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M.R.O. 1—20,002—12-8-65.

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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue. DEPARTMENT

G.O. No.	1169.	Press
B.P. No.		Mis.
Dated	14-9-1874.196	

Not to be folded or roughly handled

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

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

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

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

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

ENCLOSURE No. 1.—Statement.

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

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

(True Copy.)

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

Prd. F. R. Bantleman.

2/1169

Revenue Department,
Ootacamund,
14th *September* 1874.

No. 131.

To

The SECRETARY to the GOVERNMENT of INDIA,
Financial Department.

Separate Revenue, No. 10.
Stamps.

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

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

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

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

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

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

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

Court Fee Impressed Stamps in Hand.		
Date.	No.	Value.
		Rs.
1st March 1873	1,548,360	104,69,640
30th June 1874	987,538	89,50,467
Expenditure in sixte	560,822	15,19,173

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

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

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

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

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

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

Ed. F. R. Bantleman.

Financial 1874 Department.

[ ]

From

Government of Fort St. George.

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

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

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

1 Bundle of 3 Nos 1-5
27 Aug /74 — 230-232
29 Jan /74 — 255/57
Mar /74 — 124/125
26 June /74 — 252
29 July /74 — 253/54

Further
G. O. Gen. Dept. 1870
Gen — 8 Jan /75 — 29.
Gen — 11 Dec /74 — 1523
Fin (N 959/75

No. 2,127.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th August 1874.

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

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

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

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

ENCLOSURE No. 1.—Statement.

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

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

(A true Copy and Extract.)

Acting Sub-Secretary.

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

„ the Superintendent of Stamps.

Exd. A. Grubert.

Statement of Stamps forwarded. Court Fee
Stamps of various denominations
Letter 14th March 1874 from
and the balance in hand

GO 14 September 74 No 1164

GO 26 June 74 No 282
" 14 Feby " " 1128

No 938
No 1012
Rec'd 1874. Dispd

Board of Revenue,
MADRAS.

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

Disp 4 Aug 74 Encl.y
12

Received 12 August 1874.

AUGUST.
No. 2,127.

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

1380

Rec'd 5th Sept R 14th
C 21st August 74 R 26th

GO 14 September 74
No 1164

and the balance in

Denomination of Court Fee Impressed Stamps.	Number on 1st March 1873	Number on 30th June 1874	Number sold during the intervening 16 months	Probable number of years for which stock on 1st March is likely to last	Probable number of years for which stock on 30th June is likely to last
				Years	Years
1 Anna	12,774	2,592	10,182	.	1/3
2 "	30,203	24,530	53,433	17	6
3 "	21,849	17,237	4,612	140	5
4 "	25,542	20,332	124,210	13	1 1/3
6 "	42,596	8,433	34,163	2	1/3
8 "	107,979	208	107,711	10	.
9 "	8,190	5,118	3,072	13	2
12 "	57,282	30,696	20,580	3	2
15 "	7,807	4,739	3,128	112	2
1 Rupee	168,786	162,897	63,889	2	2
1 1/2 "	25,944	14,585	11,359	1	1 1/3
1 3/4 "	12,810	8,095	4,715	2	2 1/4
2 "	87,089	64,382	23,287	10	3 1/3
2 1/4 "	13,273	7,257	6,016	1	1 1/2
2 1/2 "	20,940	13,705	7,235	3	2 1/2
3 "	17,521	10,181	7,340	1	2
3 1/2 "	12,985	7,830	5,155	13	2
3 3/4 "	8,802	5,067	3,735	1	2
4 "	55,911	47,984	7,927	10	8
4 1/2 "	11,474	8,137	3,337	2	3 1/4
4 3/4 "	13,651	11,830	1,821	111	8 1/3
5 "	22,135	16,672	5,463	9	4
5 1/4 "	9,694	8,047	1,647	3	6 1/2
5 1/2 "	12,526	11,095	1,431	8	10 1/3
6 "	11,583	8,564	3,019	2	3 1/4
6 1/4 "	10,318	9,491	827	13	15 1/3
6 1/2 "	8,576	7,280	1,296	6	7 1/2
7 "	9,399	7,181	2,218	4	4 1/3
7 1/2 "	4,318	2,106	2,212	1	1 1/4
8 "	25,353	21,562	3,791	7	7 1/2
9 "	3,919	2,252	1,667	1	1 1/2
9 1/2 "	6,425	5,075	1,350	4	5
10 "	11,432	7,921	3,511	4	3
10 1/2 "	4,209	3,155	1,054	3	4
11 "	4,019	2,746	1,273	2	3
12 "	5,885	4,448	1,437	2	4
12 1/2 "	4,133	3,342	791	7	5 1/2
13 "	1,948	1,617	331	13	6 1/2

sold between 1st March 1873 & 30th June 1874 embracing a period of 16 months.

