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M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 38. 30

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(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue. DEPARTMENT

G.O. No. / B.P. No.	1169.	Press / Mis.
Dated	14-9-1874. 196	

Not to be folded or roughly handled

No. 130. Proceedings of the Board of Revenue, dated 7th August 1874, No. 2,127.

Read the following letter from the Hon. V. RAMIENGAR, C.S.I., Superintendent of Stamps, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 27th July 1874, No. 946 :—

In acknowledging the receipt of the Proceedings of Government, dated 26th ultimo, No. 793, communicated to me on the 18th instant, I have the honor to submit the statement therein called for, showing the quantity of Court Fees bicolor impressed stamps still remaining in store both in this Office and in the Collectorate Treasury.

2. The balance on hand on the 30th ultimo amounted, it will be seen, to 987,538 stamps, valued at 89½ lakhs of Rupees in round numbers. How long it will take to dispose of this in the usual course it is impossible to say. Many of the values will probably not be sold within any reasonable period, if at all; and, as I have an adequate supply of adhesive labels of all values in stock, I see no actual necessity for enforcing the compulsory sale of impressed stamps. The only way in which the exclusive use of adhesive labels can be brought about early is by destroying the stock of impressed stamps on hand. Although the nominal value of the latter amounts to 89½ lakhs of Rupees, the actual cost of the paper and stamping is a little over Rs. 8,000, and this comparatively small sum must be sacrificed if the early and complete introduction of adhesive stamps is desirable.

	Rs.	A.	P.
Cost of 987,538 rolls of water-marked paper, at Rs. 10½ per 1,500	6,912	12	3
Freight, etc.	186	8	0
Cost of stamping	1,283	5	4
Total..	8,382	9	7

Enclosure No. 1.—Statement.

Submitted for the orders of Government, with reference to G. O., dated 26th June 1874, No. 793.

2. The Superintendent of Stamps reports that the only way in which the exclusive use of adhesive labels can be brought about at an early date is by the destruction of the stock of impressed stamps on hand. The Board would, however, suggest that no change in existing orders be made, and that no stamps be destroyed until it is quite certain that there is no intention of reverting to the system of impressed stamps as a more certain security against fraud, with reference to the remarks of the Government of India at paragraph 2 of the letter recorded in G. O., dated 14th February 1874, No. 205.

(True Copy.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

Exd. F. R. Bantleman.

2/1169

No.

Revenue Department,
Ootacamund,
14th September 1874.

No. 131.

To

The Secretary to the Government of India,
Financial Department.

Separate Revenue, No. 10.
Stamps.

To Government of India, 27th August 1873, No. 915, Revenue Department.
From Government of India, 20th January 1874, No. 452, Financial Department.

Sir,—Adverting to the correspondence marginally indicated, I am directed to bring to the notice of the Government of India a question which has arisen as to the legality of the instructions given by this Government and approved by His Excellency the Governor-General in Council for issuing impressed in place of adhesive stamps in all cases where the use of the former is permissible.

2. The rules passed by the Governor-General in Council and made applicable to Madras by Notification, dated 19th April 1872, No. 2,845, Separate Revenue, (Stamps,) provide that "the stamps used to denote any fee chargeable under the said Act may be either impressed or adhesive, or partly impressed and partly adhesive," and "when the amount of the fee cannot be denoted by a single impressed or adhesive stamp the next lower, impressed or adhesive, stamp shall be used, and the deficiency made up by one or more additional stamps which may be either impressed or adhesive."

3. It is contended that by these rules the public have an option of paying the fees by impressed or adhesive stamps (as they please), and that until new rules are made under the Act the supply should be regulated by existing rules. It is also stated that a mere order of Government, even though approved by the Government of India, is not sufficient to supersede the rules on the subject made and published under the authority of the Court Fees Act.

4. With reference to this consideration, as well as to inconvenience which was alleged to have arisen owing to adhesive stamps not being available, the Board of Revenue were called upon (26th June 1874, No. 793) to report the quantity of impressed stamps still on hand, and the measures which should be taken to carry out the intention expressed in Mr. Barbour's letter, dated 13th February 1873, No. 1,013, that the exclusive use of adhesive stamps should be introduced as soon as possible.

5. From the Board's reply it appears that the stock of Court Fee impressed stamps has been considerably reduced during the sixteen months which have elapsed since the calculation, recorded in Mr. Dalyell's letter of 27th August 1873, was made.

6. The following abstract shows that stamps valued at more than 15 lakhs of Rs. have been disposed of between 1st March 1873 and 30th June 1874 :—

Court Fee Impressed Stamps in Hand.		
Date.	No.	Value.
		Rs.
1st March 1873	1,548,360	104,60,640
30th June 1874	987,538	89,50,467
Expenditure in sixte	560,822	15,19,173

7. The balance on hand on [illegible] amounted to 987,538 stamps, valued at 89½ lakhs of Rs. Of the 165 different values the higher ones are comparatively little in demand, and yet they constitute the chief portion of the stock as far as *value* is concerned. The twenty-six numbers above Rs. 250 contain 2,743 papers worth Rs. 21,41,350, or nearly a quarter of the whole.

8. The Superintendent of Stamps reports that many of the values will probably not be sold within any reasonable period, if at all, and that, if the exclusive use of adhesive stamps is to be enforced at once, the stock of impressed stamps can be destroyed at an actual loss of Rs. 8,382, being cost of paper, freight, and stamping. He has in hand an adequate supply of adhesive stamps of all values.

9. The Board hesitate to recommend any change, or the destruction of stamps, until it is quite certain that there is no intention of reverting to the system of impressed stamps as a more certain security against fraud, referring to the 2nd paragraph of Mr. Under-Secretary Barbour's letter, dated 7th February 1874, No. 894.

10. I am accordingly directed to inquire whether there is any such intention on the part of the Government of India. I am to draw attention, at the same time, to the letter in the Financial Department, dated 22nd July last, No. 4,505, which expresses a desire for the discontinuance of establishments for the local manufacture of bicolor stamps, and which seems inconsistent with any such intention.

11. Should it not be intended by the Government of India to revert to impressed stamps, I am to inquire whether the stock of impressed Court Fee Stamps now in hand in this Presidency may be gradually destroyed, and the adhesive stamps brought into general use.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) C. G. MASTER,
Acting Secretary to Government.

Exd. F. R. Bentleman.

Financial 1874 Department.

