M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 56

(2) Date of repair 12-8-66

(3) Initials of the Referencer

# MADRAS RECORD OFFICE

## GOVERNMENT OF MADRAS

Revenue DEPARTMENT

| | | |
|---|---|---|
| G.O. No. / B.P. No. | 557 | Press / ~~Mis.~~ |
| Dated | 6 — 5 — | ~~196~~ 1874. |

*Not to be folded or roughly handled*

*Proceedings of the Madras Government, Revenue Department,*
*6th May 1874.*

No. 80. Read the following Proceedings of the Board of Revenue, dated 24th January 1874, No. 116 :—

Read the following letter from the Hon. V. RAMIENGAR, C.S.I., Superintendent of Stamps, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madras, 6th October 1873, No. 1,345 :—

I HAVE the honour to submit the Annual Report on the operations of the Stamp Department during the past fasli (1282), A.D. 1872-73, accompanied by the usual explanatory statements.

2. Statement No. 1 shows the transactions of the Stamp Office. The balance of stock at the commencement of the year, the receipts and issues during the year, and the balance in store at its close, are shown in the following abstract :—

NON-JUDICIAL STAMPS.

COURT FEES STAMPS.

| — | Stamped Papers. | Adhesive Stamps. | Stamped Papers. | Bills of Exchange. | Adhesive Receipt and Revenue Stamps. | Adhesive Foreign Bill Stamps. | Adhesive Transfer Stamps. | Special Adhesive Stamps. | Total. |
|---|---|---|---|---|---|---|---|---|---|
| | Rs. A. P. | Rs. | 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 ... ... | 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 |
| *Receipts.* | | | | | | | | | |
| From the Commissioner of Paper Currency ... ... | ... ... ... | 33,94,960 0 0 | 10,69,842 4 0 | 49,124 4 0 | ... ... ... | ... ... ... | ... ... ... | 12,975 0 0 | 11,29,097 12 0 |
| From England ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 24,07,935 0 0 | 24,07,935 0 0 |
| From the Superintendent of Stamps, Calcutta ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 750 0 0 | 750 0 0 |
| Stamps returned from districts ... ... ... | 8,55,432 14 0 | 11,35,163 12 0 | 46,457 0 0 | ... ... ... | ... ... ... | 1,098 0 0 | ... ... ... | 20,38,439 2 0 | 20,38,439 2 0 |
| Stamps returned from Coorg | ... ... ... | 9,795 6 0 | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 3,798 6 0 | 3,798 6 0 |
| Do. by the vendor at the Sea Customs House, Madras ... ... | 884 12 0 | 2,686 1 0 | 5,735 0 0 | 601 14 0 | 48 13 0 | 47 2 0 | 22 8 0 | 1 8 0 | 6,066 8 0 |
| Excess found in stock ... ... | ... ... ... | ... ... ... | 1 8 0 | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 1 8 0 |
| Total... | 8,56,317 10 0 | 35,36,803 3 0 | 11,18,035 12 0 | 49,726 2 0 | 48 13 0 | 1,145 0 0 | 22 8 0 | 18,725 0 0 | 55,70,098 4 0 |
| Grand Total... | 24,87,988 6 0 | 395,97,853 3 0 | 38,91,075 12 0 | 1,55,564 10 0 | 3,06,063 13 0 | 50,44,343 7 0 | 1,66,960 0 0 | 4,67,008 4 0 | 521,20,321 11 0 |
| *Issues.* | | | | | | | | | |
| To the districts ... ... ... | 8,23,702 11 0 | 12,88,871 3 0 | 10,66,092 2 0 | 48,312 2 0 | 44,383 13 0 | 11,021 7 0 | 1,671 4 0 | ... ... ... | 32,87,190 14 0 |
| ,, Coorg ... ... ... | 4,256 6 0 | 36,230 0 0 | 10,033 8 0 | 2,926 4 0 | 675 0 0 | ... ... ... | ... ... ... | ... ... ... | 54,130 12 0 |
| ,, Mysore ... ... ... | ... ... ... | 100 0 0 | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 100 0 0 |
| ,, the Superintendent of Stamps, Calcutta ... | ... ... ... | 37,500 0 0 | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 37,500 0 0 |
| By sale at the General Stamp Office ... ... ... | ... ... ... | 4,530 0 0 | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 4,530 0 0 |
| Stamps sent to the Board for destruction ... ... ... | 84,307 11 0 | 13,21,367 0 0 | 231 6 0 | 28 10 0 | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 14,06,222 11 0 |
| Deficiency found in stock ... | ... ... ... | ... ... ... | 0 6 0 | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 0 6 0 |
| Special adhesive stamps affixed to private documents. | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 28,915 0 0 | 28,915 0 0 |
| Total ... | 9,12,266 6 0 | 26,88,598 3 0 | 10,76,357 6 0 | 51,267 0 0 | 45,063 13 0 | 11,021 7 0 | 1,671 4 0 | 28,915 0 0 | 48,18,819 11 0 |
| Balance... | 15,75,722 0 0 | 369,08,960 0 0 | 28,14,718 6 0 | 1,04,297 10 0 | 2,61,000 0 0 | 50,33,322 0 0 | 1,65,288 12 0 | 4,38,093 4 0 | 473,01,502 0 0 |
| In transit... | 2,500 0 0 | 14,467 8 0 | 15,193 8 0 | 893 8 0 | 1,050 0 0 | ... ... ... | ... ... ... | ... ... ... | 38,013 8 0 |
| Net balance... | 15,73,222 0 0 | 368,94,492 8 0 | 27,99,524 14 0 | 1,03,403 2 0 | 2,59,950 0 0 | 50,33,322 0 0 | 1,65,288 12 0 | 4,38,093 4 0 | 472,63,488 8 0 |



The opening balance amounted to Rupees 465,41,233-7-0. The manufacture of Court Fees impressed stamps entirely ceased owing to the introduction of adhesive stamps imported from England. The only stamps locally prepared during the year under report were those used under the General Stamp Act, and they amounted to Rupees 11,22,097-12-0. Adhesive labels to the amount of Rupees 24,08,685 were received from England and Calcutta. Stamps of the value of Rupees 20,38,439-2-0, consisting chiefly of the old makeshift Court Fees stamps and impressed red-and-black stamps, were returned from the districts as no longer required. The vendor at the Sea Customs House at Madras was allowed to return to this office stamps of different descriptions, valued at Rupees 6,066-8-0, on his ceasing to be a vendor on the discount system. These additions raised the stock to Rupees 521,20,321-11-0. On the other hand, the issues amounted to Rupees 48,18,819-11-0, which reduced the balance of stock at the close of the year to Rupees 473,01,502. This includes, as usual, a small inefficient balance, viz., Rupees 38,013-8-0.

3. It will be seen that obsolete and useless stamps of the value of upwards of 14 lakhs of Rupees were destroyed during the year. This has reduced the number of different descriptions of stamps in use from eleven to nine. This will be reduced still further when the present stock of red-and-black impressed stamps is exhausted or destroyed and the use of special adhesive stamps is extended to Bills of Exchange and Lading supplied to districts.

Rupees 14,06,222-11-0.

4. *Statement No.* 2.—This shows the transactions in the several districts. The balance in the Collectorate treasuries at the beginning of the year amounted to Rupees 181,80,867-12-6. The receipts and issues during the year with the closing balance are given below:—

| | Court Fee Stamps. | | Non-Judicial Stamps. | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Stamped Papers. | Adhesive Stamps. | Stamped Papers. | Bills of Exchange. | Bills of Lading. | Adhesive Receipt and Revenue Stamps. | Adhesive Foreign Bill Stamps. | Adhesive Transfer 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. | RS. A. P. |
| Balance at the commencement of the fasli ... ... ... ... ... | 95,47,143 7 0 | 19,01,824 6 0 | 63,99,840 14 0 | 2,68,284 6 0 | 4,371 12 0 | 20,931 10 6 | 23,497 6 0 | 15,023 15 0 | 181,80,867 13 6 |
| *Receipts.* | | | | | | | | | |
| From the Superintendent of Stamps ... | 8,23,702 11 0 | 12,88,871 3 0 | 10,66,092 2 0 | 48,312 2 0 | 3,171 4 0 | 44,388 13 0 | 11,021 7 0 | 1,571 4 0 | 32,87,130 14 0 |
| " Bellary ... ... ... ... | ... | ... | 1,19,235 0 0 | ... | ... | ... | ... | ... | 1,19,235 0 0 |
| " Trichinopoly ... ... ... | ... | ... | ... | ... | ... | 150 0 0 | ... | ... | 150 0 0 |
| Excess found in stock in the districts ... | ... | 1 0 0 | 4 0 0 | ... | ... | ... | ... | ... | 5 0 0 |
| Stamps returned by the vendors ... ... | 21 4 0 | 62 12 0 | 27 0 0 | 24 0 0 | ... | ... | ... | ... | 135 0 0 |
| Do. by Government Vakeel | ... | 1 0 0 | ... | ... | ... | ... | ... | ... | 1 0 0 |
| Total... | 8,23,723 15 0 | 12,89,935 15 0 | 11,85,358 2 0 | 48,336 2 0 | 3,171 4 0 | 44,538 13 0 | 11,021 7 0 | 1,571 4 0 | 34,06,656 14 0 |
| Grand Total... | 103,70,867 6 0 | 31,91,760 5 0 | [illegible] | 3,16,570 8 0 | 7,543 0 0 | 65,470 7 6 | 34,518 13 0 | 16,595 3 0 | 215,87,524 10 6 |
| *Sales and Issues.* | | | | | | | | | |
| To the public ... ... ... ... ... | 16,77,078 13 0 | 6,93,173 15 6 | 14,57,452 6 0 | 43,558 5 0 | 3,228 4 0 | 39,476 11 0 | 11,822 5 0 | 2,395 4 0 | 39,28,185 15 6 |
| Supplied for Government law-suits, etc. | 463 14 0 | 314 13 0 | 824 8 0 | ... | ... | 0 5 0 | ... | ... | 1,603 8 0 |
| Do. for escheat Title-deeds ... ... | ... | ... | 1,074 8 0 | ... | ... | ... | ... | ... | 1,074 8 0 |
| Returned to the Superintendent of Stamps ... ... ... ... ... | 1,53,974 4 0 | 10,34,504 2 0 | 46,425 0 0 | ... | 257 8 0 | ... | 1,098 0 0 | ... | 12,36,288 14 0 |
| Found deficient in stock ... ... ... | ... | 0 6 0 | 0 12 0 | ... | ... | ... | ... | ... | 1 2 0 |
| Value of stamps supplied to vendors in lieu of those returned ... ... ... | 53 0 0 | 11 12 0 | 70 4 0 | ... | ... | ... | ... | ... | 135 0 0 |
| Value of unserviceable and damaged stamps destroyed by Collectors and of those issued in lieu of spoiled stamps. | 2,555 0 0 | 16 13 0 | 1,131 4 0 | 6 0 0 | ... | ... | 0 6 0 | ... | 3,709 7 0 |
| Supplied to other districts from Bellary | ... | ... | 1,24,587 0 0 | ... | ... | ... | ... | ... | 1,24,587 0 0 |
| Do. to Tanjore from Trichinopoly.. | ... | ... | ... | ... | ... | 150 0 0 | ... | ... | 150 0 0 |
| Total... | 18,84,124 15 0 | 17,27,921 13 6 | 16,31,565 10 0 | 43,564 5 0 | 3,515 12 0 | 39,627 0 0 | 12,920 11 0 | 2,395 4 0 | 52,95,635 6 6 |
| Balance... | 85,86,742 7 0 | 14,63,838 7 6 | 59,53,633 6 0 | 2,73,006 3 0 | 4,027 4 0 | 25,843 7 6 | 21,598 2 0 | 14,199 15 0 | 162,91,889 4 0 |



The stock in the districts on the last day of the fasli was thus Rupees 162,91,889, or Rupees 18,88,979 less than on the corresponding date of the previous year.

5. It is satisfactory to note that what with diminished supplies, increased sales, and withdrawal and destruction of useless stamps, the district balances, which had stood at Rupees 192,57,810 at the commencement of Fasli 1281, were reduced at the end of Fasli 1282 to Rupees 162,91,889, or by nearly 30 lakhs in two years.

6. Between the above abstract and that given at the foot of paragraph 2 there is an apparent discrepancy which should perhaps be noticed. The value of stamps returned from the districts, according to the latter, was Rupees 20,38,439-2-0, according to the former it is only Rupees 12,36,288-14-0. The difference (Rupees 8,02,150-4-0) was, as explained in paragraph 7 of last year's report, received in this office in Fasli 1282, whereas it was despatched and written off in the district accounts in the preceding year. In like manner, the value of stamps despatched to other districts from Bellary was Rs. 1,24,587, whereas only Rs. 1,19,235, of this was received within the Fasli. The difference, Rupees 5,352, will appear in the current year's accounts.

7. *Statement No.* 4.—The sales of the different descriptions of stamps during the past as compared with the previous fasli are shown below :—

| Items. | Fasli 1281. | | | Fasli 1282. | | | Difference. | | |
|---|---|---|---|---|---|---|---|---|---|
| *Court Fees Stamps.* | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. |
| Stamped papers ... ... ... ... ... | 20,98,993 | 6 | 0 | 16,77,078 | 13 | 0 | — 4,21,914 | 9 | 0 |
| Adhesive Stamps ... ... ... ... ... | 2,58,143 | 9 | 0 | 6,93,173 | 15 | 6 | + 4,35,030 | 6 | 6 |
| *Non-judicial or General Stamps.* | | | | | | | | | |
| Stamped papers ... ... ... ... ... | 13,87,481 | 0 | 0 | 14,57,452 | 6 | 0 | + 69,971 | 6 | 0 |
| Bills of Exchange ... ... ... ... | 50,490 | 15 | 0 | 43,558 | 5 | 0 | — 6,932 | 10 | 0 |
| Foreign Bill Stamps ... ... ... ... | 11,799 | 5 | 0 | 11,822 | 5 | 0 | + 23 | 0 | 0 |
| Bills of Lading ... ... ... ... ... | 3,086 | 12 | 0 | 3,228 | 4 | 0 | + 141 | 8 | 0 |
| Adhesive Revenue Stamps ... ... ... | 37,067 | 8 | 0 | 39,476 | 11 | 0 | + 2,409 | 3 | 0 |
| Transfer Stamps ... ... ... ... ... | 2,70[illegible] | [illegible] | 0 | 2,395 | 4 | 0 | — 312 | 0 | 0 |
| Total... | 38,49,769 | 11 | 0 | 39,28,185 | 15 | 6 | + 78,416 | 4 | 6 |

The receipts from Court Fees stamps sold amounted to Rupees 23,70,[illegible]-12-[illegible] and exceeded those of Fasli 1281 by Rupees 13,115-13-6. The falling off in the sale of impressed stamps, and the more than corresponding increase in that of the new adhesive labels, show that the former is being superseded by the latter. The net result is, as above stated, an increase of upwards of 13,000 Rupees over the previous year. Some districts show a large increase, *e. g.*—

| | RS. | A. | P. |
|---|---|---|---|
| North Arcot ... ... ... ... ... ... ... | 17,357 | 15 | 0 |
| Vizagapatam ... ... ... ... ... ... | 16,081 | 9 | 0 |
| Malabar ... ... ... ... ... ... ... | 14,067 | 11 | 0 |
| Tanjore ... ... ... ... ... ... ... ... | 5,067 | 9 | 0 |

others show a considerable decrease—

| | Rs. | A. | P. |
|---|---|---|---|
| Madura ... ... ... ... ... ... ... ... | 15,959 | 11 | 0 |
| Madras ... ... ... ... ... ... ... ... | 12,814 | 4 | 6 |
| Godavery District ... ... ... ... ... ... | 5,280 | 4 | 0 |
| Trichinopoly ... ... ... ... ... ... ... | 4,517 | 9 | 0 |

8. In the sale of non-judicial stamps the increase is much larger, being nearly 70,000 Rupees. This occurs in seventeen out of the twenty-one districts, the exceptions being Nellore,* Cuddapah,† Kurnool,‡ and Madras,§ in which there is a falling off aggregating 12,706 Rupees. The decrease is largest in Kurnool, being rather more than ten per cent. of the receipts of Fasli 1281. This is apparently accounted for by the falling off in the number of registered deeds, as shown in the margin; but, in the case of Cuddapah and Madras, I am unable to trace the decrease to a similar cause, as the number of registered documents in them is larger than in the previous year.

| | Rs. | A. | P. |
|---|---|---|---|
| * | 147 | 5 | 0 |
| † | 3,434 | 2 | 0 |
| ‡ | 5,818 | 6 | 0 |
| § | 3,306 | 8 | 0 |
| Total... | 12,706 | 5 | 0 |

*Vide* Report of the Inspector-General of Registration for 1872-73.

| | 1871-72. | 1872-73. |
|---|---|---|
| Instruments of sale mortgage, etc., of immoveable property of value of 100 Rs. and more ... ... ... | 1,860 | 1,661 |
| Conveyance of moveable property ... ... ... ... | 31 | 21 |
| Obligations for payment of money ... ... ... ... | 100 | 48 |

9. Under the head of "Bills of Exchange" there is a considerable decrease, amounting to Rupees 6,932-10-0, or upwards of thirteen per cent. Looking through the districts I find that in Godavery the receipts have fallen from Rupees 4,911-8-0 in Fasli 1281 to Rupees 2,589-5-0, or nearly one-half; in Tanjore, from Rupees 2,679-2-0 to Rupees 1,335-7-0, or rather more than one half; in Tinnevelly, from Rupees 1,244-10-0 to Rupees 720-14-0; in Madura, from Rupees 1,432 to Rupees 825-5-0; in Coimbatore, from Rupees 613-15-0 to Rupees 394-5-0; in Kistna, from Rupees 1,403-4-0 to Rupees 1,[illegible]; and in Bellary, from Rupees 5,897-7-0 to Rupees 4,044-2-0. There is no doubt that this result is due, in a great measure, to the general depression of trade, and probably, in some degree, to the increasing use of currency notes and money orders for remittances; but it may be questioned whether the requirements of the law are not also evaded to some extent at least. It is remarkable that, in the midst of the general falling off which has been noticed in the sale of bill stamps, there is an increase to the extent of Rupees 511-7-0 in Cuddapah and of Rupees 772-1-0 in Madras. It is also noteworthy that in the comparatively prosperous district of South Arcot the amount of transactions in hoondies is represented by a revenue of Rupees 6-12-0.