8 (11)

Denomination of Court Fee Impressed Stamps.	Number on 1st March 1873	Number on 30th June 1874	Number sold during the intervening 16 months	Probable number of years for which stock on 1st March is likely to last	Probable number of years for which stock on 30th June is likely to last
				6 / 1159 Years	Years.
13/2 Rupees	3,851	3,096	755	4	5 1/2
14 "	3,312	2,474	838	4	4
15 "	4,670	3,080	1,590	2	2 1/2
15 1/2 "	2,639	2,291	348	9	8 3/4
16 "	6,201	5,038	1163	9	5 3/4
16 1/2 "	3,448	3,011	437	6	9
17 "	2,660	2,130	530	4	6 1/3
17 1/2 "	1,508	1388	180	29	10 1/4
18 "	2,078	1,580	498	2	4 1/4
18 1/2 "	2,773	2,353	420	7	7 1/2
19 1/2 "	2,509	2,109	400	5	7
20 "	3,455	2,370	1,085	2	3
21 "	1,828	1,533	295	4	7
21 1/2 "	2,443	2,204	239	10	12 1/3
22 "	1,922	1,735	187	27	12 1/3
22 1/2 "	1,475	1,070	405	2	3 1/2
23 "	2,226	1,943	283	9	9 1/7
24 "	3,303	2,871	492	5	7 3/4
25 "	3,965	3,310	655	5	6 1/3
26 "	2,103	1823	280	9	8 2/3
27 "	2,216	1985	231	7	11 1/2
27 1/2 "	2,153	1,907	246	12	10 1/3
28 "	1847	1514	333	5	6
30 "	2,943	2,275	668	2	4 1/2
32 "	6,048	5,574	474	22	15 1/3
32 1/2 "	1,017	945	72	127	17 1/2
33 "	1,907	1671	236	6	9 1/2
34 "	2,239	2,076	163	19	17
35 "	3,277	2,922	355	8	11
36 "	1,850	1,626	224	8	9 3/4
37 1/2 "	1,592	1,341	251	3	7 1/8
38 "	1,939	1787	152	18	15 1/3
39 "	1,839	1,600	239	14	8 3/4
40 "	1,902	1,363	539	3	3 1/3
42 1/2 "	1,459	1,250	203	7	8 1/4
45 "	1,169	874	295	3	4

and the balance in hand.

No.	Denomination of Court Fee impressed Stamps	Number in hand on 1st March 1873	Number on hand on 30th June 1874	Number sold during the intervening 16 months	Probable number of years for which the present stock on hand is likely to last	Probable number of years for which the present stock on hand is likely to last
1						
2	1/16 Rupees.	1,936	1,851	85	35	29
3	1/8 "	1,472	1,384	88	19	21
4	1/7 1/2 "	729	689	40	91	23
5	1/4 "	2,738	2,448	290	14	11 1/4
6	1/3 "	4,135	3,291	844	7	5 1/5
7	1/2 "	1190	1,133	57	15	26 1/2
8	1/1 "	1140	1061	79	11	13 3/3
9	1/1 1/2 "	1206	1144	62	19	24 3/3
10	1/1 1/4 "	1095	984	111	9	11 3/4
11	1/1 1/8 "	1147	1117	30	22	49 3/3
12	1/1 1/16 "	1014	971	43	25	30
13	1/1 1/32 "	892	857	35	19	32 3/3
14	1/1 1/64 "	1219	1060	159	4	9
15	1/1 1/128 "	1061	990	71	12	18 3/3
16	1/1 1/256 "	1000	948	52	19	24 1/3
17	1/1 1/512 "	1146	1098	48	17	30 1/2
18	1/1 1/1024 "	860	771	89	9	11 1/2
19	1/1 1/2048 "	915	805	109	11	9 3/4
20	1/1 1/4096 "	1037	997	40	17	33 1/4
21	1/1 1/8192 "	920	855	65	11	17 1/2
22	1/1 1/16384 "	828	690	138	2	6 1/3
23	1/1 1/32768 "	527	507	20	75	33 1/5
24	1/1 1/65536 "	449	417	32	49	17 1/3
25	1/1 1/131072 "	949	803	146	3	7 1/3
26	1/1 1/262144 "	369	339	30	46	15
27	1/1 1/524288 "	416	378	38	83	13 1/4
28	1/1 1/1048576 "	484	397	87	3	6
29	1/1 1/2097152 "	250	229	21	41	14 1/2
30	1/1 1/4194304 "	508	404	104	3	5 1/5
31	1/1 1/8388608 "	256	234	22	85	14 1/5
32	1/1 1/16777216 "	574	505	69	4	9 1/3
33	1/1 1/33554432 "	399	385	14	133	36 1/3
34	1/1 1/67108864 "	244	232	12	122	25 3/4
35	1/1 1/134217728 "	981	769	212	2	5
36	1/1 1/268435456 "	156	143	13	52	14 2/3
37	1/1 1/536870912 "	438	379	59	8	8 3/4