1 Feb/73 No 205
27 Aug — 230-232
29 Jan/74 — 253/54
14 Feb — 124/125
26 Jan — 252
29 July — 253/54

From

Government of Fort St. George.

D. 14th September/74. No. 1,169.
R. Enclosures.
8 spare copies.

D. No. Progs.
L. No. No.

Further
L & G 9 Nov/74 No 1113
Yo- 8 Jan/75 — 29.
Yo- 11 Dec/74 — 1513
Fwth (No 954/75

Inquiring whether there is any intention of reverting to the system of impressed Court Fee Stamps, and requesting to know, if this be not the case, whether the existing stock of such stamps may be gradually destroyed and adhesive ones brought into general use.

C1

A/1169

No. 2,127.

Proceedings of the Board of Revenue, dated 7th August 1874.

Read the following letter from the Hon. V. RAMIENGAR, C.S.I., Superintendent of Stamps, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 27th July 1874, No. 946:—

In acknowledging the receipt of the Proceedings of Government, dated 26th ultimo, No. 793, communicated to me on the 18th instant, I have the honor to submit the statement therein called for, showing the quantity of Court Fees bi-color impressed stamps still remaining in store both in this office and in the Collectorate Treasuries.

2. The balance on hand on the 30th ultimo amounted, it will be seen, to 987,538 stamps, valued at 89½ lakhs of rupees in round numbers. How long it will take to dispose of this in the usual course, it is impossible to say. Many of the values will probably not be sold within any reasonable period, if at all; and, as I have an adequate supply of adhesive labels of all values in stock, I see no actual necessity for enforcing the compulsory sale of impressed stamps. The only way in which the exclusive use of adhesive labels can be brought about early is by destroying the stock of impressed stamps on hand. Although the nominal value of the latter amounts to 89½ lakhs of rupees, the actual cost of the paper and stamping is a little over Rupees 8,000, and this comparatively small sum must be sacrified if the early and complete introduction of adhesive stamps is desirable.

	Rs.	A.	P.
Cost of 987,538 rolls of water-marked paper, at Rupees 10½ per 1,500	6,912	12	3
Freight, etc.	186	8	0
Cost of stamping	1,283	5	4
Total ...	8,382	9	7

Enclosure No. 1.—Statement.

Submitted for the orders of Government, with reference to G. O., dated 26th June 1874, No. 793.

2. The Superintendent of Stamps reports that the only way in which the exclusive use of adhesive labels can be brought about at an early date is by the destruction of the stock of impressed stamps on hand. The Board would, however, suggest that no change in existing orders be made, and that no stamps be destroyed until it is quite certain that there is no intention of reverting to the system of impressed stamps as a more certain security against fraud, with reference to the remarks of the Government of India at paragraph 2 of the letter recorded in G. O., dated 14th February 1874, No. 205.

(A true Copy and Extract.)

Acting Sub-Secretary.

To the Acting Secretary to Government, Revenue Department,
with one original statement.

,, the Superintendent of Stamps.

Exd. A. Grubert.

Statement of Stamps supplied to Court Fee
Stamps for various denominations
Collectors & Treasuries on 1st March 1873 & 1st June
and the balance in hand.

GO 14 September 74 No 1164

No 2738
No 1013
Rev 1874. Dept

Board of Revenue,

MADRAS.

PROCEEDINGS, 7TH AUGUST 1874, No. 2,127.

Dept 11 Aug 74 ✓ Encl. 1
12

Received 12 August 1874.

AUGUST.

No. 2,127.

Stamps.—Letter from Superintendent of Stamps forwarding statement showing quantity of Court Fee bi-color impressed stamps in store both in his office and in Collectorate Treasuries, and stating that he has an adequate supply of adhesive stamps of all values in store, and that only way in which exclusive use of adhesive labels can be brought about early is by destroying stock of impressed stamps in hand, submitted for orders of Government with Board's suggestion that no change in existing orders may be made until it is certain that there is no intention of reverting to system of impressed stamps.

GO 26 June 74 No 282
" 14 Feby " " nil

130

Rec 5th Sept R 14th
C 21st August 74 R 28th

GO 14 September 74
No 1164

Statement of Impressed Court Fee Stamps of various denominations sold between 1st March 1873 & 30th June 1874 embracing a period of 16 months and the balance in hand.

Denomination of Court Fee Impressed Stamps.	Number on 1st March 1873	Number on 30th June 1874	Number sold during the intervening 16 months.	Probable number of years for which Stock on 1st March 1873 is likely to last.	Probable number of years for which Stock on 30th June 1874 is likely to last.
				years	years
1 Anna	12774	2,592	10182	.	1/3
2 "	30,263	24,730	53433	17	6
3 "	21849	17,237	4612	140	5
4 "	250,542	126,332	124,210	13	1 1/3
6 "	42596	8,433	34,163	2	1/3
8 "	107,979	268	107,711	10	.
9 "	8,190	5,118	3,072	13	2
12 "	57,282	30,696	20,586	3	2
15 "	7,867	4,739	3,128	112	2
1 Rupee	166,786	162,897	03,889	2	2
1 1/2 "	25,944	14,585	11,359	1	1 2/3
1 3/4 "	12,810	8,095	4715	2	2 1/4
2 "	87,086	64,382	23,287	10	3 2/3
2 1/4 "	13,273	7,257	6,016	1	1 1/2
2 1/2 "	20,940	13,705	7,235	3	2 1/2
3 "	17,521	10,181	7,340	1	2
3 1/2 "	12,985	7,830	5,155	13	2
3 3/4 "	8,802	5,067	3,735	1	2
4 "	55,911	47,984	7,927	10	8
4 1/2 "	11,474	8,137	3,337	2	3 1/2
4 3/4 "	13,651	11,830	1,821	111	8 2/3
5 "	22,135	16,672	5463	9	4
5 1/4 "	9,694	8,047	1,647	3	6 1/2
5 1/2 "	12,526	11,095	1,431	8	10 1/3
6 "	11,583	8,564	3,019	2	3 3/4
6 1/4 "	10,318	9,491	827	13	15 1/3
6 1/2 "	8,570	7,280	1,290	6	7 1/2
7 "	9,399	7,181	2,218	4	4 1/3
7 1/2 "	4,318	2,106	2,212	1	1 3/4
8 "	25,353	21,562	3,791	7	7 1/2
9 "	3,919	2,052	1,867	1	1 1/2
9 1/2 "	6,425	5,075	1,350	4	5
10 "	11,432	7,921	3,511	4	3
10 1/2 "	4,209	3,155	1,054	3	4
11 "	4,019	2,746	1,273	2	3
12 "	5,885	4,448	1,437	2	4
12 1/2 "	4,133	3,342	791	7	5 3/4
13 "	1948	1617	331	13	6 1/2

