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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue

DEPARTMENT

G.O. No.

B.P. No.

Press

Mis.

Dated

13-11

1876
196

Not to be folded or roughly handled

No. 182. Read the following Proceedings of the Board of Revenue, dated 2nd August 1876, No. 1,956 :—

Read the following letter from W. E. WRIGHT, Esq., Superintendent of Stamps, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madras, 8th November 1875, No. 1,649, despatched to the Board on the 18th February 1876.

I HAVE the honor to submit my report on the operations of the Stamp Department during the past Fasli 1284, or the year ending 30th June 1875, accompanied by the usual explanatory statements.

2. Statement No. 1 shows the transactions of the Stamp Office. The balance brought forward from the preceding fasli, the receipts and issues during the year, and the balance in store at its close are particularized in the following abstract.

Proceedings of the Madras Government, Revenue Department,
13th November 1876.

NON-JUDICIAL STAMPS.									
COURT FEES STAMPS.									
Stamped Papers.	Adhesive Stamp.	Stampd Papers.	Bills of Exchange.	Bills of Lading.	Adhesive Receipts and Revenue Stamps.	Adhesive Foreign Bill Stamps.	Adhesive Trans-fer Stamps.	Special Adhesive Stamps.	Total.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balance brought from last year's account...	15,32,647 13 0	865,67,232 3 0	50,99,063 13 0	1,08,949 4 0	2,06,280 0 0	50,21,805 0 0	1,66,103 4 0	4,25,394 0 0	47,12,467 8 0
Receipts.									
From the Commis-sioner of Paper Cur-rency	...	...	...	...	...	...	...	...	...
" England	...	...	...	...	...	...	...	...	...
" the Superintend-ent of Stamps, Bombay	...	...	...	...	...	...	...	...	...
Returned from Dis-tricts	...	...	...	...	...	...	...	...	...
Total ...	6,196 1 0	383 8 0	1,093 0 0	1,833 8 0	...	5,133 0 0	...	...	10,83,345 1 0
Grand Total ...	15,38,857 13 0	866,12,901 0 0	52,21,093 8 0	27,659 1 0	...	5,133 0 0	7,200 0 0	2,91,819 0 0	45,91,494 0 0
Expend.									
To the districts	12,467 8 0	20,64,630 0 0	11,90,182 14 0	30,431 9 0	38,175 0 0	12,353 12 0	2,636 4 0	...	29,65,131 7 0
" Coorg	...	83,087 8 0	13,828 8 0	835 11 0	510 0 0	...	...	...	51,261 11 0
" Mysore	...	2,34,150 0 0	...	...	7,500 0 0	250 0 0	...	...	2,41,910 0 0
" Superintendent of Stamps, Calcutta.	...	...	1,60,000 0 0	16 1 0	...	375 0 0	...	...	1,60,375 1 0
Stamps sent to the Board for destruc-tion	6,100 1 0	363 8 0	1,273 8 0	1,835 1 0	...	...	...	...	9,242 2 0
Stamps destroyed by the Superintendent of Stamps	12 12 0	...	24 13 0	...	...	...	...	...	39 9 0

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By sale at the General Stamp Office	33,380 0 0	...	...	...	...	...	...	...	33,380 0 0
Special Adhesive Stamps affixed to Private Documents	...	...	...	...	...	...	...	31,208 1 0	31,208 1 0
Deficiency found in a consignment of stamps sent to the Deputy Collector of Tanjore	...	...	...	...	...	...	...	...	...
Total ...	25,670 5 0	29,65,631 0 0	10,63,259 13 0	28,652 6 0	46,185 0 0	12,988 12 0	2,626 4 0	31,208 1 0	44,82,607 1 0
Balance ...	15,09,167 8 0	336,47,360 0 0	69,51,898 8 0	1,02,945 14 0	1,60,095 0 0	50,13,949 4 0	1,70,677 0 0	6,86,004 15 0	483,86,999 5 0
In Transit ...	...	33,697 8 0	8,625 0 0	808 2 0	675 0 0	...	267 15 0	...	44,073 9 0
Net Balance ...	15,03,167 8 0	335,13,663 8 0	69,48,273 8 0	1,02,137 13 0	1,59,420 0 0	50,13,949 4 0	1,70,409 1 0	6,85,004 15 0	481,92,024 13 0

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3. The opening balance amounted to Rupees 471,12,467-8-0. The receipts during the year, inclusive of stamps returned from the districts, amounted to Rupees 56,06,237-14-0 and raised the stock to Rupees 527,18,705-6-0. The issues, on the other hand, amounted to Rupees 44,82,607-1-0, which reduced the balance of stock at the close of the fasli year to Rupees 482,36,098-5-0, inclusive of an inefficient balance of Rupees 44,073-9-0, being the value of stamps despatched to the districts, but not acknowledged by Collectors within the year.

4. The receipts during the year show a great increase over the preceding one. This was entirely due to the large quantity of non-judicial stamped papers and of special adhesive stamps received from England.

5. This supply enabled me, under the sanction* of Government, to commence the issue of the new non-judicial stamps of English manufacture from April last, in consequence of which, the local manufacture being confined to such values of stamps as had not been received from England or which were not available for transfer from the surplus stock of one district to another, became very considerably reduced during the year. The number stamped during the last quarter of the fasli from April to June 1875 was only 480 rolls against 375,130 rolls in the corresponding period of the previous year. At the same time, it is to be noted that for want of the necessary establishment, for which application has been made, the special adhesive stamps received, have not been brought into use in regard to Bills of Exchange for districts.

6. Included in the stamps returned from districts, amounting to Rupees 14,198-13-0, are Rupees 5,133 worth of foreign bill stamps sent back by the Collector of Tanjore as surplus stock, the ordinary demands of the district not rendering their retention necessary. The other descriptions of stamps, both judicial and non-judicial appearing under the same head, were returned either as obsolete or damaged and useless, and were accordingly forwarded to the Board in due course for destruction.

7. As usual, stamps were supplied to Mysore and Coorg, and amounted to the sum of Rupees 2,93,171-11-0, and, though no revenue has been realized, the cost of the manufacture of the stamps supplied to Mysore has been recovered and credited.

8. The stock at Calcutta of some of the denominations of non-judicial and foreign bill stamps having been much reduced, a supply, amounting to Rupees 1,60,375, was forwarded to the Superintendent of Stamps of Calcutta, at his request. This sum, together with a Bill of Exchange of one anna value supplied as a sample, has been debited to him in the accounts.

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9. The value of stamps sent up to the Board for destruction and written off under their orders marginally noted amounted to Rupees 9,242-2-0.

Procs. Board of Revenue, 7th	Rs.	A.	P.
Aug. 1874. Mis. No. 5,342.	6,152	13	0
Do. 28th Oct. 1874. Mis. No. 7,511	1,481	8	0
Do. 29th Jan. 1875, .. No. 733	143	1	0
Do. 8th Apl. .. No. 2,762	99	11	0
Do. 2nd June .. No. 4,837	988	14	0
Do. 28th June .. No. 5,838	376	3	0
	9,242	2	0

10. The sum of Rupees 38-9-0 represents the value of stamps returned by the Deputy Collectors of Vizagapatam and North Arcot as unserviceable with reference to the Board's Circular No. II of 14th January 1874, and which was included in the sum of Rupees 2,432-7-0 written off in the district accounts for Fasli 1283 as value of unserviceable stamps destroyed and of those issued in lieu of spoiled stamps (*vide* statement at paragraph 9 of my last annual report).

*Board's Proceedings, dated 27th May 1874, Miscellaneous No. 3,486.

The stamps were inadvertently brought on my general stock and subsequently destroyed under the orders* of the Board.

11. In a consignment of new English-manufactured stamps sent to Tanjore, an excess of one roll of two annas and a deficiency of one roll of four annas value was reported; the net deficiency of two annas was therefore written off.

12. Statement No. 2 exhibits the transactions in the districts. At the beginning of the year the stock in the districts amounted to Rupees 159,13,722-2-0. The receipts and sales during the year were Rupees 40,64,949-15-0 and Rupees 48,11,275-6-0, respectively. The balance at the close of the year was thus reduced to Rupees 151,67,396-11-0, or nearly 7½ lakhs below that of the previous year. This favorable result was obtained by the careful scrutiny of indents.