No.	Denomination of Court Fee impressed Stamps	Number in hand on 1st March 1873	Number on hand on 30th June 1874	Number sold during the intervening 16 months	Probable number of years for which the present stock on hand is likely to last	Probable number of years for which the present stock on hand is likely to last
38	1/2 Rupees.	145	134	11	7/169	16 1/4
39	1/1 "	441	368	73	18	6 1/3
40	1/1 1/2 "	227	219	8	7	36 1/2
41	1/1 1/4 "	219	206	13	227	25 1/8
42	1/1 1/8 "	176	123	53	219	3
43	1/1 1/16 "	426	376	50	3	10
44	1/1 1/32 "	709	633	76	8	11
45	1/1 1/64 "	434	384	50	14	10 1/4
46	1/1 1/128 "	430	395	40	9	13 1/5
47	1/1 1/256 "	128	123	5	17	32 4/5
48	1/1 1/512 "	442	395	47	64	11 1/5
49	1/1 1/1024 "	186	137	49	12	3 1/4
50	1/1 1/2048 "	467	375	92	7	5 1/2
51	1/1 1/4096 "	463	416	49	7	11 1/3
52	1/1 1/8192 "	467	426	41	12	13 3/4
53	1/1 1/16384 "	117	111	6	16	24 3/3
54	1/1 1/32768 "	469	454	15	58	40 1/3
55	1/1 1/65536 "	499	471	28	31	22 1/3
56	1/1 1/131072 "	276	246	30	20	11
57	1/1 1/262144 "	287	262	25	13	14
58	1/1 1/524288 "	315	300	15	11	26 1/3
59	1/1 1/1048576 "	103	88	15	17	7 3/4
60	1/1 1/2097152 "	312	290	22	34	17 2/3
61	1/1 1/4194304 "	144	106	38	13	3 1/4
62	1/1 1/8388608 "	312	241	71	12	4 1/2
63	1/1 1/16777216 "	2	"	2	3	"
64	1/1 1/33554432 "	240	197	43	"	6
65	1/1 1/67108864 "	53	44	9	5	6 1/2
66	1/1 1/134217728 "	380	328	52	4	8 1/2
67	1/1 1/268435456 "	262	220	42	6	7
68	1/1 1/536870912 "	285	250	29	4	11 3/4
69		201	190	11	10	23
70		271	255	16	8	21 1/4
71		209	197	12	14	22
72		127	120	7	11	23
73		146	135	11	18	16 2/3
					20	

Statement of Impressed Court Fee Stamps of various denominations sold between 1st March 1873 & 30th June 74 showing the balance in hand.

8/1161

Denomination of Court Fee Impressed Stamps	Number on 1st March 74	Number on 30th June 1874	Number sold during the intervening 16 months	Probable number of years for which of each denomination is likely to last	Probable number of years for which of each denomination is likely to last
650 Rupees	149	147	2	24	98
700 "	119	110	9	14	16⅔
750 "	86	80	6	17	17¾
800 "	87	82	5	14	22
850 "	122	118	4	24	39⅔
900 "	92	87	5	46	23⅕
950 "	86	82	4	28	27⅓
1000 "	75	68	7	6	13
1100 "	46	43	3	6	19
1200 "	44	42	2	7	28
1300 "	65	62	3	21	27½
1400 "	67	65	2	"	43⅓
1450 "	50	49	1	"	65⅔
1500 "	72	69	3	36	30⅔
1600 "	51	49	2	"	32⅔
1700 "	49	48	1	"	64
1800 "	50	50	"	"	"
1900 "	50	50	"	"	"
2000 "	70	69	1	11	92

