M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 54
(2) Date of repair 4.1.68, 5.1.68 and 8.1.68.
(3) Initials of the Referencer 8 24.1.68

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1442 Press
~~B.P. No.~~ ~~Mis.~~

Dated 20.2.1875 196 .

Not to be folded or roughly handled

No. 282. Read the following Proceedings of the Board of Revenue, dated 11th June 1875, No. 1585 :—

Read the following letter from W. E. WRIGHT, Esq., Acting Superintendent of Stamps, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 15th October 1874, No. 1,406 :—

I HAVE the honor to submit the annual report on the operations of the Stamp Department during the past Fasli 1283, or year ending 30th June 1874, together with the usual explanatory statements.

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

	Court Fees Stamps.		Non-Judicial Stamps.		
	Stamped Papers.	Adhesive Stamps.	Stamped Papers.	Bills of Exchange.	Bills of Lading.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance brought from last year's account	15,75,722 0 0	369,08,960 0 0	28,14,718 6 0	1,04,297 10 0	... ...
Receipts.					
From the Commissioner of Paper Currency	... ...	... ...	12,94,325 12 0	48,576 2 0	2,575 0 0
From England	... ...	27,56,342 8 0	3,48,000 0 0	... ...	... ...
From the Superintendent of Stamps, Calcutta ...	... ...	... ...	... ...	... ...	... ...
Returned from Districts	183 8 0	... ...	127 8 0	658 12 0	... ...
Total ...	183 8 0	27,56,342 8 0	16,42,453 4 0	49,234 14 0	2,575 0 0
Grand Total ...	15,75,905 8 0	396,65,302 8 0	44,57,171 10 0	1,53,532 8 0	2,575 0 0
Issues.					
To the Districts	50,587 0 0	26,26,192 8 0	13,46,602 6 0	48,066 12 0	2,574 4 0
To Coorg	2,500 0 0	25,555 0 0	11,290 2 0	862 10 0	... ...
To Mysore	... ...	4,34,552 8 0	... ...	... .	... ...
Stamps sent to the Board for destruction	170 12 0	... ...	213 5 0	663 15 0	0 12 0
By sale at the General Stamp Office	... ...	11,770 0 0	... ...	... ...	... ...
Special Adhesive Stamps affixed to private documents	... ...	... ...	... ...	... ...	... ...
Total ...	53,257 12 0	30,98,070 0 0	13,58,105 13 0	49,593 5 0	2,575 0 0
Balance ...	15,22,647 12 0	365,67,232 8 0	30,99,065 13 0	1,03,939 3 0	... ...
In Transit ...	... ...	3,400 0 0	5,662 8 0	1,327 11 0	... ...
Net Balance ...	15,22,647 12 0	365,63,832 8 0	30,93,403 5 0	1,02,611 8 0	... ...

Proceedings of the Madras Government, Revenue Department, 30th September 1875.

	Non-Judicial Stamps.—(*Concluded.*)				Total.
	Adhesive Receipt and Revenue Stamps.	Adhesive Foreign Bill Stamps.	Adhesive Transfer Stamps.	Special Adhesive Stamps.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance brought from last year's account	2,61,000 0 0	50,33,322 0 0	1,65,388 12 0	4,38,093 4 0	473,01,502 0 0
Receipts.					
From the Commissioner of Paper Currency	... ...	... ...	... ...	... ...	13,45,476 14 0
From England	... ...	.. ..	... ...	21,660 0 0	31,26,002 8 0
From the Superintendent of Stamps, Calcutta ...	... ...	9,000 0 0	3,600 0 0	... ...	12,600 0 0
Returned from Districts	... ...	... ...	... ...	... .	969 12 0
Total ...	... ...	9,000 0 0	3,600 0 0	21,660 0 0	44,85,049 2 0
Grand Total ...	2,61,000 0 0	50,42,322 0 0	1,68,988 12 0	4,59,753 4 0	517,86,551 2 0
Issues.					
To the Districts...	46,920 0 0	12,822 0 0	2,885 8 0	... ...	41,36,650 6 0
To Coorg	300 0 0	... ...	... ...	... ...	40,507 12 0
To Mysore	7,485 0 0	7,695 0 0	... ...	... ...	4,49,732 8 0
Stamps sent to the Board for destruction	15 0 0	... ...	... ...	0 4 0	1,064 0 0
By sale at the General Stamp Office	... ...	... ...	... ...	... ...	11,770 0 0
Special Adhesive Stamps affixed to private documents	... ...	... ...	... ...	34,359 0 0	34,359 0 0
Total ...	54,720 0 0	20,517 0 0	2,885 8 0	34,359 4 0	46,74,083 10 0
Balance ...	2,06,280 0 0	50,21,805 0 0	1,66,103 4 0	4,25,394 0 0	471,12,467 8 0
In Transit ...	210 0 0	... ...	... ...	... ...	10,600 8 0
Net Balance ...	2,06,070 0 0	50,21,805 0 0	1,66,103 4 0	4,25,394 0 0	471,01,867 0 0

3. The opening balance amounted to Rupees 473,01,502. The aggregate receipts were Rupees 44,85,049-2-0 and comprised Rupees 13,45,476-14-0 of locally-manufactured stamps, Rupees 31,26,002-8-0 worth of English manufacture, and two other small items of stamps received from Calcutta and returned from districts. The receipts thus raised the stock to Rupees 517,86,551-2-0. The issues amounted to Rupees 46,74,083-10-0 and included Rupees 4,49,732-8-0 to Mysore, and Rupees 40,507-12-0 to Coorg. The balance of stock at the close of the year was thus reduced to Rupees 471,12,467-8-0, and includes the very small inefficient balance of Rupees 10,600-3-0.

4. The large supply of Court Fees Adhesive Stamps from England was necessary to meet the increasing demand for these stamps, owing to recent orders requiring the payment of Process Fees by means of stamps.

5. Out of the sum of Rupees 969-12-0 shown as stamps returned from districts, Rupees 305-15-0 represent the value of unserviceable and damaged stamps sent to this office for destruction, with reference to the Board's Circular No. II. of 14th January last, and form part of the item specified in the margin; but the stamps in question were brought on the stock of this office and forwarded to the Board for destruction prior to the receipt of their Proceedings of the 27th May 1874, Miscellaneous No. 3,486. The actual value of stamps returned from the stock in the districts as not needed for current requirements amounts to Rupees 663-13-0, and corresponds with the entry in the abstract at the foot of paragraph 9.

Value of unserviceable and damaged stamps destroyed and of those issued in lieu of spoiled stamps, Rupees 2,432-7-0 (*vide* Statement at paragraph 9.)

6. No value has been received at this office for the stamps, amounting to Rupees 40,507-12-0, supplied to Coorg.

	Rs.	A.	P.
Court Fees Adhesive Stamps...	4,34,552	8	0
Adhesive Receipt and Revenue Stamps	7,485	0	0
Do. Foreign Bill do. ...	7,695	0	0
Total...	4,49,732	8	0

7. The Mysore Government was supplied with stamps, as specified in the margin, at cost price only under the authority contained in G. O., dated 14th February last, No. 205.

8. Stamps to the value of Rupees 10,600-3-0 issued to the districts, but not acknowledged within the Fasli, are exhibited as an inefficient balance.

9. *Statement No.* 2.—This shows the transactions in the several districts. The balance with Collectors at the beginning of the year was Rs. 162,91,889-4-0, and at its close Rupees 159,13,722-2-0. The receipts and sales of each description of stamps during the year are shown in the following abstract.

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 at the commencement of the Fasli	2,73,006 3 0	4,027 4 0	25,841 7 6	21,496 2 0	14,199 15 0	169,91,889 4 0
Receipts.						
From the Superintendent of Stamps	48,066 12 0	2,574 4 0	46,920 0 0	12,832 0 0	2,885 8 0	41,36,050 6 0
From Bellary	... ...	... ...	... ...	... ...	... ...	1,11,942 9 0
From Trichinopoly	... ...	... ...	... ...	... ...	... ...	4,037 8 0
Excess found in stock in the districts	... ...	... ...	... ...	... ...	... ...	0 11 0
Stamps returned by Vendors...	35 0 0	... ...	... ...	... ...	... ...	507 9 0
Do. by Government Vakeel Received in the Godavery District from transfer of Rudrachellum Taluq in the Central Provinces.....	... ...	... ...	4 13 0	18 12 0	... ...	6,802 7 0
Total...	48,102 12 0	2,574 4 0	46,924 13 0	12,840 12 0	2,885 8 0	43,59,941 11 0
Grand Total...	3,21,109 15 0	6,601 8 0	72,765 4 6	34,336 14 0	17,085 7 0	205,51,830 15 0
Sales and Issues.						
To the public	43,432 9 0	2,666 8 0	43,633 6 0	12,496 11 0	2,509 4 0	45,21,768 8 0
Supplied for Government Law Suits, &c.	... ...	... ...	... ...	... ...	... ...	620 6 0
Supplied for recheat Trib-deeds.	... ...	... ...	... ...	... ...	... ...	311 0 0
Returned to the Superintendent of Stamps	663 13 0	... ...	... ...	... ...	... ...	663 13 0
Value of Stamps supplied to Vendors in lieu of those returned	5 8 0	... ...	... ...	... ...	... ...	390 8 0
Value of unserviceable and damaged stamps destroyed and of those issued in lieu of spoiled stamps	10 14 0	... ...	... ...	... ...	... ...	2,432 7 0
Supplied to other districts from Bellary	... ...	... ...	... ...	... ...	... ...	1,97,585 1 0
Supplied to Madras and Tanjore from Trichinopoly	... ...	... ...	... ...	... ...	... ...	4,037 8 0
Total...	44,107 11 0	2,666 8 0	43,633 6 0	12,496 11 0	2,509 4 0	46,38,108 13 0
Balance...	2,77,001 4 0	3,935 0 0	29,129 14 6	21,842 3 0	14,485 3 0	159,13,722 2 0

	Stamped Papers.	Court Fees Stamps. Adhesive Stamps	Stamped Paper	Total.
	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.
Balance at the commencement of the Fasli	35,30,742 7 0	14,62,838 7 6	59,53,633 6	169,91,889 4 0
Receipts.				
From the Superintendent of Stamps.....	50,587 0 0	26,26,192 8 0	18,46,602 6	41,36,050 6 0
From Bellary	23,152 9 0	... ...	85,790 9	1,11,942 9 0
From Trichinopoly	... ...	... ...	4,037 8	4,037 8 0
Excess found in stock in the districts	... ...	0 1 0	0 10	0 11 0
Stamps returned by Vendors...	347 6 0	... ...	124 3	507 9 0
Do. by Government Vakeel Received in the Godavery District from transfer of Rudrachellum Taluq in the Central Provinces.....	... ...	0 9 0	... ...	0 0 0
	4,566 0 0	321 2 0	1,891 12	6,802 7 0
Total...	78,652 15 0	26,26,514 4 0	14,41,446 7	43,59,941 11 0
Grand Total...	86,35,995 6 0	40,89,353 11 6	73,95,079 13	205,51,830 15 0
Sales and Issues.				
To the public	12,03,600 9 0	17,94,872 5 0	14,19,062 4	45,21,768 8 0
Supplied for Government Law Suits, &c.	161 0 0	412 4 0	47 2	620 6 0
Supplied for recheat Trib-deeds.	... ...	... ...	811 0	311 0 0
Returned to the Superintendent of Stamps	... ...	... ...	5 1	663 13 0
Value of Stamps supplied to Vendors in lieu of those returned	30 8 0	9 3 0	344 10	390 8 0
Value of unserviceable and damaged stamps destroyed and of those issued in lieu of spoiled stamps	1,192 3 0	200 0 0	1,039 6	2,432 7 0
Supplied to other districts from Bellary	23,132 9 0	... ...	84,732 3	1,97,585 1 0
Supplied to Madras and Tanjore from Trichinopoly	... ...	... ...	4,037 8	4,037 8 0
Total...	12,27,536 13 0	17,95,494 1 0	15,09,569 7	46,38,108 13 0
Balance...	73,87,958 9 0	23,93,858 10 6	58,85,510 6	159,13,722 2 0

10. The difference of Rupees 4,057-8-0 between the value of stamps shown in the above abstract as "Received from Bellary" and that exhibited in the latter part under Sales and Issues as "Supplied to other districts from Bellary" com-

prises the stamps forwarded from Bellary in Fasli 1282 (1872-73) and received by Collectors during the year under report. By adding to the above amount the value of stamps, Rupees 1,294-8-0, supplied to Coorg in like manner, the total difference of Rupees 5,352 is arrived at. (*Vide* paragraph 6 of last year's report).

	Rs.	A.	P.
From Bellary to other districts...	4,057	8	0
From do. to Coorg	1,294	8	0
Total...	5,352	0	0

11. The difference of Rs. 117-7-0 in the value of stamps returned by vendors and of those supplied in lieu represents the amount refunded to a late vendor in North Arcot in cash *minus* the usual discount.

	Rs.	A.	P.
Stamps returned by Vendors ...	507	9	0
Value of stamps supplied to Vendors in lieu of those returned ...	390	2	0
Difference ..	117	7	0

12. The Godavery District received stamps to the value of Rupees 6,802-7-0 with the transfer of the Badrachellum Taluq from the Central Provinces to that district.

13. The balance with the Collectors at the beginning of the year being Rupees 162,91,889-4-0, and at its close Rupees 159,13,722-2-0, shows a decrease of Rupees 3,78,167-2 0. The greatest attention continues to be paid to the scrutiny of treasury officers' indents to prevent as far as possible the unnecessary accumulation of stamps in the districts.