10. The quantity of foreign bill stamps sold is nearly the same as in the previous year. Here also I cannot help thinking that there must be some evasion of the law. It may be that, from ignorance that the use of a distinctive stamp is intended for foreign bills, the adhesive receipt stamps are used to a certain extent; but, even after making allowance for this, it strikes me that the sale of foreign



bill stamps is smaller than it need be. For instance, in Cuddapah and Bellary the sale under this head is *nil*. Is it to be supposed that these districts have no transactions whatever with Hyderabad? Again, South Arcot is *nil* notwithstanding the proximity of Pondicherry, from which I presume there are some hoondies or bills received and negotiated within our limits. Tanjore, Tinnevelly, and Madura also present a blank this year. It is difficult to account for this unless by supposing that there has been none of the usual trade between the ports of these districts and Colombo.

11. In the stamped Bills of Lading sold there is a small increase.

12. The revenue from the sale of revenue adhesive stamps amounted to Rupees 39,476-11-0, or Rupees 2,409-3-0 above that of the previous year. The increase occurs chiefly in the districts of Kistna, Cuddapah, Bellary, Madras, Salem, Tanjore, Trichinopoly, Madura, and Coimbatore. A small decrease occurs in Vizagapatam, Kurnool, South Arcot, Tinnevelly, and South Canara.

13. The sale of transfer stamps is confined to Madras, and was less in the year under report than in the preceding fasli, owing doubtless to diminished transactions in Bank shares, which are a drug in the market.

14. REVENUE.—Thus the revenue from the sale of the different descriptions of stamps in the districts amounted to Rupees 39,28,185-15-6, or Rupees 78,416-4-6 more than in the previous year. The following receipts from other sources must now be noticed:—

| Items. | Fasli 1281. | | | Fasli 1282. | | | Difference. | | |
|---|---|---|---|---|---|---|---|---|---|
| | Rs. | A. | P. | Rs. | A. | P. | Rs. | A. | P. |
| To amount realized by the sale of Court Fees adhesive stamps at the General Stamp Office... | 1,510 | 0 | 0 | 4,830 | 0 | 0 | + 3,320 | 0 | 0 |
| Do. received in the districts for stamp duty on unexecuted documents, etc., presented by private parties ... ... | 420 | 5 | 0 | 231 | 0 | 0 | — 189 | 5 | 0 |
| Do. do. for do. under Sections 20 and 24 of Act XVIII. of 1869 ... ... ... | 5,734 | 2 | 0 | 7,457 | 8 | 4 | + 1,723 | 6 | 4 |
| Do. stamp duty realized on executed documents through Courts ... ... ... ... | 3,211 | 15 | 10 | 3,753 | 1 | 0 | + [illegible] | 1 | 2 |
| Do. Court fees realized in the Stamp Office on documents presented by private parties under the Court Fees Act... | 1,12,895 | 2 | 0 | 1,15,427 | 11 | 0 | + 2,532 | 9 | [illegible] |
| Do. stamp duty under the General Stamp Act ... ... ... | 97,764 | 0 | 0 | 78,203 | 4 | 0 | — 19,560 | 12 | 0 |
| Do. value of special adhesive stamps affixed to private documents by the Superintendent of Stamps under Section 5 of the General Stamp Act ... ... ... | 25,479 | 6 | 0 | 28,915 | 0 | 0 | + 3,435 | 10 | 0 |
| | 2,47,014 | 14 | 10 | 2,38,817 | 8 | 4 | — 8,197 | 6 | 6 |

| Items. | Fasli 1281. | Fasli 1282. | Difference. |
|---|---|---|---|
| *Extra Revenue.* | | | |
| Penalties ... ... ... ... ... ... | Rs. A. P. 50,278 5 0 | Rs. A. P. 49,285 9 2 | Rs. A. P. — 992 11 10 |
| Value of paper supplied in lieu of spoiled stamps ... ... ... ... | 13 13 0 | 9 9 0 | — 4 4 0 |
| Adjudication fee collected in the districts ... ... ... ... ... | 110 0 0 | 114 0 0 | + 4 0 0 |
| Stamp duty recovered in pauper suits... | 8,302 6 10 | 6,101 7 8 | — 2,200 15 2 |
| Recoveries on account of the value of paper issued gratis for Government law-suits ... ... ... ... ... ... | 33 10 0 | 342 8 8 | + 308 14 8 |
| Recoveries on account of discount overpaid to vendors ... ... ... ... | 7 7 10 | 321 11 1 | + 314 3 3 |
| Sale-proceeds of packing cases ... ... | 42 10 0 | 73 5 3 | + 30 11 3 |
| 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 | 296 6 0 | + 36 6 0 |
| Fees collected under Section 18 of the Court Fees Act ... ... ... ... | 562 0 8 | 3,656 14 2 | + 3,094 13 6 |
| Cost of water-marked paper supplied to Mysore ... ... ... ... ... | 3,292 12 1 | 1,591 15 11 | — 1,700 12 2 |
| Miscellaneous receipts... ... ... ... | 49 6 4 | 1 11 0 | — 38 11 4 |
| | 62,988 7 9 | 61,795 1 11 | — 1,193 5 10 |
| | 10,003 6 7 | 3,00,612 10 3 | — 9,390 12 4 |

Court Fees adhesive stamps of the value of Rupees 4,830 were sold in the Stamp Office against Rupees 1,51[illegible] in the preceding year. The duty realized under Sections 20 and 24 of the Stamp Act on unstamped and insufficiently stamped documents, both by Collectors and the Civil Courts, amounted to Rupees 11,441-9-4, and was in excess of the receipts on the same account in Fasli 1281. In the Stamp Office, while the receipts under the Court Fees Act were in excess of those of the previous year, the duty collected under the General Stamp Act fell off by Rupees 16,125-2-0. I can account for this only by the general depression of trade and of all mercantile transactions.

15. The amount of extra revenue realized is less by Rupees 1,193-5-10 than in Fasli 1281. This is the result of a gross increase of Rupees 3,789-0-8 in the fees levied on complaints of offences under Section 18 of the Court Fees Act and other items, and of a gross decrease of Rupees 4,982-6-6 in the amount of penalties collected, in the stamp duty received in pauper suits, in the cost of water-marked paper supplied for the use of the Mysore Administration, and in other minor items.

16. Adding the aggregate receipts from the above sources to the revenue from the sale of stamps in the districts, as shown in paragraph 6, the gross revenue amounted to Rupees 42,28,798-9-9, which is in excess by Rupees 69,025-8-2 of that of the previous year.



17. CHARGES—*Statement No.* 3.—The charges of the year now remain to be noticed, and they are particularized below :—

| Items. | Fasli 1281. | Fasli 1282. | Difference. |
|---|---|---|---|
| *Stamp Office at Madras.* | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| Superintendent's salary and establishment... ... ... ... ... ... ... | 25,616 8 5 | 26,022 3 0 | + 405 10 7 |
| Cost of water-marked paper, etc. ... | 38,082 6 0 | 6,224 10 0 | — 31,857 12 0 |
| Contingent charges ... ... ... ... | 5,320 10 2 | 3,519 0 2 | — 1,801 10 3 |
| Establishment at the Stamping Department, Paper Currency Office ... ... | 9,725 5 0 | 8,507 15 2 | — 1,217 5 10 |
| | 78,744 13 10 | 44,273 12 4 | — 34,471 1 6 |
| *Districts.* | | | |
| Commission and discount to vendors... | 1,27,251 8 5 | 1,54,809 15 1 | + 27,558 6 8 |
| Contingent charges ... ... ... ... | 3,718 2 10 | 2,780 14 10 | — 937 4 0 |
| | 2,09,714 9 1 | 2,01,864 10 3 | — 7,849 14 10 |
| Amount refunded under Sections 13, 14, and 15 of Act VII. of 1870 ... ... ... ... ... ... | 31,361 11 6 | 39,334 11 5 | + 7,972 15 11 |
| Do. do. under Income-tax Act. | 1,193 12 3 | 409 1 0 | — 784 11 3 |
| Value of spoiled stamps refunded under Section 45 of Act XVIII. of 1869 ... ... ... ... ... ... | 28,032 9 0 | 32,482 15 5 | + 4,450 6 5 |
| Do. of spoiled Court Fees stamps refunded ... ... ... ... | 2,069 9 2 | 10,841 5 2 | + 8,772 5 0 |
| Stamp duty under Section 49 of Act XVIII. of 1869 ... ... ... ... | 13 0 0 | 1,938 9 5 | + 1,925 9 5 |
| Refund of penalties ... ... ... ... | 20 0 0 | 325 0 0 | + 305 0 0 |
| Miscellaneous ... ... ... ... ... | 15 8 0 | 28 0 0 | + 12 8 0 |
| Refund on account of stamps returned by the vendor at the Madras Sea Customs Office on his being appointed a salaried vendor ... ... ... | ... ... ... | 5,828 11 2 | + 5,828 11 2 |
| | 2,72,420 2 0 | 2,93,052 15 10 | + 20,632 13 10 |

The cost of the establishment at the Presidency and incidental expenses were little more than one-half of that of the previous year, owing chiefly to no water-marked paper and indelible ink having been imported from England during the fasli ; on the other hand, the district charges were higher by Rupees 26,621-2-8, owing principally to the larger amount paid on account of commission and discount to vendors on the larger sales of the year, so that the net result is a decrease of Rupees 7,849-14-10 in the establishment and other working charges.

18. The charges shown in the latter part of the foregoing statement consist of refunds sanctioned by law. Here there is a considerable increase in almost every item. In the amount refunded under Sections 13, 14, and 15 of the Court Fees Act there is an increase of nearly 8,000 Rupees over the preceding year, due principally to some heavy cases having been remanded in appeal by the High Court. The value of spoiled stamps refunded under the General Stamp Act was also larger by Rupees 4,450-6-5, which is the result of a gross increase of Rupees 7,932-7-9 in fourteen districts and of a gross decrease of Rupees 3,482-1-4 in the remaining seven districts.

The refunds under the Court Fees Act were likewise larger, being Rupees 10,841-5-2 in the year under report against Rupees 2,069-0-2 in the preceding fasli. The increase occurs in the districts marginally noted, and is due perhaps to the rules for refunds which came into force in April 1872 affording greater facilities for making these refunds than had previously existed. The next item "Refund of Stamp Duty erroneously collected" was made in Salem and North Arcot under the orders marginally noted. The last item refers to the stamps which the vendor at the Sea Customs Office was allowed to return under the orders of Government, dated 20th December 1872, No. 1,706, on his being appointed a salaried vendor.

Kistna, Nellore, Tanjore, Tinnevelly, and Coimbatore.

Salem—Proceedings of the Board of Revenue, No. 154, of 4th February 1873.
North Arcot—Proceedings of the Madras Government, dated 24th February 1873, No. 208.

19. Thus the gross charges debitable to "Stamp Revenue" amounted to Rupees 2,93,052-15-10, or Rupees 20,632-13-10 more than in the previous year. Deducting this sum from the gross receipts, amounting, as already shown, to Rupees 42,28,798-9-9, the net revenue of the year was Rupees 39,35,745-9-11, which exceeds by nearly half a lakh of Rupees that of Fasli 1281, which, as shown in the last report, was the highest revenue on record.

20. The usual statement apportioning the receipts and charges under the heads of "Law and Justice" and "Stamp Revenue" is appended :—

*Proceedings of the Madras Government, Revenue Department,*
*6th May* 1874.

*Law and Justice.*

| Receipts. | Rs. | A. | P. | Net Revenue. | Rs. | A. | P. |
|---|---|---|---|---|---|---|---|
| Court Fees stamps and impressing do. | 24,90,510 | 7 | 6 | | | | |
| Under Section 18 of the Court Fees (656-14-2) and for attestation of | 3,953 | 4 | 2 | | | | |
| Attorney (Rupees 296-6-0) | 6,101 | 7 | 8 | | | | |
| Covered in pauper suits | | | | | | | |
| Account of the value of paper issued | 342 | 8 | 8 | | | | |
| Government law-suits | 795 | 15 | 11 | | | | |
| Marked paper supplied to Mysore... | | | | | | | |
| Total... | 25,01,703 | 11 | 11 | | 23,39,108 | 8 | 2 |

| Disbursements. | Rs. | A. | P. |
|---|---|---|---|
| Share of establishment and other charges including contingencies | 29,988 | 0 | 0 |
| Discount | 78,585 | 15 | 8 |
| Refunds under Act VII. of 1870 and the income-tax Act | 39,743 | 12 | 5 |
| Refunds on account of spoiled stamps | 10,841 | 5 | 2 |
| Do. of stamps returned by the vendor at the Madras Sea Customs House on his being appointed a salaried vendor | 3,436 | 2 | 6 |
| Total... | 1,62,595 | 3 | 9 |

*Stamp Revenue.*

| Receipts. | Rs. | A. | P. | Net Revenue. | Rs. | A. | P. |
|---|---|---|---|---|---|---|---|
| By sale of non-judicial stamps, impressing do. on unexecuted documents, and stamp duty received on account of non-judicial stamps | 16,76,493 | 0 | 4 | | | | |
| Penalties, value of paper supplied in lieu of spoiled stamps, adjudication fee, recoveries of discount, etc., and sundry other items | 49,805 | 13 | 6 | | | | |
| Cost of water-marked paper supplied to Mysore... | 796 | 0 | 0 | | | | |
| Total... | 17,27,094 | 13 | 10 | | 15,96,637 | 1 | 9 |
| Total Net Revenue under "Law and Justice" and "Stamp Revenue" | | | | | 39,35,745 | 9 | 11 |

| Disbursements. | Rs. | A. | P. |
|---|---|---|---|
| Share of establishment and other charges including contingencies | 20,702 | 11 | 2 |
| Discount | 72,587 | 15 | 5 |
| Value of refunds for unused and spoiled stamps, refunds of penalties, etc. | 34,774 | 8 | 10 |
| Refunds on account of stamps returned by the vendor at the Madras Sea Customs House on his being appointed a salaried vendor | 2,392 | 8 | 8 |
| Total... | 1,30,457 | 12 | 1 |

It will be seen that while the charges under both heads exceed those of the previous year the net revenue under "Judicial" is less and that under "Non-judicial" more than the corresponding figures in Fasli 1281.

21. The Special Statements Nos. 5 and 6 have already been submitted.

---

ENCLOSURES Nos. 1 to 4.—Statements.

IN the foregoing letter the Superintendent of Stamps reports on the transactions of his department for Fasli 1282 or the year ending 30th June 1873, and submits the usual statements illustrating the results in detail.

2. The two Special Returns of Sales of Stamps and the Receipts and Disbursements of the Stamp Department required by the Government of India have already been forwarded to Government with Board's Proceedings, dated 1st November 1873, Miscellaneous No. 7,384.

3. During Fasli 1282 there were nine descriptions of stamps in use while the number in use in Fasli 1281 was eleven. The decrease was the result of the withdrawal of the Small Cause Court and Custom application stamps and the substitution for them of the ordinary Court Fee stamps. The subjoined statement shows the number of values available with the maximum and minimum values in each description of stamps:—

| Description of Stamps. | Number of values available. | Minimum value. | Maximum value. |
|---|---|---|---|
| *Judicial.* | | | |
| Court Fees stamped papers ... ... ... ... ... ... | 165 | 1 Anna. | 2,000 Rupees. |
| Do. Adhesive Stamps... ... ... ... ... ... | 29 | ½ ,, | 1,000 ,, |
| *Non-judicial or General.* | | | |
| Stamped papers ... ... ... ... ... ... ... ... | 158 | 1 ,, | 2,000 ,, |
| Bills of Exchange ... ... ... ... ... ... ... ... | 61 | 1 ,, | 120 ,, |
| Bills of Lading ... ... ... ... ... ... ... ... | 1 | 4 Annas. | 4 Annas. |
| Adhesive Receipt and Revenue Stamps ... ... ... | 2 | ½ Anna. | 1 Anna. |
| Foreign Bill Stamps ... ... ... ... ... ... ... | 16 | 2 Annas. | 24 Rupees. |
| Transfer Stamps ... ... ... ... ... ... ... ... | 15 | 1 Anna. | 20 ,, |
| Special Adhesive Stamps ... ... ... ... ... ... | 25 | 2 Annas. | 1,000 ,, |

4. The stamp transactions of the Superintendent and of the Collectors are separately detailed in Statements 1 and 2, and they will be noticed in the same order below.

5. *Transactions of the Superintendent.*—The value of the stock of stamps on hand with the Superintendent at the commencement of the year was Rupees 465,41,233-7-0. This was raised to Rupees 521,20,321-11-0 by subsequent receipts, consisting of the stamps manufactured at the office of the Commissioner of Paper Currency, the stamps received from England and Calcutta, and the stamps returned from the districts and Coorg and by the vendor at the Sea Customs House, Madras. The issues of the year, including stamps of the value of Rupees 14,06,222-11-0 sent to the Board for destruction, amounted to Rupees 48,18,819-11-0.



Thus the balance left at the end of the year was Rupees 473,01,502. This balance includes Rupees 38,013-8-0, the value of stamps forwarded to the Collectors but not acknowledged by them within the year.