10/1145

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

	Annas 1	2	3	4	6	8	9	12	15	Rupee 1	1/2	1 1/4	2
Ganjam	"	2070	238	2692	"	"	"	"	260	848	"	"	5
Vizagapatam	575	18462	1861	8326	278	66	1693	3212	1894	8687	373	3352	1849
Godavery District	273	22492	1956	10971	9	"	376	162	121	579	172	22	1830
Kistna District	13	1434	128	192	412	"	147	2767	217	105	1183	1037	545
Nellore	361	17743	"	15650	1378	131	"	9112	"	11450	2446	1737	4464
Cuddapah	"	13372	231	1394	47	"	"	"	"	5900	"	"	84
Bellary	1037	34485	158	19365	"	"	20	4954	19	15543	1382	"	8192
Kurnool	"	20950	"	11548	"	4	400	2477	400	2267	89	"	4728
Madras District	"	1240	3	1044	"	"	279	40	278	487	102	"	73
Chingleput	"	10854	3000	7994	517	"	150	121	150	6463	75	263	682
North Arcot	"	16436	6000	4885	45	"	"	2682	"	8899	"	"	4490
South Arcot	159	16989	300	18532	119	56	57	196	299	3395	3771	148	1474
Salem	2	8	"	32	"	"	120	1527	"	56	1492	88	62
Tanjore	"	30361	41	6039	22	"	26	9	30	71	29	5	1994
Trichinopoly	"	17	31	"	"	"	"	272	441	4825	1706	1353	3628
Tinnevelly	4	289	1008	11621	1933	"	"	"	154	6628	"	"	6029
Madura	"	148	"	"	"	"	"	1703	"	20153	20	"	10447
Coimbatore	"	3805	205	1800	93	"	"	426	"	4121	1015	21	4180
Nulgherries	"	1724	27	1538	286	"	"	329	27	707	393	34	440
Malabar	38	29535	300	1423	78	11	100	23	"	1628	11	35	5667
South Canara	"	5396	1760	1246	74	"	1750	604	449	3	88	"	1402
Total	2463	247830	17237	126332	6317	268	5118	30580	4739	102758	14347	8095	64255
General Stamps Office													
Single Stamps	"	"	"	"	"	"	"	"	"	"	"	"	
Double Stamps	129	"	"	"	116	"	"	116	"	142	238	"	127
Total	2592	247830	17237	126332	8433	268	5118	30696	4739	102897	14585	8095	64382

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

Madras
Genl Stamp Office
27 July 1874

...ended 30th June 1874

2¼	2½	3	3½	3¾	4	4½	4¾	5	5¼
..	4	19	..	..	351	..	336	1	123
220	741	207	1628	139	2232	337	1235	1203	1035
..	159	86	370	..	1211	112	374	169	441
152	626	72	684	1496	456	972	1788	197	471
436	750	2324	1562	876	2148	761	1289	1795	912
..	..	3	..	..	1515	771	166	946	44
4488	858	1793	..	360	4608	394	474	1682	1019
83	78	35	90	77	3177	116	428	3021	96
..	52	51	..	53	47	32	26	53	9
31	187	2	338	46	1114	77	298	361	5
278	42	14	184	40	1700	46	246	415	253
58	5893	3177	107	11	2070	142	258	808	107
..	..	..	131	..	802	..	79	..	530
8	26	8	36	2	1436	13	53	123	30
169	2060	1336	1617	1596	4519	1229	119	1055	220
..	74	18	45	..	7458	1689	1233	1660	481
5	6	3	4	..	5911	20	612	484	228
969	1330	13	195	28	1578	104	433	1008	277
197	230	396	94	159	267	97	99	133	62
38	20	12	752	32	4737	804	1958	941	1339
120	595	376	..	59	618	416	323	1239	340
7252	13701	9945	7830	4974	47953	8132	11825	16664	8042
..	..	..	..	..	..	..	..	..	9
5	4	236	..	93	29	5	5	8	5
7257	13705	10181	7830	5067	47984	8137	11830	16672	8047