14. *Statement No.* 4 shows the sales of the different description of stamps compared with the previous year as particularized below :—

	Fasli 1282.			Fasli 1283.			Difference.		
Court Fees Stamps.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Stamped Papers...	16,77,078	13	0	12,03,000	9	0	— 4,74,078	4	0
Adhesive Stamps	6,[illegible]3,173	15	6	17,94,872	5	0	+11,01,698	5	6
	23,[illegible],252	12	6	29,97,872	14	0	+ 6,27,620	1	6
Non-Judicial or General Stamps.									
Stamped Papers...	14,57,452	6	0	14,19,062	4	0	— 38,390	2	0
Bills of Exchange	43,558	5	0	43,432	9	0	— 125	12	0
Foreign Bill Stamps	11,822	5	0	12,496	11	0	+ 674	6	0
Bills of Lading	[illegible],228	4	0	2,666	8	0	— 561	12	0
Adhesive Revenue Stamps...	[illegible],476	11	0	43,638	6	0	+ 4,161	11	0
Transfer Stamps...	2,395	4	0	2,599	4	0	+ 204	0	0
	15,57,933	3	0	15,23,895	10	0	— 34,037	9	0
Total...	39,28,185	15	6	45,21,768	8	0	+ 5,93,582	8	6

15. The aggregate sales of all the different denominations of stamps amounted to Rupees 45,21,768-8-0 or Rupees 5,93,582-8-6, more than in the previous year.

16. The receipts from Court Fees Stamps were unusually large, and exceeded those of the previous year by Rupees 6,27,620-1-6. This large increase is attributable to the Process Service Fees having been recovered for the first time in stamps instead of in cash. The increase occurs in every district except the Nilgiris, where the falling off is explained as being due to the adjournment of

the Judicial and Assistant Commissioners' Courts in July 1873 for the recess, and again in May 1874 for the recess of this year, or twice within the Fasli year under report. The thirteen districts below mentioned show a very considerable increase, especially Malabar, Madura and Tanjore :—

	Rs.	A.	P.		Rs.	A.	P.
Malabar	89,357	10	0	Cuddapah...	29,575	8	0
Madura	83,728	6	0	Kistna District	29,550	6	0
Tanjore	65,650	0	0	South Canara	29,394	12	0
Godavery District	45,450	8	0	North Arcot	28,755	2	0
Tinnevelly	36,009	8	0	Madras	27,100	12	6
Salem	32,355	12	0	Nellore	26,654	11	0
South Arcot	30,306	8	0				

17. The falling off in the sale of Court Fees Impressed Stamps continues, and was Rupees 4,74,078-4-0 less than in the previous year, the public still giving the preference to adhesive labels. On the other hand, the increase in the latter was the very large sum of Rupees 11,01,698-5-6 due chiefly, as pointed out in paragraph 16, to Process Service Fees having been collected in stamps. The net results of Court Fees transactions is an increase of Rupees 6,27,620-1-6.

18. The stock of Court Fees Impressed Paper remaining with Collectors and the Superintendent to be cleared off is still very large, being Rs. 89,10,506-5-0.

	Rs.	A.	P.
In the District	73,87,858	9	0
,, Stamp Office	15,22,647	12	0
Total ...	89,10,506	5	0

19. In the sale of Non-judicial Stamped Papers there is a decrease of Rupees 38,390-2-0 occurring in thirteen districts and varying from ·7 to 19 per cent. It is explained in regard to the districts in the margin as being due to the large number of Abkári engagements renewed last year, and in the remaining districts to the general depression of trade. The decrease is largest in the Kistna and Godavery Districts.

Godavery District.
Kistna District.
Bellary.
Coimbatore.
Tinnevelly.

	Rs.	A.	P.
Kistna District	11,378	8	0
Godavery District...	10,352	8	0

20. Under the head of "Bills of Exchange" the receipts were Rs. 43,432-9-0 against Rs 43,558-5-0 in the previous year, showing a small falling off of Rs. 125 or only ·2 per cent. against upwards of 13 per cent. in last year's decrease; where the decrease occurred it is ascribed, as last year, to the greater use of Money Orders and Currency Notes; the largest decrease was in Madras, and the greatest increase in Malabar. The amount of transactions in South Arcot represented last year by the trifle of Rupees 6-12-0 has fallen this year to Rupees 1-3-0.

21. Foreign Bill Stamps show some improvement, the result almost entirely of transactions in Madras; indeed, only the seven districts named in the margin exhibit any business in this description of stamps. There was slight improvement in the sale of Transfer Stamps.

Vizagapatam.
Godavery District.
Kistna District.
Kurnool.
Madras.
Tinnevelly.
Malabar.

22. The decrease in Bills of Lading may be ascribed to the Steam Navigation Companies obtaining their supplies direct from the Presidency Office, instead of making purchases in the District Treasuries.

28. The sale of Receipt Stamps is considerable. It amounted to Rupees 43,638-6-0 or Rupees 4,161-11-0 more than in the previous Fasli; an increase occurring in all districts except the three in the margin, where, however, the falling off was very trifling; by far the largest increase being in Madras. The gross revenue from the sale of different descriptions of stamps in the districts was Rupees 45,21,768-8-0, or an increase of Rupees 5,93,582-8-6 over the preceding year. Subjoined are the receipts from other sources :—

Kurnool, Coimbatore, and Malabar.

Items.	Fasli 1282.	Fasli 1283.	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	4,830 0 0	11,770 0 0	+ 6,940 0 0
To amount received in the districts for stamp duty on unexecuted documents, &c., presented by private parties	231 [illegible] 0	119 4 0	— 111 12 0
To do. for do under Sections 20 and 24 of Act XVIII. of 1869	7,457 8 4	5,184 7 0	— 2,273 1 4
To stamp duty realized on executed documents through Courts	3,753 1 0	3,607 5 0	— 145 12 0
To Court Fees realized in the Stamp Office on documents presented by private parties under the Court Fees Act	1,15,427 11 0	74,724 9 0	—40,703 2 0
To stamp duty under the General Stamp Act	78,203 4 0	76,849 11 0	— 1,353 9 0
To value of Special Adhesive Stamps affixed to private documents by the Superintendent of Stamps under Section 5 of the General Stamp Act	28,915 0 0	34,359 0 0	+ 5,444 0 0
Total...	2,38,817 8 4	2,06,614 4 0	—32,203 4 4
Extra Revenue.			
Penalties...	49,285 9 2	48,504 4 8	— 781 4 6
Value of paper supplied in lieu of spoiled stamps	9 9 0	5 5 0	— 4 4 0
Adjudication Fee collected in the districts ...	114 0 0	85 0 0	— 29 0 0
Stamp duty recovered in pauper suits	6,101 7 8	9,942 9 3	+ 3,841 1 7
Recoveries on account of the value of paper issued gratis for Government law suits ...	342 8 8	87 0 8	— 255 8 0
Recoveries on account of discount over-paid to Vendors	321 11 1	186 9 9	— 135 1 4
Sale-proceeds of packing cases	73 5 3	7 14 0	— 65 7 3
Fees for attestation of Powers of Attorney ...	296 6 0	148 6 0	— 148 0 0
Fees collected under Section 18 of the Court Fees Act	3,656 14 2	1,246 13 6	— 2,410 0 8
Cost of Water-marked Paper and Adhesive Stamps supplied to Mysore	1,591 15 11	890 5 7	— 701 10 4
Miscellaneous...	1 11 0	26 13 0	+ 25 2 0
Total...	61,795 1 11	61,131 1 5	— 664 0 6
Grand Total...	3,00,612 10 3	2,67,745 5 5	—32,867 4 10

24. It will be observed that the receipts from Court Fees Adhesive Stamps at the General Stamp Office have increased considerably, the excess being Rupees 6,940, whilst the realization of fees on documents presented for impressment under the Court Fees Act shows the very large falling off of Rupees 40,703-2-0 due chiefly to exceptionally large sums having been paid into the office on certain probates and letters of administration in Fasli 1282.

25. The amount collected on private materials brought to be impressed under the General Stamp Act was less by Rupees 1,353-9-0 than in the previous year, but this decrease is more than counterbalanced by the increased demand for Special Adhesive Stamps affixed to instruments under Section 5 of the same Act. In almost all cases in which it is optional, preference is given to the Special Adhesive over the Impressed Stamps, as the mere affixing of stamps is such a saving of time when compared with sending material to the Accountant-General to be first impressed with the value stamp. There is a large falling off in the item of stamp duty levied by Collectors under Sections 20 and 24 of the General Stamp Act. This may be attributed to the law becoming more familiar to the public and the consequent less frequent violation of its provisions.

26. The amount of extra revenue is less by Rupees 664-0-6. The gross increase is only made up of two items, *viz.*, Stamp duty recovered in pauper suits and Miscellaneous. The chief item of decrease occurs in the fees collected under Section 18 of the Court Fees Act. The receipts from these sources added to the sales of the different descriptions of stamps in the districts give a total gross revenue of Rupees 47,89,513-13-5, which is an increase of Rs. 5,60,715-3-8 over that of the previous year.

	RS. A. P.
Fasli 1283...	47,89,513 13 5
Fasli 1282...	42,28,798 9 9
Difference...	5,60,715 3 8

27. *Statement No.* 3.—The cost of the establishment at the Presidency, the working charges connected with it, and the charges necessitated by law, are comprised in the subjoined statement :—

——	Fasli 1282.	Fasli 1283.	Difference.
Stamp Office at Madras.	RS. A. P.	RS. A. P.	RS. A. P.
Superintendent's salary and establishment ...	26,023 3 0	24,923 4 0	— 1,098 15 0
Cost of Water-marked Paper and Adhesive Stamps, &c...	6,224 10 0	43,952 4 0	+ 37,727 10 0
Contingent charges...	3,519 0 2	3,625 4 11	+ 106 4 9
Establishment at the Stamping Department, Paper Currency Office...	8,507 15 2	6,380 1 4	— 2,127 13 10
	44,273 12 4	78,880 14 3	+ 34,607 1 11
Districts.			
Commission and Discount to Vendors	1,54,809 15 1	95,900 15 10	—58,908 15 3
Contingent charges...	2,780 14 10	2,673 6 10	— 107 8 0
	2,01,864 10 3	1,77,455 4 11	—24,409 5 4
Amount refunded under Sections 13, 14 and 15 of Act VII. of 1870	39,334 11 5	37,490 0 6	— 1,844 10 11
Refund of surplus Process Service Fees ...	... ...	3,147 14 0	+ 3,147 14 0
Refund under Income Tax Act	409 1 0	11 0 0	— 398 1 0
Value of spoiled stamps refunded under Section 45 of Act XVIII. of 1869	32,482 15 5	25,422 11 1	— 7,060 4 4
Value of spoiled Court Fees Stamps refunded..	10,841 5 2	9,159 5 3	— 1,681 15 11
Value of stamp duty under Section 40 of Act XVIII. of 1869	1,938 9 5	2,013 3 9	+ 74 10 4
Refund of penalties	325 0 0	15 8 0	— 309 8 0
Miscellaneous	28 0 0	22 0 0	— 6 0 0
Amount refunded on account of the value of stamps returned by Vendors	5,828 11 2	112 8 7	— 5,716 2 7
Total...	2,93,052 15 10	2,54,849 8 1	—38,203 7 9

28. The decrease in the Superintendent's establishment is the amount of the salary of the Assistant saved between Mr. Luxa's death and the appointment of a successor and the comparatively small amount of deputation allowance paid. The saving in the Stamping Department of the Accountant-General is due to the temporary establishment of the Accountant-General having been given up in consequence of stamping being now confined to Non-judicial Stamps.

29. There is a large saving of about one-third of last year's charges in the item of Commission or discount to vendors, resulting partly from the larger portion of the Court Fees Stamps being sold by Government Agency, and partly to the reduced rates of discount now allowed, and also to the diminished sale of Non-judicial Stamps.

30. The refunds under Sections 13, 14 and 15 of the Court Fees Act show a decrease of Rupees 1,844-10-11 as compared with the previous year, when the refunds were unusually large in consequence of some heavy cases having been remanded by the High Court.

31. The decrease in the item of Value of unused and spoiled stamps refunded under the General Stamp and Court Fees Acts is considerable. This favorable result is solely due to the precautionary rules laid down by the Government of India in their Circular No. 3,767 of the 23rd October 1873, which effectually stopped any laxity obtaining in making refunds.

32. The refund of Process Service Fees is a new item this year.

33. There is a decrease in all the other items of refunds except that under Section 40 of the General Stamp Act, in which the increase is too trifling to call for remark.

	Rs.	A.	P.
Fasli 1282	2,93,052	15	10
Fasli 1283	2,54,849	13	10
	38,203	2	0

34. The gross charges amount to Rs. 2,54,849-8-1 against 2,93,052-15-10 in Fasli 1282, showing a decrease of Rupees 38,160-2-0 as compared with the previous year. Deducting the gross charges from the gross receipts, amounting to 47,89,513-13-5, the net result is Rupees 45,34,664-5-4, which exceeds the net revenue of last year the then highest on record by nearly six lakhs.

	Rs.	A.	P.
Fasli 1283	45,34,664	5	4
Fasli 1282	39,35,745	9	11
	5,98,918	11	5

35. The subjoined statement shows the receipts and charges apportioned under the heads of "Law and Justice" and "Stamp Revenue."

LAW AND JUSTICE.