6. The subjoined abstract shows the receipts and issues in some detail:—

| | | | | Rs. | A. | P. |
|---|---|---|---|---|---|---|
| Balance of stock at the commencement of Fasli 1282 ... | | | | 465,41,233 | 7 | 0 |
| *Receipts.* | | | | | | |
| From Commissioner of Paper Currency, in charge of Stamping Department... | | | 1 1,22,097 | 12 | 0 | |
| From England and Superintendent of Stamps, Calcutta ... ... ... ... ... | | | 2 4,08,685 | 0 | 0 | |
| Stamps returned from Coorg ... ... | | | 3,798 | 6 | 0 | |
| Do. | from districts ... ... | | 2 0,38,439 | 2 | 0 | |
| Do. | by vendor at Sea Customs House, Madras. | | 6,066 | 8 | 0 | |
| Excess found in stock ... ... ... ... | | | 1 | 8 | 0 | |
| | | | | | 55,79,088 | 4 | 0 |
| | | | Total... | | 521,20,321 | 11 | 0 |
| *Issues.* | | | | | | |
| To the districts ... ... ... ... ... ... | | | 32 87,130 | 14 | 0 | |
| Sales at the General Stamp Office ... | | | 4,830 | 0 | 0 | |
| Special adhesive stamps affixed to private documents by the Superintendent of Stamps ... ... ... ... | | | 28,915 | 0 | 0 | |
| Issues to Coorg, Mysore, and Superintendent of Stamps, Calcutta ... ... | | | 81,720 | 12 | 0 | |
| Stamps sent to Board for destruction... | | | 14,06,222 | 11 | 0 | |
| Deficiency found in stock ... ... ... | | | 0 | 6 | 0 | |
| | | | | | 48,18,819 | 11 | 0 |
| | | | Balance... | | 473,01,502 | 0 | 0 |

7. Between the value of stamps entered in the foregoing abstract as received from the Commissioner of Paper Currency in charge of the Stamping Department and that entered in the Special Return submitted by this Officer under date the 10th September 1873 there is a small difference of Rupees 1-2-0, which the Superintendent is requested to explain.

| | Rs. | A. | P. |
|---|---|---|---|
| As entered in the foregoing abstract ... ... ... ... | 11,22,097 | 12 | 0 |
| As entered in Return rendered by Commissioner, Paper Currency ... ... | 11,22,098 | 14 | 0 |
| Difference ... | 1 | 2 | 0 |

8. The total value of stamps received during Fasli 1282 is less than that in Fasli 1281 owing to the large stock on hand.

9. The issues were also smaller during the year owing to the heavy stock on hand in the districts though the number and value entered under that head are nominally larger in consequence of their including stamps destroyed, which were of greater value during Fasli 1282 than in Fasli 1281.

| —— | Stamps issued. | | | Stamps destroyed. | | | Total. | | |
|---|---|---|---|---|---|---|---|---|---|
| | Rs. | A. | P. | Rs. | A. | P. | Rs. | A. | P. |
| Fasli 1281 ... | 36,85,055 | 10 | 0 | 2,75,437 | 2 | 0 | 39,60,493 | 1 | 0 |
| ,, 1282 ... | 34,12,597 | 0 | 0 | 14,06,222 | 11 | 0 | 48,18,819 | 11 | 0 |
| Increase ... | ..... | | | 11,30,785 | 4 | 0 | 8,58,326 | 10 | 0 |
| Decrease ... | 2,72,458 | 10 | 0 | ..... | | | ..... | | |

10. *Transactions of Collectors.*—The balance of stamps in the Collectorate treasuries at the commencement of the fasli was Rupees 181,80,867-12-6; subsequent receipts raised it to Rupees 215,87,524-10-6. Deducting the sales and issues and the value of stamps returned to the Superintendent the amount left at the end of the year was Rupees 162,91,889-4-0. Details of these transactions are given below:—

| | | | | Rs. | A. | P. |
|---|---|---|---|---|---|---|
| Balance at the commencement of the fasli ... ... ... | | | | 181,80,867 | 12 | 6 |
| *Receipts.* | | | | | | |
| From Superintendent of Stamps ... | | 32,87,130 | 14 | 0 | | |
| Stamps received from one district by another ... ... ... ... ... | | 1,19,385 | 0 | 0 | | |
| Stamps returned by Government Vakeel and excess found in stamps sent by the Superintendent ... ... ... ... | | 6 | 0 | 0 | | |
| Stamps returned by vendors ... ... ... | | 135 | 0 | 0 | | |
| | | | | 34,06,656 | 14 | 0 |
| | Total... | | | 215,87,524 | 10 | 6 |
| *Issues.* | | | | | | |
| Sales to the public ... ... ... ... ... | | 39,28,185 | 15 | 6 | | |
| Stamps issued from one district to another ... ... ... ... ... ... ... | | 1,24,737 | 0 | 0 | | |
| Stamps returned to the Superintendent of Stamps ... ... ... ... ... ... | | 12,36,288 | 14 | 0 | | |
| Stamps supplied for Government law-suits and for escheat Title-deeds ... ... | | 2,578 | 0 | 0 | | |
| Stamps supplied to vendors in lieu of those returned ... ... ... ... ... ... | | 135 | 0 | 0 | | |
| Useless and damaged stamps destroyed by Collectors and stamps issued in lieu of spoiled ones ... ... ... ... ... ... | | 3,709 | 7 | 0 | | |
| Deficiency found in stock ... ... ... ... | | 1 | 2 | 0 | | |
| | | | | 52,95,635 | 6 | 6 |
| | Balance .. | | | 162,91,889 | 4 | 0 |

11. The balance of stamps at the end of the year was less than that at its commencement by Rupees 18,88,978-8-6. This was the result of the smaller supplies by the Superintendent, the comparatively larger sales of the year, and the larger quantity of stamps returned to the Superintendent. The balance left, however, is still unnecessarily large compared with the sales, which are not more than 40 lakhs, and the Board hope that endeavours for its reduction will still be continued.

| | Rs. | A. | P. |
|---|---|---|---|
| Balance at commencement of Fasli 1282 ... ... | 181,80,867 | 12 | 6 |
| Balance at its close .. ... | 162,91,889 | 4 | 0 |
| Decrease... | 18,88,978 | 8 | 6 |

12. In the foregoing abstract it will be observed that the quantity of stamps entered under "Receipts" as received from one district by another falls short of the quantity written off on that account under the head "Issues" by Rupees 5,352. This difference represents the value of stamps despatched from

| | Rs. | A. | P. |
|---|---|---|---|
| Received from one district by another ... ... ... | 1,19,385 | 0 | 0 |
| Issued from one district to another ... ... ... | 1,24,737 | 0 | 0 |
| Difference... | 5,352 | 0 | 0 |



Bellary to other districts but not received in the latter within Fasli 1282. The Treasury Officer of Bellary ought not to have written them off before their receipt was intimated to him by the receiving officers. The Board have had repeatedly to notice similar mistakes in Bellary, and they trust the Treasury Officer of the district will not give occasion for a similar remark again.

13. A like discrepancy is observed in regard to the value of stamps returned to the Superintendent by Collectors and the stamps received by him. This is the result, as explained by the Superintendent, of errors committed in the preceding fasli, in which consignments unacknowledged by him were finally written off in some of the Collectorate accounts.

| | Rs. | A. | P. |
|---|---|---|---|
| Stamps reported by the Collector to have been returned to the Stamp Superintendent in Fasli 1282 ... | 12,36,288 | 14 | 0 |
| Stamps reported to have been received by the Superintendent of Stamps in Fasli 1282 ... ... ... ... | 20,38,439 | 2 | 0 |
| Difference... | 8,02,150 | 4 | 0 |
| Difference is between the Returns of Collectors and Stamp Superintendent in Fasli 1281 ... ... ... | 8,02,150 | 4 | 0 |

14. *Stamp Revenue.*—The Board will now review the cash receipts and disbursements of the Stamp Department. The gross receipts from the sales of stamps and from other sources amounted to Rupees 42,28,798-9-9 against Rupees 41,59,773-1-7 in Fasli 1281, showing an increase of Rupees 69,025-8-2.

15. *Sales of Stamps.*—The receipts from the sales of stamps alone amounted to Rupees 39,61,930-15-6 including the stamps sold and affixed to private documents at the Stamp Office against Rupees 38,76,759-1-0 in Fasli 1281. The descriptions of stamps of which the sales were higher and those of which the sales were lower than in the preceding year are given below:—

| | | Rs. | A. | P. |
|---|---|---|---|---|
| *Court Fees Stamps.* | | | | |
| Stamped papers ... ... ... ... ... ... | — | 4,21,914 | 9 | 0 |
| Adhesive Stamps ... ... ... ... ... ... | + | 4,38,350 | 6 | 6 |
| *Non-judicial Stamps.* | | | | |
| Stamped papers ... ... ... ... ... ... | + | 69,971 | 6 | 0 |
| Bills of Exchange ... ... ... ... ... ... | — | 6,932 | 10 | 0 |
| Foreign Bill Stamps ... ... ... ... ... ... | + | 23 | 0 | 0 |
| Bills of Lading ... ... ... ... ... ... ... | + | 141 | 8 | 0 |
| Adhesive Revenue Stamps ... ... ... ... | + | 2,409 | 3 | 0 |
| Transfer Stamps ... ... ... ... ... ... | — | 312 | 0 | 0 |
| Special Adhesive Stamps ... ... ... ... ... | + | 3,435 | 10 | 0 |
| Net result... | + | 85,171 | 14 | 6 |

16. Sales of Court Fees stamped papers, Bills of Exchange, and share transfer stamps decreased and of all other kinds increased. The decrease in the sale of Court Fees stamped paper is due to the preference given by the public to adhesive stamps, of which a considerably larger quantity was sold in Fasli 1282 than in Fasli 1281. The net result, however, of Court Fees stamp transactions is favourable and shows an increase of Rupees 16,435-13-6.

17. Recently the Board have, at the instance of Government, directed Collectors to issue impressed in lieu of adhesive stamps in all cases where the use of the former is permissible, with a view to clear

Board's Proceedings, dated 24th September 1873, No. 1,920.

| | Rs. | A. | P. |
|---|---|---|---|
| With the Superintendent. | 15,75,722 | 0 | 0 |
| ,, Collectors ... ... | 85,36,742 | 7 | 0 |
| Total... | 101,12,464 | 7 | 0 |

off the stock of impressed paper and to admit of the exclusive use of adhesive labels in future. The stock of impressed Court Fees paper to be cleared off was at the end of Fasli 1282 Rs. 101,12,464-7-0.

18. The smaller sales of Bills of Exchange paper is ascribed by the Superintendent to the depression of trade and to the increasing use of Currency Notes and money orders for remittance purposes. The Superintendent at the same time suspects that the requirements of the law in regard to stamp duty on such documents are to some extent evaded. But the Board see no reason to think this. The Superintendent draws his inference chiefly from the very small sales in South Arcot, but the Board observe that the district though prosperous is not a mercantile one, its trade being carried on through Pondicherry, and the sales of hoondy stamps in that district have always been low. It may also be here observed that generally adhesive receipt stamps of 1 Anna value are used for hoondies of any value payable at sight and for hoondies of less than 100 Rupees payable otherwise.

*Sales of Bills of Exchange Paper in South Arcot.*

| | Rs. | A. | P. |
|---|---|---|---|
| Fasli 1278 ... ... ... ... | 7 | 1 | 0 |
| ,, 1279 ... ... ... ... | 21 | 1 | 0 |
| ,, 1280 ... ... ... ... | 9 | 2 | 0 |
| ,, 1281 ... ... ... ... | 2 | 10 | 0 |
| ,, 1282 ... ... ... ... | 6 | 12 | 0 |

19. The decline in the sale of transfer stamps is directly traced to the small demand in the market for Bank shares and the consequent limited transactions in them.

20. Of the descriptions of stamps of which a larger quantity was sold the increase in Court Fees adhesive labels has already been explained; that under foreign bill stamps, Bills of Lading and adhesive revenue stamps is small and calls for no special remark. It must, however, be observed that the Superintendent thinks that the sales of foreign bill stamps are too small and that the requirements of the law in regard to them are violated to some extent. He points out that in Cuddapah, Bellary, South Arcot, Tanjore, Tinnevelly, and Madura there have been no sales whatever of these stamps and that yet it cannot be supposed that those districts had no transactions with the adjoining foreign territories of Hyderabad, and Pondicherry or Ceylon. Ignorance of the existence of a special description of stamps for the purpose may have something to do with the small sales as the Superintendent points out, and the Board think it would be well that the Collectors of the districts named should try to enlighten the public by notifications on the subject in the District Gazettes.

21. The transactions under non-judicial stamped paper remain to be noticed. The increase in this case was large, amounting to Rupees 69,971-6-0. It was contributed to by seventeen districts, the remaining four districts* showing a falling off of Rupees 12,706-5-0. Judging from the number of instruments

| | Rs. | A. | P. |
|---|---|---|---|
| * Nellore ... ... ... | 147 | 5 | 0 |
| Cuddapah ... ... | 3,434 | 2 | 0 |
| Kurnool ... ... ... | 5,818 | 6 | 0 |
| Madras ... ... ... | 3,306 | 8 | 0 |
| Total... | 12,706 | 5 | 0 |



registered during the year the number really executed in Nellore and Kurnool appears to have been smaller, but the same explanation seems not to apply to Madras and Cuddapah, where the number of registered documents was greater than in the previous year.

22. In the subjoined statement the total sales of stamps in each district are compared with similar figures for Fasli 1281:—

| Districts. | Total sales in Fasli 1281. | | | Total sales in Fasli 1282. | | | Difference. | | |
|---|---|---|---|---|---|---|---|---|---|
| | Rs. | A. | P. | Rs. | A. | P. | Rs. | A. | P. |
| 1. Ganjam ... ... ... ... ... | 77,231 | 7 | 0 | 79,716 | 5 | 0 | + 2,484 | 14 | 0 |
| 2. Vizagapatam ... ... ... ... | 1,22,754 | 2 | 0 | 1,39,127 | 0 | 0 | + 16,372 | 14 | 0 |
| 3. Godavery ... ... ... ... ... | 2,17,269 | 1 | 0 | 2,14,801 | 5 | 0 | — 2,468 | 9 | 0 |
| 4. Kistna ... ... ... ... ... | 1,38,571 | 11 | 0 | 1,50,156 | 13 | 0 | + 11,585 | 2 | 0 |
| 5. Nellore ... ... ... ... ... | 1,23,064 | 8 | 0 | 1,21,485 | 15 | 0 | — 1,578 | 9 | 0 |
| 6. Cuddapah ... ... ... ... ... | 1,76,346 | 2 | 0 | 1,70,740 | 7 | 0 | — 5,605 | 11 | 0 |
| 7. Bellary ... ... ... ... ... | 1,79,413 | 1 | 0 | 1,77,767 | 11 | 0 | — 1,645 | 6 | 0 |
| 8. Kurnool ... ... ... ... ... | 1,06,922 | 8 | 0 | 98,669 | 14 | 0 | — 8,252 | 10 | 0 |
| 9. Madras ... ... ... ... ... | 2,87,284 | 5 | 0 | 2,72,162 | 9 | 6 | — 15,121 | 11 | 6 |
| 10. Chingleput ... ... ... ... | 70,40 | 1 | 0 | 71,203 | 15 | 0 | + 803 | 14 | 0 |
| 11. North Arcot ... ... ... ... | 1,40,709 | 9 | 0 | 1,60,317 | 2 | 0 | + 19,607 | 9 | 0 |
| 12. South Arcot ... ... ... ... | 1,24,773 | 15 | 0 | 1,31,044 | 5 | 0 | + 6,270 | 6 | 0 |
| 13. Tanjore ... ... ... ... ... | 4,72,347 | 1 | 0 | 4,80,174 | 2 | 0 | + 7,826 | 7 | 0 |
| 14. Trichinopoly ... ... ... ... | 1,10,682 | 1 | 0 | 1,10,928 | 8 | 0 | + 246 | 7 | 0 |
| 15. Madura ... ... ... ... ... | 2,99,989 | 8 | 0 | 2,87,350 | 6 | 0 | — 3,638 | 10 | 0 |
| 16. Tinnevelly ... ... ... ... ... | 2,78,540 | 10 | 0 | 2,82,608 | 11 | 0 | + 4,068 | 1 | 0 |
| 17. Coimbatore ... ... ... ... ... | 1,37,518 | 0 | 0 | 1,45,408 | 9 | 0 | + 7,890 | 9 | 0 |
| 18. Nilgiris ... ... ... ... ... | 8,588 | 12 | 0 | 12,560 | 11 | 0 | + 3,971 | 15 | 0 |
| 19. Salem ... ... ... ... ... | 1,32,230 | 1 | 0 | 1,30,614 | 2 | 0 | — 1,615 | 15 | 0 |
| 20. South Canara ... ... ... ... | 1,64,327 | 9 | 0 | 1,69,406 | 0 | 0 | + 5,078 | 7 | 0 |
| 21. Malabar ... ... ... ... ... | 4,89,804 | 12 | 0 | 5,21,941 | 9 | 0 | + 32,136 | 13 | 0 |
| 22. Superintendent of Stamp Office... | 26,989 | 6 | 0 | 33,745 | 0 | 0 | + 6,755 | 10 | 0 |
| Total... | 38,76,759 | 1 | 0 | 39,61,930 | 15 | 6 | + 85,171 | 14 | 6 |

23. In eight* districts the sales were less than in Fasli 1281. By far the largest decrease occurs in Madras. It is partly the result of the general depression of trade and partly of the employment of salaried vendors instead of vendors on the discount system in parts of the town, which has removed the necessity for the purchase by the vendors of large stocks of stamps in anticipation of the public demand.

* Godavery, Nellore, Cuddapah, Bellary, Kurnool, Madras, Madura, and Salem.