5½	6	6¼	6½	7	7½	8	9	9½	10	10½
340	191	195	156	56	..	293	..	172	288	..
1237	1099	771	537	777	265	2985	57	459	1777	733
500	265	229	488	105	278	574	150	160	34	186
699	78	891	665	544	274	304	270	674	371	288
1029	793	1092	1029	367	79	396	208	353	687	123
161	323	246	568	998	95	472	160	84	165	..
1218	1435	839	271	406	223	2013	779	487	827	692
380	153	374	217	394	31	427	150	366	459	43
3	32	28	7	36	..	82	21	7	26	..
226	4	264	210	143	38	1301	22	138	137	..
382	319	586	250	378	26	398	20	327	458	118
271	357	203	142	107	86	603	..	28	418	428
114	..	252	57	..	..	162	..	1	3	..
46	20	47	13	23	16	26	9	2	6	1
435	563	199	445	463	241	529	37	319	584	54
690	1197	456	396	220	106	2356	16	366	450	..
401	248	417	274	864	10	808	2	1	7	..
476	852	422	270	233	18	835	25	128	433	16
80	152	75	55	79	82	278	65	57	194	25
170	98	1206	912	338	40	6238	27	641	455	394
643	381	398	330	648	226	713	29	308	225	54
11092	8260	9456	7235	7174	2103	21437	2047	5071	7904	3163
..	..	..	..	..	..	120	..	..	..	..
3	4	5	5	5	3	3	5	4	17	..
11095	8264	9461	7240	7179	2106	21562	2052	5075	7921	3165

11	12	12½	13	13½	14	15	15½	16	16½
100	"	1	4	32	"	"	18	5	"
208	945	738	"	463	207	553	238	289	236
14	20	369	267	327	293	23	"	260	378
188	4	230	312	463	113	93	211	78	223
77	153	152	"	139	80	73	116	35	325
228	98	"	"	"	"	1	"	14	13
672	1268	"	480	401	417	1103	"	412	467
289	101	110	79	79	64	53	106	224	102
21	21	"	"	"	"	11	"	1	18
144	3	38	16	3	18	"	"	27	12
28	259	278	100	155	276	292	157	441	199
40	292	"	"	11	17	224	438	193	438
"	"	"	63	153	"	"	1	29	1
2	11	21	32	20	14	5	15	166	10
111	222	216	"	197	217	73	109	500	93
46	635	100	"	35	6	137	"	746	10
"	6	190	170	11	127	3	72	2	"
92	122	59	"	34	69	280	84	376	20
67	86	42	"	47	55	46	28	445	15
293	36	569	"	378	318	24	473	775	372
125	166	239	108	158	184	92	225	280	79
2745	4448	3342	1617	3096	2474	3086	2291	5038	3011
"	"	"	"	"	"	"	"	"	"
1	"	"	"	"	"	"	"	"	"
2746	4448	3342	1617	3096	2474	3086	2291	5038	3011

17	17½	18	18½	19½	20	21	21½	22	22½	23
2	3	"	1	1	"	"	3	"	"	2
210	234	185	286	232	405	179	195	298	143	187
406	475	313	426	412	251	423	480	474	391	358
210	181	164	211	218	47	29	66	187	27	64
120	"	104	114	115	142	114	159	48	90	141
"	"	"	"	"	35	"	"	"	"	"
376	"	325	"	193	213	204	"	"	70	170
51	"	85	13	97	169	17	40	"	30	37
12	"	17	"	11	22	"	30	"	1	20
29	16	2	26	7	3	22	19	14	12	7
135	"	117	243	176	119	64	165	93	46	87
25	11	6	18	31	251	29	34	8	24	14
4	36	30	20	"	"	"	7	12	2	6
6	15	4	5	10	17	3	10	12	2	9
87	98	59	343	100	153	77	372	95	86	110
10	"	18	"	53	437	29	51	89	54	22
1	"	"	29	1	2	"	23	"	"	20
123	"	99	138	152	215	89	138	144	48	166
17	15	18	19	22	26	14	11	20	9	14
153	194	21	244	166	29	188	243	199	35	221
153	110	13	217	112	134	52	144	42	"	125
2130	1388	1580	2353	2109	2370	1533	2204	1735	1070	1943
"	"	"	"	"	"	"	"	"	"	163
"	"	"	"	"	"	"	14	"	"	"
2130	1388	1580	2353	2109	2370	1533	2204	1735	1070	1943