Disbursements.	Rs.	A.	P.	Receipts.	Rs.	A.	P.	Rs.	A.	P.
Share of establishment and other charges including contingencies	38,874	0	8	By sale of Court Fee Stamps and impressing do.	30,84,367	7	0			
Discount	26,025	4	10	Fees collected under Section 18 of the Court Fees Act (Rs. 1,246-13-6), and for attestation of Powers of Attorney (Rs. 148-6-0) ...	1,395	3	6			
Refunds under Act VII. of 1870, and the Income Tax Act...	37,501	0	6	Stamp duty recovered in pauper suits	9,942	9	3			
Refunds on account of spoiled stamps	9,159	5	3	Recoveries on account of the value of paper issued gratis for Government Law Suits ...	87	0	8			
Refund of stamps returned by a Vendor in the North Arcot District	7	11	0	Cost of Water-marked Paper and Adhesive Stamps supplied to Mysore	659	1	[illegible]			
Refunds of surplus Process Service Fees... ...	3,147	14	0							
Total...	1,14,715	4	3	Total...	30,96,451	5	10	29,81,736	1	7

STAMP REVENUE.

Disbursements.	Rs.	A.	P.	Receipts.	Rs.	A.	P.	Rs.	A.	P.
Share of establishment and other charges including contingencies...	47,087	9	9	By sale of Non-judicial Stamps, impressing do. on unexecuted documents and stamp duty received on account of Non-judicial Stamps.	16,44,015	5	0			
Discount	65,468	5	8	Penalties value of paper supplied in lieu of spoiled stamps, adjudication fee, recoveries of discount and sundry other items	48,815	14	5			
Refund of the value of unused and spoiled stamps and of penalties, &c.	27,473	6	10	Cost of Water-marked Paper and Adhesive Stamps supplied to Mysore	231	4	2			
Refunds on account of stamps returned by a Vendor in the North Arcot District	104	13	7							
Total...	1,40,134	3	10	Total...	16,93,062	7	7	15,52,928	3	9
				Total net Revenue under "Law and Justice" and "Stamp Revenue"	.....	...	...	45,34,664	5	4

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30th September 1875.

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36. Frauds in Court Fees Adhesive Stamps, amounting to Rupees 364-4-0, were detected in the Tanjore District, but have been proved to have arisen entirely from neglect of the necessary precautions in punching. If the prescribed check of double cancellation is carefully worked, there need be little apprehension of similar frauds, whether the cancellation is effected entirely by punching or by an obliterating stamp or partly by each.

	Rs.	A.	P.
Combaconum	330	4	0
Tranquebar	30	0	0
	364	4	0

37. The special statements for submission to the Government of India were forwarded on the 6th instant.

Enclosures Nos. 1 to 4.—Statements.

In the foregoing letter the Superintendent of Stamps reports on the transactions of his department for Fasli 1283, or the year ending 30th June 1874, and submits the usual statements illustrating the results in detail.

2. The two special returns, showing sales of stamps and receipts and disbursements of the Stamp Department required by the Government of India, have already been forwarded to Government with the Board's Proceedings, dated 9th December 1874, No. 3,564, recorded in G.O., dated 18th December 1874, No. 1,585.

3. In Fasli 1283, as in Fasli 1282, there were nine descriptions of stamps in use. The subjoined table gives 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.			
1. Court Fees Stamped Papers	101	1 Anna	2,000 Rupees.
2. Do. Adhesive Stamps	21	1 do.	1,000 do.
Non-Judicial.			
3. Stamped Papers	114	1 do.	2,000 do.
4. Bills of Exchange	57	1 do.	120 do.
5. Bills of Lading	1	4 Annas	4 Annas.
6. Adhesive Receipt and Revenue Stamps ...	2	½ Anna	1 Anna.
7. Foreign Bill Stamps	16	2 Annas	24 Rupees.
8. Transfer Stamps	15	1 Anna	20 do.
9. Special Adhesive Stamps	26	1 do.	1,000 do.

4. *Stamp transactions of the Superintendent.*—The balance of stock at the commencement of the fasli amounted to Rupees 473,01,502. This was raised to Rupees 517,86,551-2-0 by subsequent receipts consisting for the most part of stamps impressed by the Commissioner of Paper Currency, and those imported from England and Calcutta. The issues of the year amounted to Rupees 46,74,083-10-0, including Rupees 4,49,732-8-0, the value of stamps supplied to Mysore under G. O., dated 14th February 1874, No. 205, and Rupees 40,507-12-0, the value of stamps supplied to Coorg for which payment had not been received.

The balance at the close of the fasli was thus Rupees 471,12,467-8-0, which includes Rupees 10,600-3-0, the value of stamps issued to the districts within the fasli but not acknowledged by the Collectors before its close.

The following is the comparative statement of receipts and issues under the several items for the Faslis 1282 and 1283 :—

—	Fasli 1282.	Fasli 1283.	Difference.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance of Stock at the commencement of the Fasli ...	465,41,233 7 0	473,01,502 0 0	+ 7,60,268 9 0
Receipts.			
From the Commissioner of Paper Currency	11,22,097 12 0	13,45,476 14 0	+ 2,23,379 2 0
From England and the Superintendent of Stamps, Calcutta.	24,08,685 0 0	31,38,602 8 0	+ 7,29,917 8 0
Stamps returned from Coorg ...	3,798 6 0	.....	— 3,798 6 0
Do. from the districts	20,38,439 2 0	969 12 0	— 20,37,469 6 0
Stamps returned by Vendor at Sea Custom House, Madras.	6,066 8 0	.....	— 6,066 8 0
Excess found in stock	1 8 0	.....	— 1 8 0
Total...	55,79,088 4 0	44,85,049 2 0	— 10,94,039 2 0
Total including Balance...	521,20,321 11 0	517,86,551 2 0	— 3,33,770 9 0
Issues.			
To the districts	32,87,130 14 0	41,36,650 6 0	+ 8,49,519 8 0
Sales at the General Stamp Office	4,830 0 0	11,770 0 0	+ 6,940 0 0
Special Adhesive Stamps affixed to Private Documents by the Superintendent of Stamps ...	28,915 0 0	34,359 0 0	+ 5,444 0 0
Issues to Coorg, Mysore, and Superintendent of Stamps, Calcutta	91,720 12 0	4,90,240 4 0	+ 3,98,519 8 0
Stamps sent to the Board for destruction	14,06,222 11 0	1,064 0 0	— 14,05,158 11 0
Deficiency found in stock ...	0 6 0	.....	— 0 6 0
Total...	48,18,819 11 0	46,74,083 10 0	— 1,44,736 1 0
Balance...	473,01,502 0 0	471,12,467 8 0	— 1,89,034 8 0

The decrease in the total receipts and issues is due to the unusually large amount of stamps returned from the districts last year and sent to the Board for destruction. Leaving the stamps destroyed, out of consideration, the receipts and issues in Fasli 1283 show a remarkably high increase amounting to 27 and 37 per cent. respectively. This increase is due to the great demand for Court Fees Adhesive Stamps for payment of Process Service Fees.

5. *Stamp transactions of Collectors.*—The balance in the Collectorate Treasuries at the commencement of the fasli was Rupees 162,91,889-4-0, and the subsequent receipts, amounting to Rupees 42,59,941-11-0, raised the supply to Rupees 205,51,830-15-0. The issues in the fasli amounted to Rupees 46,38,108-13-0,

which left at the close of the fasli a balance of Rupees 159,13,722-2-0. The details of these transactions are given below :—

Items.	Fasli 1282. RS.	A.	P.	Fasli 1283. RS.	A.	P.
Balance at the commencement of the Fasli	181,80,867	12	6	1,62,91,889	4	0
Receipts.						
From the Superintendent of Stamps...	32,87,130	14	0	41,36,650	6	0
Received from one district by another	1,19,385	0	0	1,15,980	1	0
Returned by Government Vakeel and excess found in stamps sent by the Superintendent	6	0	0	1	4	0
Returned by Vendors	135	0	0	507	9	0
Received in the Godavery District from transfer of the Badrachellum Taluq...	.....			6,802	7	0
Total...	34,06,656	14	0	42,59,941	11	0
Grand Total...	215,87,524	10	6	2,05,51,830	15	0
Issues.						
Sales to the public	39,28,185	15	6	45,21,768	8	0
Stamps issued from one district to another	1,24,737	0	0	1,11,922	9	0
Return to the Superintendent of Stamps	12,36,288	14	0	663	13	0
Supplied for Government law suits and escheat title deeds	2,578	0	0	931	6	0
Stamps supplied to Vendors in lieu of those returned.	135	0	0	390	2	0
Useless and damaged stamps destroyed by Collectors and stamps issued in lieu of spoiled ones	3,709	7	0	2,432	7	0
Deficiency found in stock	1	2	0	.....		
Total ..	52,95,635	6	6	46,38,108	13	0
Balance...	162,91,889	4	0	159,13,722	2	0

The receipts from the Superintendent of Stamps and the sales to the public were larger than in the preceding fasli owing to the larger demand for Court Fees Adhesive Labels.

The balance of stamps at the end of the fasli was less than that at the commencement by Rupees 378,167-2-0. The Board notice with approbation the decrease in the stock on hand with the Collectors.

In the foregoing abstract it will be observed that the amount of stamps entered under receipts as received from one district by another, exceeds that written off in the issues on that account by Rupees 4,057-8-0. This amount is the value of stamps issued from Bellary in Fasli 1,282 and acknowledged by the other districts in Fasli 1283. The difference* between this sum and that noticed in paragraph 12 of last year's report represents the value of stamps supplied from Bellary to Coorg in Fasli 1282.

Rupees 1,294-8-0.

A like discrepancy is observed with regard to the value of stamps returned to the Superintendent from the districts and those received by him. This difference represents the value of stamps punched by the Collectors under Stand-

	RS.	A.	P.
According to the Superintendent's statement	969	12	0
According to the Collectors ...	663	13	0
Difference...	305	15	0

ing Order No. II of 1874, and included by them in the stamps destroyed as useless, but brought on the stock by the Superintendent and forwarded to the Board for destruction before the receipt of the Board's Miscellaneous Proceedings, dated 27th May 1874, No. 3,486.

	RS.	A.	P.
Fasli 1282	42,28,798	9	9
Fasli 1283	47,89,513	13	5
Increase...	5,60,715	3	8

	RS.
As per Accountant-General's monthly statements	47,88,728
As per Jamabandi Report	47,88,682
As per Stamp Report exclusive of Rupees 913 consisting of Rs. 890, the cost of water-marked paper supplied to Mysore, and Rupees 23, recovery of an over-payment to the Madras Railway, which items do not seem to have been included in the other accounts	47,88,601

	RS.
* Cuddapah	80
Tanjore	50

6. *Stamp Revenue.*—The gross receipts from the sales of stamps and other sources amounted to Rupees 5,60,715-3-8 more than in Fasli 1282.

The Board notice a slight difference between the amounts given by the Stamp Superintendent, by the Accountant-General, and by Collectors in the Jamabandi Report as shown in the margin. The differences appertain to the districts of Cuddapah and Tanjore, and the Collectors* concerned are requested to explain them.

7. The receipts from the sales of stamps alone amounted to Rs. 45,67,897 including stamps sold and affixed to private documents at the Stamp Office against Rupees 39,61,931 of Fasli 1282. The subjoined table gives the increase and decrease in the sales of the different descriptions of stamps :—

Description of Stamps.	Difference. RS.	A.	P.
Court Fees Stamps.			
1. Stamped Papers	— 4,74,078	4	0
2. Adhesive Stamps	+11,01,698	5	6
	+ 6,27,620	1	6
Non-judicial Stamps.			
3. Stamped Papers	— 38,390	2	0
4. Bills of Exchange	— 125	12	0
5. Foreign Bill Stamps	+ 674	6	0
6. Bills of Lading	— 561	12	0
7. Adhesive Revenue Stamps...	+ 4,161	11	0
8. Transfer Stamps...	+ 204	0	0
9. Special Adhesive Stamps	+ 12,384	0	0
	— 21,653	9	0
	+ 6,05,966	8	6

The very large increase in the sale of Court Fees Adhesive Stamps is due to the fact that Process Service Fees are now paid in stamps instead of in cash and to the preference given to them over Impressed Stamps, in consequence of which the sales of the latter have decreased.

* Godavery.	South Arcot.
Kistna.	Trichinopoly.
Nellore.	Tinnevelly.
Cuddapah.	Coimbatore.
Bellary.	South Canara.
Kurnool.	Malabar.
North Arcot.	
† Godavery.	Coimbatore.
Kistna.	Tinnevelly.
Bellary.	

The decrease under Non-judicial Stamped papers occurs in the thirteen districts shown in the margin.* It is stated to be due to the large number of Abkári leases renewed during the previous year in the districts noted in the margin,† and to the general depression of trade during the year under report.

The decrease in the sales of Bills of Exchange is slight as compared with the preceding year, and is ascribed to the larger use of money orders and currency notes.

The decrease in the sales of Bills of Lading is ascribed to Steam Navigation Companies obtaining their supplies direct from the Presidency Office.

The stock of Court Fees Impressed Paper to be cleared off was at the end of Fasli 1283 Rupees 89,10,506-5-0, or 11·9 per cent. less than at the beginning of the fasli.

