-Judicial) prepared here during the Fasli, including the conversions from Foreign Bill and other stamps into Court Fees Stamps, amounted to Rupees 22,09,496-1-0, the stamps received from Calcutta and Bombay to Rupees 2,78,395, and those returned from districts to Rupees 24,127-10-0. These several additions raised the entire stock to Rupees 505,01,726-8-0. Deducting therefrom the issues, amounting to Rs. 39,60,493-1-0, the balance at the end of the Fasli was Rupees 465,41,233-7-0, of which Rupees 27,276, being the value of stamps despatched to districts, but the receipt of which was not acknowledged by Collectors within the Fasli, forms an inefficient balance. The unprecedentedly large balance on hand is owing, of course, to the supply of Court Fees Adhesive Stamps received from England, the requisite extent of which will be hereafter regulated as experience is gained.

4. Court Fees Adhesive Stamps, of values from Rupees 70 upwards, have been available for sale at this office since the end of May 1872 under the Notification by Government, dated 24th April 1872; the quantity sold for little more than one month of Fusly 1281 has been of the value of Rupees 1,510.

5. The amount of Special Adhesive Stamps affixed in this office to documents, which were in use for 9½ months of Fasli 1280, has increased from Rupees 6,663 in that Fasli to Rupees 25,479-6-0 in Fasli 1281.

6. *Statement No. 2.*—The transactions in the several districts will be next noticed. At the beginning of the year there was a balance in the Collectorate Treasuries of stamps to the value of Rupees 192,57,809-14-6. The receipts and sales, etc., during the Fasli are shown in the following abstract, exhibiting a balance at the close of the year reduced to Rupees 181,80,867-12-6.

	Court Fees Stamps.			
	Stamped Papers.	Adhesive Stamps.	Small Cause Court Stamps.	Custom Application Stamps.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance at the commencement of the Fasli.	119,71,946 6 0	12,17,885 13 0	46,791 6 0	3,487 2 0
Receipts.				
From the Superintendent of Stamps	12,81,084 3 0	9,62,623 4 0	46,980 0 0	.....
Stamps found in stock in the Districts ...	1 12 0	.....	.....	.....
Stamps returned by the Vendors	52 3 0	.....	.....	.....
Total...	12,81,138 2 0	9,62,623 4 0	46,980 0 0	.....
Grand Total...	132,53,084 2 0	21,80,509 3 0	93,771 6 0	3,487 2 0
Sales and Issues.				
To the Public	20,98,993 6 0	1,78,608 13 0	76,700 0 0	2,834 12 0
Supplied for Government law suits, etc. ...	851 13 0	48 6 0	.....	.....
Do. for ancient Title-deeds	.....	.....	.....	.....
Returned to the Superintendent of Stamps.	7,05,019 11 0	1,00,659 10 0	17,071 6 0	.....
Found deficient in stock	.....	6 8 0	.....	.....
Value of stamps supplied to Vendors in lieu of Embossed Stamps, etc., returned.	69 0 0	8 14 0	.....	.....
Lost in transit	150 0 0	.....	.....	.....
Value of unserviceable and damaged stamps destroyed by Collectors and of those issued in lieu of spoiled stamps ...	856 13 0	5 0 0	.....	.....
Total...	29,05,940 11 0	2,79,337 3 0	93,771 6 0	2,834 12 0
Balance...	95,47,143 7 0	19,01,172 0 0	.....	652 6 0

a Of this amount Rs. 56-4-0 represents the value of stamps issued to

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(B)

	Non-Judicial Stamps.						
Stamped Papers	Bills of Exchange.	Bills of Lading.	Adhesive Receipt and Revenue Stamps.	Adhesive Foreign Bill Stamps.	Adhesive Transfer Stamps.	Special Adhesive 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.
65,69,778 4 0	2,82,589 5 0	3,500 0 0	22,542 8 6	23,138 15 0	16,150 7 0	.....	192,57,809 14 6
12,20,678 10 0	38,437 11 0	3,972 8 0	35,460 0 0	12,799 6 0	1,660 0 0	.....	36,03,695 10 0
0 6 0	.....	.....	.....	.....	.....	.....	2 2 0
122 0 0	.....	.....	.....	.....	.....	.....	174 3 0
12,20,801 0 0	38,437 11 0	3,972 8 0	35,460 0 0	12,799 6 0	1,660 0 0	.....	36,03,871 15 0
77,90,579 4 0	3,21,027 0 0	7,472 8 0	58,002 8 6	35,938 5 0	17,810 7 0	.....	228,61,681 13 6
13,87,481 0 0	50,490 15 0	3,086 12 0	37,067 8 0	11,799 5 0	2,707 4 0	.....	38,49,769 11 0
.....	.....	.....	0 3 0	.....	.....	.....	900 4 0
952 8 0	.....	.....	.....	.....	.....	.....	952 8 0
533 8 0	2,266 9 0	6 4 0	.....	641 10 0	79 4 0	.....	8,26,277 14 0
1 8 0	.....	.....	.....	.....	.....	.....	8 0 0
152 9 0	.....	.....	.....	.....	.....	.....	a230 7 0
.....	.....	.....	.....	.....	.....	.....	150 0 0
1,617 5 0	35 2 0	7 12 0	3 5 0	.....	.....	.....	2,525 5 0
13,90,738 6 0	52,792 10 0	3,100 12 0	37,070 14 0	12,440 15 0	2,786 8 0	.....	46,80,814 1 0
63,99,840 14 0	2,68,234 6 0	4,371 12 0	20,931 10 6	23,497 6 0	15,023 15 0	.....	181,80,867 12 6

vendors on account of stamps returned by them in Fasli 1280.

7. There is, as usual, a difference between the value of stamps returned to this office in the preceding abstract and the corresponding entry in the statement at the foot of paragraph 2. The difference, Rupees 8,02,150-4-0, is owing to stamps despatched from the two districts specified in the margin, at the close of Fasli 1281 but not received at this office until after the commencement of the present Fasli, having, contrary to the repeated instructions of the Board, been written off before their receipt was acknowledged, instead of being treated as inefficient balance.