| | | |

57½	54	55	57	57½	58½	60	62½	65	66	67½	70	72	72½
4	7	5	10	8	6	4	2	3	3	3	1	2	1
98	97	97	98	98	50	90	94	97	100	94	45	149	48
194	191	191	194	197	194	64	94	94	97	90	85	95	89
20	21	14	18	19	15	32	104	15	15	4	4	9	4
160	162	154	171	137	53	123	48	165	159	142	163	158	150
17	16	19	18	"	"	40	19	7	7	3	18	6	3
92	86	81	90	"	48	101	32	40	36	32	36	42	40
53	57	54	56	55	57	67	49	57	55	54	57	55	54
3	3	2	3	3	3	6	3	3	3	3	7	3	3
12	7	8	9	5	6	8	4	2	8	6	7	6	7
85	37	28	29	19	20	76	20	25	26	22	15	24	65
13	12	9	10	8	13	69	146	11	149	13	6	6	8
10	11	5	9	11	9	2	10	10	5	4	"	6	5
13	16	8	17	12	5	1	6	14	10	11	17	12	6
85	97	90	96	91	97	34	39	46	41	39	42	49	45
28	25	13	30	89	91	124	15	12	18	9	17	18	16
1	3	1	2	1	"	1	2	1	2	2	2	2	2
77	79	104	84	88	83	106	77	90	90	60	86	97	76
9	9	8	9	9	8	14	6	6	7	4	5	6	5
56	55	29	66	68	61	48	54	46	64	47	47	67	57
30	57	48	54	53	29	48	38	41	35	14	17	16	42
1061	1048	968	1073	971	848	1055	862	785	931	656	777	828	724
"	"	82	16	44	"	"	"	128	163	167	115	27	169	131
"	"	14	"	"	"	"	9	2	"	"	"	"	2	"	"
1061	1144	984	1117	971	857	1060	990	948	1098	771	806	997	855

75	77½	78	80	82½	84	85	87½	90	92½	95	96	97½	100	102
"	4	4	5	1	1	2	1	1	2	"	2	1	"	1
110	20	20	22	19	20	42	20	45	20	43	20	20	202	10
74	100	94	66	100	100	45	59	49	55	46	57	54	25	23
13	20	12	4	18	18	7	19	1	18	14	18	19	41	12
115	38	39	59	"	"	62	"	45	"	59	"	"	22	"
7	"	"	"	"	"	4	"	5	"	2	"	"	6	"
33	"	"	68	"	"	19	"	22	"	23	"	"	24	"
34	"	"	8	"	"	9	6	3	6	2	"	6	12	"
4	"	3	5	3	6	2	"	3	"	3	3	"	22	3
8	7	6	1	1	7	7	7	5	7	5	5	7	"	"
64	10	10	69	10	10	15	10	3	10	6	10	10	76	10
81	9	9	62	7	7	9	7	5	6	4	6	9	9	9
"	9	10	6	9	6	"	7	3	2	"	9	9	18	4
7	11	5	2	16	7	4	4	1	7	2	10	13	7	5
19	98	10	44	9	10	14	10	9	7	9	10	10	22	10
"	98	98	16	43	45	11	19	10	29	8	29	12	102	10
2	2	"	2	1	1	"	"	"	4	"	5	5	13	3
65	27	29	66	27	30	38	29	36	30	53	29	30	84	20
10	6	6	6	6	"	4	"	5	5	6	5	5	7	3
14	21	17	8	19	10	4	19	6	12	6	15	10	22	8
20	"	"	20	24	15	31	12	6	10	7	12	12	50	12
680	507	373	539	317	293	329	229	263	234	295	245	232	764	143
"	"	45	262	22	85	68	"	139	"	207	140	"	"	"
10	"	"	2	"	"	"	"	2	"	"	"	4	5	"
690	507	417	803	339	378	397	229	404	234	505	385	232	769	143

15/1169

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

160	162½	165	170	175	180	185	187½	190	195	200	205	225	232½	250
4	2	4	2	1	2	2	2	2	4	4	4	2	2	9
19	10	10	20	17	20	19	4	8	8	4	4	10	9	17
13	20	18	20	17	19	18	18	15	13	45	4	9	14	27
1	4	3	4	6	1	4	5	4	3	2	4	1	3	1
32	4	4	34	34	30	34	4	32	4	24	4	26	4	26
2	4	4	4	9	8	9	4	9	4	7	4	6	4	6
18	4	8	17	15	16	18	4	16	7	11	4	5	4	9
4	4	6	3	6	5	5	4	6	6	14	4	2	4	5
2	4	3	3	3	3	3	4	3	3	2	4	2	2	3
4	4	4	4	4	4	4	4	4	4	5	4	4	4	3
1	4	4	1	4	1	1	4	1	4	4	4	1	4	3
5	5	3	6	4	5	12	3	5	2	15	4	1	2	9
1	2	2	1	2	2	3	3	2	1	2	4	2	2	2
4	14	6	9	7	12	6	5	5	2	2	4	4	4	3
10	10	8	8	14	13	12	10	13	10	2	4	4	10	7
4	4	4	5	5	4	4	3	4	5	4	4	6	4	3
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
12	20	15	8	11	11	15	20	13	14	9	4	6	4	5
3	3	3	3	3	3	3	3	3	2	9	4	2	4	5
27	8	42	29	32	31	34	6	25	32	19	4	13	2	12
6	13	8	10	12	12	10	10	5	3	9	4	13	4	12
64	111	135	187	98	194	208	88	167	106	189	4	115	44	169
262	4	319	284	48	68	92	4	123	4	52	4	82	4	159
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
326	111	454	471	246	262	300	88	290	106	241	4	197	44	328