8/19

Denomination of Court Fee Impressed Stamps	Number on 1st March 1873	Number on 30th June 1874	Number sold during the intervening 16 months	b/1169 Probable number of years for which Stock on 1st March 1873 is likely to last	Probable number of years for which Stock on 30th June 1874 is likely to last
				years	years.
13 1/2 Rupees	3851	3096	755	4	5 1/2
14 "	3312	2474	838	4	4
15 "	4076	3086	1590	2	2 1/2
15 1/2 "	2039	2291	348	9	8 3/4
16 "	6201	5038	1163	9	5 3/4
16 1/2 "	3448	3011	437	6	9
17 "	2660	2130	530	4	5 1/3
17 1/2 "	1568	1388	180	29	10 1/4
18 "	2078	1580	498	2	4 1/4
18 1/2 "	2773	2353	420	7	7 1/2
19 1/2 "	2509	2109	400	5	7
20 "	3455	2370	1085	2	3
21 "	1828	1533	295	4	7
21 1/2 "	2443	2204	239	10	12 1/3
22 "	1922	1735	187	27	12 1/3
22 1/2 "	1475	1070	405	2	3 1/2
23 "	2226	1943	283	9	9 1/7
24 "	3363	2871	492	5	7 3/4
25 "	3965	3310	655	5	6 1/3
26 "	2103	1823	280	9	8 2/3
27 "	2216	1985	231	7	11 1/2
27 1/2 "	2153	1907	246	12	10 1/3
28 "	1847	1514	333	5	6
30 "	2943	2275	668	2	4 1/2
32 "	6048	5574	474	22	15 1/3
32 1/2 "	1017	945	72	127	17 1/2
33 "	1907	1671	236	6	9 1/2
34 "	2239	2076	163	19	17
35 "	3277	2922	355	8	11
36 "	1850	1626	224	8	9 3/4
37 1/2 "	1592	1341	251	3	7 1/8
38 "	1939	1787	152	18	15 1/3
39 "	1839	1600	239	14	8 3/4
40 "	1902	1363	539	3	3 1/3
42 1/2 "	1459	1256	203	7	8 1/4
45 "	1169	874	295	3	4

Statement of Impressed Court Fee Stamps of various denominations sold between 1st March 1873 & 30th June 74 embracing a period of 16 months and the balance in hand.

Denomination of Court Fee impressed Stamps	Number on 1st March 1873	Number on 30th June 1874	Number sold during the intervening 16 months	Probable number of years for which Stock on 1st March 1873 is likely to last	Probable number of years for which Stock on 30th June 1874 is likely to last
1					
2	46 Rupees	1938	1851	85	35	29
3	47 "	1472	1384	88	19	21
4	47½ "	729	689	40	91	23
5	48 "	2738	2448	290	14	11¼
6	50 "	4135	3291	844	7	5⅘
7	51 "	1190	1133	57	15	26½
8	52½ "	1140	1061	79	11	13⅓
9	54 "	1206	1144	62	19	24⅓
10	55 "	1095	984	111	9	11¾
11	57 "	1147	1117	30	22	49⅓
12	57½ "	1014	971	43	28	30
13	58½ "	892	857	35	19	32⅓
14	60 "	1219	1060	159	4	9
15	62½ "	1061	990	71	12	18⅓
16	63 "	1000	948	52	19	24⅓
17	66 "	1146	1098	48	17	30½
18	67½ "	860	771	89	9	11½
19	70 "	915	805	109	11	9¾
20	72 "	1037	997	40	17	33¼
21	72½ "	920	855	65	11	17½
22	75 "	828	690	138	2	6⅔
23	77½ "	527	507	20	75	33⅓
24	78 "	449	417	32	49	17⅓
25	80 "	949	803	146	3	7⅓
26	82½ "	369	339	30	46	15
27	84 "	416	378	38	83	13¼
28	85 "	484	397	87	3	6
29	87½ "	250	229	21	41	14½
30	90 "	508	404	104	3	5⅘
31	92½ "	256	234	22	85	14⅘
32	95 "	574	505	69	4	9⅔
33	96 "	399	385	14	133	36⅔
34	97½ "	244	232	12	122	25¾
35	100 "	981	769	212	2	5
36	102 "	156	143	13	52	14⅔
37	105 "	438	379	59	8	8¼
38	108 "	145	134	11	7/169	48	16¼
39	110 "	441	368	73	7	6⅓
40	112½ "	227	219	8	227	36½
41	114 "	219	206	13	219	21⅛
42	115 "	176	123	53	3	3
43	120 "	426	376	50	8	10
44	125 "	709	633	76	14	11
45	130 "	434	384	50	9	10¼
46	135 "	436	396	40	17	13⅕
47	137½ "	128	123	5	64	32⅘
48	140 "	442	395	47	12	11⅕
49	145 "	186	137	49	7	3¾
50	150 "	467	375	92	7	5½
51	155 "	463	416	49	12	11⅓
52	160 "	467	426	41	16	13¾
53	162½ "	117	111	6	58	24⅓
54	165 "	469	454	15	31	40⅓
55	170 "	499	471	28	20	22⅓
56	175 "	276	246	30	13	11
57	180 "	287	263	25	11	14
58	185 "	315	300	15	17	26⅔
59	187½ "	103	88	15	34	7¾
60	190 "	312	290	22	13	17⅓
61	195 "	144	106	38	12	3¾
62	200 "	312	241	71	3	4½
63	205 "	2	"	2	"	"
64	225 "	240	197	43	5	6
65	237½ "	53	44	9	4	6½
66	250 "	380	328	52	6	8½
67	300 "	262	220	42	4	7
68	350 "	285	256	29	10	11¾
69	400 "	201	190	11	8	23
70	450 "	271	255	16	14	21¼
71	500 "	209	197	12	11	22
72	550 "	127	120	7	18	23
73	600 "	146	135	11	20	16⅔

Statement of Impressed Court Fee Stamps of various denominations sold between 1st March 1873 & 30th June 74, embracing a period of [illegible] and the balance in hand.