8. The subjoined statement exhibits the total sales of stamps in each district as compared with those for Fasli 1282 :—

Districts.	Fasli 1282.	Fasli 1283.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam	79,716 5 0	84,479 12 0	+ 4,763 7 0
2. Vizagapatam	1,39,127 0 0	1,51,733 1 0	+ 12,606 1 0
3. Godavery	2,14,801 5 0	2,48,801 2 0	+ 33,999 13 0
4. Kistna	1,50,156 13 0	1,68,186 14 0	+ 18,030 1 0
5. Nellore	1,21,485 15 0	1,47,941 12 0	+ 26,455 13 0
6. Cuddapah	1,70,740 7 0	1,96,212 1 0	+ 25,471 10 0
7. Bellary	1,77,767 11 0	1,89,246 5 0	+ 11,478 10 0
8. Kurnool	98,669 14 0	96,916 13 0	— 1,753 1 0
9. Chingleput	71,203 15 0	92,141 7 0	+ 20,937 8 0
10. Madras	2,72,162 9 6	3,06,470 12 0	+ 34,308 2 6
11. North Arcot	1,60,317 2 0	1,88,462 5 0	+ 28,145 3 0
12. South Arcot	1,31,044 5 0	1,60,789 15 0	+ 29,745 10 0
13. Tanjore	4,80,174 2 0	5,47,581 13 0	+ 67,407 11 0
14. Trichinopoly	1,10,928 8 0	1,19,994 2 0	+ 9,065 10 0
15. Madura	2,87,550 6 0	3,71,544 5 0	+ 84,193 15 0
16. Tinnevelly	2,82,608 11 0	3,14,929 11 0	+ 32,321 0 0
17. Coimbatore	1,45,408 9 0	1,53,350 4 0	+ 7,941 11 0
18. Nilgiris	12,560 11 0	13,407 7 0	+ 846 12 0
19. Salem	1,30,614 2 0	1,64,502 4 0	+ 33,888 2 0
20. South Canara	1,69,406 0 0	1,93,307 14 0	+ 23,901 14 0
21. Malabar	5,21,941 9 0	6,11,768 9 0	+ 89,827 0 0
Superintendent of Stamps.	33,745 0 0	46,129 0 0	+ 12,384 0 0
Total...	39,61,930 15 6	45,67,897 8 0	+ 6,05,966 8 6

From the above it will be observed that there was an increase in every district except Kurnool, where there was a slight decrease of Rupees 1,733-1-0. The greatest increase was in Malabar.

9. The receipts from sources other than the sales of stamps amounted to Rupees 2,21,616-5-5 or Rupees 45,251-4-10 less than in the previous year. The details are given below :—

Items.	Fasli 1282.	Fasli 1283.	Difference.
Stamp Duty on Executed and Unexecuted Documents collected by —	RS. A. P.	RS. A. P.	RS. A. P.
The Superintendent of Stamps.	1,93,630 15 0	1,51,574 4 0	— 42,056 11 0
,, Collectors	7,688 8 4	5,303 11 0	— 2,384 13 4
,, Civil Courts	3,753 1 0	3,607 5 0	— 145 12 0
Miscellaneous.			
Penalties by Collectors and Courts	49,285 9 2	48,504 4 8	— 781 4 6
Stamp duty received in pauper suits	6,101 7 [illegible]	9,942 9 3	+ 3,841 1 7
Fees collected under Section 18 of the Court Fees Act ...	3,656 14 [illegible]	1,246 13 6	— 2,410 0 8
Fees for the attestation of powers of attorney	296 6 [illegible]	148 6 0	— 148 0 0
Cost of water-marked paper, &c., supplied to Mysore ...	1,591 15 1[illegible]	890 5 7	— 701 10 4
Sundry Fees cosisting of adjudication fees, &c.	862 13 0	398 10 5	464 2 7
Total ...	2,66,867 10 3	2,21,616 5 5	— 45,251 4 10

The decrease in the stamp duty collected on executed and unexecuted documents is ascribed to the preference given to special Adhesive Stamps and to the greater familiarity of the people with the requirements of the law.

The differences in the other items call for no remark.

10. *Charges.*—The total charges of the department including refunds amounted to Rupees 2,54,849-8-1 against Rupees 2,93,052-15-10 in the preceding year. Details are given below :—

Items.	Fasli 1282.	Fasli 1283.	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, &c.	2,01,864 10 3	1,77,477 4 11	— 24,387 5 4
2. Charges necessitated by law, such as refunds under Sections 13, 14, and 15 of Act VII. of 1870 and Section 32 of Act VIII. of 1872.	39,743 12 5	37,501 0 6	— 2,242 11 11
3. Value of unused and spoiled stamps refunded	43,324 4 7	34,582 0 4	— 8,742 4 3
4. Refunds of penalties of stamp duties	2,291 9 5	5,176 9 9	+ 2,885 0 4
5. Refund on account of stamps returned by a vendor in North Arcot on account of stamp returned ...	5,828 11 2	112 8 7	— 5,716 2 7
Total ...	2,93,052 15 10	2,54,849 8 1	— 38,203 7 9

The amount entered under the first item includes the cost of water-marked paper amounting to Rupees 43,363; the remainder, Rupees 1,34,114, exceeds the amount given by the Accountant-General by Rupees 111. This difference relates to the districts noted in the margin, and the Collectors concerned are requested to explain it.

Districts.	As per Accountant-General.	As per Stamp Superintendent.	Difference.
Ganjam	1,978	1,963	— 15
Madras...	6,954	6,961	+ 7
Trichinopoly ...	1,556	1,546	— 10
General Stamp Office, Madras ...	29,008	29,139	+131
Net difference...	...	...	+113

The amount of refunds is not separately given in the Accountant-General's statements. The Superintendent's figures do not correspond with those given by some Collectors as shown in the margin. The decrease in Ganjam is accounted for by a corresponding increase under salaries, &c., but the Collector should explain why he charged the difference to salaries, &c., while the Superintendent of Stamps charged it to refunds. The differences in Cuddapah* and Malabar† are stated to be due to certain omissions in the Stamp Superintendent's accounts, to which the attention of the Superintendent has been drawn. As regards Kistna the Collector is requested to explain the difference.

Districts.	As per Collectors.	As per Stamp Superintendent.	Difference.
Ganjam...	395	410	+ 15
Kistna	689	914	+225
Cuddapah	787	727	— 60
Malabar	3,270	2,470	—800
Net difference...	...	...	—620

* Letter, dated 24th December 1874, No. 237.
† Letter, dated 12th December 1874, No. 247.

On the whole the working charges were less than those of last year; this is due mainly to the reduced rates of discount, to the sale of Court Fees Adhesive Stamps by ex-officio vendors, and to the smaller demand for Non-judicial Stamps which led to the discontinuance of the temporary establishment in the Accountant-General's Office.

The decrease in the charges necessitated by law is attributed to the remand in the previous fasli of certain heavy suits by the High Court, and the falling off in the refunds made in lieu of unused and spoiled stamps owing to the operation of the Circular from the Government of India, dated 23rd October 1873, No. 3,767.

Vide G.O., dated 5th November 1875, No. 1,238.

11. Deducting the total charges above detailed from the gross receipts, the net revenue was Rupees 45,34,664-5-4. The revenue from stamps for the last ten years is detailed below:—

Fasli.	Amount.	Fasli.	Amount.
	Rs.		Rs.
1274...	25,82,621	1279	36,76,509
1275...	29,69,615	1280	36,34,040
1276...	28,44,043	1281	38,87,353
1277...	33,65,855	1282	39,35,746
1278...	36,46,610	1283	45,34,664

12. The receipts and charges of the ye... under notice are apportioned under Judicial and Non-Judicial, and the same co...pared with similar particulars for Fasli 1282 in the subjoined statement:—

—	Fasli 1282.	Fasli 1283.	Difference.
	Rs.	Rs.	Rs.
Judicial or Court Fees.			
Gross Receipts	25,01,704	30,96,451	+ 5,94,747
Disbursements	1,62,595	1,14,715	— 47,880
Net Revenue ...	23,39,109	29,81,736	+ 6,42,627
Non-Judicial or General Stamps.			
Gross Receipts	17,27,095	16,93,062	— 34,033
Disbursements	1,30,458	1,40,134	+ 9,676
Net Revenue ...	15,96,637	15,52,928	— 43,709
Total Net Revenue ...	39,35,746	45,34,664	+ 5,98,918

13. There was a slight loss of Rupees 364-4-0 in the Tanjore District owing to frauds arising from neglect of the rules in regard to punching.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Sub-Secretary.

No. 283. ORDER THEREON, 30th September 1875, No. 1,442.

Separate Revenue, No. 23.
Stamps.

FROM the foregoing report on the operations of the Stamp Department in Fasli 1283 or the year ending 30th June 1874, it appears that the gross revenue of the year amounted to Rs. 47,89,514 against Rs. 42,28,799 in the previous year. The increase of Rs. 5,60,715 occurred chiefly in the sale of Court Fees Adhesive Stamps as shown in the subjoined table:—

—	1872.	1873.	Difference.
	Rs.	Rs.	Rs.
Court Fees {Impressed	16,77,079	12,03,001	— 4,74,078
Court Fees {Adhesive	6,93,174	17,94,872	+11,01,698
Non-Judicial Stamps	14,57,453	14,19,062	— 38,391
Mercantile and Revenue Stamps	1,00,480	1,04,834	+ 4,354
Duty on Impressed Stamps, &c.	2,38,818	2,06,614	— 32,204
Miscellaneous.....	61,795	61,131	— 664
Total..	42,28,799	47,89,514	+ 5,60,715

2. The decrease of Rs. 4,74,... under Court Fees Impressed Stamps was more than covered by the large increase of Rs. 11,01,698 under Court Fees Adhesive Stamps. The Superintendent is of opinion that the latter are preferred by the public; but, as remarked by the Board in their settlement report, the increase is chiefly attributable to the fact that the payment of Process Service Fees in stamps, instead of in cash, was for the first time introduced in the year under report.

It would be an advantage if the value of the stamps so used could be given in future reports, and the Government wish to know if there is any means by which this could be effected.

3. The decrease under Non-Judicial Stamps appears to be due almost entirely to the large number of abkári leases renewed during the preceding year in certain districts, and that under duty on executed and unexecuted documents was, the Board remark, owing to the preference given to Special Adhesive Stamps and to the greater familiarity of the people with the requirements of the law.

4. The Government notice that the use of Foreign Bill Stamps was confined to seven districts. Such districts as Bellary, Cuddapah, South Arcot, Tanjore, and Madura must have had extensive transactions with foreign markets, and endeavors should be made to ascertain the cause whence the non-use of these distinctive stamps arises. The inquiries should extend to all the districts, for, when Madras is excepted, the entire sale of this kind of stamps throughout the Presidency amounted to only Rs. 831-7-0, the Godavery* and Tinnevelly† Districts with their important ports figuring for very trifling amounts.

5. The total charges of the year‡ showed a decrease of Rs. 38,203-7-9 when compared with those of the preceding§ year.

It is observed that in the item "Commission and Discount to Vendors" there was a considerable saving (Rs. 58,908-15-3) brought about by the reduced rates of discount and increased sales by ex-officio vendors.

The net revenue of the year under report was Rupees 45,34,664 against Rs. 39,35,746 in Fasli 1282.

6. The usual abstract statements of receipts and charges of the Stamp Department are appended.

(True Extract.)

(Signed) L. A. CAMPBELL,
Under-Secretary to Government.

To the Board of Revenue.

Exd. by W. H. French and J. W. Fischer.

* Rupees 25-8-0.
† " 9-9-0.
‡ Rupees 2,54,849-8-1.
§ " 2,93,052-15-10.

Comparative Statement of Receipts on Account of Stamps in Faslis 1282 *and* 1283.

Description of Stamps.	Fasli 1282.	Fasli 1283.	Difference. Increase.	Difference. Decrease.
Court Fees Stamps.	Rs.	Rs.	Rs.	Rs.
Stamped Papers	16,77,079	12,03,001	....	4,74,078
Adhesive Stamps	6,93,174	17,94,872	11,01,698	....
Total..	23,70,253	29,97,873	11,01,698	4,74,078
Non-Judicial or General Stamps.				
Stamped Papers and Adhesive Stamps	14,57,453	14,19,062	....	38,391
Bills of Exchange	43,558	43,433	....	125
Foreign Bill Stamps	11,822	12,497	675	....
Bills of Lading	3,228	2,667	....	561
Adhesive Revenue Stamps	39,477	43,638	4,161	....
Transfer Stamps	2,395	2,599	204	....
Total..	15,57,933	15,23,896	5,040	39,077
Grand Total..	39,28,186	45,21,769	11,06,738	5,13,155
Duty on Impressed Stamps and other Items..	2,38,818	2,06,614	....	32,204
Total Stamp Revenue..	41,67,004	47,28,383	11,06,738	5,45,359
Miscellaneous.				
Penalties	49,286	48,504	....	782
Adjudication Fee collected in the Districts	114	85	....	29
Stamp Duty recovered in Pauper Suits	6,101	9,943	3,842	....
Fees for Attestation of Powers of Attorney	296	148	....	148
Fees collected under Section 18 of the Court Fees Act	3,657	1,247	....	2,410
Cost of Water-marked Paper supplied to Mysore	1,592	890	....	702
Miscellaneous Receipts	749	314	....	435
Total..	61,795	61,131	3,842	4,506
Grand Total of Stamp Revenue..	42,28,799	47,89,514	11,10,580	5,49,865
Net..	....	....	5,60,715	....

Comparative Statement of the Disbursements on Account of Stamps in Faslis 1282 *and* 1283.