	Rs.	A.	P.
As per abstract at paragraph 4	8,26,277	14	0
Do. paragraph 2...	24,127	10	0
Difference...	8,02,150	4	0
Bellary	8,02,118	4	0
Vizagapatam	32	0	0
Total...	8,02,150	4	0

8. The stock of stamps in the districts has been, as already mentioned, slightly reduced, attention having been continued to be paid to the necessity of preventing needless accumulation. It will be seen from the abstract appended to paragraph 2 that the issues to districts, in the past Fasli, amounted to Rupees 36,03,695-10-0, while in the preceding Fasli they were Rupees 70,20,152-3-0; the sales in the past were greater than in the preceding Fasli. The value of the balance of stock, which was in the last annual report stated to be more than five times the sales of the year then just past (Fasli 1280) was, at the close of Fasli 1281, less than five times the sales of the last-mentioned Fasli.

9. *Statement No.* 3 shows the charges of the past Fasli for establishment, materials, and contingencies in comparison with the preceding Fasli. *Statement No.* 4 shows the entire receipts and disbursements of the past Fasli.

10. The receipts and disbursements of the past Fasli are entered below in less detail, in comparison with those of the preceding Fasli:—

RECEIPTS.

On what account.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
For Court Fees Stamps sold, etc., viz.:				
Impressed Stamps...	20,53,605 6 0	20,98,993 6 0	45,388 0 0	.....
Adhesive do.	2,08,315 10 0	2,59,653 9 0	51,337 15 0	.....
Fees realized in the Stamp Office for impressing Court Fees Stamps	1,11,816 10 0	1,12,895 2 0	1,078 8 0	.....
For Non-Judicial Stamps sold, etc., viz.:				
Impressed Stamps, general ...	13,19,431 13 0	13,87,481 0 0	68,049 3 0	.....
Do. Bills of Exchange ...	49,919 4 0	50,490 15 0	571 11 0	.....
Do. Bills of Lading ...	2,813 12 0	3,086 12 0	273 0 0	.....
Adhesive Receipt and Revenue Stamps	35,480 2 6	37,067 8 0	1,587 5 6	.....
Do. Foreign Bill Stamps...	9,132 4 0	11,799 5 0	2,667 1 0	.....
Do. Transfer Stamps ...	2,063 12 0	2,707 4 0	643 8 0	.....
Stamp duty received in the Stamp Office for impressing stamps and for affixing Special Adhesive Stamps ..	1,10,646 7 0	1,23,243 6 0	12,596 15 0	.....

RECEIPTS.—*(concluded.)*

On what account.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
For Non-Judicial Stamps sold, etc., (contd.):				
Deficient duty received in do. in stamping documents in lieu of spoil stamps	25 0 0	.....	.....	25 0 0
Stamp duty received in the districts on unexecuted documents	599 8 0	420 5 0	.....	179 3 0
Do. do. on executed documents	5,001 10 0	5,734 2 0	732 8 0	.....
Do. do. through Courts ...	2,737 7 0	3,211 15 10	474 8 10	.....
Total...	39,11,588 9 6	40,96,784 9 10	1,85,196 0 4	.....
Extra Revenue.				
Penalties	28,599 9 11	50,278 5 0	21,678 11 1	.....
Value of paper supplied in lieu of spoiled stamps	72 10 0	13 13 0	.....	58 13 0
Adjudication fee collected in the districts	60 0 0	110 0 0	50 0 0	.....
Stamp duty recovered in pauper suits	2,398 13 10	8,302 6 10	5,903 9 0	.....
Recoveries on account of the value of paper issued gratis for Government law suits...	33 9 0	33 10 0	0 1 0	.....
Recoveries on account of discount overpaid to vendors...	60 5 9	7 7 10	.....	52 13 11
Sale proceeds of packing cases.	41 10 6	42 10 0	0 15 6	.....
Recoveries on account of Stamp duty erroneously refunded to parties	.....	45 0 0	45 0 0	.....
Fees for attestation of powers of Attorney	.....	260 0 0	260 0 0	.....
Fees collected under Section 18 of the Court Fees Act ...	94 10 0	562 0 8	467 6 8	.....
Cost of water-marked paper supplied to Mysore	.....	3,292 12 1	3,292 12 1	.....
Miscellaneous receipts	52 0 9	40 6 4	.....	11 10 5
Total...	31,413 5 9	62,988 7 9	31,575 2 0	.....
Grand Total...	39,43,001 15 3	41,59,773 1 7	2,16,771 2 4	.....

DISBURSEMENTS.

Stamp Office at Madras.

Superintendent's salary and establishment	27,282 10 10	25,616 8 5	.....	1,666 2 5
Cost of water-marked paper, etc.	80,527 2 8	38,082 6 0	.....	42,444 12 8
Contingent charges	5,778 12 7	5,320 10 5	.....	458 2 2
Total...	1,13,588 10 1	69,019 8 10	.....	44,569 1 3

DISBURSEMENTS.—(*concluded.*)

On what account.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Stamp Office at Madras (contd.)				
Establishment at the Stamping Department Paper Currency Office	9,445 7 1	9,725 5 0	279 13 11	.....
Districts.				
Commission and Discount to Vendors	1,11,894 6 1	1,27,251 8 5	15,357 2 4	.....
Contingent charges	4,363 2 4	3,718 2 10	.....	644 15 6
Total...	2,39,291 9 7	2,09,714 9 1	.....	29,577 0 6
Amount refunded under Sections 13, 14, and 15 of Act VII. of 1870	35,653 5 6	31,361 11 6	.....	4,291 10 0
Do. under the Income-tax Acts	3,707 5 0	1,193 12 3	.....	2,513 8 9
Value of spoiled stamps refunded under Section 45 of Act XVIII. of 1869 ...	29,787 1 0	28,032 9 0	.....	1,754 8 0
Do. spoiled Court Fees Stamps refunded	382 14 8	2,069 0 2	1,686 1 6	.....
Stamp duty under Section 40 of Act XVIII. of 1869 ...	92 0 0	13 0 0	.....	79 0 0
Refund of penalties	48 0 0	20 0 0	... .	28 0 0
Miscellaneous	.....	15 8 0	15 8 0	.....
Total...	3,08,962 3 9	2,72,420 2 0	.....	36,542 1 9
Net Revenue...	36,34,039 11 6	38,87,352 15 7	2,53,313 4 1	.....

11. RECEIPTS.—There has been a general increase in the receipts, both under "Ordinary" and "Extra Revenue," the total being Rupees 2,16,771-2-4. While there has been an increase in almost every item, taking all the districts together, there have been decreases in the sale of stamps in some districts, of which the principal instances are given in the margin; but they appear to be owing only to temporary causes which are generally not distinctly traceable.