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	COURT FEES STAMPS.				NON-JUDICIAL STAMPS.						Total.	
	RS.	A. P.	RS.	A. P.	Stamped Papers.	Bill of Exchange.	Bills of Lading.	Adhesive Receipt and Revenue Stamps.	Adhesive Foreign Bill Stamps.	Adhesive Stamp for Stamps.		
Balance at the commencement of the Year	73,37,858	9 0	22,03,888	10 6	38,85,510	6 0	2,77,001	4 0	3,925	0 0	1,59,18,729	2 0
<i>Receipts.</i>												
From the Superintendent of Stamps	19,467	8 0	26,64,600	0 0	11,90,132	14 0	1,374	8 0	88,175	0 0	39,55,191	7 0
From transfers of surplus stock from one district to another	58,588	8 0	900	0 0	36,106	0 0	1,301	8 0			99,906	0 0
Returned by Vendors, &c., of stamps issued for Government law suits	7,216	8 0	121	14 0	189	10 0	1	4 0			8,378	1 0
Excess found in stock transferred from Court Fees impressed stamps in Belary												
Transferred from Court Fees impressed stamps in Malabar			200	0 0								
Value of stamps erroneously written off in Malabar as issued free of value for subsequent title deeds					1,547	0 0						
Total	85,887	2 0	26,65,855	6 0	37,30,894	8 0	27,782	1 0	88,175	2 0	40,04,040	13 0
Grand Total	74,73,745	11 0	49,39,714	9 6	71,10,404	14 0	3,04,783	5 0	5,310	12 0	1,99,78,672	1 0
<i>Sales and Issues.</i>												
To the public	8,22,245	8 0	23,07,076	4 0	14,54,002	9 0	2,331	4 0	45,257	5 0	46,86,645	7 0
Surplus stock transferred to other districts	58,588	8 0	900	0 0	29,081	0 0					1,01,271	0 0
Supplied for Government Law Suits	131	14 0	958	2 0					0	1 0	1,090	1 0
Supplied for special title deeds					777	8 0					777	8 0
Returned to the Superintendent of Stamps	27	4 0	833	3 0	1,098	0 0	10	12 0			5,133	0 0
Total												

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Value of stamps supplied to Vendors in lieu of those returned	...	...	7,735	3 0	83	4 0	15	12 0	...	...	7,804 8 0
Value of unrecusable and damaged stamps destroyed	...	...	...	...	...	...	...	...	...	...	...
Value of those issued in lieu of spoiled stamps	884	1 0	1,477	2 0	1,663	0 0	3	13 0	1	4 0	4,020 3 0
Transferred to Court Fees	200	0 6	...	...	...	...	...	...	...	...	200 0 0
Adhesive stamps in Belary	1,347	0 0	...	...	...	...	...	...	...	...	1,347 0 0
Transferred to non-judicial stamps in Malabar	...	...	...	...	...	...	...	...	...	...	...
Written off in Malabar as per Board's Proceedings, dated 22nd April 1875, Miscellaneous No. 33	35	0 0	...	...	...	...	...	...	...	...	35 0 0
Total	8,85,449	3 0	23,18,530	3 0	14,90,305	5 0	2,343	0 0	45,268	10 0	45,11,276 6 0
Balance	65,90,296	8 0	26,41,138	13 6	50,17,009	9 0	2,968	12 0	17,240	6 6	151,67,396 11 0

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Law and Justice.		Receipts.	
Disbursements.	RS. A. P.	By sale of Court Fees stamps and impressing Court Fees stamps.	RS. A. P.
Share of establishment and other charges including contingencies.	20,397 14 8		32,18,273 6 0
Discount	26,083 15 8		
Refunds under Act VII of 1870	28,700 11 0		
Refunds on account of spoiled stamps	12,919 0 3		
Refunds of surplus process service fees	6,443 2 4		
	1,03,544 11 11		
Stamp Revenue.		Receipts.	
Disbursements.	RS. A. P.	By sale of non-judicial stamps, impressing non-judicial stamps, on unexecuted documents and stamp duty received on account of non-judicial stamps.	RS. A. P.
Share of establishment and other charges including contingencies.	1,61,239 1 1		16,84,807 9 4
Refund of the value of unused and spoiled stamps and of penalties, &c.	68,093 10 5		
	54,666 11 6		
	2,84,099 7 0		
		Penalties, value of paper supplied in lieu of spoiled stamps, adjudication fee, recoveries of discount, and sundry other items.	47,011 0 3
		Cost of water-marked paper and adhesive stamps supplied to Mysore.	1,278 10 6
		Total Net Revenue under "Law and Justice and Stamp Revenue."	17,33,097 4 1
			14,48,997 13 1
			45,79,921 2 9

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44. The special Statements, Nos. 5 and 6, were forwarded with my letter, dated 20th October 1875, No. 1,554.

In the foregoing letter, the Superintendent of Stamps reports on the transactions of his department for Fasli 1284, or the year ending 30th June 1875, and submits the usual statements illustrating the results in detail.

2. The two special statements, 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 Board's Proceedings, dated 1st December 1875, Miscellaneous No. 10,724, recorded in G.O., dated 7th December 1875, No. 1,763.

3. During Fasli 1284, as in Fasli 1283, there were only nine descriptions of stamps in use. The subjoined abstract shows the number of values available with the maximum and minimum values in each description of stamps :—

Description of Stamps.	Number of Values available.	Minimum Value.	Maximum Value.
<i>Judicial.</i>			
1. Court Fees stamped papers	116	1 Anna.	2,000 Rs.
2. Do. adhesive stamps	21	1 Anna.	1,000 „
<i>Non-judicial.</i>			
3. Stamped papers	98	1 Anna.	1,600 „
4. Bills of Exchange	57	1 Anna.	120 „
5. Do. of Lading	1	4 Annas.	4 Annas.
6. Adhesive Receipt and Revenue stamps	2	1 Anna.	1 Anna.
7. Foreign Bill stamps	16	2 Annas.	24 Rs.
8. Transfer stamps	15	1 Anna.	20 Rs.
9. Special adhesive stamps	26	1 Anna.	1,000 „

4. Transactions of the Superintendent.—The subjoined statement shows the receipts and issues of stamps and the stock on hand with the Superintendent at the commencement and close of Fasli 1284. The stock at the close of the fasli

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includes Rupees 44,073-9-0, the value of stamps forwarded to the Collectors but not acknowledged by them before the close of the fasli:—

	Fasli 1283.			Fasli 1284.			Difference.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Balance of stock at the commencement of the fasli	473,01,502	0	0	471,12,467	8	0	-1,89,034	8	0
<i>Receipts.</i>									
From the Commissioner of Paper Currency	13,45,476	14	0	10,63,345	1	0	-2,82,131	13	0
From England	31,26,002	8	0	45,21,494	0	0	+13,95,491	8	0
From the Superintendent of Stamps, Calcutta	12,600	0	0				-12,600	0	0
From the Superintendent of Stamps, Bombay				7,200	0	0	+7,200	0	0
Returned from districts	969	12	0	8,046	0	0	+7,076	4	0
Returned from the Mysore Government				6,152	13	0	+6,152	13	0
Total	44,85,049	2	0	56,06,237	14	0	+11,21,188	12	0
Total including Balance	517,86,551	2	0	527,18,705	6	0	+9,32,154	4	0
<i>Issues.</i>									
To the districts	41,36,650	6	0	39,55,191	7	0	-1,81,458	15	0
To Coorg	40,507	12	0	51,261	11	0	+10,753	15	0
To Mysore	4,49,732	8	0	2,41,910	0	0	-2,07,822	8	0
To the Superintendent of Stamps, Calcutta				1,60,375	1	0	+1,60,375	1	0
Stamps sent to the Board for destruction	1,064	0	0	9,242	2	0	+8,178	2	0
Stamps destroyed by the Superintendent of Stamps				38	9	0	+38	9	0
By sale at the General Stamp Office.	11,770	0	0	33,380	0	0	+21,610	0	0
Special adhesive stamps affixed to private documents	34,359	0	0	31,208	1	0	-3,150	15	0
Deficiency found				0	2	0	+0	2	0
Total	46,74,083	10	0	44,82,607	1	0	-1,91,476	9	0
Balance	471,12,467	8	0	482,36,098	5	0	+11,23,630	13	0

5. The large increase under receipts is entirely due to the large quantity of non-judicial stamped papers and special adhesive stamps received from England. The decrease under issues is owing to a diminished supply to the Mysore Government and to the districts, in consequence of heavy stock on hand.