8/1169

Denomination of Court Fee Impressed Stamps	Number on 1st March 74	Number on 30th June 1874	Number sold during the intervening 16 months	Probable number of years for which the Stock on hand on 30th June 74 is likely to last	Probable number of years for which Stock on 30th June is likely to last
650 Rupees	149	147	2	24	98
700 "	119	110	9	14	16⅔
750 "	86	80	6	17	17¾
800 "	87	82	5	14	22
850 "	122	118	4	24	39⅔
900 "	92	87	5	46	23⅕
950 "	86	82	4	28	27⅛
1000 "	75	68	7	6	13
1100 "	46	43	3	8	19
1200 "	44	42	2	7	28
1300 "	65	62	3	21	27½
1400 "	67	65	2	"	43⅓
1450 "	50	49	1	"	65⅓
1500 "	72	69	3	36	30⅔
1600 "	51	49	2	"	32⅔
1700 "	49	48	1	"	64
1800 "	50	50	"	"	"
1900 "	50	50	"	"	"
2000 "	70	69	1	11	92

10/1874

Statement of Impressed Court Fees Stamps remaining in the Districts and in the Stamp Office

	Annas 1	2	3	4	6	8	9	12	15	Rupee 1	1½	1¾	2
Ganjam ×	"	2070	238	2692	"	"	"	"	260	848	"	"	5
Vizagapatam	575	18462	1861	8326	278	66	1693	3212	1894	8687	373	3352	1849
Godavery District ×	273	22492	1956	10971	9	"	376	162	121	519	172	22	1830
Kistna District	13	1434	128	192	412	"	147	2761	217	705	1183	1037	545
Nellore	361	17743	"	15650	4378	131	"	9112	"	11480	2446	1737	4464
Cuddapah	"	13372	231	1394	47	"	"	"	"	6900	"	"	84
Bellary ×	1037	34485	158	19365	"	"	20	4954	19	15543	1382	"	8192
Kurnool	"	20960	"	11578	"	4	400	2477	400	2267	89	"	4728
Madras District	"	1240	3	1044	"	"	279	40	278	487	102	"	73
Chingleput	"	10854	3000	7994	517	"	150	121	150	6463	75	263	682
North Arcot	"	16436	6000	4885	45	"	"	2682	"	8899	"	"	4490
South Arcot	159	16989	300	18532	149	56	57	196	299	3395	3771	148	1474
Salem ×	3	9	"	32	"	"	120	1527	"	56	1492	88	62
Tanjore	"	30361	41	6039	22	"	26	9	30	71	29	5	1994
Trichinopoly	"	17	31	"	"	"	"	272	441	4825	1706	1363	3628
Tinnevelly	4	289	1008	11621	1933	"	"	"	154	6628	"	"	6029
Madura	"	148	"	"	"	"	"	1703	"	20153	20	"	10447
Coimbatore	"	3805	205	1800	93	"	"	426	"	4121	1015	21	4180
Nulgherries ×	"	1724	27	1538	286	"	"	329	27	707	393	34	460
Malabar ×	38	29533	300	1423	78	"	100	23	"	1628	11	35	5667
South Canara ×	"	5396	1780	1246	72	"	1760	604	449	3	88	"	1402
Total	2463	247830	17237	126332	8317	268	5118	30880	4739	102788	14347	8095	64258
General Stamp Office													
Single Stamps	"	"	"	"	"	"	"	"	"	"	"	"	
Double Stamps	129	"	"	"	116	"	"	116	"	142	238	"	127
Total	2592	247830	17237	126332	8433	268	5118	30996	4739	102897	14585	8095	64382

Madras
Genl Stamp Office
27 July 1874

× The returns of these Districts for June not having yet been received, the balance at the end of May has been taken in the case of those Districts.

ended 30th June 1874

2¾	2⅞	3	3½	3¾	4	4½	4¾	5	5¼
"	4	19	"	"	351	"	336	1	123
220	741	207	1628	139	2232	337	1235	1203	1035
"	159	86	370	"	1211	112	374	169	441
152	626	72	684	1496	456	971	1788	197	471
436	750	2324	1562	876	2148	761	1289	1795	912
"	"	3	"	"	1515	771	166	946	44
4488	858	1793	"	360	4608	394	474	1682	1019
83	78	35	90	77	3177	116	428	3021	96
"	52	51	"	33	47	32	26	53	9
31	187	2	338	46	1114	77	298	361	5
278	42	14	184	40	1700	46	246	415	253
58	5893	3177	107	11	2070	142	258	808	107
"	"	"	137	"	802	"	79	"	330
8	26	8	36	2	1436	13	53	123	30
169	2060	1336	1617	1596	4519	1229	119	1055	220
"	44	18	45	"	7458	1689	1233	1660	481
5	6	3	4	"	5911	20	612	484	228
969	1330	13	195	28	1578	104	433	1008	277
197	230	396	94	159	267	97	93	133	62
38	20	12	752	32	4737	804	1958	341	1339
120	595	376	"	59	618	416	323	1239	340
7252	13701	9945	7830	4974	47955	8132	11825	16664	8042
"	"	"	"	"	"	"	"	"	"
5	4	236	"	93	29	5	5	8	5
7257	13705	10181	7830	5067	47984	8137	11830	16672	8047

5½	6	6¼	6½	7	7½	8	9	9½	10	10½
340	191	195	156	56	2	293	"	172	288	"
1237	1099	771	537	777	265	2985	57	459	1777	733
500	265	229	488	105	278	574	150	160	34	186
699	78	891	685	544	274	304	270	674	371	288
1029	793	1092	1029	367	79	396	208	353	687	123
161	323	246	568	998	95	472	160	84	165	"
1218	1435	839	271	406	223	2013	779	487	827	692
380	153	374	217	394	31	427	160	366	459	43
3	32	28	7	36	"	82	21	7	26	"
226	4	284	210	143	38	1301	22	138	137	"
382	319	586	260	378	26	338	20	327	468	118
271	354	203	142	107	66	603	"	28	418	428
114	"	253	57	5	"	160	"	1	3	"
46	20	47	13	23	16	26	9	2	6	1
435	563	199	445	455	241	529	37	319	584	54
690	1197	456	395	220	106	2356	16	366	450	"
401	248	417	274	864	10	508	2	1	7	"
476	852	422	270	233	18	835	25	128	433	16
80	152	75	55	79	82	278	65	57	194	25
870	98	1206	912	338	40	6238	27	641	455	394
643	3814	398	330	618	226	713	29	308	225	54
11097	8560	9426	7275	7176	2103	21439	2047	5071	7904	3163
"	"	"	"	"	"	120	"	"	"	"
3	4	5	5	5	3	3	5	4	17	"
11095	8564	9421	7280	7181	2106	21562	2052	5075	7921	3155