J. Coffin
1874

300	350	400	450	500	550	600	650	700	750	800	850	900	950	1000	1100	1200	1300	1400	1450	1500	1600	1700	1800	1900	2000			
2	6	5	3	6	2	2	2	2	1	1	2	1	2	2	"	"	"	"	"	"	-	-	-	-	-	9,494	79,365	2
1	1	1	10	4	2	8	10	2	4	4	4	4	3	4	3	5	5	5	2	2	2	2	2	2	3	83,988	7,21,673	13
39	17	15	12	17	10	10	10	11	10	10	10	10	10	6	9	3	3	3	"	3	3	3	3	3	5	60,737	833,743	6
6	5	6	2	7	5	11	12	6	12	8	8	8	5	2	3	2	3	3	3	3	3	3	3	3	"	25,901	354,267	11
27	28	21	16	22	15	15	15	20	15	15	15	15	15	12	9	9	9	9	"	8	"	"	"	"	"	95,817	791,151	11
5	13	11	8	8	2	3	4	13	3	4	4	4	2	8	2	2	1	1	"	1	"	"	"	"	5	29,884	201,751	7
3	9	10	2	4	3	5	3	3	4	4	4	4	4	2	4	4	3	2	"	1	"	"	"	"	"	124,624	670,764	6
3	2	4	2	4	2	2	2	3	2	2	1	2	2	3	1	2	4	4	"	"	"	"	"	"	1	58,143	291,993	8
3	3	2	1	3	1	1	1	2	-	1	1	1	1	2	"	"	1	1	2	1	1	1	2	2	2	4,894	76,163	10
2	2	1	-	1	-	-	-	-	-	-	-	-	-	-	"	"	"	"	"	"	"	"	"	"	"	36,270	81,602	2
2	1	1	1	1	1	1	1	1	1	-	-	1	-	-	"	"	"	"	"	"	"	"	"	"	"	56,119	253,765	6
10	9	9	1	7	3	3	3	3	5	6	4	3	3	1	"	"	"	"	"	"	"	"	"	"	"	64,769	260,212	5
-	-	1	1	3	2	2	1	2	2	3	1	2	2	1	"	"	1	1	1	1	"	"	"	"	"	64,57	70,473	11
3	3	4	6	16	4	5	7	3	6	5	9	7	5	7	4	9	6	7	6	6	6	6	6	6	6	42,184	267,896	1
9	5	6	3	9	5	5	5	6	2	1	2	3	3	4	2	1	2	2	3	"	2	"	"	"	2	40,137	453,275	14
8	3	2	3	3	3	3	11	5	4	4	3	2	3	1	2	2	5	4	"	4	2	2	2	2	-	54,470	476,096	6
"	"	"	"	"	"	"	"	6	-	-	"	"	"	"	"	"	"	1	"	"	"	"	"	"	"	-	43,344	117,507	4
8	11	13	3	6	1	1	2	7	2	1	1	1	1	2	"	"	"	"	"	"	"	"	"	"	1	34,236	464,906	7
3	4	2	2	2	2	2	2	1	1	1	1	1	1	1	"	"	"	"	"	"	"	"	"	"	"	9787	87,532	6
11	8	12	6	5	12	10	9	"	4	7	6	7	7	8	3	2	2	2	2	2	"	"	"	"	2	69,685	566,003	"
9	12	3	5	7	1	2	2	3	2	2	2	2	2	2	1	1	1	1	"	1	"	"	"	"	"	26,502	293,313	11
148	142	130	87	135	76	91	102	99	80	79	78	78	71	68	43	42	42	42	19	33	19	17	18	18	27	9,77,442	71,22,459	3
72	114	60	168	62	44	44	46	11	"	3	40	9	11	"	"	"	20	23	30	36	30	31	32	32	42	8241	1503,432	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1855	24,575	"
220	256	190	255	197	120	135	147	110	80	82	118	87	82	68	43	42	62	65	49	69	49	48	50	50	69	987,538	89,50,467	"

15
1165

J. Ramsay

Superintendent of Stamps

1874

Serial 946

From

The Supdt of Stamps
Madras

No 3798/74

To

The Secretary to the
Board of Revenue
Madras

Date 10/3/74

Dated 27 July 1874

Rec'd 3 July 1874

Subject 6772/74

Statement of Unexpired
Cert. Stamps remaining
in the Districts and in
the Stamp Office on the
30th June 1874.