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6. *Transactions of Collectors.*—The details of the transactions in the districts in the fasli under review compared with those of the previous year, are given below:—

	Fasli 1283.			Fasli 1284.		
	RS.	A.	P.	RS.	A.	P.
Balance at the commencement of the Fasli	1,62,91,889	4	0	1,59,13,722	2	0
<i>Receipts.</i>						
From the Superintendent of Stamps	41,36,650	6	0	39,55,191	7	0
Received from one district by another	1,15,980	1	0	99,906	0	0
Returned by Vendors, &c.	507	9	0	8,178	1	0
Do. by Government Vakil	0	9	0			
Do. by Collectors out of stamps issued for Government Law Suits				3	8	0
Excess found in stock	0	11	0	6	15	0
Received in Godavery from transfer of Badrachalam Taluq	6,802	7	0			
Transferred from Court Fees impressed stamps in Bellary to Court Fees adhesive stamps				200	0	0
Transferred from Court Fees impressed stamps in Malabar to non-judicial stamps				1,347	0	0
Stamps erroneously written off in Malabar as issued free of value for escheat title-deeds				117	0	0
Total	42,59,941	11	0	40,64,949	15	0
Total including Balance	2,05,51,830	15	0	199,78,672	1	0
<i>Sales and Issues.</i>						
To the public	45,21,768	8	0	46,86,645	7	0
Surplus stock transferred to other districts	1,11,922	9	0	99,906	0	0
Do. do. to Coorg				1,363	0	0
Supplied to Vendors in lieu of those returned	390	2	0	7,834	3	0
Supplied to Government law suits	620	6	0	1,090	1	0
Do. for escheat title-deeds	311	0	0	777	8	0
Returned to the Superintendent of Stamps	663	13	0	8,046	0	0
Unserviceable and damaged stamps destroyed and those issued in lieu of spoiled ones	2,432	7	0	4,029	3	0
Transferred from Court Fees impressed stamps to Court Fees adhesive stamps in Bellary				200	0	0
Transferred from Court Fees impressed stamps to non-judicial stamps in Malabar				1,347	0	0
Written off in Malabar as per Board's Proceedings, dated 22nd April 1875, Miscellaneous No. 33				35	0	0
Total	46,38,108	13	0	48,11,275	6	0
Balance	159,13,722	2	0	1,51,67,396	11	0

7. From the foregoing abstract it will be observed that the value of stamps returned (Rupees 8,178-1-0) by the Vendors exceeds that (Rupees 7,834-3-0) supplied in lieu thereof by Rupees 343-14-0. Rupees 259-8-0 of this sum were refunded to the Vendors in cash; and the Superintendent reports that the remainder will appear in the accounts of Fasli 1285.

8. The Board do not understand how the errors referred to in paragraph 16 of the Superintendent's letter occurred and remained undetected notwithstanding the periodical examination of stamps. The Collectors of Malabar and Bellary will be called upon to report.

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includes Rupees 44,073-9-0, the value of stamps forwarded to the Collectors but not acknowledged by them before the close of the fasli :—

	Fasli 1283.			Fasli 1284.			Difference.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Balance of stock at the commencement of the fasli	473,01,502	0	0	471,12,467	8	0	-1,89,034	8	0
<i>Receipts.</i>									
From the Commissioner of Paper Currency	13,45,476	14	0	10,63,345	1	0	-2,82,131	13	0
From England	31,26,002	8	0	45,21,494	0	0	+13,95,491	8	0
From the Superintendent of Stamps, Calcutta	12,600	0	0				-12,600	0	0
From the Superintendent of Stamps, Bombay				7,200	0	0	+7,200	0	0
Returned from districts	969	12	0	8,046	0	0	+7,076	4	0
Returned from the Mysore Government				6,152	13	0	+6,152	13	0
Total	44,85,049	2	0	56,06,237	14	0	+11,21,188	12	0
Total including Balance	517,86,551	2	0	527,18,705	6	0	+9,32,154	4	0
<i>Issues.</i>									
To the districts	41,36,650	6	0	39,55,191	7	0	-1,81,458	15	0
To Coorg	40,507	12	0	51,261	11	0	+10,753	15	0
To Mysore	4,49,782	8	0	2,41,910	0	0	-2,07,872	8	0
To the Superintendent of Stamps, Calcutta				1,60,375	1	0	+1,60,375	1	0
Stamps sent to the Board for destruction	1,064	0	0	9,242	2	0	+8,178	2	0
Stamps destroyed by the Superintendent of Stamps				38	9	0	+38	9	0
By sale at the General Stamp Office.	11,770	0	0	33,380	0	0	+21,610	0	0
Special adhesive stamps affixed to private documents	34,359	0	0	31,208	1	0	-3,150	15	0
Deficiency found				0	2	0	+0	2	0
Total	46,74,083	10	0	44,82,607	1	0	-1,91,476	9	0
Balance	471,12,467	8	0	482,36,098	5	0	+11,23,630	13	0

5. The large increase under receipts is entirely due to the large quantity of non-judicial stamped papers and special adhesive stamps received from England. The decrease under issues is owing to a diminished supply to the Mysore Government and to the districts, in consequence of heavy stock on hand.

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13th November 1876.*

6. *Transactions of Collectors.*—The details of the transactions in the districts in the fasli under review compared with those of the previous year, are given below :—

	Fasli 1283.			Fasli 1284.		
	RS.	A.	P.	RS.	A.	P.
Balance at the commencement of the Fasli	1,62,91,889	4	0	1,59,13,722	2	0
<i>Receipts.</i>						
From the Superintendent of Stamps	41,36,650	6	0	39,55,191	7	0
Received from one district by another	1,15,980	1	0	99,906	0	0
Returned by Vendors, &c.	507	9	0	8,178	1	0
Do. by Government Vakil	0	9	0			
Do. by Collectors out of stamps issued for Government Law Suits				3	8	0
Excess found in stock	0	11	0	6	15	0
Received in Godavery from transfer of Badrachalam Taluq	6,802	7	0			
Transferred from Court Fees impressed stamps in Bellary to Court Fees adhesive stamps				200	0	0
Transferred from Court Fees impressed stamps in Malabar to non-judicial stamps				1,347	0	0
Stamps erroneously written off in Malabar as issued free of value for escheat title-deeds				117	0	0
Total	42,59,941	11	0	40,64,949	15	0
Total including Balance	2,05,51,830	15	0	199,78,672	1	0
<i>Sales and Issues.</i>						
To the public	45,21,768	8	0	46,86,645	7	0
Surplus stock transferred to other districts	1,11,922	9	0	99,906	0	0
Do. do. to Coorg				1,362	0	0
Supplied to Vendors in lieu of those returned	390	2	0	7,834	3	0
Supplied to Government law suits	620	6	0	1,090	1	0
Do. for escheat title-deeds	311	0	0	777	8	0
Returned to the Superintendent of Stamps	663	13	0	8,046	0	0
Unserviceable and damaged stamps destroyed and those issued in lieu of spoiled ones	2,432	7	0	4,029	3	0
Transferred from Court Fees impressed stamps to Court Fees adhesive stamps in Bellary				200	0	0
Transferred from Court Fees impressed stamps to non-judicial stamps in Malabar				1,347	0	0
Written off in Malabar as per Board's Proceedings, dated 22nd April 1875, Miscellaneous No. 33				35	0	0
Total	46,38,108	13	0	48,11,275	6	0
Balance	159,13,722	2	0	1,51,67,396	11	0

7. From the foregoing abstract it will be observed that the value of stamps returned (Rupees 8,178-1-0) by the Vendors exceeds that (Rupees 7,834-3-0) supplied in lieu thereof by Rupees 343-14-0. Rupees 259-8-0 of this sum were refunded to the Vendors in cash; and the Superintendent reports that the remainder will appear in the accounts of Fasli 1285.

8. The Board do not understand how the errors referred to in paragraph 16 of the Superintendent's letter occurred and remained undetected notwithstanding the periodical examination of stamps. The Collectors of Malabar and Bellary will be called upon to report.

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9. The total transactions at the Presidency and in the districts are shown below:—

Items.	Fasli 1283.		Fasli 1284.	
	RS.	A. P.	RS.	A. P.
Balance on hand at the beginning of—				
With the Superintendent of Stamps ...	4,73,01,502	0 0	4,71,12,467	8 0
With the Collectors ...	1,62,91,889	4 0	1,59,13,722	2 0
Total ...	6,35,93,391	4 0	6,30,26,189	10 0
<i>Receipts.</i>				
Received from the Commissioner of Paper Currency..	13,45,476	14 0	10,63,345	1 0
Do. England ...	31,26,002	8 0	45,21,494	0 0
Do. other Governments ...	23,459	15 0	13,352	13 0
Stamps returned by Collectors, Vendors, &c. ...	814	1 0	8,181	9 0
Do. erroneously written off in Malabar and re-credited ...				
Excess found ...			117	0 0
Total Receipts ...	44,95,754	1 0	56,06,497	6 0
Total including Balance ...	6,80,89,145	5 0	6,86,32,687	0 0
<i>Sales and Issues.</i>				
Issues to other Governments ...	4,90,240	4 0	4,54,911	12 0
Sales and stamps affixed to private documents ...	45,67,897	8 0	47,51,233	8 0
Supplied to Government purposes ...	931	6 0	1,867	9 0
Stamps destroyed and supplied to Vendors, &c., in lieu of those damaged ...	3,886	9 0	21,144	1 0
Stamps written off ...			35	0 0
Deficiency found ...			0	2 0
Total Sales and Issues ...	50,62,955	11 0	52,29,192	0 0
Balance at the close of Fasli 1284.				
{ With the Superintendent ..	4,71,12,467	8 0	4,82,36,098	5 0
{ With Collectors ...	1,59,13,722	2 0	1,51,67,396	11 0
Total ...	6,30,26,189	10 0	6,34,03,495	0 0

Of this, Rupees 80,93,464 is the value of Court Fees stamped paper ordered not to be sold, pending further order (*vide* G.O., dated 23rd March 1875, No. 469.)