	RS.
Court Fees Stamps.	
Ganjam	3,433
Vizagapatam	6,659
Cuddapah	5,141
Kurnool	7,879
Salem	3,530
Coimbatore	1,101
Non-Judicial Stamps, General.	
Madras	4,349
Bills of Exchange.	
Madras	3,626
Tanjore	1,554
Trichinopoly	777

12. The fees for the attestation of Powers of Attorney by Magistrates and Judges are a new item levied under G. O., Judicial Department, 3rd June 1871, No. 743, and have yielded Rupees 260.

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13. The supply of water-marked paper to the Mysore Chief Commissioner's Office, under G. O., 5th December 1870, No. 1938, was first made during the past Fasli. The cost, Rupees 3,292-12-1, appears under "Extra Revenue."

14. DISBURSEMENTS.—There has been almost as general a decrease in the disbursements, especially in the cost of water-marked paper, etc., received from England, the total decrease being Rupees 36,542-1-9. Of the items in which there has been an increase, the only one deserving special notice is the discount to Stamp Vendors, which has exceeded in the past Fasli that of Fasli 1280 by Rupees 15,357 2-4. The larger expenditure is not attributable solely to the increased sales but also to the more favourable rates of discount, authorized by the rules of 15th December 1871, the percentage of discount being, in Fasli 1281, 3·305 against 3·039 in the preceding Fasli. The establishment of salaried vendors in lieu of vendors remunerated by a discount at the three principal places of vend in the Presidency town* will doubtless reduce the expenditure to a limited extent. It appears to be not premature to consider whether a general reduction cannot be made in the rates of discount specified in the rules above referred to, which, as the Board are aware, are maximum rates, without injuriously affecting the sales. The rules in question give licensed vendors a new advantage by the withdrawal of the discount formerly allowed to the public of $3\frac{1}{8}$ per cent. on the purchase of adhesive stamps to the value of not less than 5 Rupees and upwards. Adverting to this, I would suggest, as an experiment, that the discount for the purchase of stamps of the individual value of Rupees 5 and under, and to the aggregate amount of Rupees 5 and upwards, be reduced from $6\frac{1}{4}$ to 5 per cent., and further that, at every station where the stamps sold exceed Rupees 1,200 a month, the discount for stamps of the individual value of above Rupees 5 and not exceeding Rupees 50 be reduced,

to vendors licensed at places where stamps are sold by Government, from 3 to $2\frac{1}{2}$ per cent.;

to vendors licensed at other places, from 5 to 4 per cent.

* Board's Proceedings, 4th July and 2nd September 1872, Nos. 1209 and 1741.

15. Deducting from the gross receipts Rupees 41,59,773-1-7, the gross disbursements, amounting to Rupees 2,72,420-2-0, the net revenue amounts to Rupees 38,87,352-15-7, which is the highest that has yet accrued in any year, and exceeds that of the preceding year by $2\frac{1}{2}$ lakhs. The net revenue for the last ten years including the past Fasli is exhibited in the margin.

Fasli.	RS.
1272	19,61,288
1273	22,25,117
1274	25,82,621
1275	29,69,615
1276	28,44,043
1277	33,65,855
1278	36,46,610
1279	36,76,509
1280	36,34,040
1281	38,87,353

16. The receipts and disbursements will now be distributed under the heads "Law and Justice" and "Stamp Revenue."

Law and Justice.

Disbursements.	RS.	A.	P.	Receipts.	RS.	A.	P.	Net Revenue.	RS.	A.	P.
Share of establishment and other charges including Contingencies	50,181	0	0	By sale of Court Fees Stamps and impressing do.	24,71,542	1	0				
Discount	66,387	10	2	Fees collected under Section 18 of the Court Fees Act (Rs. 562-0-8), and for attestation of Powers of Attorney (Rupees 260)	822	0	8				
Refunds under Acts VII. of 1870 and the Income-tax Act	32,568	7	9	Stamp duty recovered in pauper suits	8,302	6	10				
Refunds on account of spoiled stamps	2,069	0	2	Recoveries on account of the value of paper issued gratis for Government law suits and Stamp duty erroneously refunded to parties	78	10	0				
				Penalties and fines by Courts	48,946	6	0				
				Cost of water-marked paper supplied to Mysore...	1,646	6	0				
Total...	1,51,206	2	1	Total...	25,31,337	14	6	23,80,131	12	5	

Stamp Revenue.

Disbursements.	RS.	A.	P.	Receipts.	RS.	A.	P.	Net Revenue.	RS.	A.	P.
Share of establishment and other charges including Contingencies	32,282	0	8	By sale of Non-Judicial Stamps, impressing do. on unexecuted documents, and Stamp duty received on account of Non-Judicial Stamps...	16,25,242	8	10				
Discount	60,863	14	3	Penalties, value of paper supplied in lieu of spoiled stamps, adjudication fee, recoveries of discount, etc., and sundry other items	1,546	4	2				
Value of refunds for unused and spoiled stamps, refunds of penalties, etc.	28,068	1	0	Cost of water-marked paper supplied to Mysore...	1,646	6	1				
Total...	1,21,213	15	11	Total...	16,28,435	3	1	15,07,221	3	2	
				Total net revenue under "Law and Justice" and "Stamp Revenue."				38,87,352	15	7	

17. The net revenue under "Law and Justice" and "Stamp Revenue," respectively, for the past three years, is as follows :—

Fasli.	Law and Justice. RS.	Stamp Revenue. RS.
1279	21,18,033	15,58,476
1280	22,00,132	14,33,908
1281	23,80,132	15,07,221

In making the comparison between the net revenue of Fasli 1279 and 1280 in paragraphs 25 and 26 of the last Annual Report, dated 22nd September 1871, the deduction from the originally reported net revenue of Fasli 1279, necessary in consequence of the error mentioned in paragraph 19 of that report, was not made; hence the discrepancy between the figures in that report and the above entries. The revenue under "Law and Justice," in which there was an increase of Rupees 82,099 in Fasli 1280, has further increased by Rupees 1,80,000 in Fasli 1281; that under Stamp Revenue in which there had been a falling off in Fasli 1280 has increased by Rupees 73,313 in the past Fasli.