Items.	Fasli 1282.	Fasli 1283.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Establishment including Commission and Discount to Vendors	1,[illegible],340	1,27,204	....	62,136
Refund of Surplus Process Service Fees	..	3,148	3,148	....
Do. of Penalties	[illegible],325	16	....	309
Do. of Stamp Duty	4[illegible],682	39,514	....	2,168
Do. of Value of Unused and Damaged Stamps	43,324	34,582	....	8,742
Miscellaneous including Value of Water-marked Paper supplied from England	18,382	50,386	32,004	....
Total..	2,93,053	2,54,850	35,152	73,355
Net..	....	....	....	38,203

Trans Cir 1297/76.

Govt. of [illegible] Madras.

REVENUE.

To

The BOARD of REVENUE.

Dated September 30th.

Recd.

Encl.

G. O. No. 300, September 1875, No. 1,442.

SEPTEMBER.
Nos. 282-283.

Stamp Department.—Passing order on Board's Proceedings reviewing report on the operations of the — for Fasli 1283, or the year ending 30th June 1874.

No. 1,585.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th June 1875.

Read the following letter from W. E. WRIGHT, Esq., Acting Superintendent of Stamps, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 15th October 1874, No. 1,406:—

I HAVE the honor to submit the annual report on the operations of the Stamp Department during the past Fasli 1283, or year ending 30th June 1874, together with the usual explanatory statements.

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

	Court Fees Stamps.		Non-Judicial Stamps.		
	Stamped Papers.	Adhesive Stamps.	Stamped Papers.	Bills of Exchange.	Bills of Lading.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance brought from last year's account	15,75,722 0 0	369,08,960 0 0	28,14,718 6 0	1,04,297 10 0	... ...
Receipts.					
From the Commissioner of Paper Currency	... ...	... ...	12,94,325 12 0	48,576 2 0	2,575 0 0
From England	... ...	27,56,342 8 0	3,48,000 0 0	... ...	... ...
From the Superintendent of Stamps, Calcutta ...	... ...	... ...	... ...	... ...	... ...
Returned from Districts	183 8 0	... ...	127 8 0	658 12 0	... ...
Total ...	183 8 0	27,56,342 8 0	16,42,453 4 0	49,234 14 0	2,575 0 0
Grand Total ...	15,75,905 8 0	396,65,302 8 0	44,57,171 10 0	1,53,532 8 0	2,575 0 0
Issues.					
To the Districts	50,587 0 0	26,26,192 8 0	13,46,602 6 0	48,066 12 0	2,574 4 0
To Coorg	2,500 0 0	25,555 0 0	11,290 2 0	862 10 0	... ...
To Mysore	... ...	4,34,552 8 0	... ...	... ...	... ...
Stamps sent to the Board for destruction	170 12 0	... ...	213 5 0	663 15 0	0 12 0
By sale at the General Stamp Office	... ...	11,770 0 0	... ...	... ...	... ...
Special Adhesive Stamps affixed to private documents	... ...	... ...	... ...	... ...	... ...
Total ...	53,257 12 0	30,98,070 0 0	13,58,105 13 0	49,593 5 0	2,575 0 0
Balance ...	15,22,647 12 0	365,67,232 8 0	30,99,065 13 0	1,03,939 3 0	... ...
In Transit ...	... ...	3,400 0 0	5,662 8 0	1,327 11 0	... ...
Net Balance ...	15,22,647 12 0	365,63,832 8 0	30,93,403 5 0	1,02,611 8 0	... ...

	Non-Judicial Stamps.—(*Concluded.*)				Total.
	Adhesive Receipt and Revenue Stamps.	Adhesive Foreign Bill Stamps.	Adhesive Transfer Stamps.	Special Adhesive Stamps.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance brought from last year's account	2,61,000 0 0	50,33,322 0 0	1,65,388 12 0	4,38,093 4 0	473,01,502 0 0
Receipts.					
From the Commissioner of Paper Currency	... ...	... ...	... ...	... ...	13,45,476 14 0
From England	... ...	... ...	... ...	21,660 0 0	31,26,002 8 0
From the Superintendent of Stamps, Calcutta ...	... ...	9,000 0 0	3,600 0 0	... ...	12,600 0 0
Returned from Districts	... ...	... ...	... ...	... ...	969 12 0
Total ...	... ...	9,000 0 0	3,600 0 0	21,660 0 0	44,85,049 2 0
Grand Total ...	2,61,000 0 0	50,42,322 0 0	1,68,988 12 0	4,59,753 4 0	517,86,551 2 0
Issues.					
To the Districts	46,920 0 0	12,822 0 0	2,885 8 0	... ...	41,36,250 6 0
To Coorg	300 0 0	... ...	... ...	... ...	40,507 12 0
To Mysore	7,485 0 0	7,695 0 0	... ...	... ...	4,49,732 8 0
Stamps sent to the Board for destruction	15 0 0	... ...	... ...	0 4 0	1,064 0 0
By sale at the General Stamp Office	... ...	... ...	... ...	... ...	11,770 0 0
Special Adhesive Stamps affixed to private documents	... ...	... ...	... ...	34,359 0 0	34,359 0 0
Total ...	54,720 0 0	20,517 0 0	2,885 8 0	34,359 4 0	46,74,083 10 0
Balance ...	2,06,280 0 0	50,21,805 0 0	1,66,103 4 0	4,25,394 0 0	471,12,467 8 0
In Transit ...	210 0 0	... ...	... ...	... ...	10,600 3 0
Net Balance ...	2,06,070 0 0	50,21,805 0 0	1,66,103 4 0	4,25,394 0 0	471,01,867 5 0

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3. The opening balance amounted to Rupees 473,01,502. The aggregate receipts were Rupees 44,85,049-2-0 and comprised Rupees 13,45,476-14-0 of locally-manufactured stamps, Rupees 31,26,002-8-0 worth of English manufacture, and two other small items of stamps received from Calcutta and returned from districts. The receipts thus raised the stock to Rupees 517,86,551-2-0. The issues amounted to Rupees 46,74,083-10-0 and included Rupees 4,49,732-8-0 to Mysore, and Rupees 40,507-12-0 to Coorg. The balance of stock at the close of the year was thus reduced to Rupees 471,12,467-8-0, and includes the very small inefficient balance of Rupees 10,600-3-0.

4. The large supply of Court Fees Adhesive Stamps from England was necessary to meet the increasing demand for these stamps, owing to recent orders requiring the payment of Process Fees by means of stamps.

5. Out of the sum of Rupees 969-12-0 shown as stamps returned from districts, Rupees 305-15-0 represent the value of unserviceable and damaged stamps sent to this office for destruction, with reference to the Board's Circular No. II. of 14th January last, and form part of the item specified in the margin; but the stamps in question were brought on the stock of this office and forwarded to the Board for destruction prior to the receipt of their Proceedings of the 27th May 1874, Miscellaneous No. 3,486. The actual value of stamps returned from the districts as not needed for current requirements amounts to Rupees 663-13-0, and corresponds with the entry in the abstract at the foot of paragraph 9.

Value of unserviceable and damaged stamps destroyed and of those issued in lieu of spoiled stamps, Rupees 2,432-7-0 (*vide* Statement at paragraph 9.)	2,432-7-0

6. No value has been received at this office for the stamps, amounting to Rupees 40,507-12-0, supplied to Coorg.

	Rs.	A.	P.
Court Fees Adhesive Stamps ...	4,34,552	8	0
Adhesive Receipt and Revenue Stamps	7,485	0	0
Do. Foreign Bill	7,695	0	0
Total...	4,49,732	8	0

7. The Mysore Government was supplied with stamps, as specified in the margin, at cost price only under the authority contained in G. O., dated 14th February last, No. 205.

8. Stamps to the value of Rupees 10,600-3-0 issued to the districts, but not acknowledged within the Fasli, are exhibited as an inefficient balance.

9. *Statement No. 2.*—This shows the transactions in the several districts. The balance with Collectors at the beginning of the year was Rs. 162,91,889-4-0, and at its close Rupees 159,13,722-2-0. The receipts and sales of each description of stamps during the year are shown in the following abstract:—

	Court Fees 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	85,36,742 7 0	14,62,838 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
Receipts.									
From the Superintendent of Stamps	50,587 0 0	26,26,192 8 0	13,46,602 6 0	48,066 12 0	2,574 4 0	46,920 0 0	12,822 0 0	2,885 8 0	41,36,650 6 0
From Bellary	23,152 9 0	... ...	88,790 0 0	... ...	... ...	... ...	... ...	... ...	1,11,942 9 0
From Trichinopoly	... ...	... ...	4,037 8 0	... ...	... ...	... ...	... ...	... ...	4,037 8 0
Excess found in stock in the districts	... ...	0 1 0	0 10 0	... ...	... ...	... ...	... ...	... ...	0 11 0
Stamps returned by Vendors...	347 6 0	... ...	124 3 0	36 0 0	... ...	... ...	... ...	... ...	507 9 0
Do. by Government Vakeel	... ...	0 9 0	... ...	... ...	... ...	... ...	... ...	... ...	0 9 0
Received in the Godavery District from transfer of Badrachellum Taluq in the Central Provinces.....	4,566 0 0	321 2 0	1,891 12 0	... ...	... ...	4 13 0	18 12 0	... ...	6,802 7 0
Total...	78,652 15 0	26,26,514 4 0	14,41,446 7 0	48,102 12 0	2,574 4 0	46,924 13 0	12,840 12 0	2,885 8 0	42,59,941 11 0
Grand Total...	86,15,395 6 0	40,89,352 11 6	73,95,079 13 0	3,21,108 15 0	6,601 8 0	72,768 4 6	34,438 14 0	17,085 7 0	205,51,830 15 0
Sales and Issues.									
To the public	12,03,000 9 0	17,94,872 5 0	14,19,662 4 0	43,432 9 0	2,666 8 0	43,638 6 0	12,496 11 0	2,599 4 0	45,21,768 8 0
Supplied for Government Law Suits, &c.....	161 0 0	412 4 0	47 2 0	... ...	... ...	... ...	... ...	... ...	620 6 0
Supplied for escheat Title-deeds.	... ...	... ...	311 0 0	... ...	... ...	... ...	... ...	... ...	311 0 0
Returned to the Superintendent of Stamps	... ...	... ...	5 1 0	658 12 0	... ...	... ...	... ...	... ...	663 13 0
Value of Stamps supplied to Vendors in lieu of those returned	30 8 0	9 8 0	344 10 0	5 8 0	... ...	... ...	... ...	... ...	390 2 0
Value of unserviceable and damaged stamps destroyed and of those issued in lieu of spoiled tamps	1,192 3 0	200 0 0	1,029 6 0	10 14 0	... ...	... ...	... ...	... ...	2,432 7 0
Supplied to other districts from Bellary	23,152 9 0	... ...	34,732 8 0	... ...	... ...	... ...	... ...	... ...	1,07,885 1 0
Supplied to Madras and Tanjore from Trichinopoly	... ...	... ...	4,037 8 0	... ...	... ...	... ...	... ...	... ...	4,037 8 0
Total...	12,27,536 13 0	17,95,494 1 0	15,09,562 7 0	44,107 11 0	2,666 8 0	43,638 6 0	12,496 11 0	2,599 4 0	46,38,108 13 0
Balance...	73,87,858 9 0	22,93,858 10 6	58,85,516 6 0	2,77,001 4 0	3,935 0 0	29,129 14 6	21,942 3 0	14,486 3 0	159,13,722 2 0

10. The difference of Rupees 4,057-8-0 between the value of stamps shown the above abstract as "Received from Bellary" and that exhibited in the latter art under Sales and Issues as "Supplied to other districts from Bellary" com-

prises the stamps forwarded from Bellary in Fasli 1282 (1872-73) and received by Collectors during the year under report. By adding to the above amount the value of stamps, Rupees 1,294-8-0, supplied to Coorg in like manner, the total difference of Rupees 5,352 is arrived at. (*Vide* paragraph 6 of last year's report).

	RS.	A.	P.
From Bellary to other districts...	4,057	8	0
From do. to Coorg	1,294	8	0
Total...	5,352	0	0

11. The difference of Rs. 117-7-0 in the value of stamps returned by vendors and of those supplied in lieu represents the amount refunded to a late vendor in North Arcot in cash *minus* the usual discount.

	RS.	A	P.
Stamps returned by Vendors ...	507	9	0
Value of stamps supplied to Vendors in lieu of those returned ...	390	2	0
Difference ..	117	7	0

12. The Godavery District received stamps to the value of Rupees 6,802-7-0 with the transfer of the Badrachellum Taluq from the Central Provinces to that district.

13. The balance with the Collectors at the beginning of the year being Rupees 162,91,889-4-0, and at its close Rupees 159,13,722-2-0, shows a decrease of Rupees 3,78,167-2 0. The greatest attention continues to be paid to the scrutiny of treasury officers' indents to prevent as far as possible the unnecessary accumulation of stamps in the districts.