24. The net result, however, of the sales of stamps in all the districts was an increase of Rupees 85,171-14-6. The districts in which the sales were largest are noted in the margin.

| | Rs. | A. | P. |
|---|---|---|---|
| Malabar ... ... | 5,21,941 | 9 | 0 |
| Tanjore ... ... | 4,80,174 | 2 | 0 |
| Madura ... ... | 2,87,350 | 6 | 0 |
| Tinnevelly ... ... | 2,82,608 | 11 | 0 |
| Madras ... ... | 2,72,162 | 9 | 6 |
| Godavery ... ... | 2,14,801 | 5 | 0 |

25. *Sundry receipts.*—The receipts from sources other than the sales of

stamps amounted to Rupees 2,66,867-10-3 against Rupees 2,83,014-0-7 in Fasli 1281, showing a decrease of Rupees 16,146-4-0. Details are given below:—

| Items. | Fasli 1281. | Fasli 1282. | Difference. |
|---|---|---|---|
| | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| *Stamp Duty on executed and unexecuted Documents collected by* | | | |
| Superintendent of Stamps ... ... ... | 2,10,659 2 0 | 1,93,630 15 0 | — 17,028 3 0 |
| Collectors ... ... ... ... ... ... | 6,154 7 0 | 7,688 8 4 | + 1,534 1 4 |
| Civil Courts ... ... ... ... ... ... | 3,211 15 10 | 3,753 1 0 | + 541 1 2 |
| *Miscellaneous.* | | | |
| Penalties collected by Collectors and Courts ... ... ... ... ... ... | 50,278 5 0 | 49,285 9 2 | — 992 11 10 |
| Stamp duty received in pauper suits | 8,302 6 10 | 6,101 7 8 | — 2,195 15 2 |
| Fees collected under Section 18, Court Fees Act ... ... ... ... ... ... | 562 0 8 | 3,656 14 2 | + 3,094 13 6 |
| Fees for attestation of Powers of Attorney ... ... ... ... ... ... | 260 0 0 | 296 6 0 | + 36 6 0 |
| Cost of water-marked paper supplied to Mysore ... ... ... ... ... | 3,292 12 1 | 1,591 15 11 | — 1,700 12 2 |
| Sundry receipts, consisting of adjudication fees, etc., etc. ... ... ... | 92 15 2 | 862 13 0 | + 569 13 10 |
| Total... | 2,83,014 0 7 | 2,66,867 10 3 | — 16,146 6 4 |

26. The smaller stamp duty realized by the Superintendent is ascribed by him to the depression of trade in Madras.

27. The other items call for no remark.

28. *Charges.*—The charges of the department, including those incurred in the payment of establishments, etc., and those necessitated by law, such as refunds, etc., amounted to Rupees 2,93,052-15-10 against Rupees 2,72,420-2-0 in Fasli 1281, showing an increase of Rupees 20,632-13-10. Details are given below:—

| Items. | Fasli 1281. | Fasli 1282. | Difference. |
|---|---|---|---|
| | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| 1. Charges incurred in the working of the Stamp Laws, such as establishment, discount, water-marked paper, etc., etc. ... ... ... ... | 2,09,714 9 1 | 2,01,864 10 3 | — 7,849 14 10 |
| 2. Charges necessitated by law, such as refunds under Sections 13, 14, and 15 of Act VII. of 1870 and under the Income-tax Act ... | 32,555 7 9 | 39,743 12 5 | + 7,188 4 8 |
| 3. Value of unused and spoiled stamps refunded ... ... ... ... ... | 30,101 9 2 | 43,324 4 7 | + 13,222 11 5 |
| 4. Refunds of penalties, of stamp duties, etc. ... ... ... ... ... | 48 8 0 | 2,291 9 5 | + 2,243 1 5 |
| 5. Refund on account of stamps returned by the vendor at the Sea Customs House, Madras, on his being appointed as salaried vendor. | ..... | 5,828 11 2 | + 5,828 11 2 |
| Total... | 2,72,420 2 0 | 2,93,052 15 10 | + 20,632 13 10 |



29. The working charges were, on the whole, less by Rupees 7,850. This was chiefly the result of the very small quantity of water-marked paper purchased during the year. It must, however, be observed that the discount paid to vendors was considerably larger and exhibited an increase of no less than Rupees 27,558. This is accounted for in part by the larger sales of stamps, but, in the main, by the enhanced rates of discount, which were in force for only six months in Fasli 1281, while they prevailed, though with some slight modifications, for nearly nine months during Fasli 1282.

| | Fasli 1281. | Fasli 1282. |
|---|---|---|
| | Rs. | Rs. |
| 1. Water-marked paper... | 38,082 | 6,225 |
| 2. Superintendence ... | 44,381 | 40,830 |
| 3. Charges for the sale of general stamps ... | 60,864 | 72,588 |
| 4. Do. for Court Fees Stamps ... | 66,388 | 82,222 |
| Total... | 2,09,715 | 2,01,865 |
| Difference... | 7,850 | |

30. The rates, however, now in force are sufficiently moderate, and the supply of Court Fees labels to licensed vendors has been prohibited in all places where there are *ex officio* vendors. The Board, therefore, hope that in Fasli 1283 the charges on this account will be reduced.

Board's Proceedings, dated 19th June 1873, No. 1,060.

31. Of the charges necessitated by law there is an increase in every item. This is due (1), to the remand of certain heavy suits by the High Court, which entailed the refund of a portion of the institution fees; (2), to the refund, under the orders of Board and Government, of heavy stamp duty erroneously collected in certain cases; and (3), to the rules issued in April 1872 authorizing Collectors to refund the value of spoiled Court Fees stamps instead of giving stamp paper of equal value as was done before.

| | Rs. |
|---|---|
| Fasli 1281 ... ... ... | 62,706 |
| ,, 1282 ... ... ... | 85,360 |
| Difference... | 22,654 |

*Net Revenue.*

| | Rs. A. P. |
|---|---|
| Gross revenue ... ... ... | 42,28,798 9 9 |
| ,, charges ... ... ... | 2,93,052 15 10 |
| Net revenue... | 39,35,745 9 11 |

*Net Revenue.*

| | Rs. A. P. |
|---|---|
| Fasli 1281 ... ... ... ... | 38,87,352 15 7 |
| ,, 1282 ... ... ... ... | 39,35,745 9 11 |
| Increase... | 48,392 10 4 |

32. Deducting the total charges above detailed from the gross receipts entered in paragraph 14 the net revenue was Rupees 39,35,745-9-11. This is an increase on the revenue of Fasli 1281 of Rupees 48,392-10-4, or nearly half a lakh. It is also the highest revenue from stamps on record.

33. The revenue from stamps for the last ten years is detailed below:—

| | Rs. |
|---|---|
| Fasli 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 |
| ,, 1282 ... ... ... ... ... ... ... | 39,35,746 |

34. The receipts and charges of the year under notice are apportioned under the heads "Judicial Stamps" and "Non-judicial Stamps" and the same compared with similar particulars for Fasli 1281 in the subjoined statement :—

| Items. | Fasli 1281. | Fasli 1282. | Difference. |
|---|---|---|---|
| *Judicial or Court Fees.* | | | |
| | Rs. | Rs. | Rs. |
| Gross receipts ... ... ... ... ... ... ... ... ... | 25,31,338 | 25,01,704 | — 29,634 |
| Disbursements ... ... ... ... ... ... ... ... ... | 1,51,206 | 1,62,595 | + 11,389 |
| Net revenue... | 23,80,132 | 23,39,109 | — 41,023 |
| *Non-judicial or General Stamps.* | | | |
| Gross receipts ... ... ... ... ... ... ... ... ... | 16,28,435 | 17,27,095 | + 98,660 |
| Disbursements ... ... ... ... ... ... ... ... ... | 1,21,214 | 1,30,458 | + 9,244 |
| Net revenue... | 15,07,221 | 15,96,637 | + 89,416 |
| Total, Net Revenue, Judicial and Non-judicial... | 38,87,353 | 39,35,746 | + 48,393 |

35. The decrease in the gross receipts under the head "Judicial" is nominal and arises from the penalties levi[illegible] Courts on unstamped and insufficiently stamped documents under the Ge[illegible]mp Act having been transferred during the year under notice to the head [illegible]-judicial."

36. The total stamp revenue as given in the Superintendent's Returns is found to tally with that given by Collectors in the General Demand, Collection, and Balance and Monthly Progress Returns. In regard to charges, however, slight differences have been observed in the case of Madura and Madras, and the Collectors concerned have been called upon to explain them.

No. 81. ORDER THEREON, 6th May 1874, No. 557.

| Separate Revenue, No. 9. |
|---|
| *Stamps.* |

THE Board of Revenue submit with their review the report of the Superintendent of Stamps for fasli 1282 (1st July 1872 to 30th June 1873).

2. The gross revenue of the year amounted to Rs. 42,28,799 against Rs. 41,59,773 in the previous year. The increase of Rs. 69,026 occurred solely in the sale of Court Fees and Non-judicial Stamps, as shown in the subjoined table :—

| Stamps. | Fasli 1281. | Fasli 1282. | Difference. |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Court Fees. {Impressed ... ... ... ... ... | 20,98,993 | 16,77,079 | — 4,21,914 |
| {Adhesive ... ... ... ... ... | 2,59,654 | 6,98,004 | + 4,38,350 |
| Non-judicial ... ... ... ... ... ... ... | 14,12,960 | 14,86,368 | + 73,408 |
| Mercantile and Revenue Stamps ... ... ... ... | 1,05,152 | 1,00,480 | — 4,672 |
| Duty on Impressed Stamps, etc. ... ... ... ... | 2,20,026 | 2,05,073 | — 14,953 |
| Miscellaneous ... ... ... ... ... ... ... | 62,988 | 61,795 | — 1,193 |
| Total... | 41,59,773 | 42,28,799 | + 69,026 |



3. Under Court Fee Stamps there was a decrease of Rs. 4,21,914 in the sale of "stamped papers" and an increase of Rs. 4,38,350 in that of "Adhesive Stamps." There is a large stock of Impressed Stamps on hand, and the Board have recently given instructions for their issue in lieu of Adhesive Stamps in all cases in which their use is permissible. The net increase of Rs. 16,436 is apparently the result of an increase in litigation. The increase under Non-judicial Stamps is, on the whole, owing to the growing prosperity of the country. The decrease under Mercantile Stamps is attributed chiefly to the depression of trade and to the increasing use of Currency Notes and Money Orders for remittances from one place to another. The decrease under "Duty on Impressed Stamps" is owing to the depression of trade in Madras.

4. The total charges of the year amounted to Rs. 2,93,053 against Rs. 2,72,420 in fasli 1281; the net increase of Rs. 20,633 was the result of a gross increase of Rs. 49,388 and a gross decrease of Rs. 28,755. The increase* occurred chiefly under the three items noted in the margin. The decrease is due partly to the discount paid on the larger sale of Stamps, and partly to the enhanced rates of discount paid during nine months of the year instead of six months in the previous year. The second was caused by the remand of cases in heavy suits by the High Court, in which a portion of the institution fees had to be paid back, as also by the refund of heavy Stamp-duty erroneously collected. The third was the result of the rules authorizing Collectors to refund the value of spoiled Court Fee Stamps instead of giving stamped paper of equal value, as was done before.

| | Rs. |
|---|---|
| * Establishment, including commission and discount ... ... ... | 26,747 |
| Refund of Stamp-duty ... ... | 9,114 |
| Refund of value of damaged and unused Stamps ... ... ... | 13,222 |

5. The net revenue of the year was Rs. 39,35,746 against Rs. 38,87,353 in fasli 1281, and, as the Board remark, it is the highest revenue from Stamps on record.

6. The Board remark, in the concluding paragraph of their Proceedings, that the total Stamp-revenue, as given in the Superintendent's returns, is found to tally with that given by the Collectors in their returns; but the Government observe that the figures given in the report under review differ from those entered in the Settlement Report for fasli 1282, as shown in the margin.

| | Rs. |
|---|---|
| As per Settlement Report ... | 42,27,205 |
| As given in the present Report... | 42,28,799 |
| Difference... | 1,594 |

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

*Proceedings of the Madras Government, Revenue Department,*
*6th May 1874.*

COMPARATIVE Statement of Receipts on account of Stamps in Faslis 1281 and 1282.

| Description of Stamps. | Fasli 1281. | Fasli 1282. | Difference. Increase. | Difference. Decrease. |
|---|---|---|---|---|
| *Court Fees Stamps.* | Rs. | Rs. | Rs. | Rs. |
| Stamped papers ... ... ... | 20,98,693 | 16,77,079 | ... | 4,21,914 |
| Adhesive Stamps ... ... ... | 2,59,654 | 6,98,004 | 4,38,350 | ... |
| To | 23,58,647 | 29,75,083 | 4,38,350 | 4,21,914 |
| *Non-judicial or General Stamps.* | | | | |
| Stamped papers and Adhesive Stamps ... | 14,12,960 | 14,86,368 | 73,408 | ... |
| Bills of Exchange ... ... ... | 50,491 | 43,558 | ... | 6,933 |
| Foreign Bill Stamps ... ... ... | 11,799 | 11,822 | 23 | ... |
| Bills of Lading ... ... ... | 3,087 | 3,228 | 141 | ... |
| Adhesive Revenue Stamps ... ... | 37,068 | 39,477 | 2,409 | ... |
| Transfer Stamps ... ... ... | 2,707 | 2,395 | ... | 312 |
| To | 15,18,112 | 15,86,848 | 75,981 | 7,245 |
| Grand T | 38,76,759 | 39,61,931 | 5,14,331 | 4,29,159 |
| Duty on impressed Stamps and other Ite | 2,20,026 | 2,05,073 | ... | 14,953 |
| Total Stamp Rev | 40,96,785 | 41,67,004 | 5,14,331 | 4,44,112 |
| *Miscellaneous.* | | | | |
| Penalties ... ... ... ... | 50,278 | 49,286 | ... | 992 |
| Adjudication fee collected in the districts | 110 | 114 | 4 | ... |
| Stamp-duty recovered in pauper suits ... | 8,302 | 6,101 | .. | 2,201 |
| Fees for attestation of Powers of Attorney | 260 | 296 | 36 | ... |
| Fees collected under Section 18 of the Court Fees Act ... ... ... ... | 562 | 3,657 | 3,095 | ... |
| Cost of water-marked paper supplied to Mysore ... ... ... ... | 3,293 | 1,592 | ... | 1,701 |
| Miscellaneous receipts ... ... ... | 183 | 749 | 566 | ... |
| | 62,988 | 61,795 | 3,701 | 4,894 |
| Grand Total of Stamp-revenue | 41,59,773 | 42,28,799 | 5,18,032 | 4,49,006 |
| Net | ... | ... | 69,026 | ... |

COMPARATIVE Statement of the Disbursements on account of Stamps in Faslis 1281 and 1282.

| Items. | Fasli 1281. | Fasli 1282. | Difference. Increase. | Difference. Decrease. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Establishment, including Commission and Discount to vendors ... ... ... | 1,62,593 | 1,89,340 | 26,747 | ... |
| Refund of Penalties ... ... ... | 20 | 325 | 305 | ... |
| Do. of Stamp-duty ... ... ... | 32,568 | 41,682 | 9,114 | ... |
| Do. of value of unused and damaged Stamps ... ... ... ... | 30,102 | 43,324 | 13,222 | ... |
| Miscellaneous including value of water-marked paper supplied from England ... | 47,137 | 18,382 | ... | 28,755 |
| Total | 2,72,420 | 2,93,053 | 49,388 | 28,755 |
| Net | ... | ... | 20,633 | ... |

No. 116.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 24th January 1874.

Read the following letter from the Hon. V. RAMIENGAR, C.S.I., Superintendent of Stamps, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madras, 6th October 1873, No. 1,345 :—

I HAVE the honour to submit the Annual Report on the operations of the Stamp Department during the past fasli (1282), A.D. 1872-73, accompanied by the usual explanatory statements.