18. The Special Statements, Nos. 5 and 6, were forwarded with my letter, dated 18th September 1872, No. 1413.

ENCLOSURES Nos. 1 to 4.—Statements.

IN the foregoing letter the Superintendent of Stamps reports on the transactions of his Department during Fasli 1281, or the year ending 30th June 1872. He also submits the usual statements illustrating the results in detail.

2. The two special statements of sales of stamps and of receipts and disbursements of the Stamp Department to be annually forwarded to the Government of India were submitted to Government with the Board's Proceedings, dated 1st November 1872, No. 7263 (Miscellaneous.)

3. There were, as in the year preceding, on the whole eleven separate descriptions of stamps in use. The following statement shows in detail the number of values available in each description and the minimum and maximum values in each case :—

Descriptions of Stamps.	Number of values available.	Minimum value.	Maximum value.
Court Fees Stamps.			
1. Stamped paper	165	1 Anna	2,000 Rupees.
2. Adhesive Stamps	29	½ Anna	1,000 ,,
3. Small Cause Court Stamps	19	½ Anna	24 ,,
4. Custom Application Stamps... ...	1	1 Anna	1 Anna.
Non-Judicial or General Stamps.			
5. Stamped papers	158	1 Anna	2,000 Rupees.
6. Bills of Exchange	62	½ Anna	120 ,,
7. Bills of Lading	1	4 Annas	4 Annas.
8. Adhesive Receipt Stamps	2	½ Anna	1 ,,
9. Foreign Bill Stamps	16	2 Annas	24 Rupees.
10. Transfer Stamps	15	1 Anna	20 ,,
11. Special Adhesive Stamps	25	2 Annas	1,000 ,,

4. The Board will now proceed to review separately the stamp transactions of the Superintendent and of the Collectors which are detailed in Statements 1 and 2.

TRANSACTIONS OF SUPERINTENDENT.—The accounts of the Superintendent opened with a balance of Rupees 112,40,857-13-0, which was increased by subsequent receipts to Rupees 505,01,726-8-0. The issues, including the value of stamps of one description converted into another, and of those destroyed by the Board of Revenue, amounted to Rupees 39,60,493, leaving a balance at the end of the year of Rupees 465,41,233-7-0. Out of this balance, Rupees 27,276 represents the value of stamps forwarded to Collectors, but not acknowledged by them within the year. The subjoined abstract shows in some detail the receipts, issues, etc., of the year:—

	RS.	A.	P.	RS.	A.	P.
Balance of stock at commencement of Fasli				112,40,857	13	0
Receipts.						
From Commissioner of Paper Currency in charge of Stamping Department	21,77,511	1	0			
From Superintendents of Stamps, Calcutta and Bombay	2,78,395	0	0			
From England	367,48,850	0	0			
Stamps returned from Districts...	24,127	10	0			
Value of stamps obtained by conversion of Stamps of other descriptions	31,985	0	0			
				392,60,868	11	0
Total...				505,01,726	8	0
Issues.						
To the Districts	36,03,695	10	0			
To Coorg and Bombay...	23,385	10	0			
Sales at the Stamp Office	1,510	0	0			
Special Adhesive Stamps affixed to private documents...	25,479	6	0			
Stamps sent to Board for destruction	2,75,437	7	0			
Stamps of one description converted into stamps of another description	30,985	0	0			
				39,60,493	1	0
Balance...				465,41,233	7	0

The difference of Rupees 1,000 between the value of stamps written off as converted into stamps of another description and that credited under the same head represents the value of stamps obtained by conversion of postage stamps which are not comprised within the present report, and therefore not included under the head "Issues."

	RS.
Value of stamps obtained by conversion (credited)...	31,985
Value of stamps written off as converted	30,985
Difference...	1,000

5. The balance of stock at the end of the year with the Superintendent was more than four times that with which he commenced the year. This was the result of the very large supply of Court Fees Adhesive Stamps obtained from

England in ignorance of the actual requirements of the year. The marginal abstract shows in one view the issues of stamps for the past five Faslis. The comparatively small quantity issued in Fasli 1281 was due to the greater attention paid to the necessity of preventing needless accumulation of stock in the districts.

Issues.	RS.
Fasli 1277	70,88,747
,, 1278	49,95,561
,, 1279	180,31,852
,, 1280	73,32,093
,, 1281	39,60,493

6. TRANSACTIONS OF COLLECTORS.—With the Collectors there was a stock at the commencement of the Fasli valued at Rupees 192,57,809-14-6. This was increased by subsequent receipts to Rupees 228,61,681-13-6. Deducting the sales and issues of the year, which amounted to Rupees 46,80,814-1-0, the balance at the end of it was Rupees 181,80,867-12-6. This balance, though less than that with which the year opened, is still large and out of all proportion to the actual sales which were less than one-fourth of it. Already something has been done to reduce the stock, and attention should still be paid to the subject.

7. The subjoined abstract gives the receipts, issues, balance of stock, etc., with Collectors:—

				RS.	A.	P.
Balance at commencement of Fasli...				192,57,809	14	6
Receipts.						
From Superintendent of Stamps	36,03,695	10	0			
Excess found in stock in districts	2	2	0			
Stamps returned by Vendors	174	3	0			
				36,03,871	15	0
Total...				228,61,681	13	6
Issues.						
Sales to the Public	38,49,769	11	0			
Supplied for Government law suits and for escheat title-deeds	1,852	12	0			
Found deficient in stock and lost in transit...	158	0	0			
Returned to the Superintendent of Stamps ...	8,26,277	14	0			
Value of stamps supplied to vendors in lieu of embossed stamps, etc., returned by them ...	230	7	0			
Value of unserviceable and damaged stamps destroyed by Collectors and of stamps issued in lieu of spoiled ones	2,525	5	0			
				46,80,814	1	0
Balance...				181,80,867	12	6

The receipts above shown do not include the value of stamps (Rupees 27,276) supplied by the Superintendent towards the close of the year and referred to in paragraph 4 *supra*.