10. *Stamp Revenue.*—The gross receipts from the sales of stamps and from other sources amounted to Rupees 49,67,565-5-8 against Rupees 47,89,513-13-5 in Fasli 1283, showing an increase of Rupees 1,78,051-8-3.

11. The Board notice a slight difference between the figures given by the Superintendent which correspond with those given by the Collectors in the Jamabundi Report and those of the Accountant-General. This difference appears to be mainly owing to the Stamp Superintendent having credited in his accounts the value of paper sent to the Mysore Government, while the Accountant-General has not done so, pending the receipt of the acknowledgment of the paper from that Government.

12. The receipts from the sales of stamps alone amounted to Rupees 47,51,233-8-0, including the stamps sold and affixed to private documents at the General Stamp Office against Rupees 45,67,897-8-0 in Fasli 1283. The subjoined

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abstract shows in one view the increase and decrease in the sales of the different descriptions of stamps:—

Description of Stamps.		Difference.	
<i>Court Fees Stamps.</i>		RS.	A. P.
1. Stamped papers ...	—	3,80,785	1 0
2. Adhesive stamps ...	+	5,12,203	15 0
		+	1,31,418 14 0
<i>Non-judicial Stamps.</i>			
3. Stamped papers ...	+	36,940	5 0
4. Bills of Exchange ...	—	3,969	3 0
5. Foreign Bill stamps ...	—	580	8 0
6. Bills of Lading ...	—	335	4 0
7. Adhesive Revenue stamps ...	+	1,618	15 0
8. Transfer stamps ...	—	216	4 0
9. Special adhesive stamps ...	+	18,459	1 0
		+	51,917 2 0
		+	1,83,336 0 0

13. The sale of Court Fees impressed stamps was prohibited by the Order of the Government of India, dated 5th March 1875, No. 1,521, embodied in G.O., dated 23rd March 1875, No. 469. This accounts for the decrease under this item, and the increase under sales of Court Fees adhesive stamps. The increase of the latter is also due to the fact that process service fees were levied in stamps instead of in cash during the whole year, while in Fasli 1283 they were so levied only nine months.

14. The increase under non-judicial stamped papers and the decrease under "Bills of Exchange," "Bills of Lading," Foreign Bills and transfers stamps are not remarkable, and appear to be due to ordinary causes of fluctuation in trade.

15. In the subjoined statement the total sales of stamps in each district is compared with similar figures for Fasli 1283:—

Districts.	Fasli 1283.		Fasli 1284.		Difference.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Malabar ...	6,11,768	9 0	6,68,192	2 0	+	56,423 9 0
Tanjore... ..	5,47,581	13 0	5,52,427	7 0	+	4,845 10 0
Madura... ..	3,71,544	5 0	3,60,952	10 0	—	10,591 11 0
Tinnevely ...	3,14,929	11 0	3,21,345	0 0	+	6,415 5 0
Godavery ...	2,48,801	2 0	2,87,367	6 0	+	38,566 4 0
Madras... ..	3,06,470	12 0	2,86,393	13 0	—	20,076 15 0
Bellary... ..	1,89,246	5 0	1,92,085	0 0	+	2,838 11 0
Salem... ..	1,64,502	4 0	1,90,520	7 0	+	26,018 3 0
South Canara ...	1,93,307	14 0	1,89,895	9 0	—	3,412 5 0
North Arcot ...	1,88,462	5 0	1,86,190	4 0	—	2,272 1 0
Cuddapah... ..	1,96,212	1 0	1,85,690	0 0	—	10,522 1 0
South Arcot ...	1,60,789	15 0	1,83,821	6 0	+	23,031 7 0
Coimbatore ...	1,53,350	4 0	1,72,574	1 0	+	19,223 13 0
Kistna... ..	1,68,186	14 0	1,70,886	0 0	+	2,699 2 0
Vizagapatam ...	1,51,733	1 0	1,64,225	4 0	+	12,492 3 0
Trichinopoly ...	1,19,994	2 0	1,35,063	15 0	+	15,069 13 0
Neilore... ..	1,47,941	12 0	1,27,568	2 0	—	20,373 10 0
Kurnool... ..	96,916	13 0	1,01,990	3 0	+	5,073 6 0
Chingleput ...	92,141	7 0	90,626	9 0	+	7,485 2 0
Ganjam... ..	84,479	12 0	92,818	13 0	+	8,339 1 0
Superintendent of Stamps ...	46,129	0 0	64,588	1 0	+	18,459 1 0
Nilgiris... ..	13,407	7 0	17,011	8 0	+	3,604 1 0
Total ...	45,67,897	8 0	47,51,233	8 0	+	1,83,336 0 0

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16. The increase is conspicuous in the districts of Malabar, Godavery, South Arcot, and Salem, and the decrease in Madras. The decrease is due to the High Court having been adjourned twice during the fasli under report, while the increase is owing generally to the fact that process service fees were collected in stamps instead of in cash during the whole year, while in Fasli 1283 they were so collected only for nine months. In Malabar, where the increase is the largest, it is stated to be partly due to the sudden disappearance of an influential Mopla merchant which gave rise to the institution of numerous heavy suits during the year under review.

17. *Sundry Receipts.*—The receipts from sources other than the sales of stamps were less than those of Fasli 1283 by Rupees 5,284-7-9 as detailed below:—

Items.	Fasli 1283.			Fasli 1284.			Difference.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Stamp duty on executed and unexecuted documents collected by—									
The Superintendent of Stamps ...	1,51,574	4	0	1,41,129	8	0	—	10,444	12 0
The Collectors ...	5,303	11	0	6,599	2	4	+	1,295	7 4
The Civil Courts ...	3,607	5	0	4,118	13	0	+	511	8 0
<i>Miscellaneous.</i>									
Penalties by Collectors and Courts ...	48,504	4	8	46,845	10	3	—	1,658	10 5
Stamp duty received in pauper suits ...	9,942	9	3	14,297	14	1	+	4,355	4 10
Fees collected under Section 18 of the Court Fees Act ...	1,246	13	6	970	8	1	—	276	5 5
Fees for the attestation of the powers of attorney ...	148	6	0	84	8	0	—	63	14 0
Cost of water-marked paper, &c., supplied to Mysore ...	890	5	7	1,750	15	3	+	860	9 8
Sundry fees consisting of adjudication fees, &c. ...	398	10	5	524	14	8	+	136	4 3
Total ...	2,21,616	5	5	2,16,331	13	8	—	5,284	7 9

18. *Charges.*—The aggregate charges of the department in Fasli 1284 including those necessitated by law, such as refunds, &c., exceeded those of the preceding year by Rupees 1,32,794-10-10 as detailed below:—

Items.	Fasli 1283.			Fasli 1284.			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. ...	1,77,477	4	11	2,84,914	9	10	+	1,07,437	4 11
2. Charges necessitated by law, such as refund, under Sections 13, 14, and 15 of Act VII of 1870 and Section 32 of Act VIII of 1872.	37,501	0	6	28,700	11	0	—	8,800	5 6
3. Value of unused and spoiled stamps refunded ...	34,582	0	4	52,732	8	0	+	18,150	7 8
4. Refunds of surplus process service fees ...	3,147	14	0	6,443	2	4	+	3,295	4 4
5. Refund of value of stamp duty and penalties ...	2,028	11	9	14,690	10	11	+	12,661	15 2
6. Refund on account of stamps returned by a Vendor ...	112	8	7	162	8	10	+	50	0 3
Total ...	2,54,849	8	1	3,87,644	2	11	+	1,32,794	10 10

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19. The increase under the first item is chiefly due to the cost of a very large quantity of non-judicial stamped papers and special adhesive stamps received from England. Excluding this item, which does not appear in the accounts of the Accountant-General, the stamp charges, as given by the Superintendent, are greater than the amount entered in the statements received from the Accountant-General by Rs. 715-12-3. This appears to be due to certain adjustments made by the Accountant-General but not taken into account by the Collectors.

	RS.	A.	P.
Fasli 1283... ..	43,363	4	8
„ 1284... ..	1,45,255	12	8
Difference ...	1,01,892	8	0
As per Superintendent of Stamps	1,39,658	13	2
As per Accountant-General's statement	1,38,943	0	11
	715	12	3

20. Deducting the total charges above detailed from the gross receipts, the net revenue was Rupees 45,79,921-2-9, which is the highest figure ever attained. The stamp revenue for the past ten years is shown below:—

Fasli.	Amount.	Fasli.	Amount.
	RS.		RS.
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
1279	36,76,509	1284	45,79,921

21. The receipts and charges of the year under review are apportioned under the heads Judicial and Non-judicial Stamps, and the same compared with similar particulars for Fasli 1283 in the subjoined statement:—

	Fasli 1283.	Fasli 1284.	Difference.
<i>Judicial or Court Fees.</i>	RS.	RS.	RS.
Gross Receipts	30,96,451	32,34,468	+ 1,38,017
Disbursements	1,14,715	1,03,545	— 11,170
Net Revenue ...	29,81,736	31,30,923	+ 1,49,187
<i>Non-judicial or General Stamps.</i>			
Gross Receipts	16,93,062	17,33,097	+ 40,035
Disbursements	1,40,134	2,84,099	+ 1,43,965
Net Revenue ...	15,52,928	14,48,998	— 1,03,930
Total Net Revenue ...	45,34,664	45,79,921	+ 45,257

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With reference to the inquiry of Government in paragraph 2 of their Order, dated 30th September 1875, No. 1,442, in regard to the value of process service stamps, the Board beg to refer Government to their Proceedings, dated 3rd March 1876, No. 608, and the order of the Government thereon, dated 6th April 1876, No. 835. The Board hope that they will be able to give the required information in their next report.