2. Statement No. 1 shows the transactions of the Stamp Office. The balance of stock at the commencement of the year, the receipts and issues during the year, and the balance in store at its close, are shown in the following abstract :—

Non-Judicial Stamps.

| — | Court Fees Stamps | | | | | | | | Bills of Exchange. | Adhesive Receipt and Revenue Stamps | Adhesive Foreign Bill Stamps | Adhesive Transfer Stamps. | Special Adhesive Stamps. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Stamped Papers. | | Adhesive Stamps. | | Stamped Papers | | 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. |
| Balance brought from last year's account ... ... | 16,31,679 | 12 | 0 | 560,61,956 | 0 | 0 | 27,78,040 | 0 | 0 | 1,01,685 | 3,06,015 0 0 | 50,43,193 7 0 | 4,53,283 4 0 | 466,41,233 7 0 |
| *Receipts.* | | | | | | | | | | | | | | |
| From the Commissioner of Paper Currency ... ... | ... | ... | ... | ... | ... | ... | 10,69,842 | 4 | 0 | 49,194 | ... ... ... | ... ... ... | ... ... ... | 11,22,097 12 0 |
| From England ... ... | ... | ... | ... | 23,94,980 | 0 | 0 | ... | ... | ... | ... | ... ... ... | 12,975 0 0 | ... ... ... | 24,07,985 0 0 |
| From the Superintendent of Stamps, Calcutta ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... ... ... | ... ... ... | 750 0 0 | 750 0 0 |
| Stamps returned from districts ... ... ... | 3,55,332 | 14 | 0 | 17,36,163 | 13 | 0 | 46,457 | 0 | 6 | ... | ... ... ... | 1,098 0 0 | ... ... ... | 20,38,439 2 6 |
| Stamps returned from Coorg by the Superintendent of Stamps, Calcutta ... | ... | ... | ... | 3,796 | 3 | 0 | ... | ... | ... | ... | ... ... ... | ... ... ... | ... ... ... | 3,798 6 0 |
| Do. by the Sea Customs House, Madras ... ... | 884 | 12 | 0 | 2,666 | 1 | 0 | 1,735 | 0 | 0 | ... | ... ... ... | ... ... ... | ... ... ... | 6,066 8 0 |
| Excess found in stock ... ... | ... | ... | ... | ... | ... | ... | 1 | 8 | 0 | ... | ... ... ... | ... ... ... | ... ... ... | 1 8 0 |
| Total... | 8,56,217 | 10 | 0 | 85,86,606 | 3 | 0 | 11,16,035 | 12 | 0 | 49,786 | 3,06,015 0 0 | 51,56,268 7 0 | 4,54,033 4 0 | 555,79,088 4 0 |
| Grand Total... | 24,87,896 | 6 | 0 | 596,97,585 | 3 | 0 | 38,94,075 | 12 | 0 | 1,56,564 | 3,06,015 0 0 | 101,99,461 14 0 | 4,54,033 4 0 | 521,20,321 11 0 |
| *Issues.* | | | | | | | | | | | | | | |
| To the districts ... ... | 8,23,709 | 11 | 0 | 12,88,571 | 3 | 0 | 10,36,004 | 2 | 0 | 45,819 | 44,345 13 0 | 11,021 7 0 | 1,571 4 0 | 32,87,130 14 0 |
| ,, Coorg ... ... ... | 4,350 | 0 | 0 | 36,130 | 0 | 0 | 10,033 | 8 | 0 | 2,995 | 625 0 0 | ... ... ... | ... ... ... | 64,120 12 0 |
| ,, Mysore ... ... ... | ... | ... | ... | 100 | 0 | 0 | ... | ... | ... | ... | ... ... ... | ... ... ... | ... ... ... | 100 0 0 |
| ,, the Superintendent of Stamps, Calcutta ... | ... | ... | ... | 27,500 | 0 | 0 | ... | ... | ... | ... | ... ... ... | ... ... ... | ... ... ... | 27,500 0 0 |
| By sale at the General Stamp Office ... ... ... | ... | ... | ... | 4,830 | 0 | 0 | ... | ... | ... | ... | ... ... ... | ... ... ... | ... ... ... | 4,830 0 0 |
| Stamps sent to the Board for destruction ... ... | 64,307 | 11 | 0 | 13,21,867 | 0 | 0 | ... | ... | ... | 231 | 6 0 | ... ... ... | ... ... ... | 14,06,232 11 0 |
| Deficiency found in stock ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 6 | 6 0 | ... ... ... | ... ... ... | 6 6 0 |
| Special adhesive stamps affixed to private documents | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... ... ... | ... ... ... | 23,915 0 0 | 23,915 0 0 |
| Total... | 9,12,366 | 6 | 0 | 39,88,858 | 3 | 0 | 10,76,957 | 6 | 0 | 51,565 | 0 | 11,021 7 0 | 25,486 4 0 | 48,18,819 11 0 |
| Balance... | 15,75,723 | 0 | 0 | 369,06,969 | 0 | 0 | 28,14,718 | 6 | 0 | 1,04,997 | 10 | 1,65,388 13 0 | 4,28,093 4 0 | 473,01,502 0 0 |
| In transit... | 2,500 | 0 | 0 | 14,457 | 8 | 0 | 12,105 | 8 | 0 | 802 | 8 0 | ... ... ... | ... ... ... | 30,013 8 0 |
| Net balance... | 15,73,223 | 0 | 0 | 368,54,512 | 8 | 0 | 27,95,634 | 14 | 0 | 1,04,195 | 2 | 1,65,388 13 0 | 4,28,093 4 0 | 472,63,488 8 0 |

The opening balance amounted to Rupees 465,41,233-7-0. The manufacture of Court Fees impressed stamps entirely ceased owing to the introduction of adhesive stamps imported from England. The only stamps locally prepared during the year under report were those used under the General Stamp Act, and they amounted to Rupees 11,22,097-12-0. Adhesive labels to the amount of Rupees 24,08,685 were received from England and Calcutta. Stamps of the value of Rupees 20,38,439-2-0, consisting chiefly of the old makeshift Court Fees stamps and impressed red-and-black stamps, were returned from the districts as no longer required. The vendor at the Sea Customs House at Madras was allowed to return to this office stamps of different descriptions, valued at Rupees 6,066-8-0, on his ceasing to be a vendor on the discount system. These additions raised the stock to Rupees 521,20,321-11-0. On the other hand, the issues amounted to Rupees 48,18,819-11-0, which reduced the balance of stock at the close of the year to Rupees 473,01,502. This includes, as usual, a small inefficient balance, viz., Rupees 38,013-8-0.

3. It will be seen that obsolete and useless stamps of the value of upwards of 14 lakhs of Rupees were destroyed during the year. This has reduced the number of different descriptions of stamps in use from eleven to nine. This will be reduced still further when the present stock of red-and-black impressed stamps is exhausted or destroyed and the use of special adhesive stamps is extended to Bills of Exchange and Lading supplied to districts.

Rupees 14,06,222-11-0.

4. *Statement No.* 2.—This shows the transactions in the several districts. The balance in the Collectorate treasuries at the beginning of the year amounted to Rupees 181,80,867-12-6. The receipts and issues during the year with the closing balance are given below:—

NON-JUDICIAL STAMPS.

| | Bills of Exchange. | Bills of Lading. | Adhesive Receipt and Revenue Stamps. | Adhesive Foreign Bill Stamps. | Adhesive Transfer Stamps. | Total. |
|---|---|---|---|---|---|---|
| | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| Balance as the commencement of the fasli ... ... ... ... ... | 2,68,334 6 0 | 4,371 12 0 | 20,931 10 6 | 23,497 6 0 | 15,023 15 0 | 181,80,867 13 6 |
| *Receipts.* | | | | | | |
| From the Superintendent of Stamps ... | 48,312 2 0 | 3,471 4 0 | 44,388 13 0 | 11,021 7 0 | 1,571 4 0 | 32,87,180 14 0 |
| ,, Bellary ... ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 1,19,235 6 0 |
| ,, Trichinopoly ... ... ... | ... ... ... | ... ... ... | 150 0 0 | ... ... ... | ... ... ... | 150 0 0 |
| Excess found in stock in the districts ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 5 0 0 |
| Stamps returned by the vendors ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 185 0 0 |
| Do. by Government Vakeel ... | 24 0 0 | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 1 0 0 |
| Total... | 48,336 2 0 | 3,471 4 0 | 44,538 13 0 | 11,021 7 0 | 1,571 4 0 | 34,06,656 14 0 |
| Grand Total... | 3,16,670 8 0 | 7,843 0 0 | 65,470 7 6 | 34,518 13 0 | 16,595 3 0 | 215,87,524 10 6 |
| *Sales and Issues.* | | | | | | |
| To the public ... ... ... ... | 43,558 6 0 | 3,228 4 0 | 39,476 11 0 | 11,832 5 0 | 2,395 4 0 | 39,28,185 15 6 |
| Supplied for Government law-suits, etc. | ... ... ... | ... ... ... | 0 5 0 | ... ... ... | ... ... ... | 1,503 8 0 |
| Do. for escheat Title-deeds ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 1,074 8 0 |
| Returned to the Superintendent of Stamps ... ... ... ... ... | 287 8 0 | ... ... ... | 1,008 0 0 | ... ... ... | ... ... ... | 12,36,288 14 0 |
| Found deficient in stock ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 1 2 0 |
| Value of stamps supplied to vendors in lieu of those returned ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 135 0 0 |
| Value of unserviceable and damaged stamps destroyed by Collectors and of those issued in lieu of spoiled stamps. | 0 0 0 | ... ... ... | 0 6 0 | ... ... ... | ... ... ... | 3,709 7 0 |
| Supplied to other districts from Bellary | ... ... ... | ... ... ... | ... ... ... | ... ... ... | ... ... ... | 1,24,587 0 0 |
| Do. to Tanjore from Trichinopoly.. | ... ... ... | ... ... ... | 150 0 0 | ... ... ... | ... ... ... | 150 0 0 |
| Total... | 43,764 5 0 | 3,515 13 0 | 39,637 0 0 | 13,020 11 0 | 2,395 4 0 | 52,95,635 6 6 |
| Balance... | 2,73,006 3 0 | 4,027 4 0 | 25,843 7 6 | 21,598 2 0 | 14,199 15 0 | 162,91,889 4 0 |

COURT FEE STAMPS.

| | Stamped Papers. | Adhesive Stamps. | Total. |
|---|---|---|---|
| | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| Balance as the commencement of the fasli ... ... ... ... ... | 95,47,143 7 0 | 19,01,324 6 0 | 63,99,340 14 0 |
| *Receipts.* | | | |
| From the Superintendent of Stamps ... | 8,23,702 11 0 | 12,83,871 3 0 | 10,66,092 2 0 |
| ,, Bellary ... ... ... ... | ... ... ... | ... ... ... | 1,19,235 6 0 |
| ,, Trichinopoly ... ... ... | ... ... ... | 1 6 0 | ... ... 4 6 0 |
| Excess found in stock in the districts ... | 31 4 0 | 62 12 0 | 27 0 0 |
| Stamps returned by the vendors ... | ... ... ... | 1 0 0 | ... ... ... |
| Do. by Government Vakeel | ... ... ... | ... ... ... | ... ... ... |
| Total... | 8,23,733 15 0 | 12,83,935 15 0 | 11,85,358 2 0 |
| Grand Total... | 103,70,867 6 0 | 31,85,260 5 0 | 75,85,199 0 0 |
| *Sales and Issues.* | | | |
| To the public ... ... ... ... | 16,77,673 13 0 | 5,03,178 15 6 | 14,57,452 6 0 |
| Supplied for Government law-suits, etc. | 463 14 0 | 214 13 0 | 894 8 0 |
| Do. for escheat Title-deeds ... ... | ... ... ... | ... ... ... | 1,074 8 0 |
| Returned to the Superintendent of Stamps ... ... ... ... ... | 1,53,974 4 0 | 10,34,504 3 0 | 46,425 0 0 |
| Found deficient in stock ... ... ... | ... ... ... | 0 6 0 | 0 12 0 |
| Value of stamps supplied to vendors in lieu of those returned ... ... ... | 53 0 0 | 11 12 0 | 10 4 0 |
| Value of unserviceable and damaged stamps destroyed by Collectors and of those issued in lieu of spoiled stamps. | 2,555 0 0 | 16 13 0 | 3,131 4 0 |
| Supplied to other districts from Bellary | ... ... ... | ... ... ... | 1,24,587 0 0 |
| Do. to Tanjore from Trichinopoly.. | ... ... ... | ... ... ... | ... ... ... |
| Total... | 18,34,124 15 0 | 17,37,941 13 6 | 16,31,566 10 0 |
| Balance... | 85,36,742 7 0 | 14,02,334 7 6 | 59,53,633 6 0 |

The stock in the districts on the last day of the fasli was thus Rupees 162,91,889, or Rupees 18,88,979 less than on the corresponding date of the previous year.

5. It is satisfactory to note that what with diminished supplies, increased sales, and withdrawal and destruction of useless stamps, the district balances, which had stood at Rupees 192,57,810 at the commencement of Fasli 1281, were reduced at the end of Fasli 1282 to Rupees 162,91,889, or by nearly 30 lakhs in two years.

6. Between the above abstract and that given at the foot of paragraph 2 there is an apparent discrepancy which should perhaps be noticed. The value of stamps returned from the districts, according to the latter, was Rupees 20,38,439-2-0, according to the former it is only Rupees 12,36,288-14-0. The difference (Rupees 8,02,150-4-0) was, as explained in paragraph 7 of last year's report, received in this office in Fasli 1282, whereas it was despatched and written off in the district accounts in the preceding year. In like manner, the value of stamps despatched to other districts from Bellary was Rs. 1,24,587, whereas only Rs. 1,19,235, of this was received within the Fasli. The difference, Rupees 5,352, will appear in the current year's accounts.

7. *Statement No.* 4.—The sales of the different descriptions of stamps during the past as compared with the previous fasli are shown below:—

| Items. | Fasli 1281. | Fasli 1282. | Difference. |
|---|---|---|---|
| | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| *Court Fees Stamps.* | | | |
| Stamped papers ... ... ... ... ... | 20,98,993 6 0 | 16,77,078 13 0 | — 4,21,914 9 0 |
| Adhesive Stamps ... ... ... ... ... | 2,58,143 3 0 | 6,93,173 15 6 | + 4,35,030 6 6 |
| *Non-judicial or General Stamps.* | | | |
| Stamped papers ... ... ... ... ... | 13,87,481 0 0 | 14,57,452 6 0 | + 69,971 6 0 |
| Bills of Exchange ... ... ... ... | 50,490 15 0 | 43,558 5 0 | — 6,932 10 0 |
| Foreign Bill Stamps ... ... ... ... | 11,799 5 0 | 11,822 5 0 | + 23 0 0 |
| Bills of Lading ... ... ... ... ... | 3,086 12 0 | 3,228 4 0 | + 141 8 0 |
| Adhesive Revenue Stamps ... ... ... | 37,067 8 0 | 39,476 11 0 | + 2,409 3 0 |
| Transfer Stamps ... ... ... ... ... | 2,707 4 0 | 2,395 4 0 | — 312 0 0 |
| Total... | 38,49,769 12 0 | 39,28,185 15 6 | + 78,416 4 6 |

The receipts from Court Fees stamps sold amounted to Rupees 23,70,252-12-6 and exceeded those of Fasli 1281 by Rupees 13,115-13-6. The falling off in the sale of impressed stamps, and the more than corresponding increase in that of the new adhesive labels, show that the former is being superseded by the latter. The net result is, as above stated, an increase of upwards of 13,000 Rupees over the previous year. Some districts show a large increase, *e. g.*—

| | Rs. A. P. |
|---|---|
| North Arcot ... ... ... ... ... ... ... | 17,357 15 0 |
| Vizagapatam ... ... ... ... ... ... ... | 16,081 9 0 |
| Malabar ... ... ... ... ... ... ... ... | 14,067 11 0 |
| Tanjore ... ... ... ... ... ... ... ... | 5,067 9 0 |

others show a considerable decrease—

| | Rs. | A. | P. |
|---|---|---|---|
| Madura ... ... ... ... ... ... ... ... | 15,959 | 11 | 0 |
| Madras ... ... ... ... ... ... ... ... | 12,814 | 4 | 6 |
| Godavery District ... ... ... ... ... | 5,280 | 4 | 0 |
| Trichinopoly ... ... ... ... .. ... ... | 4,517 | 9 | 0 |

8. In the sale of non-judicial stamps the increase is much larger, being nearly 70,000 Rupees. This occurs in seventeen out of the twenty-one districts, the exceptions being Nellore,* Cuddapah,† Kurnool,‡ and Madras,§ in which there is a falling off aggregating 12,706 Rupees. The decrease is largest in Kurnool, being rather more than ten per cent. of the receipts of Fasli 1281. This is apparently accounted for by the falling off in the number of registered deeds, as shown in the margin; but, in the case of Cuddapah and Madras, I am unable to trace the decrease to a similar cause, as the number of registered documents in them is larger than in the previous year.

| | Rs. | A. | P. |
|---|---|---|---|
| * | 147 | 5 | 0 |
| † | 3,434 | 2 | 0 |
| ‡ | 5,818 | 6 | 0 |
| § | 3,306 | 8 | 0 |
| Total... | 12,706 | 5 | 0 |

*Vide* Report of the Inspector-General of Registration for 1872-73.

| | 1871-72. | 1872-73. |
|---|---|---|
| Instruments of sale mortgage, etc., of immoveable property of value of 100 Rs. and more ... ... | 1,860 | 1,661 |
| Conveyance of moveable property ... ... ... ... | 31 | 21 |
| Obligations for payment of money ... ... ... ... | 100 | 48 |

9. Under the head of "Bills of Exchange" there is a considerable decrease, amounting to Rupees 6,932-10-0, or upwards of thirteen per cent. Looking through the districts I find that in Godavery the receipts have fallen from Rupees 4,911-8-0 in Fasli 1281 to Rupees 2,589-5-0, or nearly one-half; in Tanjore, from Rupees 2,679-2-0 to Rupees 1,335-7-0, or rather more than one half; in Tinnevelly, from Rupees 1,244-10-0 to Rupees 720-14-0; in Madura, from Rupees 1,432 to Rupees 825-5-0; in Coimbatore, from Rupees 643-15-0 to Rupees 394-5-0; in Kistna, from Rupees 1,403-4-0 to Rupees 1,017-10-0; and in Bellary, from Rupees 5,897-7-0 to Rupees 4,044-2-0. There is no doubt that this result is due, in a great measure, to the general depression of trade, and probably, in some degree, to the increasing use of currency notes and money orders for remittances; but it may be questioned whether the requirements of the law are not also evaded to some extent at least. It is remarkable that, in the midst of the general falling off which has been noticed in the sale of bill stamps, there is an increase to the extent of Rupees 511-7-0 in Cuddapah and of Rupees 772-1-0 in Madras. It is also noteworthy that in the comparatively prosperous district of South Arcot the amount of transactions in hoondies is represented by a revenue of Rupees 6-12-0.

10. The quantity of foreign bill stamps sold is nearly the same as in the previous year. Here also I cannot help thinking that there must be some evasion of the law. It may be that, from ignorance that the use of a distinctive stamp is intended for foreign bills, the adhesive receipt stamps are used to a certain extent; but, even after making allowance for this, it strikes me that the sale of foreign bill stamps is smaller than it need be. For instance, in Cuddapah and Bellary the sale under this head is *nil*. Is it to be supposed that these districts have no transactions whatever with Hyderabad? Again, South Arcot is *nil* notwithstanding the proximity of Pondicherry, from which I presume there are some hoondies or bills received and negotiated within our limits. Tanjore, Tinnevelly, and Madura also present a blank this year. It is difficult to account for this unless by supposing that there has been none of the usual trade between the ports of these districts and Colombo.

11. In the stamped Bills of Lading sold there is a small increase.

12. The revenue from the sale of revenue adhesive stamps amounted to Rupees 39,476-11-0, or Rupees 2,409-3-0 above that of the previous year. The increase occurs chiefly in the districts of Kistna, Cuddapah, Bellary, Madras, Salem, Tanjore, Trichinopoly, Madura, and Coimbatore. A small decrease occurs in Vizagapatam, Kurnool, South Arcot, Tinnevelly, and South Canara.

13. The sale of transfer stamps is confined to Madras, and was less in the year under report than in the preceding fasli, owing doubtless to diminished transactions in Bank shares, which are a drug in the market.