Between the value of stamps returned by the Collectors to the Superintendent and that received and credited by him in his accounts, there is a difference

	RS.	A.	P.
Value of stamps returned to Superintendent and entered in the foregoing abstract...	8,26,277	14	0
Value of stamps received and credited by Superintendent. —*Vide* abstract appended to paragraph 5	24,127	10	0
Difference...	8,02,150	4	0

of Rupees 8,02,150-4-0, which represents the value of stamps returned to the Superintendent by the Collectors of Bellary and Vizagapatam and erroneously written off in their accounts, before their receipt was acknowledged by the Superintendent. The Board regret to find that their repeated instructions enjoining that unacknowledged consignments of stamps should not be written off the accounts have been again violated. The Collectors concerned are requested to draw the attention of their Treasury Deputies to the subject, and to guard against the mistake in future.

7. The difference of Rupees 56-4-0, between the value of stamps returned by vendors and the value of stamps supplied to them in lieu, entered in the foregoing abstract, represents the stamps supplied on account of those returned in the preceding Fasli.

	RS.	A.	P.
Value of stamps returned by vendors	174	3	0
Value of stamps supplied to them in lieu	230	7	0
Excess ...	56	4	0

8. *Stamp Revenue.*—The sales of stamps amounted to Rupees 38,76,759-1-0 including the stamps sold and affixed to private documents at the Stamp Office, against Rupees 36,87,424-15-6 in the preceding year. The subjoined abstract shows the sales in each description of stamps as compared with the sales in Fasli 1280 :—

Descriptions of Stamps.	Sales in Fasli 1280.	Sales in Fasli 1281.	Increase or decrease.
Court Fees Stamps.	RS. A. P.	RS. A. P.	RS. A. P.
Stamped papers	20,53,605 6 0	20,98,993 6 0	+ 45,38[illegible] 0 0
Adhesive Stamps	84,312 2 0	1,80,118 13 0	+ 95,8[illegible] 11 0
Small Cause Court Stamps...	1,20,650 0 0	76,700 0 0	— 43,[illegible] 0 0
Custom Application Stamps	3,353 8 0	2,834 12 0	— 5 12 0
Total...	22,61,921 0 0	23,58,646 15 0	+ 96,725 15 0
Non-Judicial or General Stamps.			
Stamped papers	13,19,431 13 0	13,87,481 0 0	+ 68,049 3 0
Bills of Exchange	49,919 4 0	50,490 15 0	+ 571 11 0
Bills of Lading	2,813 12 0	3,086 12 0	+ 273 0 0
Adhesive Revenue Stamps	35,480 2 6	37,670 8 0	+ 1,587 5 6
Foreign Bill Stamps	9,132 4 0	11,799 5 0	+ 2,667 1 0
Transfer Stamps	2,063 12 0	2,707 4 0	+ 643 8 0
Special Adhesive Stamps	6,663 0 0	25,479 6 0	+ 18,816 6 0
Total...	14,25,503 15 6	15,18,112 2 0	+ 92,608 2 6
Grand Total...	36,87,424 15 6	38,76,759 1 0	+1,89,334 1 6

The sales of all descriptions of stamps have increased excepting those noted in the margin. This general increase was evidently the result of the increased prosperity of the people and consequent enhancement in the value of property, and increased transactions and litigation.

Small Cause Court Stamps.
Custom Application Stamps.

The decrease in the sale of Custom Application Stamps was due to the simultaneous use for the same purposes of Court Fees Adhesive Stamps. In regard to Small Cause Court Stamps the decrease was the result of the withdrawal of this class of stamps towards the close of the Fasli.

9. In the following statement the total sales in each district for Fasli 1281 are compared with the sales for Fasli 1280 :—

Districts.	Total sales in Fasli 1280.	Total sales in Fasli 1281.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam	80,755 2 0	77,231 7 0	— 3,523 11 0
2. Vizagapatam	1,25,961 14 0	1,22,754 2 0	— 3,207 12 0
3. Godavery	1,95,501 9 0	2,17,269 14 0	+21,768 5 0
4. Kistna	1,31,609 1 6	1,38,571 11 0	+ 6,962 9 6
5. Nellore	1,01,050 14 0	1,23,064 8 0	+22,013 10 0
6. Cuddapah	1,79,015 5 0	1,76,346 2 0	— 2,669 3 0
7. Bellary	1,64,818 6 0	1,79,413 1 0	+14,594 11 0
8. Kurnool	1,13,187 15 0	1,06,922 8 0	— 6,265 7 0
9. Madras...	1,88,004 6 0	2,87,284 5 0	— 720 1 0
10. Chingleput	66,867 6 0	70,400 1 0	+ 3,532 11 0
11. North Arcot	1,27,958 0 0	1,40,709 9 0	+12,751 9 0
12. South Arcot...	1,07,052 7 0	1,24,773 15 0	+17,721 8 0
13. Tanjore	4,40,578 4 0	4,72,347 11 0	+31,769 7 0
14. Trichinopoly	96,954 11 0	1,10,682 1 0	+13,729 6 0
15. Madura	2,88,550 7 0	2,90,989 0 0	+ 2,438 9 0
16. Tinnevelly	2,74,162 3 0	2,78,540 10 0	+ 4,378 7 0
17. Coimbatore	1,37,127 11 0	1,37,518 0 0	+ 390 5 0
18. Neilgherries	7,563 2 0	8,588 12 0	+ 1,025 10 0
19. Salem	1,32,770 14 0	1,32,230 1 0	— 540 13 0
20. South Canara	1,50,582 4 0	1,64,327 9 0	+13,745 5 0
21. Malabar	4,70,690 2 0	4,89,804 12 0	+19,114 10 0
22. Superintendent of Stamp Office ...	6,663 0 0	26,089 6 0	+20,[illegible] 6 0
Total...	36,87,424 15 6	38,76,759 1 0	+1,89,334 1

	Extent of decrease. RS. A. P.
* Ganjam	3,523 11 0
Vizagapatam	3,207 12 0
Cuddapah	2,669 3 0
Kurnool	6,265 7 0
Madras	720 1 0
Salem	540 13 0

	Sales. RS.
Malabar...	4,89,805
Tanjore...	4,72,348
Madura...	2,90,989
Madras...	2,87,284
Tinnevelly	2,78,540
Godavery	2,17,270

The sales were less in six districts.* The decrease however was slight and was more than counterbalanced by the increase in the other districts, the net result being an increase of Rupees 1,89,334-1-6. The districts in which the sales were largest are noted in the margin.