Ord 14 September 74

Ln Bk No 130.

Revenue Department

17/1169

14 Septr. 74.

No. 1169

To,

The Secy. to the Govt. of India

Financial Department

Sir,

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

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

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

Law Legislative Dept. 7/4

permissible.

3. The rules passed by the Governor General in Council and made applicable to Madras by Notification dated 17th April 1872 No 2845 Separate Revenue (Stamps) provide that "the stamps "used to denote any fee "chargeable under the "said Act, may be either "impressed or adhesive, "or partly impressed and "partly adhesive" and "when the amount of the "fee cannot be denoted "by a single impressed "or adhesive stamp the "next lower impressed or "adhesive stamp shall "be used and the defici- "ency made up by one or "more additional stamps "which may be either "impressed or adhesive"

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

4 With reference to this

the consideration as well as to inconvenience which was alleged to have arisen owing to adhesive stamps not being available the Board of Revenue were called upon (20th June 1874 № 793) to report the quantity of impressed stamps still on hand and the measures which would be taken to carry out the intention expressed in Mr. Barbour's letter dated 13th February 1873 № 1013 that the exclusive use of adhesive stamps should be introduced as soon as possible.

5. From the Board's reply it appears that the stock of Court Fee impressed stamps has been considerably reduced during

during the 18 months which have elapsed since the calculation recorded in Mr. Dalyell's letter of 27th August 1873 was made.

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

Court Fee impressed stamps in hand

Date	№	Value Rs
1st March 1873	15,48,360.	1046,540
30th June 1874	9,87,538	89,5[illegible]469
Expenditure in 18 months	560,822	15,19,173

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

of Rupees. Of the 185 different values the higher ones are comparatively little in demand and yet they constitute the chief portion of the stock as far as value is concerned. The 26 numbers above Rs 250 contain 2743 papers worth Rs 2,41,350 or nearly a quarter of the whole.

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

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

9. The Board hesitate to recommend any change, or the destruction of stamps, until it is quite certain that there is no intention of proceeding to the system of impressed stamps as a more certain security against fraud - referring to the 2nd paragraph of Mr. Under Secretary Barbour's letter dated 7th February 1876 No 894

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

such intention on the
part of the Govt of India.
I am to draw attention
at the same time to the
letter in the Financial
Department dated 22nd
July last No. 4595 which
expresses a desire for the
discontinuance of estab-
lishments for the local
manufacture of bicolor
stamps and which seems
inconsistent with ~~such~~
~~a proposal~~ any one in
letter.

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

adhesive stamps brought
into general use.

130-131.

5th Sept. 1874 R14.

Revenue Depart

1165

Memo: for Orders.

Sps. B. of Rev.

Subj. for orders letter from Supt. of Stamps forwarding statement showing quantity of Court Fees bi-color unpressed stamps in store and stating that he has only supply of adhesive stamps of full value in store and stating the only way in which exclusive use of adhesive labels can be brought about early

H.C. 7th August 1874 No. 2112

I agree in the view

Hyt.

J. & L.

Let the matter lapse

The C.W.G. Indies – A misprint

× Vide G.O. 27th August 1873 No. 914

– Remind – Board of the C.W.I.s

declare their preference & ad

lessen Rank Revd. Destroy

the Stock Surplus

26/8

The Board send

this information in reply

to G.O. 26th June last No.

793 which was passed

with reference to a demi

official letter from the

Chief Justice.

2. Referring to the

× correspondence which

took place at the time

when the rule was passed

to

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

Court Fee impressed stamps in hand		
Date	No	Value Rs.
31st March 1873	1548366	10469640
30th June 1874	987538	8950467
Expenditure in 15 months.	560822	1519173

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

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

5. There are 165 different values of papers. The higher values are comparatively little in demand and constitute the chief portion of the stock as far as value is concerned. The 26 numbers above Rs 250 contain 2743 papers worth Rs 2141350 or nearly a quarter of the whole.

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

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

all values"

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

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

No.

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

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

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

C 21st August 74 R 26th