(A true Copy and Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

No. 183. ORDER THEREON, 13th November 1876, No. 1,646.

Separate Revenue, No. 10.

Stamps.

WITH these Proceedings the Board of Revenue submit the report of the Superintendent of Stamps on the operations of the Stamp Department in Fasli

1284, or the year ending 30th June 1875. The report shows that the gross revenue of the year amounted to Rupees 49,67,565, and was in excess of the receipts of the previous year by Rs. 1,78,051. In the annexed abstract the particulars of the receipts from the sales of the different descriptions of stamps, &c., for Faslis 1283 and 1284, are compared :—

	Fasli 1283.	Fasli 1284.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Court Fees ... { Impressed ...	12,03,001	8,22,216		3,80,785
Non-judicial stamps ... { Adhesive ...	17,94,872	23,40,456	5,45,584	
Mercantile and Revenue stamps ...	14,19,062	14,56,002	36,940	
Duty on impressed stamps ...	1,04,834	1,01,351		3,483
Miscellaneous ...	2,06,614	1,83,056		23,558
	61,131	64,484	3,353	
Total...	47,89,514	49,67,565	5,85,877	4,07,826
Net Increase...			1,78,051	

2. The large decrease under the Court Fees impressed stamps is ascribed to the

* G.O., 23rd March 1875, No. 469.

prohibition of its use by the Government* of India. It has been, however, more than

counterbalanced by the increase in the sales of Court Fee adhesive stamps, indicating thereby that litigation is on the increase. The sales of non-judicial stamps have not risen to the same extent, although they also show an increase.† The other items

† Rs. 36,940.

of receipts do not show any marked variation as compared with those of the

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us year. The increase in stamp revenue was marked in for

Malabar ...	...	...	...	...
Godavery...	...	...	...	...
South Arcot ...	...	...	...	...
Salem ...	...	...	...	...

Madras shows a falling off of upwards of Rupees 20,000; but this is satisfactorily explained by the fact that the High Court adjourned twice during the year under review, owing to change made in the usual season of annual adjournment; but a corresponding decrease in Nellore requires investigation.

3. The Government observe that the sales of foreign bill stamps have not improved, but trust that the recent measures adopted for their more extensive use by the public will lead to satisfactory results during the current year.

4. They note that information regarding stamps used for Process Service Fees will be furnished in the Board's next report. The Government of India have also lately prescribed a form in which this information and the cost of the establishment entertained for the service of Processes should be submitted, and this has been separately communicated to the Board of Revenue.

5. Charges.—The charges of the Stamp Department aggregated Rs. 3,87,644 against Rs. 2,54,850 in the previous year. The increase is chiefly due to a stock of non-judicial stamp papers and adhesive stamps having been obtained from England during the year.

6. Deducting the charges from the gross receipts the net stamp revenue amounted to Rs. 45,79,921 which is the highest on record. It is observed that within the last ten years the revenue has risen from about 30 lakhs to 46 lakhs, or 53 per cent.

7. The usual abstract statements of receipts and charges of the Stamp Department are appended. It is observed that the figures do not tally with those furnished in the settlement report last received.

8. The Government await the report called for in paragraph 8 of the Board's Proceedings.

9. The Board will consider whether it will not be practicable to send in the stamp report earlier. It is now submitted nearly fifteen months after the date to which it relates.

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STATEMENT of Receipts on account of Stamps in Fasli 1283 and

	Fasli 1283.	1284.	Increase.	
	RS.	RS.	RS.	
Adhesive stamps ...	12,03,001	8,22,216	...	3,80,785
...	17,94,872	23,40,456	5,45,584	...
Total...	29,97,873	31,62,672	5,45,584	3,80,785
<i>Non-judicial or General Stamps.</i>				
Stamped papers and adhesive stamps.	14,19,062	14,56,002	36,940	...
Bills of Exchange ...	43,433	39,464	...	3,969
Foreign Bill stamps ...	12,497	11,916	...	581
Bills of Lading ...	2,667	2,331	...	336
Adhesive stamps (Revenue) ...	43,638	45,257	1,619	...
Transfer stamps ...	2,599	2,383	...	216
Total...	15,23,896	15,57,353	38,559	5,102
Grand Total...	45,21,769	47,20,025	5,84,143	3,85,887
Duty on impressed stamps and other items ...	2,06,614	1,83,056	...	23,558
Total Stamp Revenue...	47,28,383	49,03,081	5,84,143	4,09,445
<i>Miscellaneous.</i>				
Penalties ...	48,504	46,846	...	1,658
Adjudication fee collected in the districts ...	85	80	...	5
Stamp Duty recovered in pauper suits ...	9,943	14,298	4,355	...
Fees for attestation of Powers of Attorney ...	148	85	...	63
Fees collected under Section 18, Court Fees Act ...	1,247	970	...	277
Cost of water-marked paper supplied to Mysore ...	890	1,750	860	...
Miscellaneous receipts ...	314	455	141	...
Total...	61,131	64,484	5,356	2,003
Grand Total Stamp Revenue...	47,89,514	49,67,565	5,89,499	4,11,448
Net...	...	...	1,78,051	...

		Increase.	Decrease.
	RS.	RS.	RS.
Establishment, including and discount to vend...	1,27,204	1,31,594	4,390
Refund of surplus Process Service Fees ...	3,148	6,443	3,295
Refund of Penalties ...	16	636	620
Do. of Stamp Duty ...	39,514	42,755	3,241
Refund of value of unused and damaged stamps ...	34,582	52,733	18,151
Miscellaneous, including value of water-marked paper supplied from England ...	50,386	1,53,483	1,03,097
Total...	2,54,850	3,87,644	1,32,794

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.

Ed. F. R. Bantleman.

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No. 1,956.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 2nd August 1876.

Read the following letter from W. E. WRIGHT, Esq., Superintendent of Stamps, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madras, 8th November 1875, No. 1,649, despatched to the Board on the 18th February 1876:—

I HAVE the honor to submit my report on the operations of the Stamp Department during the past Fasli 1284, or the year ending 30th June 1875, accompanied by the usual explanatory statements.

2. Statement No. 1 shows the transactions of the Stamp Office. The balance brought forward from the preceding fasli, the receipts and issues during the year, and the balance in store at its close are particularized in the following abstract.

	RS.	A.	P.
Nellore	18,013	11	0
Cuddapah... ..	5,331	1	0
Madras	13,934	5	0
North Arcot	2,414	11	0
Tanjore	4,868	9	0
Tinnevely	4,516	3	0
Madura	20,589	2	0
South Canara	3,221	0	0
	RS.	A.	P.
Fasli 1284	31,29,291	12	0
„ 1283	29,97,872	14	0
Total ...	1,31,418	14	0

21. The revenue from Court Fee Stamps has been steadily progressing, and from the above it will be seen that there is a further increase in the year under report. In some of the districts there was a falling off to the extent noted in the margin, whilst in others there is a clear increase, and the net result is a gain of Rupees 1,31,418-14-0.

					RS.	A. P.
Fasli	1284	...	...	...	14,56,002	9 0
"	1283	...	...	...	14,19,062	4 0
	Total	...			36,940	5 0

North Arcot rises to 9·7 in Tinnevely.									
						RS.	A.	P.	
Fasli	1280	...	...	...	...	35,480	2	6	
"	1281	...	...	...	...	37,067	8	0	
"	1282	...	...	...	...	39,476	11	0	
"	1283	...	...	...	...	43,638	6	0	
"	1284	...	...	...	...	45,257	5	0	

23. The sale of Receipt Stamps for the past five years shows a progressive increase. The increase for the past year over the previous one is Rs. 1,618-15-0.

	Rs.	A.	P.
Bills of Exchange	3,969	3	0
Bills of Lading	335	4	0
Foreign Bill	580	3	0
Transfer Stamps	216	4	0
Total...	5,101	3	0

24. There is a falling off in the receipts of stamps used for mercantile purposes, such as Bills of Exchange and Lading, Foreign Bill and Transfer Stamps. This result is due to the depression of trade.

25. The transactions in the sale of Transfer Stamps were confined to the Presidency Town.

* 5th March 1875, No. 1,521.