10. Receipts from sources other than the sale of stamps amounted to Rupees 2,83,014-0-7, against Rupees 2,55,576-15-9 in Fasli 1280. In the following abstract the several items are shown in detail and compared with the figures for Fasli 1280 :—

Items.	Fasli 1280.			Fasli 1281.			Difference.		
Stamp Duty on executed and unexecuted Documents collected by	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Superintendent of Stamps	2,15,800	1	0	2,10,659	2	0	— 5,140	15	0
Collectors	5,601	2	0	6,154	7	0	+ 553	5	0
Civil Courts	2,737	7	0	3,211	15	10	+ 474	8	10
Deficient duty received by Superintendent of Stamps in stamping documents in lieu of spoiled ones	25	0	0	.....			— 25	0	0
Miscellaneous.									
Penalties collected by Collectors and Courts	28,599	9	11	50,278	5	0	+ 21,678	11	1
Stamp duty received in pauper suits ...	2,398	13	10	8,302	6	10	+ 5,903	9	0
Fees collected under Section 28, Court Fees Act	94	10	0	562	0	8	+ 467	6	8
Fees for attestation of Powers of Attorney	.....			260	0	0	+ 260	0	0
Cost of water-marked paper supplied to Mysore...	.....			3,292	12	1	+ 3,292	12	1
Sundry receipts consisting of Adjudication Fees, &c.	320	4	0	292	15	2	— 27	4	10
Total...	2,55,576	15	9	2,83,014	0	7	+ 27,437	0	10

The decrease of Rupees 5,140-15-0 in the Stamp duty realized by the Superintendent of Stamps on executed and unexecuted documents is due to the larger use in Fasli 1281 of Special Adhesive Stamps, which were in use only for 9½ months of Fasli 1280. The next item in which there is a large increase is the penalties collected by Collectors and Courts. The Superintendent does not explain how this has resulted. The fluctuations in the other items call for no remark. The two items marginally noted are new to the year.

	RS.	A.	P.
Fees for attestation of Powers of Attorney.—G. O., dated 3rd June 1871, No. 743	260	0	0
Cost of water-marked paper supplied to Mysore.—G. O., dated 5th December 1870, No. 1938.	3,292	12	7

11. Thus the gross Stamp Revenue from the sale of stamps and from other sources amounted to Rupees 41,59,773-1-7, against Rupees 34,43,001-15-3 in Fasli 1280.

12. *Charges.*—The gross charges of the year amounted to Rs. 2,72,420-2-0. The actual working charges and the charges necessitated by law are distinguished and compared with the disbursements for Fasli 1280 in the following statement:—

Items.	Fasli 1280.			Fasli 1281.			Difference.		
1. Charges incurred in the working of the Stamp laws, such as establishment, discount, water-marked paper, etc., etc.	RS. 2,39,291	A. 9	P. 7	RS. 2,09,714	A. 9	P. 1	RS. — 29,577	A. 0	P. 6
2. Charges necessitated by law, such as refunds under Sections 13, 14, and 15 of Act VII. of 1870 and under the Income-tax Acts	39,360	10	6	32,555	7	9	— 6,805	2	9
Value of unused and spoiled stamps refunded	30,169	15	8	30,101	9	2	— 68	6	6
Refunds of penalties, of Stamp duties, etc., etc.	140	0	0	48	8	0	— 91	8	0
Total...	3,08,962	3	9	2,72,420	2	0	— 36,542	1	9

The aggregate working charges were less than those of the preceding year mainly owing to the small quantity of water-marked paper purchased during the year. The amount paid as discount to vendors of stamps was however greater by Rupees 15,357-2-4, and this is ascribed in a measure to the rules now in force sanctioning higher rates of discount than before. The Superintendent makes certain proposals for reducing these rates. The subject is under consideration by the Board, and they have, with reference to G. O., dated 30th August 1872, No. 1266, called for quarterly returns of discount allowed to vendors, and the matter will be disposed of separately when the necessary information is obtained.

	RS.	A.	P.
Water-marked paper purchased in Fasli 1280	80,527	2	8
Do. do. in Fasli 1281...	38,082	6	0
Difference...	42,444	12	8
Discount allowed in Fasli 1280.	1,11,894	6	1
Do. do. in Fasli 1281.	1,27,251	8	5
Increase...	15,357	2	4

The variations in the items of charges necessitated by law are inconsiderable and call for no remark.

13. The total charges, it must be pointed out, show a decrease of Rupees 36,542-1-9 as compared with those of Fasli 1280.

14. *Net Revenue.*—Deducting the charges above detailed from the gross revenue referred to in paragraph 12, the net result is Rupees 38,87,352-15-7, which is greater than the revenue of Fasli 1280 by Rupees 2,53,313-4-1, and is also the highest revenue from stamps on record.

Fasli.	RS.
1272	19,61,288
1273	22,25,117
1274	25,82,621
1275	29,69,615
1276	28,44,043
1277	33,65,855
1278	36,46,610
1279	36,76,509
1280	36,34,040
1281	38,87,353

15. The usual statement apportioning the receipts and charges under the heads "Judicial" and "Non-Judicial" is given below comparing the results with the figures for the preceding year:—

Items.	Fasli 1280.	Fasli 1281.	Difference.
Judicial or Court Fees.	RS.	RS.	RS.
Gross receipts	23,76,290	25,31,338	+1,55,048
Disbursements	1,76,158	1,51,206	— 24,952
Net Revenue...	22,00,132	23,80,132	.....
Non-Judicial or General Stamps.			
Gross receipts...	15,66,712	16,28,435	+ 61,723
Disbursements	1,32,804	1,21,214	— 11,590
Net Revenue...	14,33,908	15,07,221	.....

It will be seen that under both the heads the revenue has increased, and the charges have declined.

16. The entries in the General Demand, Collection and Balance statements and in the annual statements submitted by the Superintendent as to the revenue realized in the several districts agree, excepting the instance marginally noted. The entries with regard to the revenue realized at the Superintendent's Office also differ by Rupees 3,295, but this is probably the result of the omission in the monthly returns of the value of water-marked paper supplied to the Mysore Government and of the fine levied in the Stamp Office. The Superintendent and the Collector of Malabar will, however, be requested to explain the discrepancies above pointed out.

	As given in D., C. and B. Statement.	As given by Superintendent.
	RS.	RS.
Malabar	4,97,719	4,97,737
Difference		18

	As given in D., C. and B. Return.	As given in Superintendent's Annual Return.
	RS.	RS.
Revenue realized at Superintendent's Office...	2,37,648	2,40,943

17. Between the monthly progress returns of receipts and expenditure received at this office and the annual returns submitted by the Superintendent, there are certain variations in regard to the receipts and charges of the districts marginally noted. These have been noticed in a separate paper, and the Collectors concerned have been called upon to submit an early explanation.