14. REVENUE.—Thus the revenue from the sale of the different descriptions of stamps in the districts amounted to Rupees 39,28,185-15-6, or Rupees 78,416-4-6 more than in the previous year. The following receipts from other sources must now be noticed:—

| Items. | Fasli 1281. | Fasli 1282. | Difference. |
|---|---|---|---|
| | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| To amount realized by the sale of Court Fees adhesive stamps at the General Stamp Office... | 1,510 0 0 | 4,830 0 0 | + 3,320 0 0 |
| Do. received in the districts for stamp duty on unexecuted documents, etc., presented by private parties ... ... | 420 5 0 | 231 0 0 | — 189 5 0 |
| Do. do. for do. under Sections 20 and 24 of Act XVIII. of 1869 ... ... | 5,734 0 0 | 7,457 8 4 | + 1,723 6 4 |
| Do. stamp duty realized on executed documents through Courts ... ... ... ... | 3,211 15 10 | 3,753 1 0 | + 541 1 2 |
| Do. Court fees realized in the Stamp Office on documents presented by private parties under the Court Fees Act... | 1,12,895 2 0 | 1,15,427 11 0 | + 2,532 9 0 |
| Do. stamp duty under the General Stamp Act ... ... ... | 97,764 0 0 | 78,203 4 0 | — 19,560 12 0 |
| Do. value of special adhesive stamps affixed to private documents by the Superintendent of Stamps under Section 5 of the General Stamp Act ... ... ... | 25,479 6 0 | 28,915 0 0 | + 3,435 10 0 |
| | 2,47,014 14 10 | 2,38,817 8 4 | — 8,197 6 6 |

The refunds under the Court Fees Act were likewise larger, being Rupees 10,841-5-2 in the year under report against Rupees 2,069-0-2 in the preceding fasli. The increase occurs in the districts marginally noted, and is due perhaps to the rules for refunds which came into force in April 1872 affording greater facilities for making these refunds than had previously existed. The next item "Refund of Stamp Duty erroneously collected" was made in Salem and North Arcot under the orders marginally noted. The last item refers to the stamps which the vendor at the Sea Customs Office was allowed to return under the orders of Government, dated 20th December 1872, No. 1,706, on his being appointed a salaried vendor.

Kistna, Nellore, Tanjore, Tinnevelly, and Coimbatore.

Salem—Proceedings of the Board of Revenue, No. 154, of 4th February 1873.

North Arcot—Proceedings of the Madras Government, dated 24th February 1873, No. 208.

19. Thus the gross charges debitable to "Stamp Revenue" amounted to Rupees 2,93,052-15-10, or Rupees 20,632-13-10 more than in the previous year. Deducting this sum from the gross receipts, amounting, as already shown, to Rupees 42,28,798-9-9, the net revenue of the year was Rupees 39,35,745-9-11, which exceeds by nearly half a lakh of Rupees that of Fasli 1281, which, as shown in the last report, was the highest revenue on record.

20. The usual statement apportioning the receipts and charges under the heads of "Law and Justice" and "Stamp Revenue" is appended:—

*Law and Justice.*

| Disbursements. | Rs. | A. | P. | Receipts. | Rs. | A. | P. | Net Revenue. Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|
| Share of establishment and other charges including contingencies | 29,988 | 0 | 0 | By sale of Court Fees stamps and impressing do. | 24,90,510 | 7 | 6 | | | |
| Discount | 78,585 | 15 | 8 | Fees collected under Section 18 of the Court Fees Act (Rupees 3,656-14-2) and for attestation of Powers of Attorney (Rupees 296-6-0) | 3,953 | 4 | 2 | | | |
| Refunds under Act VII. of 1870 and the Income-tax Act | 39,743 | 12 | 5 | Stamp duty recovered in pauper suits | 6,101 | 7 | 8 | | | |
| Refunds on account of spoiled stamps | 10,841 | 5 | 2 | Recoveries on account of the value of paper issued gratis for Government law-suits | 342 | 8 | 8 | | | |
| Do. of stamps returned by the vendor at the Madras Sea Customs House on his being appointed a salaried vendor | 3,436 | 2 | 6 | Cost of water-marked paper supplied to Mysore | 795 | 15 | 11 | | | |
| Total | 1,62,595 | 3 | 9 | Total | 25,01,703 | 11 | 11 | 23,39,108 | 8 | 2 |

*Stamp Revenue.*

| Disbursements. | Rs. | A. | P. | Receipts. | Rs. | A. | P. | Net Revenue. Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|
| Share of establishment and other charges including contingencies | 20,702 | 11 | 2 | By sale of non-judicial stamps, impressing do. on unexecuted documents, and stamp duty received on account of non-judicial stamps | 16,76,493 | 0 | 4 | | | |
| Discount | 72,587 | 15 | 5 | Penalties, value of paper supplied in lieu of spoiled stamps, adjudication fee, recoveries of discount, etc., and sundry other items | 49,805 | 13 | 6 | | | |
| Value of refunds for unused and spoiled stamps, refunds of penalties, etc. | 34,774 | 8 | 10 | Cost of water-marked paper supplied to Mysore | 796 | 0 | 0 | | | |
| Refunds on account of stamps returned by the vendor at the Madras Sea Customs House on his being appointed a salaried vendor | 2,392 | 8 | 8 | Total | 17,27,094 | 13 | 10 | 15,96,637 | 1 | 9 |
| Total | 1,30,457 | 12 | 1 | Total Net Revenue under "Law and Justice" and "Stamp Revenue" | | | | 39,35,745 | 9 | 11 |

It will be seen that while the charges under both heads exceed those of the previous year the net revenue under "Judicial" is less and that under "Non-judicial" more than the corresponding figures in Fasli 1281.

21. The Special Statements Nos. 5 and 6 have already been submitted.

---

Enclosures Nos. 1 to 4.—Statements.

In the foregoing letter the Superintendent of Stamps reports on the transactions of his department for Fasli 1282 or the year ending 30th June 1873, and submits the usual statements illustrating the results in detail.

2. The two Special Returns of Sales of Stamps and the Receipts and Disbursements of the Stamp Department required by the Government of India have already been forwarded to Government with Board's Proceedings, dated 1st November 1873, Miscellaneous No. 7,384.

3. During Fasli 1282 there were nine descriptions of stamps in use while the number in use in Fasli 1281 was eleven. The decrease was the result of the withdrawal of the Small Cause Court and Custom application stamps and the substitution for them of the ordinary Court Fee stamps. The subjoined statement shows the number of values available with the maximum and minimum values in each description of stamps:—

| Description of Stamps. | Number of values available. | Minimum value. | Maximum value. |
|---|---|---|---|
| *Judicial.* | | | |
| Court Fees stamped papers ... ... ... ... ... ... | 165 | 1 Anna. | 2,000 Rupees. |
| Do. Adhesive Stamps... ... ... ... ... ... | 29 | 4 ,, | 1,000 ,, |
| *Non-judicial or General.* | | | |
| Stamped papers ... ... ... ... ... ... ... ... | 158 | 1 ,, | 2,000 ,, |
| Bills of Exchange ... ... ... ... ... ... ... ... | 61 | 1 ,, | 120 ,, |
| Bills of Lading ... ... ... ... ... ... ... ... | 1 | 4 Annas | 4 Annas. |
| Adhesive Receipt and Revenue Stamps ... ... ... | 2 | ½ Anna. | 1 Anna. |
| Foreign Bill Stamps ... ... ... ... ... ... ... | 16 | 2 Annas. | 24 Rupees. |
| Transfer Stamps ... ... ... ... ... ... ... ... | 15 | 1 Anna. | 20 ,, |
| Special Adhesive Stamps ... ... ... ... ... ... | 25 | 2 Annas. | 1,000 ,, |

4. The stamp transactions of the Superintendent and of the Collectors are separately detailed in Statements 1 and 2, and they will be noticed in the same order below.

5. *Transactions of the Superintendent.*—The value of the stock of stamps on hand with the Superintendent at the commencement of the year was Rupees 465,41,233-7-0. This was raised to Rupees 521,20,321-11-0 by subsequent receipts, consisting of the stamps manufactured at the office of the Commissioner of Paper Currency, the stamps received from England and Calcutta, and the stamps returned from the districts and Coorg and by the vendor at the Sea Customs House, Madras. The issues of the year, including stamps of the value of Rupees 14,06,222-11-0 sent to the Board for destruction, amounted to Rupees 48,18,819-11-0.

Thus the balance left at the end of the year was Rupees 473,01,502. This balance includes Rupees 38,013-8-0, the value of stamps forwarded to the Collectors but not acknowledged by them within the year.

6. The subjoined abstract shows the receipts and issues in some detail:—

| | | | RS. A. P. |
|---|---|---|---|
| Balance of stock at the commencement of Fasli 1282 ... | | | 465,41,233 7 0 |
| *Receipts.* | | | |
| From Commissioner of Paper Currency, in charge of Stamping Department... | 11,22,097 12 0 | | |
| From England and Superintendent of Stamps, Calcutta ... ... ... ... | 24,08,685 0 0 | | |
| Stamps returned from Coorg ... ... | 3,798 6 0 | | |
| Do. from districts ... ... | 20,38,439 2 0 | | |
| Do. by vendor at Sea Customs House, Madras. | 6,066 8 0 | | |
| Excess found in stock ... ... ... ... | 1 8 0 | | |
| | | | 55,79,088 4 0 |
| | Total... | | 521,20,321 11 0 |
| *Issues.* | | | |
| To the districts ... ... ... ... ... ... | 32,87,130 14 0 | | |
| Sales at the General Stamp Office ... | 4,830 0 0 | | |
| Special adhesive stamps affixed to private documents by the Superintendent of Stamps ... ... ... ... | 28,915 0 0 | | |
| Issues to Coorg, Mysore, and Superintendent of Stamps, Calcutta ... ... | 91,720 12 0 | | |
| Stamps sent to Board for destruction... | 14,06,222 11 0 | | |
| Deficiency found in stock ... ... ... | 0 6 0 | | |
| | | | 48,18,819 11 0 |
| | Balance... | | 473,01,502 0 0 |

7. Between the value of stamps entered in the foregoing abstract as received from the Commissioner of Paper Currency in charge of the Stamping Department and that entered in the Special Return submitted by this Officer under date the 10th September 1873 there is a small difference of Rupees 1-2-0, which the Superintendent is requested to explain.

| | RS. A. P. |
|---|---|
| As entered in the foregoing abstract ... ... ... ... | 11,22,097 12 0 |
| As entered in Return rendered by Commissioner, Paper Currency ... ... | 11,22,098 14 0 |
| Difference ... | 1 2 0 |

8. The total value of stamps received during Fasli 1282 is less than that in Fasli 1281 owing to the large stock on hand.

9. The issues were also smaller during the year owing to the heavy stock on hand in the districts though the number and value entered under that head are nominally larger in consequence of their including stamps destroyed, which were of greater value during Fasli 1282 than in Fasli 1281.

| | Stamps issued. | | | Stamps destroyed. | | | Total. | | |
|---|---|---|---|---|---|---|---|---|---|
| | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. |
| Fasli 1281 ... | 36,85,055 | 10 | 0 | 2,75,437 | 7 | 0 | 39,60,493 | 1 | 0 |
| ,, 1282 ... | 34,12,597 | 0 | 0 | 14,06,222 | 11 | 0 | 48,18,819 | 11 | 0 |
| Increase ... | ..... | | | 11,30,785 | 4 | 0 | 8,58,326 | 10 | 0 |
| Decrease ... | 2,72,458 | 10 | 0 | ..... | | | ..... | | |

10. *Transactions of Collectors.*—The balance of stamps in the Collectorate treasuries at the commencement of the fasli was Rupees 181,80,867-12-6; subsequent receipts raised it to Rupees 215,87,524-10-6. Deducting the sales and issues and the value of stamps returned to the Superintendent the amount left at the end of the year was Rupees 162,91,889 4-0. Details of these transactions are given below:—

| | Rs. | A. | P. | Rs. | A. | P. |
|---|---|---|---|---|---|---|
| Balance at the commencement of the fasli ... ... ... | | | | 181,80,867 | 12 | 6 |
| *Receipts.* | | | | | | |
| From Superintendent of Stamps ... ... | 32,87,130 | 14 | 0 | | | |
| Stamps received from one district by another ... ... ... ... ... | 1,19,385 | 0 | 0 | | | |
| Stamps returned by Government Vakeel and excess found in stamps sent by the Superintendent ... ... ... ... ... | 6 | 0 | 0 | | | |
| Stamps returned by vendors ... ... ... | 135 | 0 | 0 | | | |
| | | | | 34,06,656 | 14 | 0 |
| Total... | | | | 215,87,524 | 10 | 6 |
| *Issues.* | | | | | | |
| Sales to the public ... ... ... ... ... | 39,28,185 | 15 | 6 | | | |
| Stamps issued from one district to another ... ... ... ... ... ... | 1,24,737 | 0 | 0 | | | |
| Stamps returned to the Superintendent of Stamps ... ... ... ... ... ... | 12,36,288 | 14 | 0 | | | |
| Stamps supplied for Government law-suits and for escheat Title-deeds ... ... | 2,578 | 0 | 0 | | | |
| Stamps supplied to vendors in lieu of those returned ... ... ... ... | 3,709 | 7 | 0 | | | |
| Useless and damaged stamps destroyed by Collectors and stamps issued in lieu of spoiled ones ... ... ... ... ... | 1 | 2 | 0 | | | |
| Deficiency found in stock ... ... ... | | | | | | |
| | | | | 52,95,635 | 6 | 6 |
| Balance... | | | | 162,91,889 | 4 | 0 |

11. The balance of stamps at the end of the year was less than that at its commencement by Rupees 18,88,978-8-6. This was the result of the smaller supplies by the Superintendent, the comparatively larger sales of the year, and the larger quantity of stamps returned to the Superintendent. The balance left, however, is still unnecessarily large compared with the sales, which are not more than 40 lakhs, and the Board hope that endeavours for its reduction will still be continued.

| | Rs. | A. | P. |
|---|---|---|---|
| Balance at commencement of Fasli 1282 ... ... | 181,80,867 | 12 | 6 |
| Balance at its close ... ... | 162,91,889 | 4 | 0 |
| Decrease... | 18,88,978 | 8 | 6 |

12. In the foregoing abstract it will be observed that the quantity of stamps entered under "Receipts" as received from one district by another falls short of the quantity written off on that account under the head "Issues" by Rupees 5,352. This difference represents the value of stamps despatched from Bellary to other districts but not received in the latter within Fasli 1282. The Treasury Officer of Bellary ought not to have written them off before their receipt was intimated to him by the receiving officers. The Board have had repeatedly to notice similar mistakes in Bellary, and they trust the Treasury Officer of the district will not give occasion for a similar remark again.

| | Rs. | A. | P. |
|---|---|---|---|
| Stamps received by one district by another ... ... ... ... ... | 1,19,385 | 0 | 0 |
| Stamps issued from one district to another ... ... ... | 1,24,737 | 0 | 0 |
| Difference... | 5,352 | 0 | 0 |

13. A like discrepancy is observed in regard to the value of stamps returned to the Superintendent by Collectors and the stamps received by him. This is the result, as explained by the Superintendent, of errors committed in the preceding fasli, in which consignments unacknowledged by him were finally written off in some of the Collectorate accounts.

| | Rs. | A. | P. |
|---|---|---|---|
| Stamps reported by the Collector to have been returned to the Stamp Superintendent in Fasli 1282 ... | 12,36,288 | 14 | 0 |
| Stamps reported to have been received by the Superintendent of Stamps in Fasli 1282 ... ... ... ... | 20,38,439 | 2 | 0 |
| Difference... | 8,02,150 | 4 | 0 |
| Difference is between the Returns of Collectors and Stamp Superintendent in Fasli 1281 ... ... ... | 8,02,150 | 4 | 0 |

14. *Stamp Revenue.*—The Board will now review the cash receipts and disbursements of the Stamp Department. The gross receipts from the sales of stamps and from other sources amounted to Rupees 42,28,798-9-9 against Rupees 41,59,773-1-7 in Fasli 1281, showing an increase of Rupees 69,025-8-2.

15. *Sales of Stamps.*—The receipts from the sales of stamps alone amounted to Rupees 39,61,930-15-6 including the stamps sold and affixed to private documents at the Stamp Office against Rupees 38,76,759-1-0 in Fasli 1281. The descriptions of stamps of which the sales were higher and those of which the sales were lower than in the preceding year are given below:—

| | | Rs. | A. | P. |
|---|---|---|---|---|
| *Court Fees Stamps.* | | | | |
| Stamped papers ... ... ... ... ... ... | — | 4,21,914 | 9 | 0 |
| Adhesive Stamps ... ... ... ... ... ... | + | 4,38,350 | 6 | 6 |
| *Non-judicial Stamps.* | | | | |
| Stamped papers ... ... ... ... ... ... | + | 69,971 | 6 | 0 |
| Bills of Exchange ... ... ... ... ... ... | — | 6,932 | 10 | 0 |
| Foreign Bill Stamps ... ... ... ... ... ... | + | 23 | 0 | 0 |
| Bills of Lading ... ... ... ... ... ... ... | + | 141 | 8 | 0 |
| Adhesive Revenue Stamps ... ... ... ... | + | 2,409 | 3 | 0 |
| Transfer Stamps ... ... ... ... ... ... | — | 312 | 0 | 0 |
| Special Adhesive Stamps ... ... ... ... ... | + | 3,435 | 10 | 0 |
| Net result... | + | 85,171 | 14 | 6 |

16. Sales of Court Fees stamped papers, Bills of Exchange, and share transfer stamps decreased and of all other kinds increased. The decrease in the sale of Court Fees stamped paper is due to the preference given by the public to adhesive stamps, of which a considerably larger quantity was sold in Fasli 1282 than in Fasli 1281. The net result, however, of Court Fees stamp transactions is favourable and shows an increase of Rupees 16,435-13-6.