	RS.	A.	P.
In the districts	65,90,296	8	0
In the Stamp Office	15,03,167	8	0
Total	80,93,464	0	0

	RS.	A.	P.
Fasli 1284	46,86,645	7	0
" 1283	45,21,768	8	0
Total	1,64,876	15	0

28. The receipts from other sources are shown below :—

Items.	Fasli 1283.	Fasli 1284.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
To amount realized by sale of Court Fees adhesive stamps at the General Stamp Office	11,770 0 0	33,380 0 0	+ 21,610 0 0
To amount received in the districts for stamp duty on unexecuted documents, &c., presented by private parties	119 4 0	211 0 0	+ 91 12 0
To amount received in the districts for stamp duty on unexecuted documents, &c., under Sections 20 and 24 of Act XVIII of 1869	5,184 7 0	6,389 2 4	+ 1,203 11 4
To amount received in the districts for stamp duty realized on executed documents through Courts	3,607 5 0	4,118 13 0	+ 511 8 0
To amount received in the districts for Court Fees realized in the Stamp Office on documents presented by private parties under the Court Fees Act	74,724 9 0	55,601 10 0	— 19,122 15 0
To amount received in the districts for stamp duty under the General Stamp Act	76,849 11 0	85,527 14 0	+ 8,678 3 0
To amount received in the districts for value of special adhesive stamps affixed to private documents by the Superintendent of Stamps under Section 5 of the General Stamp Act.	34,359 0 0	31,208 1 0	— 3,150 15 0
Total	2,06,614 4 0	2,16,435 8 4	+ 9,821 4 4
<i>Extra Revenue.</i>			
Penalties	48,504 4 8	46,845 10 3	— 1,658 10 5
Value of paper supplied in lieu of spoiled stamps	5 5 0	6 12 0	+ 1 7 0
Adjudication fee collected in the districts	85 0 0	80 0 0	— 5 0 0
Stamp duty recovered in pauper suits.	9,942 9 3	14,297 14 1	+ 4,355 4 10
Recoveries on account of the value of paper issued gratis for Government Law Suits	87 0 8	369 8 8	+ 282 8 0

26. During the year the use of Court Fee impressed stamps was prohibited under the Order* of the Government of India, and the whole of the stock under this head remaining undisposed of amounts to Rupees 80,93,464.

27. The gross revenue from the sale of the different descriptions of stamps exhibits an increase over that of the previous year of Rs. 1,64,876-15-0.

9. The value of stamps sent up to the Board for destruction and written off under their orders marginally noted amounted to Rupees 9,242-2-0.

Proc.	Board of Revenue,	7th RS.	A.	P.
Aug. 1874,	Mis. No. 5,342	6,152	13	0
Do. 28th Oct. 1874,	Mis. No. 7,511	1,481	8	0
Do. 29th Jan. 1875,	" No. 733	143	1	0
Do. 8th Apl. "	" No. 2,762	99	11	0
Do. 2nd June "	" No. 4,837	988	14	0
Do. 28th June "	" No. 5,838	376	3	0
		9,242	2	0

10. The sum of Rupees 38-9-0 represents the value of stamps returned by the Deputy Collectors of Vizagapatam and North Arcot as unserviceable with reference to the Board's Circular No. II of 14th January 1874, and which

was included in the sum of Rupees 2,432-7-0 written off in the district accounts for Fasli 1283 as value of unserviceable stamps destroyed and of those issued in lieu of spoiled stamps (*vide* statement at paragraph 9 of my last annual report).

The stamps were inadvertently brought on my general stock and subsequently destroyed under the orders* of the Board.

11. In a consignment of new English-manufactured stamps sent to Tanjore an excess of one roll of two annas and a deficiency of one roll of four annas value was reported; the net deficiency of two annas was therefore written off.

12. Statement No. 2 exhibits the transactions in the districts. At the beginning of the year the stock in the districts amounted to Rupees 159,13,722-2-0. The receipts and sales during the year were Rupees 40,64,949-15-0 and Rupees 48,11,275-6-0, respectively. The balance at the close of the year was thus reduced to Rupees 151,67,396-11-0, or nearly 7½ lakhs below that of the previous year. This favorable result was obtained by the careful scrutiny of indents.

*Board's Proceedings, dated 27th May 1874, Miscellaneous No. 3,486.

	COURT FEES STAMPS.		NON-JUDICIAL 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 Fali	73,87,858	9 0	22,93,858	10 6	53,85,510	6 0	2,77,001	4 0	3,935	0 0	21,942	3 0	1,59,13,723	2 0
<i>Receipts.</i>														
From the Superintendent of Stamps	19,467	8 0	26,64,630	0 0	11,90,132	14 0	26,431	9 0	1,374	8 0	12,353	12 0	89,55,191	7 0
From transfers of surplus stock from one district to another	59,593	8 0	900	0 0	39,106	0 0	1,301	8 0	1	4 0			99,906	0 0
Returned by Vendors, &c.	7,816	5 0	121	14 0	139	10 0	49	0 0					8,178	1 0
Returned by Collectors on stamps issued for Government law suits			3	8 0									3	8 0
Excess found in stock	4	13 0			2	0 0							6	15 0
Transferred from Court Fees impressed stamps in Malabar			200	0 0									200	0 0
Value of stamps erroneously written off in Malabar as issued free of value for escheat title-deeds					1,347	0 0							1,347	0 0
Total	85,887	2 0	26,65,355	6 0	12,30,894	8 0	27,783	1 0	1,375	12 0	12,353	12 0	40,64,949	15 0
Grand Total	74,73,745	11 0	49,59,714	0 6	71,16,404	14 0	3,04,783	5 0	6,310	13 0	34,295	15 0	1,99,78,672	1 0
<i>Sales and Issues.</i>														
To the public	8,22,215	8 0	23,07,075	4 0	14,56,002	9 0	39,463	6 0	2,331	4 0	11,916	3 0	46,86,645	7 0
Surplus stock transferred to other districts	58,598	8 0	900	0 0	39,631	0 0	2,091	8 0					1,01,271	0 0
Supplied for Government Law Suits	131	14 0	958	2 0									1,090	1 0
Supplied for escheat title-deeds					777	8 0							777	8 0
Returned to the Superintendent of Stamps	37	4 0	383	8 0	1,098	0 0	1,883	8 0	10	12 0	5,133	0 0	8,045	0 0

Value of stamps supplied to Vendors in lieu of those returned

Value of unserviceable and damaged stamps destroyed and of those issued in lieu of spoiled stamps

Transferred to Court Fees adhesive stamps in Belary

Transferred to non-judicial stamps in Malabar as per Written off in Malabar as per Board's Proceedings, dated 22nd April 1875, Miscellaneous No. 33

Supplied to of those able and destroyed ed in lieu Court Fees in Bel- on-judicial r abar as per ings dated 3, Miscel-	7,735 3 6	83 4 0	15 12 0	1 4 0	17,049 3 0	2,583 0 0	48,11,275 6 0
884 1 0	1,477 2 0	1,603 0 0	3 12 0	1 4 0	17,246 12 0	14,729 7 0	151,57,396 11 0
200 0 0							
1,347 0 0							
35 0 0							35 0 0
Total ...	8,83,449 3 0	23,18,530 3 0	42,957 14 0	45,238 10 0	17,049 3 0	2,583 0 0	48,11,275 6 0
Balance ...	65,90,295 8 0	26,41,133 13 6	2,61,825 7 0	22,046 6 6	17,246 12 0	14,729 7 0	151,57,396 11 0

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3. The opening balance amounted to Rupees 471,12,467-8-0. The receipts during the year, inclusive of stamps returned from the districts, amounted to Rupees 56,06,237-14-0 and raised the stock to Rupees 527,18,705-6-0. The issues, on the other hand, amounted to Rupees 44,82,607-1-0, which reduced the balance of stock at the close of the fasli year to Rupees 482,36,098-5-0, inclusive of an inefficient balance of Rupees 44,073-9-0, being the value of stamps despatched to the districts, but not acknowledged by Collectors within the year.

4. The receipts during the year show a great increase over the preceding one. This was entirely due to the large quantity of non-judicial stamped papers and of special adhesive stamps received from England.

5. This supply enabled me, under the sanction* of Government, to commence the issue of the new non-judicial stamps of English manufacture from April last, in consequence of which, the local manufacture being confined to such values of stamps as had not been received from England or which were not available for transfer from the surplus stock of one district to another, became very considerably reduced during the year. The number stamped during the last quarter of the fasli from April to June 1875 was only 480 rolls against 375,130 rolls in the corresponding period of the previous year. At the same time, it is to be noted that for want of the necessary establishment, for which application has been made, the special adhesive stamps received, have not been brought into use in regard to Bills of Exchange for districts.