Ganjam.	North Arcot.
Cuddapah.	Madura.
Bellary.	South Canara.
Kurnool.	Malabar.
Madras.	Superintendent of Stamps.

No. 215. ORDER THEREON, 24th July 1873, No. 774.

Separate Revenue, No. 13.
Stamps.

THE Board forward, with their own review, the report of the Superintendent of Stamps for fasli 1281.

2. There was an increase in the gross revenue of this fasli, which amounted to Rs. 41,59,773 against Rs. 39,43,022 in fasli 1280. The items making up these amounts and the variations therein are shown in the following table:—

A.

Stamps.	Fasli 1280.	Fasli 1281.	Difference.
	RS.	RS. A. P.	RS. A. P.
Court Fees. {Impressed	20,53,605	20,98,993 0 0	+45,388 0 0
Court Fees. {Adhesive	84,312	1,80,119 0 0	+95,807 0 0
Small Cause Court	1,20,650	76,700 0 0	—43,950 0 0
Non-judicial	13,19,432	13,87,481 0 0	+68,049 0 0
Mercantile	1,02,763	1,07,986 8 0	+ 5,223 8 0
Duty on impressed	2,28,089	2,42,293 0 0	+14,204 0 0
Miscellaneous	34,151	66,200 8 0	+32,049 8 0
Total...	39,43,002	41,59,773 0 0	+2,16,771 0 0

3. Small Cause Court and Custom-house Stamps excepted, more Stamps of all descriptions were purchased by the public than in the previous fasli. Court Fees Stamps more than regained the ground lost in fasli 1280, and litigation, if not stimulated by, at least took advantage of the reduced scale of institution fees.

4. To an improved trade and a general enhancement of the value of property following on the growing prosperity of the country is attributed the increased sale of non-judicial and mercantile Stamps. Against this deduction the decrease which occurred in Small Cause Court and Customs application Stamps cannot be quoted, as it is but nominal, being due to the withdrawal of the latter class of Stamps during the fasli, and to Court Fees Adhesive Stamps being used in connection with the former.

5. While the receipts increased, the charges decreased; their total was Rs. 36,542 less than in the previous fasli, being Rs. 2,72,420 against Rs. 3,08,962. This increased economy is due to a large decrease in the cost of the water-marked paper received from England.

6. The only item of expenditure, showing an increase that calls for remark, is that of commission and discount to vendors. Though the new rules, which introduced a rate of discount very favourable to the vendor, were only in force half the fasli, the increase amounted to Rs. 15,357. The effect of these rules has not escaped the notice of Government, who await the Board's further report on the subject.

	RS.
Fasli 1280	1,11,894
Do. 1281	1,27,251

7. It is satisfactory to find that the Board's endeavours to check the unnecessary accumulation of Stamps in the districts have not been without success.

8. The Government presume that the variations remarked upon by the Board in paragraph 17 were the cause of the discrepancy which they note between the stamp-revenue as shown in the Superintendent's Returns* and in the Board's† Settlement Report.

RS.	
* 41,59,773	Superintendent's Returns* and in the
† 41,56,460	Board's† Settlement Report.

9. Some figures in the Board's review have been misprinted. In the abstract appended to paragraph 8, the revenue under Adhesive Revenue Stamps is given as Rs. 37,670 in place of Rs. 37,067, and in paragraph 11 the gross Stamp-revenue should have been Rs. 39,43,001-15-2, and not Rs. 34,43,001-15-2, as it has been printed.

10. A statement of the receipts and charges of the Stamp Department for faslis 1280 and 1281 is appended to this order in the usual form.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

COMPARATIVE Statement of the Disbursements on account of Stamps in Faslis 1280 and 1281.

Items.	Fasli 1280.	Fasli 1281.	DIFFERENCE. Increase.	DIFFERENCE. Decrease.
	RS.	RS.	RS.	RS.
Establishment, including commission and discount to vendors	1,48,622	1,62,593	13,971	.....
Refund of penalties	48	20	.....	28
Do. of Stamp-duty...	39,453	32,568	.....	6,885
Do. of value of unused and damaged Stamps	30,170	30,102	.....	68
Miscellaneous, including value of water-marked paper supplied from England	90,669	47,137	.....	43,532
Total...	3,08,962	2,72,420	13,971	50,513
Net...	.....	.....	.....	36,542

COMPARATIVE Statement of Receipts on account of Stamps in Fasli 1280 and 1281.

Description of Stamps.	Fasli 1280.	Fasli 1281.	DIFFERENCE. Increase.	DIFFERENCE. Decrease.
	RS.	RS.	RS.	RS.
Foreign Bill Stamps	9,132	11,799	2,667	.....
Transfers and Custom Application Stamps ...	5,418	5,542	124	.....
Adhesive Receipt and Revenue	35,480	37,067	1,588	.....
Bill of Lading	2,814	3,087	273	.....
Bills of Exchange and Hoondy Stamps ...	49,919	50,491	572	.....
Judicial Stamps	20,53,605	20,98,993	45,388	.....
Non-judicial Stamps	13,19,432	13,87,481	68,049	.....
Court Fee Adhesive Stamps	84,312	1,80,119	95,807	.....
Small Cause Court Stamps	1,20,650	76,700	.....	43,950
Total...	36,80,762	38,51,279	2,14,468	43,950
Duty on Stamps impressed on Documents.				
By Collectors and Superintendent of Stamps	2,28,064	2,42,294	14,229	.....
Deficient duty received in stamping documents in lieu of spoiled ones	25	.....	.....	25
Total...	2,28,089	2,42,294	14,229	25
Total, Stamp-revenue...	39,08,851	40,93,573	2,28,697	43,975
Miscellaneous.				
Penalties	28,600	50,278	21,678	.....
Adjudication fee	60	110	50	.....
Amount recovered in pauper suits, value of papers issued in lieu of spoiled or unused paper, and other sundry receipts	5,491	12,259	6,768	.....
Fees for attestation of Powers of Attorney ...	.....	260	260	.....
Cost of water-marked paper supplied to Mysore	.....	3,293	3,293	.....
Total...	34,151	66,200	32,049	.....
Grand Total of Stamp-revenue...	39,43,002	41,59,773	2,60,716	43,975
Net...	.....	.....	2,16,771	.....