17. Recently the Board have, at the instance of Government, directed Collectors to issue impressed in lieu of adhesive stamps in all cases where the use of the former is permissible, with a view to clear

Board's Proceedings, dated 24th September 1873, No. 1,920.

| | Rs. | A. | P. |
|---|---|---|---|
| With the Superintendent. | 15,75,722 | 0 | 0 |
| ,, Collectors ... ... | 85,36,742 | 7 | 0 |
| Total... | 101,12,464 | 7 | 0 |

off the stock of impressed paper and to admit of the exclusive use of adhesive labels in future. The stock of impressed Court Fees paper to be cleared off was at the end of Fasli 1282 Rs. 101,12,464-7-0.

18. The smaller sales of Bills of Exchange paper is ascribed by the Superintendent to the depression of trade and to the increasing use of Currency Notes and money orders for remittance purposes. The Superintendent at the same time suspects that the requirements of the law in regard to stamp duty on such documents are to some extent evaded. But the Board see no reason to think this. The Superintendent draws his inference chiefly from the very small sales in South Arcot, but the Board observe that the district though prosperous is not a mercantile one, its trade being carried on through Pondicherry, and the sales of hoondy stamps in that district have always been low. It may also be here observed that generally adhesive receipt stamps of 1 Anna value are used for hoondies of any value payable at sight and for hoondies of less than 100 Rupees payable otherwise.

*Sales of Bills of Exchange Paper in South Arcot.*

| | Rs. | A. | P. |
|---|---|---|---|
| Fasli 1278 ... ... ... ... | 7 | 1 | 0 |
| ,, 1279 ... ... ... ... | 21 | 1 | 0 |
| ,, 1280 ... ... ... ... | 9 | 2 | 0 |
| ,, 1281 ... ... ... ... | 2 | 0 | 0 |
| ,, 1282 ... ... ... ... | 6 | 12 | 0 |

19. The decline in the sale of transfer stamps is directly traced to the small demand in the market for Bank shares and the consequent limited transactions in them.

20. Of the descriptions of stamps of which a larger quantity was sold the increase in Court Fees adhesive labels has already been explained; that under foreign bill stamps, Bills of Lading, and adhesive revenue stamps is small and calls for no special remark. It must, however, be observed that the Superintendent thinks that the sales of foreign bill stamps are too small and that the requirements of the law in regard to them are violated to some extent. He points out that in Cuddapah, Bellary, South Arcot, Tanjore, Tinnevelly, and Madura there have been no sales whatever of these stamps and that yet it cannot be supposed that those districts had no transactions with the adjoining foreign territories of Hyderabad, and Pondicherry or Ceylon. Ignorance of the existence of a special description of stamps for the purpose may have something to do with the small sales as the Superintendent points out, and the Board think it would be well that the Collectors of the districts named should try to enlighten the public by notifications on the subject in the District Gazettes.

21. The transactions under non-judicial stamped paper remain to be noticed. The increase in this case was large, amounting to Rupees 69,971-6-0. It was contributed to by seventeen districts, the remaining four districts* showing a falling off of Rupees 12,706 5-0. Judging from the number of instruments registered during the year the number really executed in Nellore and Kurnool appears to have been smaller, but the same explanation seems not to apply to Madras and Cuddapah, where the number of registered documents was greater than in the previous year.

| | Rs. | A. | P. |
|---|---|---|---|
| * Nellore ... ... ... | 147 | 5 | 0 |
| Cuddapah ... ... | 3,434 | 2 | 0 |
| Kurnool ... ... ... | 5,818 | 6 | 0 |
| Madras ... ... ... | 3,306 | 8 | 0 |
| Total... | 12,706 | 5 | 0 |

22. In the subjoined statement the total sales of stamps in each district are compared with similar figures for Fasli 1281:—

| Districts. | Total sales in Fasli 1281. Rs. | A. | P. | Total sales in Fasli 1282. Rs. | A. | P. | Difference. Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| 1. Ganjam ... ... ... ... ... | 77,231 | 7 | 0 | 79,716 | 5 | 0 | + 2,484 | 14 | 0 |
| 2. Vizagapatam ... ... ... ... | 1,22,754 | 2 | 0 | 1,39,127 | 0 | 0 | + 16,372 | 14 | 0 |
| 3. Godavery ... ... ... ... ... | 2,17,269 | 14 | 0 | 2,14,801 | 5 | 0 | — 2,468 | 9 | 0 |
| 4. Kistna ... ... ... ... ... | 1,38,571 | 11 | 0 | 1,50,156 | 13 | 0 | + 11,585 | 2 | 0 |
| 5. Nellore ... ... ... ... ... | 1,23,064 | 8 | 0 | 1,21,485 | 15 | 0 | — 1,578 | 9 | 0 |
| 6. Cuddapah ... ... ... ... ... | 1,76,346 | 2 | 0 | 1,70,740 | 7 | 0 | — 5,605 | 11 | 0 |
| 7. Bellary ... ... ... ... ... | 1,79,413 | 1 | 0 | 1,77,767 | 11 | 0 | — 1,645 | 6 | 0 |
| 8. Kurnool ... ... ... ... ... | 1,06,922 | 8 | 0 | 98,669 | 14 | 0 | — 8,252 | 10 | 0 |
| 9. Madras ... ... ... ... ... | 2,87,284 | 5 | 0 | 2,72,162 | 9 | 6 | — 15,121 | 11 | 6 |
| 10. Chingleput ... ... ... ... ... | 70,400 | 1 | 0 | 71,203 | 15 | 0 | + 803 | 14 | 0 |
| 11. North Arcot ... ... ... ... | 1,40,709 | 9 | 0 | 1,60,317 | 2 | 0 | + 19,607 | 9 | 0 |
| 12. South Arcot ... ... ... ... | 1,24,773 | 15 | 0 | 1,31,044 | 5 | 0 | + 6,270 | 6 | 0 |
| 13. Tanjore ... ... ... ... ... | 4,72,347 | 11 | 0 | 4,80,174 | 2 | 0 | + 7,826 | 7 | 0 |
| 14. Trichinopoly ... ... ... ... | 1,10,682 | 1 | 0 | 1,10,928 | 8 | 0 | + 246 | 7 | 0 |
| 15. Madura ... ... ... ... ... | 2,90,989 | 0 | 0 | 2,87,350 | 6 | 0 | — 3,638 | 10 | 0 |
| 16. Tinnevelly ... ... ... ... ... | 2,78,540 | 10 | 0 | 2,82,608 | 11 | 0 | + 4,068 | 1 | 0 |
| 17. Coimbatore ... ... ... ... ... | 1,37,518 | 0 | 0 | 1,45,408 | 9 | 0 | + 7,890 | 9 | 0 |
| 18. Nilgiris ... ... ... ... ... | 8,588 | 12 | 0 | 12,560 | 11 | 0 | + 3,971 | 15 | 0 |
| 19. Salem ... ... ... ... ... | 1,64,327 | 9 | 0 | 1,69,406 | 0 | 0 | + 5,078 | 7 | 0 |
| 20. South Canara ... ... ... ... | 4,89,804 | 15 | 0 | 5,21,941 | 9 | 0 | + 32,136 | 13 | 0 |
| 21. Malabar ... ... ... ... ... | 26,989 | 0 | 0 | 33,745 | 0 | 0 | + 6,755 | 10 | 0 |
| 22. Superintendent of Stamp Office... | | | | | | | | | |
| Total... | 38,76,759 | 1 | 0 | 39,61,930 | 15 | 6 | + 85,171 | 14 | 6 |

23. In eight* districts the sales were less than in Fasli 1281. By far the largest decrease occurs in Madras. It is partly the result of the general depression of trade and partly of the employment of salaried vendors instead of vendors on the discount system in parts of the town, which has removed the necessity for the purchase by the vendors of large stocks of stamps in anticipation of the public demand.

* Godavery, Nellore, Cuddapah, Bellary, Kurnool, Madras, Madura, and Salem.

| | Rs. | A. | P. |
|---|---|---|---|
| Malabar ... ... | 5,21,941 | 9 | 0 |
| Tanjore ... ... | 4,80,174 | 2 | 0 |
| Madura ... ... | 2,87,350 | 6 | 0 |
| Tinnevelly... ... | 2,82,608 | 11 | 0 |
| Madras ... ... | 2,72,162 | 9 | 6 |
| Godavery ... ... | 2,14,801 | 5 | 0 |

24. The net result, however, of the sales of stamps in all the districts was an increase of Rupees 85,171-14-6. The districts in which the sales were largest are noted in the margin.

25. *Sundry receipts.*—The receipts from sources other than the sales of

stamps amounted to Rupees 2,66,867-10-3 against Rupees 2,83,014-0-7 in Fasli 1281, showing a decrease of Rupees 16,146-4-0. Details are given below:—

| Items. | Fasli 1281. | Fasli 1282. | Difference. |
|---|---|---|---|
| *Stamp Duty on executed and unexecuted Documents collected by* | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| Superintendent of Stamps ... ... ... | 2,10,659 2 0 | 1,93,630 15 0 | — 17,028 3 0 |
| Collectors ... ... ... ... ... ... | 6,154 7 0 | 7,688 8 4 | + 1,534 1 4 |
| Civil Courts ... ... ... ... ... ... | 3,211 15 10 | 3,753 1 0 | + 541 1 2 |
| *Miscellaneous.* | | | |
| Penalties collected by Collectors and Courts ... ... ... ... ... ... | 50,278 5 0 | 49,285 9 2 | — 992 11 10 |
| Stamp duty received in pauper suits. | 8,302 6 10 | 6,101 7 8 | — 2,195 15 2 |
| Fees collected under Section 18, Court Fees Act ... ... ... ... ... ... | 562 0 8 | 3,656 14 2 | + 3,094 13 6 |
| Fees for attestation of Powers of Attorney ... ... ... ... ... ... | 260 0 0 | 296 6 0 | + 36 6 0 |
| Cost of water-marked paper supplied to Mysore ... ... ... ... ... | 3,292 12 1 | 1,591 15 11 | — 1,700 12 2 |
| Sundry receipts, consisting of adjudication fees, etc., etc. ... ... ... | 292 15 2 | 862 13 0 | + 569 13 10 |
| Total... | 2,83,014 0 7 | 2,66,867 10 3 | — 16,146 6 4 |

26. The smaller stamp duty realized by the Superintendent is ascribed by him to the depression of trade in Madras.

27. The other items call for no remark.

28. *Charges.*—The charges of the department, including those incurred in the payment of establishments, etc., and those necessitated by law, such as refunds, etc., amounted to Rupees 2,93,052-15-10 against Rupees 2,72,420-2-0 in Fasli 1281, showing an increase of Rupees 20,632-13-10. Details are given below:—

| Items. | Fasli 1281. | Fasli 1282. | Difference. |
|---|---|---|---|
| | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| 1. Charges incurred in the working of the Stamp Laws, such as establishment, discount, water-marked paper, etc., etc. ... ... ... ... | 2,09,714 9 1 | 2,01,864 10 3 | — 7,849 14 10 |
| 2. Charges necessitated by law, such as refunds under Sections 13, 14, and 15 of Act VII. of 1870 and under the Income-tax Act ... | 32,555 7 9 | 39,743 12 5 | + 7,188 4 8 |
| 3. Value of unused and spoiled stamps refunded ... ... ... ... ... | 30,101 9 2 | 43,324 4 7 | + 13,222 11 5 |
| 4. Refunds of penalties, of stamp duties, etc. ... ... ... ... ... | 48 8 0 | 2,291 9 5 | + 2,243 1 5 |
| 5. Refund on account of stamps returned by the vendor at the Sea Customs House, Madras, on his being appointed as salaried vendor. | ..... | 5,828 11 2 | + 5,828 11 2 |
| Total... | 2,72,420 2 0 | 2,93,052 15 10 | + 20,632 13 10 |

29. The working charges were, on the whole, less by Rupees 7,850. This was chiefly the result of the very small quantity of water-marked paper purchased during the year. It must, however, be observed that the discount paid to vendors was considerably larger and exhibited an increase of no less than Rupees 27,558. This is accounted for in part by the larger sales of stamps, but, in the main, by the enhanced rates of discount, which were in force for only six months in Fasli 1281, while they prevailed, though with some slight modifications, for nearly nine months during Fasli 1282.

| | Fasli 1281. | Fasli 1282. |
|---|---|---|
| | Rs. | Rs. |
| 1. Water-marked paper... | 38,082 | 6,225 |
| 2. Superintendence ... | 44,381 | 40,830 |
| 3. Charges for the sale of general stamps ... | 60,864 | 72,588 |
| 4. Do. for Court Fees Stamps ... | 66,388 | 82,222 |
| Total... | 2,09,715 | 2,01,865 |
| Difference... | 7,850 | |

30. The rates, however, now in force are sufficiently moderate, and the supply of Court Fees labels to licensed vendors has been prohibited in all places where there are *ex officio* vendors. The Board, therefore, hope that in Fasli 1283 the charges on this account will be reduced.

Board's Proceedings, dated 19th June 1873, No. 1,060.

31. Of the charges necessitated by law there is an increase in every item. This is due (1), to the remand of certain heavy suits by the High Court, which entailed the refund of a portion of the institution fees; (2), to the refund, under the orders of Board and Government, of heavy stamp duty erroneously collected in certain cases; and (3), to the rules issued in April 1872 authorizing Collectors to refund the value of spoiled Court Fees stamps instead of giving stamp paper of equal value as was done before.

| | Rs. |
|---|---|
| Fasli 1281 ... ... ... | 62,706 |
| ,, 1282 ... ... ... | 85,360 |
| Difference... | 22,654 |

*Net Revenue.*

| | Rs. A. P. |
|---|---|
| Gross revenue ... ... ... | 42,28,798 9 9 |
| ,, charges ... ... ... | 2,93,052 15 10 |
| Net revenue... | 39,35,745 9 11 |

*Net Revenue.*

| | Rs. A. P. |
|---|---|
| Fasli 1281 ... ... ... ... | 38,87,352 15 7 |
| ,, 1282 ... ... ... ... | 39,35,745 9 11 |
| Increase... | 48,392 10 4 |

32. Deducting the total charges above detailed from the gross receipts entered in paragraph 14 the net revenue was Rupees 39,35,745-9-11. This is an increase on the revenue of Fasli 1281 of Rupees 48,392-10-4, or nearly half a lakh. It is also the highest revenue from stamps on record.

33. The revenue from stamps for the last ten years is detailed below:—

| | Rs. |
|---|---|
| Fasli 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 |
| ,, 1282 ... ... ... ... ... ... ... | 39,35,746 |

stamps amounted to Rupees 2,66,867-10-3 against Rupees 2,83,014-0-7 in Fasli 1281, showing a decrease of Rupees 16,146-4-0. Details are given below:—

| Items. | Fasli 1281. | Fasli 1282. | Difference. |
|---|---|---|---|
| *Stamp Duty on executed and unexecuted Documents collected by* | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| Superintendent of Stamps ... ... ... | 2,10,659 2 0 | 1,93,630 15 0 | — 17,028 3 0 |
| Collectors ... ... ... ... ... ... | 6,154 7 0 | 7,688 8 4 | + 1,534 1 4 |
| Civil Courts ... ... ... ... ... ... | 3,211 15 10 | 3,753 1 0 | + 541 1 2 |
| *Miscellaneous.* | | | |
| Penalties collected by Collectors and Courts ... ... ... ... ... ... | 50,278 5 0 | 49,285 9 2 | — 992 11 10 |
| Stamp duty received in pauper suits. | 8,302 6 10 | 6,101 7 8 | — 2,195 15 2 |
| Fees collected under Section 18, Court Fees Act ... ... ... ... ... ... | 562 0 8 | 3,656 14 2 | + 3,094 13 6 |
| Fees for attestation of Powers of Attorney ... ... ... ... ... ... | 260 0 0 | 296 6 0 | + 36 6 0 |
| Cost of water-marked paper supplied to Mysore ... ... ... ... ... | 3,292 12 1 | 1,591 15 11 | — 1,700 12 2 |
| Sundry receipts, consisting of adjudication fees, etc., etc. ... ... ... | 292 15 2 | 862 13 0 | + 569 13 10 |
| Total... | 2,83,014 0 7 | 2,66,867 10 3 | — 16,146 6 4 |

26. The smaller stamp duty realized by the Superintendent is ascribed by him to the depression of trade in Madras.

27. The other items call for no remark.

28. *Charges.*—The charges of the department, including those incurred in the payment of establishments, etc., and those necessitated by law, such as refunds, etc., amounted to Rupees 2,93,052-15-10 against Rupees 2,72,420-2-0 in Fasli 1281, showing an increase of Rupees 20,632-13-10. Details are given below:—

| Items. | Fasli 1281. | Fasli 1282. | Difference. |
|---|---|---|---|
| | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| 1. Charges incurred in the working of the Stamp Laws, such as establishment, discount, water-marked paper, etc., etc. ... ... ... ... | 2,09,714 9 1 | 2,01,864 10 3 | — 7,849 14 10 |
| 2. Charges necessitated by law, such as refunds under Sections 13, 14, and 15 of Act VII. of 1870 and under the Income-tax Act ... | 32,555 7 9 | 39,743 12 5 | + 7,188 4 8 |
| 3. Value of unused and spoiled stamps refunded ... ... ... ... ... | 30,101 9 2 | 43,324 4 7 | + 13,222 11 5 |
| 4. Refunds of penalties, of stamp duties, etc. ... ... ... ... ... | 48 8 0 | 2,291 9 5 | + 2,243 1 5 |
| 5. Refund on account of stamps returned by the vendor at the Sea Customs House, Madras, on his being appointed as salaried vendor. | ..... | 5,828 11 2 | + 5,828 11 2 |
| Total... | 2,72,420 2 0 | 2,93,052 15 10 | + 20,632 13 10 |

29. The working charges were, on the whole, less by Rupees 7,850. This was chiefly the result of the very small quantity of water-marked paper purchased during the year. It must, however, be observed that the discount paid to vendors was considerably larger and exhibited an increase of no less than Rupees 27,558. This is accounted for in part by the larger sales of stamps, but, in the main, by the enhanced rates of discount, which were in force for only six months in Fasli 1281, while they prevailed, though with some slight modifications, for nearly nine months during Fasli 1282.

| | Fasli 1281. | Fasli 1282. |
|---|---|---|
| | Rs. | Rs. |
| 1. Water-marked paper... | 38,082 | 6,225 |
| 2. Superintendence ... | 44,381 | 40,830 |
| 3. Charges for the sale of general stamps ... | 60,864 | 72,588 |
| 4. Do. for Court Fees Stamps ... | 66,388 | 82,222 |
| Total... | 2,09,715 | 2,01,865 |
| Difference... | 7,850 | |

30. The rates, however, now in force are sufficiently moderate, and the supply of Court Fees labels to licensed vendors has been prohibited in all places where there are *ex officio* vendors. The Board, therefore, hope that in Fasli 1283 the charges on this account will be reduced.