6. Included in the stamps returned from districts, amounting to Rupees 14,198-13-0, are Rupees 5,133 worth of foreign bill stamps sent back by the Collector of Tanjore as surplus stock, the ordinary demands of the district not rendering their retention necessary. The other descriptions of stamps, both judicial and non-judicial appearing under the same head, were returned either as obsolete or damaged and useless, and were accordingly forwarded to the Board in due course for destruction.

7. As usual, stamps were supplied to Mysore and Coorg, and amounted to the sum of Rupees 2,93,171-11-0, and, though no revenue has been realized, the cost of the manufacture of the stamps supplied to Mysore has been recovered and credited.

8. The stock at Calcutta of some of the denominations of non-judicial and foreign bill stamps having been much reduced, a supply, amounting to Rupees 1,60,375, was forwarded to the Superintendent of Stamps of Calcutta, at his request. This sum, together with a Bill of Exchange of one anna value supplied as a sample, has been debited to him in the accounts.

	RS.	A.	P.
Non-judicial Stamps ...	1,60,000	0	0
Foreign Bill Stamps ...	375	0	0
Bill of Exchange ...	0	1	0
	1,60,375	1	0

Items.	Fasli 1283.	Fasli 1284.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
Recoveries on account of discount over-paid to Vendors ...	186 9 9	78 1 6	— 108 8 3
Sale proceeds of packing cases ...	7 14 0	—	7 14 0
Fees for attestation of powers of attorney ...	148 6 0	84 8 0	— 63 14 0
Fees collected under Section 18 of the Court Fees Act ...	1,246 13 6	970 8 1	— 276 5 5
Cost of water-marked paper and adhesive stamps supplied to Mysore ...	800 5 7	1,750 15 3	+ 860 9 8
Miscellaneous ...	26 13 0	0 8 6	— 26 4 6
Total ...	61,131 1 5	64,484 6 4	+ 3,353 4 11
Grand Total ...	2,67,745 5 5	2,80,919 14 8	+ 13,174 9 3

29. The receipts in the Stamp Office, taking the impressed and adhesive stamps together, show an increase of Rupees 8,014-5-0. There is, however, a falling off in the item "value of special adhesive stamps affixed to private documents under Section 5 of the General Stamp Act XVIII of 1869." The demand for these stamps, which are intended almost entirely for mercantile transactions, was very slack owing doubtless to the depression of trade. The sole use of Court Fee adhesive stamps in supersession of impressed stamps has caused the marked decrease in the item of "Court Fees realized in the Stamp Office on documents presented by private parties," but this falling off is more than counterbalanced by the increased receipts in the sale of adhesive stamps. The receipts in the districts on account of stamp duty on unexecuted documents presented by private parties and on executed documents under Sections 20 and 24 of Act XVIII of 1269 likewise show an improvement in the revenue.

30. The net increase under Miscellaneous sources amounted to Rs. 3,353-4-11. The item which almost entirely contributed to this result is "Recoveries from pauper suits." There has, however, been a falling off in the revenue derived from penalties. This result must be attributed to the growing familiarity with, and the less frequent disregard of, the provisions of the law. It is gratifying to notice such a progressive decrease in four years under this head as is shown in the margin.

	RS.	A.	P.
Fasli 1281 ...	50,278	5	0
" 1282 ...	49,285	9	2
" 1283 ...	48,504	4	8
" 1284 ...	46,845	10	3

31. The variations in the other items of receipts are too trifling to call for any remarks.

	RS.	A.	P.
Fasli 1284 ...	49,67,565	5	8
" 1283 ...	47,89,513	13	5
Total ...	1,78,051	8	3

32. The gross revenue from the sale of stamps and other sources amounted to Rupees 49,67,565-5-8, or Rupees 1,78,051-8-3 in excess of Fasli 1283.

	RS.	A.	P.
Fasli 1824 ...	2,84,914	9	10
" 1283 ...	1,77,455	4	11
Total ...	1,07,459	4	11

33. The aggregate charges debitable to stamp revenue, as detailed below, amounted to Rupees 2,84,914-9-10, or Rupees 1,07,459-4-11 more than in Fasli 1283. This increase is chiefly due to a

very large quantity of non-judicial stamped papers and special adhesive stamps received from England, the cost of which has raised the charges considerably:—

Items.	Fasli 1283.	Fasli 1284.	Difference.
<i>Stamp Office at Madras.</i>			
Superintendent's salary and establishment.	RS. A. P. 24,923 4 0	RS. A. P. 27,022 15 9	+ 2,099 11 9
Cost of water-marked paper and adhesive stamps, &c.	43,952 4 0	1,47,209 13 11	+1,03,257 9 11
Contingent charges	8,625 4 11	3,114 10 5	— 510 10 6
Establishment at the Stamping Department, Paper Currency Office	6,380 1 4	5,731 3 8	— 648 13 8
Charges incurred for the repair of counter-stamping dies, &c.	...	379 1 8	+ 379 1 8
<i>Districts.</i>			
Commission and discount to Vendors	95,900 15 10	98,593 6 1	+ 2,692 6 3
Contingent charges	2,673 6 10	2,863 6 4	+ 189 15 6
Amount refunded under Sections 13, 14, and 15 of Act VII of 1870	1,77,455 4 11	2,84,914 9 10	+1,07,459 4 11
Refund of surplus process service fees	37,490 0 6	28,700 11 0	— 8,789 5 6
Refund under Income-tax Act	3,147 14 0	6,443 2 4	+ 3,295 4 4
Value of spoiled stamps refunded under Section 45 of Act XVIII of 1869	11 0 0	...	— 11 0 0
Value of spoiled Court Fees stamps refunded	25,422 11 1	39,813 7 9	+ 14,390 12 8
Value of stamp duty refunded under Section 40 of Act XVIII of 1869	9,159 5 3	12,919 0 3	+ 3,759 11 0
Refund of penalties	2,013 3 9	14,054 7 11	+ 12,041 4 2
Miscellaneous	15 8 0	636 3 0	+ 620 11 0
Amount refunded on account of the value of stamps returned by Vendors	22 0 0	...	— 22 0 0
	112 8 7	162 8 10	+ 50 0 3
Total	2,54,849 8 1	3,87,644 2 11	+1,32,794 10 10

34. The increase under establishment is due to the larger amount of deputation allowance paid during the year.

35. Under the head of discount allowed to Vendors there was an increase of charge amounting to Rupees 2,692-6-3 which was due to the increased sales, the percentage of the charge being only 2-103 against 2-12 last year.

36. The sum of Rupees 379-1-3 charged for the repairs of the counterstamping dies, &c., is a new item, and arises in consequence of the establishment hitherto maintained on that account by the Commissioner of Paper Currency in charge of Paper Stamping Department having been transferred to the Superintendent of Public Works Workshops.

37. The charges shown in the latter part of the above abstract consist of refunds sanctioned by law. In the item of Refunds under Sections 13, 14, and 15 of Act VII of 1870, there has been a decrease of Rupees 8,789-5-6, whilst in every other item of Refunds the increase was considerable.

38. The refunds on account of process service fees show an increase, the consequent result of an increased sale of Court Fee stamps.

39. The refund of the value of unused and spoiled stamps both under the General Stamp and Court Fees Acts has exceeded that of Fasli 1283 by Rupees 18,150-7-8, and again that of Fasli 1282 by Rupees 9,408-3-5. The cause to which this result is due was explained in paragraph 31 of my last report.

40. The very large sum refunded to abkari contractors on account of excess stamp duty paid by them has led to the increase of charge under the head "Stamp duty refunded under Section 40 of Act XVIII of 1869."

41. The total charges amounted to Rupees 3,87,644-2-11 against Rupees 2,54,849-8-1 in Fasli 1283.

42. After deducting the above charges from the gross revenue referred to in paragraph 32, the net result is Rupees 45,79,921-2-9, or Rupees 45,256-13-5 in excess of the previous fasli and the highest revenue from stamps on record. It would have been much larger but for the enhanced cost of the new non-judicial and special adhesive stamps imported from England, amounting to Rupees 1,46,080-0-8, which materially affected the revenue. The revenue of the past ten years is exhibited in the accompanying table:—

	Gross Receipts.	Gross Charges.	Net Revenue.
	RS.	RS.	RS.
Fasli 1275	31,49,328	1,79,713	29,69,615
" 1276	30,56,646	2,12,603	28,44,043
" 1277	35,89,001	2,23,146	33,65,855
" 1278	39,50,017	3,03,407	36,46,610
" 1279	39,79,379	3,02,207	36,77,172
" 1280	39,43,001	3,08,962	36,34,039
" 1281	41,59,773	2,72,420	38,87,353
" 1282	42,28,798	2,93,052	39,35,746
" 1283	47,89,513	2,54,849	45,34,664
" 1284	49,67,565	3,87,644	45,79,921