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Rs 11	12	12½	13	13½	14	15	15½	16	16½
100	"	1	"	32	"	"	18	5	"
208	945	738	"	463	207	553	238	289	236
14	20	359	267	327	293	23	"	260	378
188	4	230	312	463	113	93	211	78	223
77	153	152	"	139	80	73	116	35	325
228	98	"	"	"	"	1	"	14	13
672	1268	"	480	401	417	1103	"	412	467
289	101	110	79	79	64	53	106	224	102
21	21	"	"	"	"	11	"	1	18
144	3	38	16	3	18	"	"	27	12
28	259	278	100	155	276	292	167	441	199
40	292	"	"	11	17	224	438	193	438
"	"	"	63	153	"	"	1	29	1
2	11	21	32	20	14	5	15	166	10
111	222	216	"	197	217	73	109	500	93
46	635	100	"	35	6	137	"	746	10
"	6	190	170	11	127	3	72	2	"
92	122	59	"	34	69	280	84	576	20
67	86	42	"	47	55	46	28	45	15
293	36	569	"	378	318	24	473	775	372
125	166	239	108	168	184	92	225	280	79
2746	4448	3342	1617	3096	2474	3086	2291	5038	3011
"	"	"	"	"	"	"	"	"	"
1	"	"	"	"	"	"	"	"	"
2746	4448	3342	1617	3096	2474	3086	2291	5038	3011

Rs 17	17½	18	18½	19½	20	21	21½	22	22½	23
2	3	"	1	1	"	"	3	"	"	2
210	234	185	286	232	105	179	195	298	143	187
406	475	313	426	412	251	423	480	474	391	358
210	181	164	211	218	47	29	66	187	27	64
120	"	104	114	115	142	114	159	48	90	141
"	"	"	"	"	35	"	"	"	"	"
376	"	325	"	193	213	204	"	"	70	170
51	"	85	13	97	169	17	140	"	30	37
12	"	17	"	11	22	"	30	"	1	20
29	16	2	26	7	3	22	19	14	12	7
135	"	117	243	176	119	64	165	93	46	87
25	11	6	18	31	251	29	34	8	24	14
4	36	30	20	"	"	"	7	12	2	6
6	15	4	5	10	17	3	10	12	2	9
87	98	59	343	100	153	77	372	95	86	110
10	"	18	"	53	437	29	51	89	54	22
1	"	"	29	1	2	"	23	"	"	20
123	"	99	138	152	215	89	138	144	48	166
17	15	18	19	22	26	14	11	20	9	14
153	194	21	244	166	29	188	243	199	35	221
153	110	13	217	112	134	52	144	42	"	125
2130	1388	1580	2353	2109	2370	1533	2204	1735	1070	1780
"	"	"	"	"	"	"	"	"	"	163
"	"	"	"	"	"	"	14	"	"	"
2130	1388	1580	2353	2109	2370	1533	2204	1735	1070	1943

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24	25	26	27	27½	28	30	32	32½	33	34
"	"	"	"	"	"	95	11	7	2	3
178	55	189	189	186	177	139	1019	97	185	194
133	376	370	351	378	357	67	416	291	263	284
7	88	59	71	67	41	32	292	96	22	42
296	186	144	271	163	151	81	236	"	159	188
181	89	"	127	5	42	4	27	"	76	81
405	467	259	251	140	202	425	629	"	256	279
261	143	46	31	26	22	119	490	30	40	48
21	13	23	29	25	24	6	17	"	12	16
26	5	11	16	30	11	59	55	11	16	17
99	106	90	90	173	79	137	292	"	92	107
23	21	12	14	31	16	43	225	12	17	[illegible]
5	5	2	6	9	1	6	29	16	10	[illegible]
12	18	4	2	8	3	13	77	10	7	3
241	206	106	121	129	74	139	249	97	120	131
22	852	"	80	64	88	255	547	92	106	149
"	23	1	5	2	1	17	62	"	"	"
152	403	147	138	161	99	441	364	"	124	176
22	31	12	14	12	11	59	18	9	8	12
50	112	85	54	141	27	17	355	150	106	96
103	111	74	83	86	77	106	159	27	50	81
2237	3310	1633	1943	1836	1503	2260	5569	945	1671	1918
634	"	156	26	44	11	"	5	"	"	98
"	"	34	16	27	"	15	"	"	"	60
2871	3310	1823	1985	1907	1514	2275	5574	945	1671	2076

35	36	37½	38	39	40	42½	45	46	47	47½	48	50	57
62	1	"	5	2	52	1	"	2	2	5	75	179	4
209	185	174	194	190	183	187	163	96	98	48	191	482	97
175	261	265	276	270	35	255	135	185	186	174	159	4	197
93	25	11	47	36	27	37	21	253	42	92	60	95	19
179	167	173	190	145	77	122	84	750	159	"	131	79	159
132	82	64	84	78	14	"	15	47	43	"	128	9	17
459	277	218	275	277	280	157	127	186	188	"	303	364	78
187	41	26	53	48	81	45	31	51	51	9	145	170	59
6	20	9	16	16	3	15	6	15	15	"	9	69	3
38	18	13	12	3	8	7	2	10	9	"	47	30	13
92	53	24	20	20	67	63	21	48	46	"	90	122	50
139	18	7	13	14	143	12	2	17	11	7	45	78	12
13	9	"	"	4	1	9	4	9	9	8	64	43	16
26	7	2	8	4	10	3	1	31	34	64	38	165	15
132	81	66	88	68	28	77	50	95	89	99	127	114	96
303	100	92	165	127	52	53	49	118	113	"	86	669	47
2	"	"	"	"	1	"	"	"	"	"	"	"	3
371	147	127	119	109	210	79	66	120	70	"	164	278	75
46	12	7	12	9	36	11	7	9	9	9	42	55	9
31	28	27	95	41	2	16	24	78	69	144	22	78	66
104	63	35	57	74	49	40	36	67	81	30	55	194	42
2799	1593	1341	1729	1535	1359	1189	874	1587	1324	689	1981	3277	1077
95	2	"	"	"	"	67	"	231	38	"	425	"	23
28	31	"	58	65	4	"	"	33	22	"	42	14	33
2922	1626	1341	1787	1600	1363	1256	874	1851	1384	689	2448	3291	1133