14. *Statement No.* 4 shows the sales of the different description of stamps compared with the previous year as particularized below :—

	Fasli 1282.			Fasli 1283.			Difference.		
Court Fees Stamps.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Stamped Papers...	16,77,078	13	0	12,03,000	9	0	— 4,74,078	4	0
Adhesive Stamps	6,93,173	15	6	17,94,872	5	0	+11,01,698	5	6
	23,70,252	12	6	29,97,872	14	0	+ 6,27,620	1	6
Non-Judicial or General Stamps.									
Stamped Papers...	14,57,452	6	0	14,19,062	4	0	— 38,390	2	0
Bills of Exchange	43,558	5	0	43,432	9	0	— 125	12	0
Foreign Bill Stamps	11,822	5	0	12,496	11	0	+ 674	6	0
Bills of Lading	3,228	4	0	2,666	8	0	— 561	12	0
Adhesive Revenue Stamps...	39,476	11	0	43,638	6	0	+ 4,161	11	0
Transfer Stamps...	2,395	4	0	2,599	4	0	+ 204	0	0
	15,57,933	3	0	15,23,895	10	0	— 34,037	9	0
Total...	39,28,185	15	6	45,21,768	8	0	+ 5,93,582	8	6

15. The aggregate sales of all the different denominations of stamps amounted to Rupees 45,21,768-8-0 or Rupees 5,93,582-8-6, more than in the previous year.

16. The receipts from Court Fees Stamps were unusually large, and exceeded those of the previous year by Rupees 6,27,620-1-6. This large increase is attributable to the Process Service Fees having been recovered for the first time in stamps instead of in cash. The increase occurs in every district except the Nilgiris, where the falling off is explained as being due to the adjournment of the Judicial and Assistant Commissioners' Courts in July 1873 for the recess, and again in May 1874 for the recess of this year, or twice within the Fasli year under report. The thirteen districts below mentioned show a very considerable increase, especially Malabar, Madura and Tanjore :—

	RS.	A.	P.		RS.	A.	P.
Malabar	89,357	10	0	Cuddapah...	29,575	8	0
Madura	83,428	6	0	Kistna District	29,550	6	0
Tanjore	65,650	0	0	South Canara	29,394	12	0
Godavery District	43,450	8	0	North Arcot	28,755	2	0
Tinnevelly	36,009	8	0	Madras	27,100	12	6
Salem	32,355	12	0	Nellore	26,654	11	0
South Arcot	30,306	8	0				

17. The falling off in the sale of Court Fees Impressed Stamps continues, and was Rupees 4,74,078-4-0 less than in the previous year, the public still giving the preference to adhesive labels. On the other hand, the increase in the latter was the very large sum of Rupees 11,01,698-5-6 due chiefly, as pointed out in paragraph 16, to Process Service Fees having been collected in stamps. The net results of Court Fees transactions is an increase of Rupees 6,27,620-1-6.

18. The stock of Court Fees Impressed Paper remaining with Collectors and the Superintendent to be cleared off is still very large, being Rs. 89,10,506-5-0.

	RS.	A.	P.
In the District	73,87,858	9	0
,, Stamp Office	15,22,647	12	0
Total ...	89,10,506	5	0

19. In the sale of Non-judicial Stamped Papers there is a decrease of Rupees 38,390-2-0 occurring in thirteen districts and varying from ·7 to 19 per cent. It is explained in regard to the districts in the margin as being due to the large number of Abkári Engagements renewed last year, and in the remaining districts to the general depression of trade. The decrease is largest in the Kistna and Godavery Districts.

Godavery District. Coimbatore.
Kistna District. Tinnevelly.
Bellary.

	RS.	A.	P.
Kistna District	11,378	8	0
Godavery District...	10,352	8	0

20. Under the head of "Bills of Exchange" the receipts were Rs. 43,432-9-0 against Rs 43,558-5-0 in the previous year, showing a small falling off of Rs. 125 or only ·2 per cent. against upwards of 13 per cent. in last year's decrease; where the decrease occurred it is ascribed, as last year, to the greater use of Money Orders and Currency Notes; the largest decrease was in Madras, and the greatest increase in Malabar. The amount of transactions in South Arcot represented last year by the trifle of Rupees 6-12-0 has fallen this year to Rupees 1-3-0.

21. Foreign Bill Stamps show some improvement, the result almost entirely of transactions in Madras; indeed, only the seven districts named in the margin exhibit any business in this description of stamps. There was slight improvement in the sale of Transfer Stamps.

Vizagapatam. Madras.
Godavery District. Tinnevelly.
Kistna District. Malabar.
Kurnool.

22. The decrease in Bills of Lading may be ascribed to the Steam Navigation Companies obtaining their supplies direct from the Presidency Office, instead of making purchases in the District Treasuries.

23. The sale of Receipt Stamps is considerable. It amounted to Rupees 43,638-6-0 or Rupees 4,161-11-0 more than in the previous Fasli; an increase occurring in all districts except the three in the margin, where, however, the falling off was very trifling; by far the largest increase being in Madras. The gross revenue from the sale of different descriptions of stamps in the districts was Rupees 45,21,768-8-0, or an increase of Rupees 5,93,582-8-6 over the preceding year. Subjoined are the receipts from other sources :—

Kurnool, Coimbatore, and Malabar.

Items.	Fasli 1282.			Fasli 1283.			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	4,830	0	0	11,770	0	0	+ 6,940	0	0
To amount received in the districts for stamp duty on unexecuted documents, &c., presented by private parties	231	0	0	119	4	0	— 111	12	0
To do. for do. under Sections 20 and 24 of Act XVIII. of 1869	7,457	8	4	5,184	7	0	— 2,273	1	4
To stamp duty realized on executed documents through Courts	3,753	1	0	3,607	5	0	— 145	12	0
To Court Fees realized in the Stamp Office on documents presented by private parties under the Court Fees Act	1,15,427	11	0	74,724	9	0	—40,703	2	0
To stamp duty under the General Stamp Act	78,203	4	0	76,849	11	0	— 1,353	9	0
To value of Special Adhesive Stamps affixed to private documents by the Superintendent of Stamps under Section 5 of the General Stamp Act	28,915	0	0	34,359	0	0	+ 5,444	0	0
Total...	2,38,817	8	4	2,06,614	4	0	—32,203	4	4
Extra Revenue.									
Penalties...	49,285	9	2	48,504	4	8	— 781	4	6
Value of paper supplied in lieu of spoiled stamps	9	9	0	5	5	0	— 4	4	0
Adjudication Fee collected in the districts ...	114	0	0	85	0	0	— 29	0	0
Stamp duty recovered in pauper suits	6,101	7	8	9,942	9	3	+ 3,841	1	7
Recoveries on account of the value of paper issued gratis for Government law suits ...	342	8	8	87	0	8	— 255	8	0
Recoveries on account of discount over-paid to Vendors	321	11	1	186	9	9	— 135	1	4
Sale-proceeds of packing cases	73	5	3	7	14	0	— 65	7	3
Fees for attestation of Powers of Attorney ...	296	6	0	148	6	0	— 148	0	0
Fees collected under Section 18 of the Court Fees Act	3,656	14	2	1,246	13	6	— 2,410	0	8
Cost of Water-marked Paper and Adhesive Stamps supplied to Mysore	1,591	15	11	890	5	7	— 701	10	4
Miscellaneous...	1	11	0	26	13	0	+ 25	2	0
Total...	61,795	1	11	61,131	1	5	— 664	0	6
Grand Total...	3,00,612	10	3	2,67,745	5	5	—32,867	4	10

24. It will be observed that the receipts from Court Fees Adhesive Stamps at the General Stamp Office have increased considerably, the excess being Rupees 6,940, whilst the realization of fees on documents presented for impressment under the Court Fees Act shows the very large falling off of Rupees 40,703-2-0 due chiefly to exceptionally large sums having been paid into the office on certain probates and letters of administration in Fasli 1282.

25. The amount collected on private materials brought to be impressed under the General Stamp Act was less by Rupees 1,353-9-0 than in the previous year, but this decrease is more than counterbalanced by the increased demand for Special Adhesive Stamps affixed to instruments under Section 5 of the same Act. In almost all cases in which it is optional, preference is given to the Special Adhesive over the Impressed Stamps, as the mere affixing of stamps is such a saving of time when compared with sending material to the Accountant-General to be first impressed with the value stamp. There is a large falling off in the item of stamp duty levied by Collectors under Sections 20 and 24 of the General Stamp Act. This may be attributed to the law becoming more familiar to the public and the consequent less frequent violation of its provisions.

26. The amount of extra revenue is less by Rupees 664-0-6. The gross increase is only made up of two items, *viz.*, Stamp duty recovered in pauper suits and Miscellaneous. The chief item of decrease occurs in the fees collected under Section 18 of the Court Fees Act. The receipts from these sources added to the sales of the different descriptions of stamps in the districts give a total gross revenue of Rupees 47,89,513-13-5, which is an increase of Rs. 5,60,715-3-8 over that of the previous year.

	RS.	A.	P.
Fasli 1283...	47,89,513	13	5
Fasli 1282...	42,28,798	9	9
Difference...	5,60,715	3	8

27. *Statement No.* 3.—The cost of the establishment at the Presidency, the working charges connected with it, and the charges necessitated by law are comprised in the subjoined statement:—

——	Fasli 1282.			Fasli 1283.			Difference.		
Stamp Office at Madras.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Superintendent's salary and establishment ...	26,022	3	0	24,923	4	0	— 1,098	15	0
Cost of Water-marked Paper and Adhesive Stamps, &c...	6,224	10	0	43,952	4	0	+ 37,727	10	0
Contingent charges...	3,519	0	2	3,625	4	11	+ 106	4	9
Establishment at the Stamping Department, Paper Currency Office...	8,507	15	2	6,380	1	4	— 2,127	13	10
	44,273	12	4	78,880	14	3	+ 34,607	1	11
Districts.									
Commission and Discount to Vendors	1,54,809	15	1	95,900	15	10	—58,908	15	3
Contingent charges...	2,780	14	10	2,673	6	10	— 107	8	0
	2,01,864	10	3	1,77,455	4	11	—24,409	5	4
Amount refunded under Sections 13, 14 and 15 of Act VII. of 1870	39,334	11	5	37,490	0	6	— 1,844	10	11
Refund of surplus Process Service Fees ...	...	...		3,147	14	0	+ 3,147	14	0
Refund under Income Tax Act	409	1	0	11	0	0	— 398	1	0
Value of spoiled stamps refunded under Section 45 of Act XVIII. of 1869	32,482	15	5	25,422	11	1	— 7,060	4	4
Value of spoiled Court Fees Stamps refunded..	10,841	5	2	9,159	5	3	— 1,681	15	11
Value of stamp duty under Section 40 of Act XVIII. of 1869	1,938	9	5	2,013	3	9	+ 74	10	4
Refund of penalties	325	0	0	15	8	0	— 309	8	0
Miscellaneous	28	0	0	22	0	0	— 6	0	0
Amount refunded on account of the value of stamps returned by Vendors	5,828	11	2	112	8	7	— 5,716	2	7
Total...	2,93,052	15	10	2,54,849	8	1	—38,203	7	9

28. The decrease in the Superintendent's establishment is the amount of the salary of the Assistant saved between Mr. Luxa's death and the appointment of a successor and the comparatively small amount of deputation allowance paid. The saving in the Stamping Department of the Accountant-General is due to the temporary establishment of the Accountant-General having been given up in consequence of stamping being now confined to Non-judicial Stamps.

29. There is a large saving of about one-third of last year's charges in the item of Commission or discount to vendors, resulting partly from the larger portion of the Court Fees Stamps being sold by Government Agency, and partly to the reduced rates of discount now allowed, and also to the diminished sale of Non-judicial Stamps.

30. The refunds under Sections 13, 14 and 15 of the Court Fees Act show a decrease of Rupees 1,844-10-11 as compared with the previous year, when the refunds were unusually large in consequence of some heavy cases having been remanded by the High Court.

31. The decrease in the item of Value of unused and spoiled stamps refunded under the General Stamp and Court Fees Acts is considerable. This favorable result is solely due to the precautionary rules laid down by the Government of India in their Circular No. 3,767 of the 23rd October 1873, which effectually stopped any laxity obtaining in making refunds.

32. The refund of Process Service Fees is a new item this year.

33. There is a decrease in all the other items of refunds except that under Section 40 of the General Stamp Act, in which the increase is too trifling to call for remark.

	Rs.	A.	P.
Fasli 1282	2,93,052	15	10
Fasli 1283	2,54,849	13	10
	38,203	2	0

34. The gross charges amount to Rs. 2,54,849-8-1 against 2,93,052-15-10 in Fasli 1282, showing a decrease of Rupees 38,160-2-0 as compared with the previous year. Deducting the gross charges from the gross receipts, amounting to 47,89,513-13-5, the net result is Rupees 45,34,664-5-4, which exceeds the net revenue of last year the then highest on record by nearly six lakhs.

	Rs.	A.	P.
Fasli 1283	45,34,664	5	4
Fasli 1282	39,35,745	9	11
	5,98,918	11	5

35. The subjoined statement shows the receipts and charges apportioned under the heads of "Law and Justice" and "Stamp Revenue."

LAW AND JUSTICE.

Disbursements.

	Rs.	A.	P.
Share of establishment and other charges including contingencies	38,874	0	8
Discount	26,025	4	10
Refunds under Act VII. of 1870, and the Income Tax Act...	37,501	0	6
Refunds on account of spoiled stamps	9,159	5	3
Refund of stamps returned by a Vendor in the North Arcot District	7	11	0
Refunds of surplus Process Service Fees... ...	3,147	14	0
Total...	1,14,715	4	3

Receipts.

	Rs.	A.	P.	Rs.	A.	P.
By sale of Court Fee Stamps and impressing do.	30,84,367	7	0			
Fees collected under Section 18 of the Court Fees Act (Rs. 1,246-13-6), and for attestation of Powers of Attorney (Rs. 148-6-0) ...	1,39[illegible]	3	6			
Stamp duty recovered in pauper suits	9,942	9	3			
Recoveries on account of the value of paper issued gratis for Government Law Suits ...	87	0	8			
Cost of Water-marked Paper and Adhesive Stamps supplied to Mysore	659	1	5			
Total...	30,96,451	5	10	29,81,736	1	7

STAMP REVENUE.