Board's Proceedings, dated 19th June 1873, No. 1,060.

31. Of the charges necessitated by law there is an increase in every item. This is due (1), to the remand of certain heavy suits by the High Court, which entailed the refund of a portion of the institution fees; (2), to the refund, under the orders of Board and Government, of heavy stamp duty erroneously collected in certain cases; and (3), to the rules issued in April 1872 authorizing Collectors to refund the value of spoiled Court Fees stamps instead of giving stamp paper of equal value as was done before.

| | Rs. |
|---|---|
| Fasli 1281 ... ... ... | 62,706 |
| ,, 1282 ... ... ... | 85,360 |
| Difference... | 22,654 |

*Net Revenue.*

| | Rs. A. P. |
|---|---|
| Gross revenue ... ... ... | 42,28,798 9 9 |
| ,, charges ... ... ... | 2,93,052 15 10 |
| Net revenue... | 39,35,745 9 11 |

*Net Revenue.*

| | Rs. A. P. |
|---|---|
| Fasli 1281 ... ... ... ... | 38,87,352 15 7 |
| ,, 1282 ... ... ... ... | 39,35,745 9 11 |
| Increase... | 48,392 10 4 |

32. Deducting the total charges above detailed from the gross receipts entered in paragraph 14 the net revenue was Rupees 39,35,745-9-11. This is an increase on the revenue of Fasli 1281 of Rupees 48,392-10-4, or nearly half a lakh. It is also the highest revenue from stamps on record.

33. The revenue from stamps for the last ten years is detailed below:—

| | Rs. |
|---|---|
| Fasli 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 |
| ,, 1282 ... ... ... ... ... ... ... | 39,35,746 |

34. The receipts and charges of the year under notice are apportioned under the heads "Judicial Stamps" and "Non-judicial Stamps" and the same compared with similar particulars for Fasli 1281 in the subjoined statement:—

| Items. | Fasli 1281. | Fasli 1282. | Difference. |
|---|---|---|---|
| *Judicial or Court Fees.* | | | |
| | RS. | RS. | RS. |
| Gross receipts ... ... ... ... ... ... ... ... ... | 25,31,338 | 25,01,704 | — 29,634 |
| Disbursements ... ... ... ... ... ... ... ... ... | 1,51,206 | 1,62,595 | + 11,389 |
| Net revenue... | 23,80,132 | 23,39,109 | — 41,023 |
| *Non-judicial or General Stamps.* | | | |
| Gross receipts ... ... ... ... ... ... ... ... ... | 16,28,435 | 17,27,095 | + 98,660 |
| Disbursements ... ... ... ... ... ... ... ... ... | 1,21,214 | 1,30,458 | + 9,244 |
| Net revenue... | 15,07,221 | 15,96,637 | + 89,416 |
| Total, Net Revenue, Judicial and Non-judicial... | 38,87,353 | 39,35,746 | + 48,393 |

35. The decrease in the gross receipts under the head "Judicial" is nominal and arises from the penalties levied by Courts on unstamped and insufficiently stamped documents under the General Stamp Act having been transferred during the year under notice to the head "Non-judicial."

36. The total stamp revenue as given in the Superintendent's Returns is found to tally with that given by Collectors in the General Demand, Collection, and Balance and Monthly Progress Returns. In regard to charges, however, slight differences have been observed in the case of Madura and Madras, and the Collectors concerned have been called upon to explain them.

(A true Copy and Extract.)

Acting Sub-Secretary.

To the Secretary to Government, Revenue Department,
with four original statements.
,, the Superintendent of Stamps.
,, the Commissioner of Paper Currency, in charge of Stamping Department.
,, all Collectors.

Exd. A. S. Rodgers.

Rs. 20 Rem[d] to 1872-73 - 14th Feb. 74
" 24 Feby/73 - - 2/4/74
" 24 Ditto - - 19/ Rem[d]
" 30 Ditto - - 27 - 5/74.
" 10 Rem[d] - - 27 - 5/74.

Rem[d] 1874. Registered
Board of Revenue,
MADRAS,
No. 74 5

Rs. 20 (Rs. twenty) Rem[d] to Board's letter of 23rd July/74.

PROCEEDINGS, 24TH JANUARY 1874, No. 116.

Despatch from the
Encl. A Statement
Rec[d]

R.O. No. 537 — Statement

Received 6

JANUARY.
No. 116.

*Operations of Stamp Department*—during Fasli 1282.—Report of Superintendent of Stamps on —, reviewed and submitted to Government.

80

Copy to Mr. Hall 1/2

Comparative Statement of the Disbursements on account of Stamps for 24
Faslies 1281 & 1282.

| Items | Fasli 1281 | Fasli 1282 | Differences Increase | Differences Decrease |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Establishment, including commission and discount to Vendors | 1,62,593 | 1,89,340 | 26,747 | " |
| Refund of Penalties | 20 | 325 | 305 | " |
| Do. of Stamp-duty | 32,568 | 41,682 | 9,114 | " |
| Do. of value of unused & damaged Stamps | 30,102 | 43,324 | 13,222 | " |
| Miscellaneous including value of water-marked paper supplied from England. | 47,137 | 18,382 | " | 28,755 |
| Total — | 2,72,420 | 2,93,053 | 49,388 | 28,755 |
| Nett — | | | 20,633 | |

Comparative Statment of the Disbursements on account of Stamps in Fasli's 1281 & 1282.

| Items | Fasli 1281 | Fasli 1282 | Difference Increase | Difference Decrease |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Establishment, including commission and discount to Vendors | 1,62,593 | 1,89,340 | 26,747 | " |
| Refund of Penalties | 20 | 325 | 305 | " |
| Do of Stamp-duty | 32,568 | 41,682 | 9,114 | " |
| Do of value of unused & damaged Stamps | 30,102 | 43,324 | 13,222 | " |
| Miscellaneous including value of water-marked paper supplied from England. | 47,137 | 18,382 | " | 28,755 |
| Total — | 2,72,420 | 2,93,053 | 49,388 | 28,755 |
| Nett — | | | 20,633 | |

Rs 20 Remd 12 do 152 - 53
" 24 Feby 73 - 148 - 49
" 24 Ditto " - 214 -
" 30 Ditto - - 191 Remd
" 10 June - - 37 - 39.

Rain (White ants) Rs 20 Rs. 4 on 1927
of 23 Feby 74.

Rain 1874. Registered
Board of Revenue,
MADRAS.

PROCEEDINGS, 24TH JANUARY 1874, No. 11

Despatch Rec'd on the
Enclosures
Rec'd

R.O. No. 50 — 6 Copy

Received 6

JANUARY.
No. 116.

*Operations of Stamp Department*—during Fasli 1282.—Report of Superintendent of Stamps on —, reviewed and submitted to Government.

80

29th April 74

## Comparative Statement of Receipts on account of Stamps in Faslies 1281 & 1282

| Description of Stamps | Fasli 1281 | Fasli 1282 | Difference Increase | Difference Decrease |
|---|---|---|---|---|
| | Rs: | Rs | Rs | Rs. |
| **Court Fees Stamps** | | | | |
| Stamped papers | 20,98,993 | 16,77,079 | " | 4,21,914 |
| Adhesive Stamps | 2,59,654 | 6,98,004 | 4,38,350. | " |
| Total | 23,58,647 | 23,75,083 | 4,38,350 | 4,21,914 |
| **Non-judicial or General Stamps** | | | | |
| Stamped papers & Adhesive Stamps | 14,12,960 | 14,86,368 | 73,408 | " |
| Bills of Exchange | 50,491 | 43,558 | " | 6,933 |
| Foreign Bill Stamps | 11,799 | 11,822 | 23 | " |
| Bills of Lading | 3,087 | 3,228 | 141 | " |
| Adhesive Revenue Stamps | 37,068 | 39,477 | 2,409 | " |
| Transfer Stamps | 2,707 | 2,395 | " | 312 |
| Total | 15,18,112 | 15,86,848 | 75,981 | 7,245 |
| Grand Total | 38,76,759 | 39,61,931 | 5,14,331 | 4,29,159 |
| Duty on impressed stamps and other items | 2,20,026 | 2,05,073 | " | 14,953. |
| Total Stamp revenue | 40,96,785 | 41,67,004 | 5,14,331 | 4,44,112 |
| **Miscellaneous.** | | | | |
| Penalties | 50,278 | 49,286 | " | 992 |
| Adjudication fee collected in the districts | 110 | 114 | 4 | " |
| Stamps duly recovered in pauper suits | 8,302 | 6,101 | " | 2,201 |
| Fees for attestation of Powers of Attorney | 260 | 296 | 36 | " |
| Fees collected under Section 18 of the Court Fees Act | 562 | 3,657 | 3,095 | " |
| Cost of water-marked paper supplied to Mysore | 3,293 | 1,592 | " | 1,701 |
| Miscellaneous receipts | 183 | 749 | 566 | " |
| | 62,988 | 61,795 | 3,701 | 4,894 |
| Grand Total of Stamp-revenue | 41,59,773 | 42,28,799 | 5,18,032 | 4,49,006 |
| Net | | | 69,026. | |

## Comparative Statement of Receipts on account of Stamps in Faslies 1281 & 1282

| Description of Stamps | Fasli 1281 | Fasli 1282 | Difference Increase | Difference Decrease |
|---|---|---|---|---|
| | Rs: | Rs | Rs | Rs. |
| **Court Fees Stamps** | | | | |
| Stamped papers | 20,98,993 | 16,77,079 | " | 4,21,914 |
| Adhesive Stamps | 2,59,654 | 6,98,004 | 4,38,350 | " |
| Total | 23,58,647 | 23,75,083 | 4,38,350 | 4,21,914 |
| **Non-judicial or General Stamps** | | | | |
| Stamped papers & Adhesive Stamps | 14,12,960 | 14,86,368 | 73,408 | " |
| Bills of Exchange | 50,491 | 43,558 | " | 6,933 |
| Foreign Bill Stamps | 11,799 | 11,822 | 23 | " |
| Bills of Lading | 3,087 | 3,228 | 141 | " |
| Adhesive Revenue Stamps | 37,068 | 39,477 | 2,409 | " |
| Transfer Stamps | 2,707 | 2,395 | " | 312 |
| Total | 15,18,112 | 15,86,848 | 75,981 | 7,245 |
| Grand Total | 38,76,759 | 39,61,931 | 5,14,331 | 4,29,159 |
| Duty on impressed stamps and other items | 2,20,026 | 2,05,073 | " | 14,953 |
| Total Stamp revenue | 40,96,785 | 41,67,004 | 5,14,331 | 4,44,112 |
| **Miscellaneous.** | | | | |
| Penalties | 50,278 | 49,286 | " | 992 |
| Adjudication fee collected in the districts | 110 | 114 | 4 | " |
| Stamp duty recovered in pauper suits | 8,302 | 6,101 | " | 2,201 |
| Fees for attestation of Powers of Attorney | 260 | 296 | 36 | " |
| Fees collected under Section 18 of the Court Fees Act | 562 | 3,657 | 3,095 | " |
| Cost of water-marked paper supplied to Mysore | 3,293 | 1,592 | " | 1,701 |
| Miscellaneous receipts | 183 | 749 | 566 | " |
| | 62,988 | 61,795 | 3,701 | 4,894 |
| Grand Total of Stamps - revenue | 41,59,773 | 42,28,799 | 5,18,032 | 4,49,006 |
| Net | | | 69,026. | |

## Comparative Statement of Receipts on account of Stamps in Faslees 1281 & 1282

| Description of Stamps | Fasli 1281 | Fasli 1282 | Difference Increase | Difference Decrease |
|---|---|---|---|---|
| **Court Fees Stamps** | Rs. | Rs | Rs | Rs. |
| Stamped papers | 20,98,993 | 16,77,079 | " | 4,21,914 |
| Adhesive Stamps | 2,59,654 | 6,98,004 | 4,38,350. | " |
| Total | 23,58,647 | 23,75,083 | 4,38,350 | 4,21,914 |
| **Non-judicial or General Stamps** | | | | |
| Stamped papers & Adhesive Stamps | 14,12,960 | 14,86,368 | 73,408 | " |
| Bills of Exchange | 50,491 | 43,558 | " | 6,933 |
| Foreign Bill Stamps | 11,799 | 11,822 | 23 | " |
| Bills of Lading | 3,087 | 3,228 | 141 | " |
| Adhesive Revenue Stamps | 27,068 | 39,477 | 2,409 | " |
| Transfer Stamps | 2,707 | 2,395 | " | 312 |
| Total | 15,18,112 | 15,86,848 | 75,981 | 7,245 |
| Grand Total | 38,76,759 | 39,61,931 | 5,14,331 | 4,29,159 |
| Duty on impressed stamps and other items | 2,20,026 | 2,06,073 | " | 14,953. |
| Total Stamp revenue | 40,96,785 | 41,67,004 | 5,14,331 | 4,44,112 |
| **Miscellaneous.** | | | | |
| Penalties | 50,278 | 49,286 | " | 992 |
| Adjudication fee collected in the districts | 110 | 114 | 4 | " |
| Stamp duty recovered in pauper suits | 8,302 | 6,101 | " | 2,201 |
| Fees for attestation of Powers of Attorney | 260 | 296 | 36 | " |
| Fees collected under Section 18 of the Court Fees Act | 562 | 3,657 | 3,095 | " |
| Cost of water-marked paper supplied to Mysore | 3,293 | 1,592 | " | 1,701 |
| Miscellaneous receipts | 183 | 749 | 566 | " |
| | 62,988 | 61,795 | 3,701 | 4,894 |
| Grand Total of Stamp-revenue | 41,59,773 | 42,28,799 | 5,18,032 | 4,49,006 |
| Net | | | 69,026. | |

Revenue Department.

No. 557.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 6th April / May 1874.

READ the following Proceedings of the Board of Revenue

Reviewing and submg to Govt. report Supt. of Stamps on operation Stamp Department during Fasli 1282 — H. E. 24. January 1874 No. 116.

The Board of Revenue submit with their review the report of the Supt. of Stamps for Fasli 1282 (1st July 1872 to 30: June 1873)

2. The gross revenue of the year amounts to Rs 42,28,795 against Rs 41,59,773 in the previous year. The increase of Rs 69,026 occurred chiefly in

the sale of Court fees and Non Judicial Stamps, as shown in the subjoined table :-

| Stamps | | Fasli 1281 | Fasli 1282 | Difference |
|---|---|---|---|---|
| | | Rs | Rs | Rs. |
| Court-fees - | Impressed | 20,98,993 | 16,77,079 | -4,21,914 |
| | Adhesive | 2,57,654 | 6,96,004 | +4,38,350 |
| Non Judicial | | 14,12,960 | 14,86,368 | + 73,408 |
| Mercantile and Revenue Stamps | | 105,152 | 100,480 | - 4,672 |
| Duty on impressed stamps &c. | | 220026 | 205073 | - 14,953 |
| Miscellaneous | | 62,988 | 61,795 | - 1,193 |
| Total | | 41,55,773 | 42,28,799 | + 69,026 |

3. Under Court fee stamps there was a decrease of Rs 4,21,914 in the sale of "stamped papers" and an increase of Rs 4,38,350 in that of "adhesive stamps". There is a large stock of impressed stamps on hand, and the Board have recently given instructions for their issue in lieu of adhesive stamps in all cases in which their use is permissible. The net increase of Rs 16,436 is ascribed to the result of an increase in litigation. The increase under Non Judicial Stamps is, on the whole, owing to the growing prosperity of the country. The decrease under Mercantile Stamps is attributed chiefly to the depression of trade, and to the increasing use of currency notes and money orders for remittances from one place to another. The decrease under "Duty on impressed stamps" is owing to the depression of trade in Madras.

4. The total charges of the year amounted to Rs 2,93,053 against Rs 2,72,420 in Fasly 1281; the net increase of Rs 20,633 was the result of a

a gross increase of Rs 49,388 and a gross decrease of Rs 28,755.

The increase occurred chiefly under the three items noted in the margin. The first is due partly to the discount paid on the larger sale of stamps, and partly to the enhanced rates of discount paid during nine months of the year, instead of only six months in the previous year. The second was caused by the remand of certain heavy suits by the High Court in which a portion of the institution fees had to be paid back, as also by the refund of heavy stamps duty erroneously collected. The third was the result of the rules authorizing Collectors to refund the value of spoiled Court fee stamps, instead of giving stamped paper of equal value, as was done before.

× Establishment including Commission and Discount — Rs 26,747
Refund of Stamp Duty — " 9,114
Refund of value of damaged and unused stamps — " 13,222

The

5. The net revenue of the year was Rs 39,35,746 against Rs 38,87,353 in Fasli 1281, and, as the Board remark, it is the highest revenue from stamps on record.

6. The Board remark in the concluding para of their Proceedings, that the Stamp revenue, as given in the Superintendent's Return, is found to tally with that given by the Collectors in their returns, but the Govt. observe that the figures given in the report under review differs from those entered in the settlement for Fasli 1282, as shown in the margin.

× As per Settlement Report Rs 4,22,7,205
As given in the present Report " 4,22,8,795
Difference Rs 1594

14 To the Bd of Rev dtd 21st May 1874.

Operations of the Steam Dept
F-1282