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57½	54	55	57	57½	58½	60	62½	65	66	67½	70	72	72½
4	7	5	10	8	6	4	2	3	3	3	1	2	1
98	97	97	98	98	50	90	94	97	100	94	45	149	48
194	191	191	194	197	194	64	94	94	97	90	85	95	89
20	21	14	18	19	15	32	104	15	15	4	4	9	4
160	162	154	171	137	53	123	48	165	159	142	163	158	150
17	16	19	18	"	"	40	19	7	7	3	18	6	3
92	86	81	90	"	48	101	32	40	36	32	36	42	40
53	57	54	56	55	57	67	49	57	55	54	57	55	54
3	3	2	3	3	3	6	3	3	3	3	7	3	3
12	7	8	9	5	6	8	4	2	8	6	7	6	7
85	37	28	29	19	20	76	20	25	26	22	15	24	65
13	12	9	10	8	13	69	146	11	149	13	6	6	8
10	11	5	9	11	9	2	10	10	5	4	"	4	3
13	16	8	17	12	5	1	6	14	10	11	17	12	6
86	97	90	96	91	97	34	39	46	41	39	42	49	45
28	25	13	30	89	91	124	15	12	18	9	17	18	16
1	3	1	2	1	"	1	2	1	2	2	2	2	2
77	79	104	84	88	83	106	77	90	90	60	86	97	76
9	9	8	9	9	8	14	6	6	7	4	5	6	5
56	55	29	66	68	61	48	54	46	64	47	47	67	57
30	57	48	54	53	29	48	38	41	35	14	17	16	42
1061	1048	968	1078	971	848	1058	862	785	931	656	777	828	724
"	82	16	44	"	"	"	128	163	167	115	27	169	131
"	14	"	"	"	9	2	"	"	"	4	2	"	"
1061	1144	984	1147	971	857	1060	990	948	1098	771	806	997	855

75	77½	78	80	82½	84	85	87½	90	92½	95	96	97½	100	102
"	4	4	5	1	1	2	1	1	2	"	2	1	"	1
110	20	20	22	19	20	42	20	45	20	43	20	20	202	10
74	100	94	66	100	100	45	59	49	55	46	57	54	25	23
13	20	12	4	18	18	7	19	1	18	14	18	19	41	12
115	38	39	59	4	4	62	"	45	"	59	4	"	22	"
7	"	"	"	4	"	4	"	5	"	7	"	"	6	"
33	"	4	68	"	"	19	"	22	4	23	"	"	24	"
34	"	"	8	"	"	9	6	3	6	2	"	6	12	"
4	"	3	5	3	6	2	"	3	"	3	3	"	22	3
8	7	6	1	1	7	7	7	5	7	5	5	7	"	"
64	10	10	69	10	10	15	10	3	10	6	10	10	76	10
81	9	9	62	7	7	9	7	5	6	4	6	9	9	9
"	4	"	6	4	6	"	7	3	6	"	9	9	18	4
7	11	5	2	16	7	4	4	1	7	2	10	13	7	5
19	98	10	44	9	10	14	10	9	7	9	10	10	22	10
"	98	98	16	47	45	11	19	10	29	8	29	12	102	10
2	2	"	2	1	1	4	"	"	4	"	5	5	13	3
65	27	29	66	27	30	38	29	36	30	53	29	30	84	20
10	6	6	6	6	"	4	"	5	5	6	5	5	7	3
14	27	17	8	19	10	4	19	6	12	6	15	10	22	8
20	"	"	20	24	15	31	12	6	10	7	12	12	50	12
680	507	378	539	317	393	329	229	263	334	292	245	232	764	143
"	"	45	262	22	85	68	"	139	"	207	140	"	"	"
10	"	"	2	"	"	"	"	2	"	"	"	4	5	"
690	547	417	803	339	478	397	229	404	234	505	385	232	769	143

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105	108	110	112½	114	115	120	125	130	135	137½	140	145	150	155
4	1	2	2	1	1	4	4	2	2	2	3	4	1	
16	10	18	10	10	6	15	42	14	9	10	18	9	5	16
27	30	27	30	28	25	28	63	27	29	30	17	17	43	20
1	5	2	4	6	3	3	6	2	3	5	3	3	3	4
67	4	66	4	4	4	72	70	65	4	4	65	4	30	28
8	4	7	4	4	4	6	8	6	4	4	4	3	2	
20	4	19	4	4	8	21	26	18	8	4	17	9	37	14
14	4	14	4	4	14	11	23	6	6	4	5	6	16	5
3	3	3	3	3	3	3	3	3	3	4	3	1	3	2
4	4	4	4	4	4	4	4	4	4	4	4	4	8	4
11	4	4	4	4	4	4	4	4	4	4	4	4	4	1
5	6	2	4	4	2	2	5	4	4	4	5	4	4	5
3	3	3	6	4	1	4	2	1	4	3	2	4	3	3
5	8	5	15	7	4	3	24	25	10	19	6	14	20	9
24	9	22	10	10	5	24	27	23	9	10	23	8	29	13
3	10	4	9	3	4	3	3	6	2	3	7	4	10	6
15	3	6	4	4	4	4	4	4	2	4	4	6	1	4
12	20	9	4	4	11	15	27	11	8	20	8	9	21	15
2	3	3	3	4	2	3	5	3	3	3	3	3	4	5
44	8	48	8	6	38	40	25	40	38	6	34	34	4	34
12	13	4	14	13	4	8	8	10	5	8	4	13	19	11
289	134	268	114	97	123	259	371	266	145	123	226	137	273	194
40	"	100	105	109	"	117	262	118	251	"	169	"	102	222
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
329	134	368	219	206	123	376	633	384	396	123	395	137	375	416