Disbursements.

	Rs.	A.	P.
Share of establishment and other charges including contingencies...	47,087	9	9
Discount	65,468	5	8
Refund of the value of unused and spoiled stamps and of penalties, &c.	27,473	6	10
Refunds on account of stamps returned by a Vendor in the North Arcot District	104	13	7
Total...	1,40,134	3	10

Receipts.

	Rs.	A.	P.	Rs.	A.	P.
By sale of Non-judicial Stamps, impressing do. on unexecuted documents and stamp duty received on account of Non-judicial Stamps.	16,44,015	5	0			
Penalties value of paper supplied in lieu of spoiled stamps, adjudication fee, recoveries of discount and sundry other items	48,815	14	5			
Cost of Water-marked Paper and Adhesive Stamps supplied to Mysore	231	4	2			
Total...	16,93,062	7	7	15,52,928	3	9
Gross Revenue under "Law and Justice" and "Stamp Revenue"	.....	...	...	45,34,664	5	4

36. Frauds in Court Fees Adhesive Stamps, amounting to Rupees 364-4-0, were detected in the Tanjore District, but have been proved to have arisen entirely from neglect of the necessary precautions in punching. If the prescribed check of double cancellation is carefully worked, there need be little apprehension of similar frauds, whether the cancellation is effected entirely by punching or by an obliterating stamp or partly by each.

	Rs.	A.	P.
Combaconum	330	4	0
Tranquebar	30	0	0
	364	4	0

37. The special statements for submission to the Government of India were forwarded on the 6th instant.

ENCLOSURES Nos. 1 to 4.—Statements.

IN the foregoing letter the Superintendent of Stamps reports on the transactions of his department for Fasli 1283, or the year ending 30th June 1874, and submits the usual statements illustrating the results in detail.

2. The two special returns, showing sales of stamps and receipts and disbursements of the Stamp Department required by the Government of India, have already been forwarded to Government with the Board's Proceedings, dated 9th December 1874, No. 3,564, recorded in G.O., dated 18th December 1874, No. 1585.

3. In Fasli 1283, as in Fasli 1282, there were nine descriptions of stamps in use. The subjoined table gives 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.			
1. Court Fees Stamped Papers	101	1 Anna	2,000 Rupees.
2. Do. Adhesive Stamps	21	1 do.	1,000 do.
Non-Judicial.			
3. Stamped Papers	114	1 do.	2,000 do.
4. Bills of Exchange	57	1 do.	120 do.
5. Bills of Lading	1	4 Annas	4 Annas.
6. Adhesive Receipt and Revenue Stamps ...	2	½ Anna	1 Anna.
7. Foreign Bill Stamps	16	2 Annas	24 Rupees.
8. Transfer Stamps	15	1 Anna	20 do.
9. Special Adhesive Stamps	26	1 do.	1,000 do.

4. *Stamp transactions of the Superintendent.*—The balance of stock at the commencement of the fasli amounted to Rupees 473,01,502. This was raised to Rupees 517,86,551-2-0 by subsequent receipts consisting for the most part of stamps impressed by the Commissioner of Paper Currency, and those imported from England and Calcutta. The issues of the year amounted to Rupees 46,74,083-10-0, including Rupees 4,49,732-8-0, the value of stamps supplied to Mysore under G. O., dated 14th February 1874, No. 205, and Rupees 40,507-12-0, the value of stamps supplied to Coorg for which payment had not been received.

The balance at the close of the fasli was thus Rupees 471,12,467-8-0, which includes Rupees 10,600-3-0, the value of stamps issued to the districts within the fasli but not acknowledged by the Collectors before its close.

The following is the comparative statement of receipts and issues under the several items for the Faslis 1282 and 1283 :—

——	Fasli 1282.			Fasli 1283.			Difference.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Balance of Stock at the commencement of the Fasli ...	465,41,233	7	0	473,01,502	0	0	+ 7,60,268	9	0
Receipts.									
From the Commissioner of Paper Currency	11,22,097	12	0	13,45,476	14	0	+ 2,23,379	2	0
From England and the Superintendent of Stamps, Calcutta.	24,08,685	0	0	31,38,602	8	0	+ 7,29,917	8	0
Stamps returned from Coorg ...	3,798	6	0	.....			— 3,798	6	0
Do. from the districts	20,38,439	2	0	969	12	0	— 20,37,469	6	0
Stamps returned by Vendorat Sea Custom House, Madras.	6,066	8	0	.....			— 6,066	8	0
Excess found in stock	1	8	0	.....			— 1	8	0
Total...	55,79,088	4	0	44,85,049	2	0	— 10,94,039	2	0
Total including Balance...	521,20,321	11	0	517,86,551	2	0	— 3,33,770	9	0
Issues.									
To the districts	32,87,130	14	0	41,36,650	6	0	+ 8,49,5[illegible]	8	0
Sales at the General Stamp Office	4,830	0	0	11,770	0	0	+ 6,9[illegible]	0	0
Special Adhesive Stamps affixed to Private Documents by the Superintendent of Stamps ...	28,915	0	0	34,359	0	0	+ 5,444	0	0
Issues to Coorg, Mysore, and Superintendent of Stamps, Calcutta	91,720	12	0	4,90,240	4	0	+ 3,98,519	8	0
Stamps sent to the Board for destruction	14,06,222	11	0	1,064	0	0	— 14,05,158	11	0
Deficiency found in stock ...	0	6	0	.....			— 0	6	0
Total...	48,18,819	11	0	46,74,083	10	0	— 1,44,736	1	0
Balance...	473,01,502	0	0	471,12,467	8	0	— 1,89,034	8	0

The decrease in the total receipts and issues is due to the unusually large amount of stamps returned from the districts last year and sent to the Board for destruction. Leaving the stamps destroyed, out of consideration, the receipts and issues in Fasli 1283 show a remarkably high increase amounting to 27 and 37 per cent. respectively. This increase is due to the great demand for Court Fees Adhesive Stamps for payment of Process Service Fees.

5. *Stamp transactions of Collectors.*—The balance in the Collectorate Treasuries at the commencement of the fasli was Rupees 162,91,889-4-0, and the subsequent receipts, amounting to Rupees 42,59,941-11-0, raised the supply to Rupees 205,51,830-15-0. The issues in the fasli amounted to Rupees 46,38,108-13-0,

which left at the close of the fasli a balance of Rupees 159,13,722-2-0. The details of these transactions are given below:—

Items.	Fasli 1282.			Fasli 1283.		
	RS.	A.	P.	RS.	A.	P.
Balance at the commencement of the Fasli	181,80,867	12	6	1,62,91,889	4	0
Receipts.						
From the Superintendent of Stamps...	32,87,130	14	0	41,36,650	6	0
Received from one district by another	1,19,385	0	0	1,15,980	1	0
Returned by Government Vakeel and excess found in stamps sent by the Superintendent	6	0	0	1	4	0
Returned by Vendors	135	0	0	507	9	0
Received in the Godavery District from transfer of the Badrachellum Taluq...	.....			6,802	7	0
Total...	34,06,656	14	0	42,59,941	11	0
Grand Total...	215,87,524	10	6	2,05,51,830	15	0
Issues.						
Sales to the public	39,28,185	15	6	45,21,768	8	0
Stamps issued from one district to another	1,24,737	0	0	1,11,922	9	0
Return to the Superintendent of Stamps	12,36,288	14	0	663	13	0
Supplied for Government law suits and escheat title deed	2,578	0	0	931	6	0
Stamps supplied to Vendors in lieu of those returned.	135	0	0	390	2	0
Useless and damaged stamps destroyed by Collectors and stamps issued in lieu of spoiled ones	3,709	7	0	2,432	7	0
Deficiency found in stock	1	2	0	.....		
Total ..	52,95,635	6	6	46,38,108	13	0
Balance...	162,91,889	4	0	159,13,722	2	0

The receipts from the Superintendent of Stamps and the sales to the public were larger than in the preceding fasli owing to the larger demand for Court Fees Adhesive Labels.

The balance of stamps at the end of the fasli was less than that at the commencement by Rupees 378,167-2-0. The Board notice with approbation the decrease in the stock on hand with the Collectors.

In the foregoing abstract it will be observed that the amount of stamps entered under receipts as received from one district by another, exceeds that written off in the issues on that account by Rupees 4,057-8-0. This amount is the value of stamps issued from Bellary in Fasli 1,282 and acknowledged by the other districts in Fasli 1283. The difference* between this sum and that noticed in paragraph 12 of last year's report represents the value of stamps supplied from Bellary to Coorg in Fasli 1282.

	RS.	A.	P.
According to the Superintendent's statement	969	12	0
According to the Collectors ...	663	13	0
Difference...	305	15	0

A like discrepancy is observed with regard to the value of stamps returned to the Superintendent from the districts and those received by him. This difference represents the value of stamps punched by the Collectors under Standing Order No. II of 1874, and included by them in the stamps destroyed as useless, but brought on the stock by the Superintendent and forwarded to the Board for destruction before the receipt of the Board's Miscellaneous Proceedings, dated 27th May 1874, No. 3,486.

	RS.	A.	P.
Fasli 1282	42,28,798	9	9
Fasli 1283	47,89,513	13	5
Increase...	5,60,715	3	8

	RS.
As per Accountant-General's monthly statements	47,88,728
As per Jamabandi Report	47,88,682
As per Stamp Report exclusive of Rupees 913 consisting of Rs. 890, the cost of water-marked paper supplied to Mysore, and Rupees 23, recovery of an over-payment to the Madras Railway, which items do not seem to have been included in the other accounts	47,88,601

	RS.
* Cuddapah	80
Tanjore	50

6. *Stamp Revenue.*—The gross receipts from the sales of stamps and other sources amounted to Rupees 5,60,715-3-8 more than in Fasli 1282.

The Board notice a slight difference between the amounts given by the Stamp Superintendent, by the Accountant-General, and by Collectors in the Jamabandi Report as shown in the margin. The differences appertain to the districts of Cuddapah and Tanjore, and the Collectors* concerned are requested to explain them.

7. The receipts from the sales of stamps alone amounted to Rs. 45,67,897 including stamps sold and affixed to private documents at the Stamp Office against Rupees 39,61,931 of Fasli 1282. The subjoined table gives the increase and decrease in the sales of the different descriptions of stamps:—

Description of Stamps.	Difference.		
	RS.	A.	P.
Court Fees Stamps.			
1. Stamped Papers	— 4,74,078	4	0
2. Adhesive Stamps	+11,01,698	5	6
	+ 6,27,620	1	6
Non-judicial Stamps.			
3. Stamped Papers	— 38,390	2	0
4. Bills of Exchange	— 125	12	0
5. Foreign Bill Stamps	+ 674	6	0
6. Bills of Lading	— 561	12	0
7. Adhesive Revenue Stamps...	+ 4,161	11	0
8. Transfer Stamps...	+ 204	0	0
9. Special Adhesive Stamps	+ 12,384	0	0
	— 21,653	9	0
	+ 6,05,966	8	6

The very large increase in the sale of Court Fees Adhesive Stamps is due to the fact that Process Service Fees are now paid in stamps instead of in cash and to the preference given to them over Impressed Stamps, in consequence of which the sales of the latter have decreased.

* Godavery.
Kistna.
Nellore.
Cuddapah.
Bellary.
Kurnool.
North Arcot.
South Arcot.
Trichinopoly.
Tinnevelly.
Coimbatore.
South Canara.
Malabar.

† Godavery.
Kistna.
Bellary.
Coimbatore.
Tinnevelly.

The decrease under Non-judicial Stamped papers occurs in the thirteen districts shown in the margin.* It is stated to be due to the large number of Abkári leases renewed during the previous year in the districts noted in the margin,† and to the general depression of trade during the year under report.

The decrease in the sales of Bills of Exchange is slight as compared with the preceding year, and is ascribed to the larger use of money orders and currency notes.

The decrease in the sales of Bills of Lading is ascribed to Steam Navigation Companies obtaining their supplies direct from the Presidency Office.

The stock of Court Fees Impressed Paper to be cleared off was at the end of Fasli 1283 Rupees 89,10,506-5-0, or 11·9 per cent. less than at the beginning of the fasli.