Revenue Department.

No. 774.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 24th July 1873

Read the following Proceedings of the Board of Revenue

Submitting report of Superintendent of Stamps on the transactions of the Stamp department during Fasli 1281 — } B.R. 7th April 1873 No. 543.

W. Campbell, who drafted
Mrs miles explains that
delivered it wrong by the
Book keeper and
Letter Report Book
Borden being in enc
in receipt of the
and Govt Orders.

The Board forward, with their own review the report of the Superintendent of Stamps for Fasli 1281.

2. There was an increase in the gross revenue of this Fasli which amounted to Rs 41,59,773 against Rs 39,43,022 in Fasli 1280. The items making up these amounts and the variations therein are shown in the following table:—

A

Stamps		Fasli 1290.	Fasli 1291.	Difference
		Rs	Rs	Rs. As
Court-fees.	Impressed	20,53,605	20,98993	+45,388
	Adhesive	84,312	1,80,119	+95,807
Small Cause Court		1,20650	76,700	-43,950
Non-Judicial		13,19,432	13,87,481	+68,049
Mercantile		1,02,763	1,07,986-8	+ 5,223-8
Duty on impressed		2,28,089	2,42,293	+14204
Miscellaneous		34,151	66,200-8	+32,049-8
Total		39,43,002	41,59,773	+2,16,771

3. Small Cause Court and Customs House stamps excepted more stamps of all descriptions were purchased by the public than in the previous Fasli; Court Fees stamps more than regained the ground lost in Fasli 1290 and litigation, if not stimulated by, at least took advantage of the reduced scale of institution fees.

4. To an improved trade and a general enhancement of the value of property following on the growing prosperity of the country is attributed the increased sale of non-judicial and mercantile stamps. Against this deduction the decrease which occurred in small cause Court & Customs applications stamps cannot be quoted, as it is but nominal, being due to the withdrawal of the latter class of stamps during the Fasli and to Court Fees Adhesive stamps being used in connection with the former.

5. While the receipts increased the charges decreased; their total was Rs 36,542 less than in the previous Fasli being Rs 2,72,420 against Rs 3,08,962. This increased economy is due to a large decrease in the cost of the water marked paper received from Press and

6. The only item of expenditure showing an increase that calls for remark is that of Commissions and discount to vendors. Though the system which introduced a scale of discount

discount very favorable to the vendor were only in force half the fasli the increase amounted to Rs 15,357. The effect of these rules has not escaped the notice of Government who await the Board's further report on the subject.

Fasli 1280 1,11,894
Fasli 1281 1,27,251

7. It is satisfactory to find that the Board's endeavours to check the unnecessary accumulation of stamps in the Districts have not been without success.

8. The Government presume that the variations remarked upon by the Board in paragraph 4 were the cause of the discrepancy which they note between the Stamp Revenue as shown in the Superintendents Returns × and in the Board's Settlement ⊙ Report.

× 41,59,773
⊙ 41,56,460

9. Some figures in the Board's review have been misprinted. In the abstract appended to para 8, the revenue under Adhesive Revenue Stamps is given as Rs 37,670 in place of Rs 37,067, and in para 11 the Gross Stamp Revenue should have been Rs 39,43,001-15-2 and not Rs 34,43,001-15-2 as it has been printed. (15)

10 A statement of the receipts and charges of the Stamp Department for Faslis 1280, 1281 is appended to this order in the usual form.

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Report of the Superintendent of Stamps.

Ll. 214-215

Comparative Statement of Receipts on account of Stamps in F. 1280 & 1281

Description of Stamps	Fasli 1280	Fasli 1281	Difference Increase	Difference Decrease
	Rs	Rs	Rs	Rs
Foreign Bill Stamps....	9,132	11,799	2,667	.....
Transfers and Custom Application Stamps....	5,418	5,542	124	.....
Adhesive receipt & revenue	35,480	37,067	1,588	.....
Bill of Lading.....	2,814	3,087	273	.....
Bills of Exchange & Promdy Stamps	49,919	50,491	572	.....
Judicial Stamps.....	20,53,605	20,98,993	45,388	.....
Non-judicial Stamps.....	13,19,432	13,87,481	68,049	.....
Court Fee Adhesive Stamps...	84,312	1,80,119	95,807	.....
Small Cause Court Stamps..	1,20,650	76,700	.....	43,950
Total	36,80,762	38,51,279	2,14,468	43,950
Duty on Stamps impressed on Documents...				
By Collectors and Superintendent of Stamps.....	2,28,064	2,42,294	14,229	.....
Deficient duty received in stamping documents in lieu of spoiled ones.....	25	0.	.....	25
Total...	2,28,089	2,42,294	14,229	25
Total Stamp Revenue	39,08,851	40,93,573	2,28,697	43,975

Comparative Statement of the Disbursements on account of Stamps in Fasli 1280 and 1281.

Items	Fasli 1280.	Fasli 1281	Difference Increase	Difference Decrease
	Rs	Rs	Rs	Rs.
Establishment including commission and discount to Vendors	1,48,622	1,62,593	13,971	-----
Refund of penalties	48	20	-----	28
Do of Stamp-duty	39,453	32,568	-----	6,885
Do of value of unused and damaged stamps	30,170	30,102	-----	68
Miscellaneous, including value of water-marked paper supplied from England	90,669	47,137	-----	43,532
Total	3,08,962	2,72,420	13,971	50,513
Net				36,542

Comparative Statement of Receipts on account of Stamps in F. 1280 & 1281.

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Description of Stamps	Fasli 1280	Fasli 1281.	Difference Increase	Difference Decrease
	Rs	Rs	Rs	Rs.
Miscellaneous.				
Penalties	28,600	50,278	21,678	-----
Adjudication fee	60	110	50	-----
Amount recovered in paper cuts, value of papers spoiled in lieu of spoiled or unused paper and other sundry receipts	5,491	12,259	6,768	-----
Fees for attestation of powers of attorney	0	260	260	-----
Cost of water-marked paper supplied to Mysore	0	3,293	3,293	-----
Total	34,151	66,200	32,049	-----
Grand total of Stamp Rev.	39,43,002	41,59,773	2,64,746	43,975
Net			2,16,771	