160	162½	165	170	175	180	185	187½	190	195	200	205	225	232½	250
"	2	"	2	1	2	2	2	2	"	4	"	2	2	9
19	10	10	20	17	20	19	"	8	8	4	"	10	9	17
13	20	18	20	17	19	18	18	15	13	45	"	9	14	27
1	4	3	4	6	1	4	5	4	3	2	"	1	3	1
32	"	"	34	34	30	34	"	32	"	24	"	26	"	26
2	"	"	4	9	8	9	"	9	"	7	"	6	"	6
18	"	8	17	15	16	18	"	16	7	11	"	5	"	9
4	"	6	3	6	5	5	"	6	6	14	"	2	"	6
2	"	3	3	3	3	3	"	3	3	2	"	2	"	3
"	"	"	"	"	"	"	"	"	"	3	"	"	"	3
1	"	"	1	"	1	1	"	1	"	"	"	1	"	3
5	5	3	6	4	6	12	3	5	2	15	"	1	2	9
1	2	2	1	2	2	3	3	2	1	2	"	2	2	2
4	14	6	9	7	12	6	5	5	2	2	"	4	"	3
10	10	8	8	14	13	12	10	13	10	2	"	4	10	7
4	"	"	5	5	"	"	3	"	1	4	"	6	"	8
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
12	20	15	8	11	11	15	20	13	14	9	"	6	"	5
3	3	3	3	3	3	3	3	3	2	9	"	2	"	5
27	8	42	29	32	31	34	6	25	32	19	"	13	2	12
6	13	8	10	12	12	10	10	5	3	9	"	13	"	12
64	111	135	187	98	194	208	88	167	106	189	"	115	44	169
262	"	319	284	48	68	92	"	123	"	52	"	82	"	159
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
426	111	454	471	246	262	300	88	290	106	241	"	197	44	328

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300	350	400	450	500	550	600	650	700	750	800	850	900	950	1000	1100	1200	1300	1400	1450	1500	1600	1700	1800	1900	2000			
2	6	5	3	6	2	2	2	2	1	1	2	1	2	2	"	"	"	"	"	"	"	"	"	"	"	9,494	79,365	2 "
"	1	"	10	4	2	8	10	2	4	4	4	4	3	4	3	5	5	5	2	2	2	2	2	2	3	83,988	7,21,673	13 "
39	17	17	12	17	10	10	10	11	10	10	10	10	10	6	9	3	3	3	"	3	3	3	3	3	5	60,737	8,33,743	6 "
6	6	6	2	7	5	11	12	6	12	8	8	8	5	2	3	2	3	3	3	3	3	3	3	3	4	25,901	3,54,267	11 "
27	28	21	16	22	15	15	15	20	15	15	15	15	15	12	9	9	9	9	4	8	"	"	"	"	"	95,817	7,91,151	11 "
5	13	11	8	8	2	3	4	13	3	4	4	4	2	8	2	2	1	1	4	1	"	"	"	"	5	29,884	2,01,781	7 "
3	9	10	2	4	3	5	3	3	4	4	4	4	4	2	4	4	3	2	"	1	"	"	"	"	"	124,624	6,70,764	6 "
3	2	4	2	4	2	2	2	3	2	2	1	2	2	3	1	2	4	4	"	"	"	"	"	"	1	58,143	2,91,993	8 "
3	3	2	1	3	1	1	1	2	"	1	1	1	1	2	4	"	1	1	2	1	1	1	2	2	2	4,894	76,163	10 "
2	2	1	"	1	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	36,270	81,602	2 "
2	1	1	1	1	1	1	1	1	1	"	"	1	"	"	4	"	"	4	"	"	"	"	"	"	"	56,119	2,53,765	6 "
10	9	9	1	7	3	3	3	3	5	6	4	3	3	1	4	"	"	4	"	"	"	"	"	"	"	64,769	2,60,212	5 "
"	"	1	1	3	2	2	1	2	2	3	1	2	2	1	"	"	1	1	1	1	"	"	"	"	"	4,457	79,473	11 "
3	3	4	6	16	4	5	7	3	6	5	9	7	5	7	4	9	6	7	6	6	6	6	6	6	6	42,184	2,67,896	1 "
9	5	6	3	9	5	5	6	6	2	1	2	3	3	4	2	1	2	2	3	"	2	"	"	"	2	40,137	4,53,275	14 "
6	3	2	3	3	3	3	11	5	4	4	3	2	3	1	2	2	5	4	"	4	2	2	2	2	"	54,470	4,76,096	6 "
"	"	"	"	"	"	"	"	6	"	"	"	"	"	"	4	4	"	1	"	"	"	"	"	"	"	"	43,344	1,17,507	4 "
8	11	13	3	6	1	1	2	7	2	1	1	1	1	2	4	6	9	"	"	"	"	"	"	"	1	34,236	4,64,906	7 "
3	4	2	2	2	2	2	2	1	1	1	1	1	1	1	"	"	"	"	"	"	"	"	"	"	"	9,787	87,532	6 "
11	8	12	6	5	12	10	9	"	4	7	6	7	7	8	3	2	2	2	2	2	"	"	"	"	2	69,685	5,66,003	" "
9	12	3	5	7	1	2	2	3	2	2	2	2	2	2	1	1	1	1	"	1	"	"	"	"	"	26,502	293,313	11 "
148	142	130	87	135	76	91	102	99	80	79	78	78	71	68	43	42	47	42	19	33	19	17	18	18	27	9,77,442	74,22,459	3 "
72	114	60	168	62	44	44	46	11	"	3	40	9	11	"	"	"	20	23	30	36	30	31	32	32	42	8241	1503,432	" "
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1855	21,575	" "
220	256	190	255	197	120	135	147	110	80	82	118	87	82	68	43	42	62	65	49	69	49	48	50	50	69	9,87,538	89,50,467	" "

Gen'l Stamp Office
27 July 1874

J. Ramsden
Superintendent of Stamps

1874

In No 946

From,

The Supdt of Stamps
Madras

To, No 2733/74

The Secretary to the
Board of Revenue
Madras

Rev 1013/74

Dated 27 }
Recd }
July 1874

In G.O. No 2722/74

Statement of Impressed
Court Fee Stamps remaining
in the Districts and in
the Stamp Office on the
30th June 1874.

G.O. 14 September/74 No 1469

In Bd No 130

Sor-ES Legislative
Mar 8/Oct 74

17
1169

Revenue Department
14 Septr. 74.

No. 1169

To, The Secy. to the Govt. of India
Financial Department

Sir,

To, Govt. of India 27th Augt. 1873
No. 915. R.D.

From — do — do 20th Janry. 1874
No. 452 Financial Dept.

Adverting to the correspondence marginally indicated I am directed to bring to the notice of the Govt. of India a question which has arisen as to the legality of the instructions given by the Govt. and approved by His Excellency the Governor General in Council for issuing impressed stamps in place of adhesive stamps in all cases where the use of the former is permissible.

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permissible.