8. The subjoined statement exhibits the total sales of stamps in each district as compared with those for Fasli 1282 :—

Districts.	Fasli 1282.			Fasli 1283.			Difference.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Ganjam	79,710	5	0	84,479	12	0	+ 4,763	7	0
2. Vizagapatam	1,39,127	0	0	1,51,733	1	0	+ 12,606	1	0
3. Godavery	2,14,801	5	0	2,48,801	2	0	+ 33,999	13	0
4. Kistna	1,50,156	13	0	1,68,186	14	0	+ 18,030	1	0
5. Nellore	1,21,485	15	0	1,47,941	12	0	+ 26,455	13	0
6. Cuddapah	1,70,740	7	0	1,96,212	1	0	+ 25,471	10	0
7. Bellary	1,77,767	11	0	1,89,246	5	0	+ 11,478	10	0
8. Kurnool	98,669	14	0	96,916	13	0	— 1,753	1	0
9. Chingleput	71,203	15	0	92,141	7	0	+ 20,937	8	0
10. Madras	2,72,162	9	6	3,06,470	12	0	+ 34,308	2	6
11. North Arcot	1,60,317	2	0	1,88,462	5	0	+ 28,145	3	0
12. South Arcot	1,31,044	5	0	1,60,789	15	0	+ 29,745	10	0
13. Tanjore	4,80,174	2	0	5,47,581	13	0	+ 67,407	11	0
14. Trichinopoly	1,10,928	8	0	1,19,994	2	0	+ 9,065	10	0
15. Madura	2,87,350	6	0	3,71,544	5	0	+ 84,193	15	0
16. Tinnevelly	2,82,608	11	0	3,14,929	11	0	+ 32,321	0	0
17. Coimbatore	1,45,408	9	0	1,53,350	4	0	+ 7,941	11	0
18. Nilgiris	12,560	11	0	13,407	7	0	+ 846	12	0
19. Salem	1,30,614	2	0	1,64,502	4	0	+ 33,888	2	0
20. South Canara	1,69,406	0	0	1,93,307	14	0	+ 23,901	14	0
21. Malabar	5,21,941	9	0	6,11,768	9	0	+ 89,827	0	0
Superintendent of Stamps.	33,745	0	0	46,129	0	0	+ 12,384	0	0
Total...	39,61,930	15	6	45,67,897	8	0	+ 6,05,966	8	6

From the above it will be observed that there was an increase in every district except Kurnool, where there was a slight decrease of Rupees 1,733-1-0. The greatest increase was in Malabar.

9. The receipts from sources other than the sales of stamps amounted to Rupees 2,21,616-5-5 or Rupees 45,251-4-10 less than in the previous year. The details are given below :—

Items.	Fasli 1282.			Fasli 1283.			Difference.		
Stamp Duty on Executed and Unexecuted Documents collected by —	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
The Superintendent of Stamps.	1,93,630	15	0	1,51,574	4	0	— 42,056	11	0
,, Collectors	7,688		4	5,303	11	0	— 2,384	13	4
,, Civil Courts	3,753	1	0	3,607	5	0	— 145	12	0
Miscellaneous.									
Penalties by Collectors and Courts	49,285	9	2	48,504	4	8	— 781	4	6
Stamp duty received in pauper Suits	6,101	7	8	9,942	9	3	+ 3,841	1	7
Fees collected under Section 18 of the Court Fees Act ...	3,656	14	2	1,246	13	6	— 2,410	0	8
Fees for the attestation of powers of attorney	296	6	0	148	6	0	— 148	0	0
Cost of water-marked paper, &c., supplied to Mysore ...	1,591	15	11	890	5	7	— 701	10	4
Sundry Fees cosisting of adjudication fees, &c.	862	13	0	398	10	5	464	2	7
Total ...	2,66,867	10	3	2,21,616	5	5	— 45,251	4	10

The decrease in the stamp duty collected on executed and unexecuted documents is ascribed to the preference given to special Adhesive Stamps and to the greater familiarity of the people with the requirements of the law.

The differences in the other items call for no remark.

10. *Charges.*—The total charges of the department including refunds amounted to Rupees 2,54,849-8-1 against Rupees 2,93,052-15-10 in the preceding year. Details are given below :—

Items.	Fasli 1282.			Fasli 1283.			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, &c.	2,01,864	10	3	1,77,477	4	11	— 24,387	5	4
2. Charges necessitated by law, such as refunds under Sections 13, 14, and 15 of Act VII. of 1870 and Section 32 of Act VIII. of 1872.	39,743	12	5	37,501	0	6	— 2,242	11	11
3. Value of unused and spoiled stamps refunded	43,324	4	7	34,582	0	4	— 8,742	4	3
4. Refunds of penalties of stamp duties	2,291	9	5	5,176	9	9	+ 2,885	0	4
5. Refund on account of Stamps returned by a Vendor in North Arcot on account of stamps returned ...	5,828	11	2	112	8	7	— 5,716	2	7
Total ...	2,93,052	15	10	2,54,849	8	1	— 38,203	7	9

The amount entered under the first item includes the cost of water-marked paper amounting to Rupees 43,363; the remainder, Rupees 1,34,114, exceeds the amount given by the Accountant-General by Rupees 111. This difference relates to the districts noted in the margin, and the Collectors concerned are requested to explain it.

Districts.	As per Accountant-General.	As per Stamp Superintendent.	Difference.
Ganjam	1,978	1,963	— 15
Madras	6,954	6,961	+ 7
Trichinopoly ...	1,556	1,546	— 10
General Stamp Office, Madras ...	29,008	29,139	+131
Net difference...	...	...	+11

The amount of refunds is not separately given in the Accountant-General's statements. The Superintendent's figures do not correspond with those given by some Collectors as shown in the margin. The decrease in Ganjam is accounted for by a corresponding increase under salaries, &c., but the Collector should explain why he charged the difference to salaries, &c., while the Superintendent of Stamps charged it to refunds. The differences in Cuddapah* and Malabar† are stated to be due to certain omissions in the Stamp Superintendent's accounts, to which the attention of the Superintendent has been drawn. As regards Kistna the Collector is requested to explain the difference.

Districts.	As per Collectors.	As per Stamp Superintendent.	Difference.
Ganjam...	395	410	+ 15
Kistna	689	914	+225
Cuddapah	787	727	— 60
Malabar	3,270	2,470	—800
Net difference...	...	...	—620

* Letter, dated 24th December 1874, No. 287.
† Do. dated 12th December 1874, No. 297.

On the whole the working charges were less than those of last year; this is due mainly to the reduced rates of discount, to the sale of Court Fees Adhesive Stamps by ex-officio vendors, and to the smaller demand for Non-judicial Stamps which led to the discontinuance of the temporary establishment in the Accountant-General's Office.

The decrease in the charges necessitated by law is attributed to the remand in the previous fasli of certain heavy suits by the High Court, and the falling off in the refunds made in lieu of unused and spoiled stamps owing to the operation of the Circular from the Government of India, dated 23rd October 1873, No. 3,767.

Vide G.O., dated 5th November 1875, No. 1,238.

11. Deducting the total charges above detailed from the gross receipts, the net revenue was Rupees 45,34,664-5-4. The revenue from stamps for the last ten years is detailed below :—

Fasli.	Amount.	Fasli.	Amount.
	RS.		RS.
1274...	25,82,621	1279	36,76,509
1275...	29,69,615	1280	36,34,040
1276...	28,44,043	1281	38,87,353
1277...	33,65,855	1282	39,35,746
1278...	36,46,610	1283	45,34,664

12. The receipts and charges of the year under notice are apportioned under Judicial and Non-judicial, and the same compared with similar particulars for Fasli 1282 in the subjoined statement:—

—	Fasli 1282.	Fasli 1283.	Difference.
	RS.	RS.	RS.
Judicial or Court Fees.			
Gross receipts	25,01,704	30,96,451	+ 5,94,747
Disbursements	1,62,595	1,14,715	— 47,880
Net Revenue ...	23,39,109	29,81,736	+ 6,42,627
Non-judicial or General—Stamps.			
Gross receipts	17,27,095	16,93,062	— 34,033
Disbursements	1,30,458	1,40,134	+ 9,676
Net Revenue ...	15,96,637	15,52,928	— 43,709
Total Net Revenue ...	39,35,746	45,34,664	+ 5,98,918

13. There was a slight loss of Rupees 364-4-0 in the Tanjore District owing to frauds arising from neglect of the rules in regard to punching.

(A true Copy and Extract.)

Acting Sub...

To the Officiating Secretary to Government, Revenue Department,
with four original statements to be returned.

,, the Superintendent of Stamps.
,, the Accountant-General.
,, all Collectors.

Exd. by W. H. French and J. W. Fischer.

Rev. 1875-D 4pt

No 2879.

1875.

Board of Revenue,

MADRAS.

PROCEEDINGS, 11TH JUNE, 1875, No. 1,585.

Encl.
4
Ords

Received 24 July

JUNE.

No. 1,585.

Stamp Department.—Report of Superintendent on the transactions of — for Fasli reviewed and submitted to Government. Explanation requested in regard to certain differences in figures given under Stamp Revenue and Charges.

the previous year —

The increase of Rs. 560715 occurred chiefly in the inland Court Fees adhesive stamps as shown in the subjoined table :-

		1872.	1873.	Difference
Court Fees.	Impressed.	16,77,075	12,03,001	-4,74,078
	Adhesive.	6,93,174	17,94,872	+11,01,698
Non Jud. Stamps		14,57,453	14,19,062	- 38,391
Mercantile & Rev. Stamps		1,00,480	1,04,834	+ 4,354
Duty on Impressed Stamps &c.		238818	206614	- 32,204
Miscellaneous		61,795	61131	- 664
		42,28,799	47,89,514	+560715

2. The decrease of Rs 474078 under Court Fees impressed stamps was more than covered by the large increase of Rs 1,01,698 under Court Fees adhesive stamps. The Superintendent is of opinion that

that the latter are perfected by the public, but, as remarked by the Board in their Settlement Report, the increase is chiefly attributable to the fact that the payment of process service fees in stamps, instead of in cash, was for the first time introduced in the year under report.

It is said to be an advantage if the value of the stamps given is so small as to be distinguished in future reports & the Board wish to know if there is any meaning in which this can be affirmed.

3. The decrease under Non-judicial stamps appears to be due almost entirely to the large number of abstain leaves

bases renewed during
the preceding year in
certain districts, and
that under duty on
executed and unexecuted
documents was, the Board
remark, owing to the prefer-
ence given to special adhesive
stamps and to the greater
familiarity of the people
with the requirements of
the Law.

4. The first notice that the
use of Foreign Bill Stamps
was confined to seven
districts. ~~It is impossible~~
~~to believe that the majority~~,
comprising such districts
as Bellary, Cuddapah, Salt
Work, Tanjore, and Madura,

Extract

Must be renewed
~~does~~ Land Deed not
transactions with
foreign ~~territories~~ markets, and
endeavours should be
made to ascertain whether
the neglect of these
distinctive stamps arises
~~from ignorance of their~~
~~existence, or from an~~
~~evasion of the law~~.
The inquiries should
extend to all the districts,
for, when income is levied,
the rate of this kind
of stamps throughout the
Presidency only amounted
to Rs 934/20 the Godavery
and Tinnevelly Districts with
their important ports figuring for
very high amounts

The

5. The total charges [a] of the year showed a decrease of Rs 38,203-7-9 when compared with those [b] of the preceding year.

It is observed that, in the item 'Commission and discount to vendors', there was a considerable saving (Rs 58,508-15-3) brought about by the reduced rates of discount and increased sales by the Wells vendors.

The net revenue of the year under report was Rs 45,34,664 against Rs 39,35,746 in Fasli 1282.

6. The usual abstract

(a) Rs 2,54,849-8-1

(b) Rs 2,93,052-15-10

abstract statements of receipts and charges of the Stamp Dept. are appended.

H L Rt Bd of Revenue dtd 26/10

H Wells

Report on transfer & sale of Stamps dept for 1283

Comparative Statement of Receipts on account of Stamps in Faslies 1282 and 1283.

Description of Stamps	Fasli 1282	Fasli 1283	Differences Increase	Differences Decrease
	Rs	Rs	Rs	Rs
Court Fees Stamps				
Stamped Papers	16,77,079	12,03,001	"	4,74,078
Adhesive Stamps	6,93,174	17,94,872	11,01,698	"
Total	23,70,253	29,97,873	11,01,698	4,74,078
Non-judicial or General Stamps				
Stamped Papers and Adhesive Stamps	14,57,453	14,19,062	"	38,391
Bills of Exchange	43,558	43,433	"	125
Foreign Bill Stamps	11,822	12,497	675	"
Bills of Lading	3,228	2,667	"	561
Adhesive Revenue Stamps	39,477	43,638	4,161	"
Transfer Stamps	2,395	2,599	204	"
Total	15,57,933	15,23,896	5,040	39,077
Grand Total	39,28,186	45,21,769	11,06,738	5,13,155
Duty on impressed Stamps and other Items	2,38,818	2,06,114	"	32,204
Total Stamp Revenue	41,67,004	47,28,383	11,06,738	5,45,359
Miscellaneous.				
Penalties	49,286	48,504	"	782
Adjudication fee collected in the Districts	114	85	"	29
Stamp duty recovered in pauper suits	6,101	9,943	3,842	"
Fees for attestation of Powers of Attorney	296	148	"	148
Fees collected under Section 18 of the Court Fees Act	3,657	1,247	"	2,410
Cost of water marked paper supplied to Mysore	1,592	890	"	702
Miscellaneous receipts	749	314	"	435
Total	61,795	61,131	3,842	4,506
Grand Total Stamp Rev	42,28,799	47,89,514	11,10,580	5,49,865
Net			5,60,715	

Dlet 44/15 - 12.16 [illegible]

27/1442

Comparative Statement of the Disbursements on account of Stamps in Faslis 1282 and 1283.

Items	Fasli 1282	Fasli 1283	Difference	
			Increase	Decrease
	Rs.	Rs.	Rs.	Rs.
Establishment, including Commission and Discount to vendors.	1,89,340	1,27,204	"	62,136
Refund of surplus Process Service Fees	"	3,148	3,148	"
Do. of Penalties	325	16	"	309
Do. of Stamp-duty	41,682	39,544	"	2,138
Do. of value of unused and damaged stamps	43,324	34,582	"	8,742
Miscellaneous including value of water marked paper supplied from England	18,382	50,386	32,004	"
Total	2,93,053	2,54,850	35,152	73,355
Net...				38,203

Re Report on Speaking
of the Stamp Dept for
June 1883.