2. The rules passed by the Governor General in Council and made applicable to Madras by Notification dated 19th April 1872 No. 2845 Separate Revenue (Stamps) provide that "the stamps "used to denote any fee "chargeable under the "said Act, may be either "impressed or adhesive, "or partly impressed and "partly adhesive" and "when the amount of the "fee cannot be denoted "by a single impressed "or adhesive stamp the "next lower impressed or "adhesive stamp shall "be used and the deficiency made up by one or "more additional stamps "which

18/1169

"which may be either "impressed or adhesive"

3. It is contended that by these Rules the public have an option of paying the fees by impressed or adhesive stamps (as they please) and that until new Rules are made under the Act the supply should be regulated by existing Rules. It is also stated that a mere order of Govt. even though approved by the Govt. of India is not sufficient to supercede the rules on the subject made and published under the authority of the Court Fees Act.

4 With reference to this

this consideration as well as to inconvenience which was alleged to have arisen owing to adhesive stamps not being available the Board of Revenue were called upon (26th June 1874 No. 793) to report the quantity of impressed stamps still on hand and the measures which should be taken to carry out the intention expressed in Mr. Barbour's letter dated 13th February 1873 No. 1013 that the exclusive use of adhesive stamps should be introduced as soon as possible.

5. From the Board's reply it appears that the stock of Court Fee impressed stamps has been considerably reduced during the 18 months which have elapsed since the calculation recorded in Mr. Dalyell's letter of 27th August 1873 was made.

6. The following abstract shows that stamps valued at more than 15 lakhs of Rupees have been disposed of between 1st March 1873 and 30th June 1874.

Court Fee impressed stamps in hand

Date	No.	Value Rs.
1st March 1873	15,48,360.	10,46,640
30th June 1874	9,87,538	89,½ 469
Expenditure in 18 months	5,60,822	15,19,173

7. The balance on hand on 30th June amounted to 9,87,538 stamps valued at 89½ lakhs of

of Rupees. Of the 18 different values the higher ones are comparatively little in demand and yet they constitute the chief portion of the stock as far as value is concerned. The 26 numbers above Rs 250 contain 2743 papers worth Rs 2,41,350 or nearly a quarter of the whole.

8. The Superintendent of Stamps reports that many of the values will probably not be sold within any reasonable period if at all, and that if the exclusive use of adhesive stamps is to be enforced at once the stock of impressed stamps can be destroyed at

at an actual loss of Rs 8,382 being cost of paper, freight and stamping. He has in hand an adequate supply of adhesive stamps of all values.

9. The Board hesitate to recommend any change or the destruction of stamps, until it is quite certain that there is no intention of preventing to the system of impressed stamps as a more certain security against fraud - referring to the 2nd paragraph of Mr. Under Secretary Barbour's letter dated 9th February 1874 No 894

10. I am accordingly directed to enquire whether there is any such

such intention on the
part of the Govt of India
I am to draw attention
at the same time to the
letter in the Financial
Department dated 22nd
July last No 4505 which
expresses a desire for the
discontinuance of estab-
lishments for the local
manufacture of bicolor
stamps and which seems
inconsistent with ~~such~~
~~proposal~~ any one's
intention.

11. Should it not
be intended by
~~the intention of~~ the
Govt. of India to revert
to impressed stamps
I am to enquire whether
the stock of impressed
Court Fee stamps now
in hand in this Presiden
cy may be gradually
destroyed and the
adhesive

adhesive stamps brought
into general use.

2

130-131.

5th Sept 74 R14th

Revenue Depart

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Memo: for Orders.

Pps: Bd of Rev.

Subj: for ords letter from Supt of Stamps forwarding statement showing quantity of Court Fees bicolor impressed stamps in store and stating that he has an adequate supply of adhesive stamps of full value in store and stating the only way in which exclusive use of adhesive labels can be brought about early

H.C. 7th August 1874 No 2127

I agree in the view

J. D'L.

The Board send this information in reply to G.O. 26th June last No 793 which was passed with reference to a demi official letter from the Chief Justice.

2. Referring to the correspondence which took place at the time when the rule was passed

to

Lay the matter before the Govr. of India – a major practice is always in accordance

× Vide G.O. 27th August 1873 No 914

– Resolve – that the Govr of Madras Bes preference of adhesive Stamps Govt. destroy the Stock Surplus

26/8

to which Sir W. Morgan objects it is observed that the stock of Court Fee Stamps has been considerably reduced during the last 15 months.

Court Fee impressed stamps in hand		
Date	No	Value Rs.
31st March 1873	15,48,360	10,69,640
30th June 1874	9,87,538	89,50,467
Expenditure in 15 months.	5,60,822	15,19,173

3. Thus stamps valued at more than 15 lakhs of Rupees have been disposed of in a year and a quarter.

4. There remained 89½ lakhs worth on 30th June last.

5. There are 165 different values of papers. The higher values are comparatively little in demand and yet they constitute the chief portion of the stock as far as value is concerned. The 26 numbers above Rs 250 contain 2743 papers worth Rs 21,41,350. or nearly a quarter of the whole

6. If the exclusive use of adhesive stamps is to be enforced at once the stock of impressed stamps can be destroyed, the Superintendent says, at an actual loss of Rs 8382 being cost of paper, freight, and stamping.

7. He has in hand "an adequate supply "of adhesive stamps of "all

"all values"

8. The Board point out however that the Government of India have expressed a doubt whether "with reference "to the greater liability "to fraud connected "with the use of labels" it may not be necessary to revert to the method of impressed stamps (G.O. 14th February 1874 No. 205) and they are of opinion that no change in existing orders should be made and no stamps destroyed at present.

9. It is observed however from the letter from the Government of India dated 22nd July last

No.

No. 4505 (recorded in G.O. 29th July 1874 No. 918 R.D.) that proposals are prepared for doing away with the establishments for the local manufacture of bi-color stamps which have the impression that the intention is to adopt adhesive stamps exclusively.

10. Perhaps the difficulty can be solved by allowing stamp vendors at the Presidency to take adhesive stamps at option. This is much what the Chief Justice proposed. The existing

practice

practice can continue
in force up country. The
greater number of papers
sold are obviously of
the smaller values and
at the rate of consumption
shewn above cannot last
many years. The small
quantity of high valued
paper can then be des-
troyed if necessary

Ordd

Memorandum
Paper during Week of
Com[illegible] Gen[illegible]

1179

C 21st August 74 R 26th