43. The usual statements apportioning the receipts and charges under the heads Judicial and Non-judicial is given below.

	Fasli 1283.			Fasli 1284.			Difference.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Balance of stock at the commencement of the fasli	478,01,502	0	0	471,12,467	8	0	-1,89,034	8	0
<i>Receipts.</i>									
From the Commissioner of Paper Currency	13,45,476	14	0	10,63,345	1	0	-2,82,131	13	0
From England	31,26,002	8	0	45,21,494	0	0	+13,95,491	8	0
From the Superintendent of Stamps, Calcutta	12,600	0	0	...	...	...	-12,600	0	0
From the Superintendent of Stamps, Bombay	...	...	...	7,200	0	0	+7,200	0	0
Returned from districts	969	12	0	8,046	0	0	+7,076	4	0
Returned from the Mysore Government	...	...	...	6,152	13	0	+6,152	13	0
Total ...	44,85,049	2	0	56,06,237	14	0	+11,21,188	12	0
Total including Balance ...	517,86,551	2	0	527,18,705	6	0	+9,32,154	4	0
<i>Issues.</i>									
To the districts	41,36,650	6	0	39,55,191	7	0	-1,81,458	15	0
To Coorg	40,507	12	0	51,261	11	0	+10,753	15	0
To Mysore	4,49,732	8	0	2,41,910	0	0	-2,07,822	8	0
To the Superintendent of Stamps, Calcutta	...	...	...	1,60,375	1	0	+1,60,375	1	0
Stamps sent to the Board for destruction	1,064	0	0	9,242	2	0	+8,178	2	0
Stamps destroyed by the Superintendent of Stamps	...	...	...	38	9	0	+38	9	0
By sale at the General Stamp Office. Special adhesive stamps affixed to private documents	11,770	0	0	33,380	0	0	+21,610	0	0
Deficiency found	34,359	0	0	31,208	1	0	-3,150	15	0
Total ...	46,74,088	10	0	44,82,607	1	0	-1,91,476	9	0
Balance ...	471,12,467	8	0	482,36,098	5	0	+11,23,630	13	0

5. The large increase under receipts is entirely due to the large quantity of non-judicial stamped papers and special adhesive stamps received from England. The decrease under issues is owing to a diminished supply to the Mysore Government and to the districts, in consequence of heavy stock on hand.

6. *Transactions of Collectors.*—The details of the transactions in the districts in the fasli under review compared with those of the previous year, are given below:—

	Fasli 1283.			Fasli 1284.		
	RS.	A.	P.	RS.	A.	P.
Balance at the commencement of the Fasli	1,62,91,889	4	0	1,59,13,722	2	0
<i>Receipts.</i>						
From the Superintendent of Stamps	41,36,650	6	0	39,55,191	7	0
Received from one district by another	1,15,980	1	0	99,906	0	0
Returned by Vendors, &c.	507	9	0	8,178	1	0
Do. by Government Vakil	0	9	0	...	...	...
Do. by Collectors out of stamps issued for Government Law Suits	...	...	...	3	8	0
Excess found in stock	0	11	0	6	15	0
Received in Godavery from transfer of Badrachalam Taluq	6,802	7	0	...	...	...
Transferred from Court Fees impressed stamps in Bellary to Court Fees adhesive stamps	...	...	...	200	0	0
Transferred from Court Fees impressed stamps in Malabar to non-judicial stamps	...	...	...	1,347	0	0
Stamps erroneously written off in Malabar as issued free of value for escheat title-deeds	...	...	...	117	0	0
Total ...	42,59,941	11	0	40,64,949	15	0
Total including Balance ...	2,05,51,830	15	0	199,78,672	1	0
<i>Sales and Issues.</i>						
To the public	45,21,768	8	0	46,86,645	7	0
Surplus stock transferred to other districts	1,11,922	9	0	99,906	0	0
Do. do. to Coorg	...	...	...	1,365	0	0
Do. do. to Vendors in lieu of those returned	390	2	0	7,834	3	0
Supplied to Vendors in lieu of those returned	620	6	0	1,090	1	0
Supplied to Government law suits	311	0	0	777	8	0
Do. for escheat title-deeds	663	13	0	8,046	0	0
Returned to the Superintendent of Stamps	...	...	...	...	...	...
Unserviceable and damaged stamps destroyed and those issued in lieu of spoiled ones	2,432	7	0	4,029	3	0
Transferred from Court Fees impressed stamps to Court Fees adhesive stamps in Bellary	...	...	...	200	0	0
Transferred from Court Fees impressed stamps to non-judicial stamps in Malabar	...	...	...	1,347	0	0
Written off in Malabar as per Board's Proceedings, dated 22nd April 1875, Miscellaneous No. 33	...	...	...	35	0	0
Total ...	46,38,108	13	0	48,11,275	6	0
Balance ...	159,13,722	2	0	1,51,67,396	11	0

7. From the foregoing abstract it will be observed that the value of stamps returned (Rupees 8,178-1-0) by the Vendors exceeds that (Rupees 7,834-3-0) supplied in lieu thereof by Rupees 343-14-0. Rupees 259-8-0 of this sum were refunded to the Vendors in cash; and the Superintendent reports that the remainder will appear in the accounts of Fasli 1285.

8. The Board do not understand how the errors referred to in paragraph 16 of the Superintendent's letter occurred and remained undetected notwithstanding the periodical examination of stamps. The Collectors of Malabar and Bellary will be called upon to report.

9. The total transactions at the Presidency and in the districts are shown below:—

Items.	Fasli 1283.		Fasli 1284.	
	RS.	A. P.	RS.	A. P.
Balance on hand at the beginning of—				
With the Superintendent of Stamps ...	4,73,01,502	0 0	4,71,12,467	8 0
With the Collectors ...	1,02,91,889	4 0	1,59,13,722	2 0
Total ...	6,35,93,391	4 0	6,30,26,189	10 0
Receipts.				
Received from the Commissioner of Paper Currency..	13,45,476	14 0	10,63,345	1 0
Do. England ...	31,26,002	8 0	45,21,494	0 0
Do. other Governments ...	23,459	15 0	13,352	13 0
Stamps returned by Collectors, Vendors, &c. ...	814	1 0	8,181	9 0
Do. erroneously written off in Malabar and re-credited ...				
Excess found ...			117	0 0
Total Receipts ...	44,95,754	1 0	56,06,497	6 0
Total including Balance ...	6,80,89,145	5 0	6,86,32,687	0 0
Sales and Issues.				
Issues to other Governments ...	4,90,240	4 0	4,54,911	12 0
Sales and stamps affixed to private documents ...	45,67,897	8 0	47,51,233	8 0
Supplied to Government purposes ...	931	6 0	1,867	9 0
Stamps destroyed and supplied to Vendors, &c., in lieu of those damaged ...				
Stamps written off ...	3,886	9 0	21,144	1 0
Deficiency found ...			35	0 0
Total Sales and Issues ...	50,62,955	11 0	52,29,192	0 0
Balance at the close of Fasli 1284.				
With the Superintendent...	4,71,12,467	8 0	4,82,36,098	5 0
With Collectors ...	1,59,13,722	2 0	1,51,67,396	11 0
Total ...	6,30,26,189	10 0	6,34,03,495	0 0

Of this, Rupees 80,93,464 is the value of Court Fees stamped paper ordered not to be sold, pending further order (vide G. O., dated 23rd March 1875, No. 469.)

10. Stamp Revenue.—The gross receipts from the sales of stamps and from other sources amounted to Rupees 49,67,565-5-8 against Rupees 47,89,513-13-5 in Fasli 1283, showing an increase of Rupees 1,78,051-8-3.

11. The Board notice a slight difference between the figures given by the Superintendent which correspond with those given by the Collectors in the

As per Superintendent of Stamps ...	RS.	A. P.	Jamabundi Report and those of the Accountant-General. This difference appears to be mainly owing to the Stamp Superintendent having credited in his accounts the value of paper sent to the Mysore Government, while the Accountant-General has not done so, pending the receipt of the acknowledgment of the paper from that Government.
As per Accountant-General's statement returned by the Board ...	49,67,565	5 8	
	49,65,860	15 7	
	+ 1,704	6 1	

12. The receipts from the sales of stamps alone amounted to Rupees 47,51,233-8-0, including the stamps sold and affixed to private documents at the General Stamp Office against Rupees 45,67,897-8-0 in Fasli 1283. The subjoined

abstract shows in one view the increase and decrease in the sales of the different descriptions of stamps:—

Description of Stamps.		Difference.	
Court Fees Stamps.		RS.	A. P.
1. Stamped papers ...	—	3,80,785	1 0
2. Adhesive stamps ...	+	5,12,203	15 0
		+	1,31,418 14 0
Non-judicial Stamps.			
3. Stamped papers ...	+	36,940	5 0
4. Bills of Exchange ...	—	3,969	3 0
5. Foreign Bill stamps ...	—	580	8 0
6. Bills of Lading ...	—	335	4 0
7. Adhesive Revenue stamps ...	+	1,618	15 0
8. Transfer stamps ...	—	216	4 0
9. Special adhesive stamps ...	+	18,459	1 0
		+	51,917 2 0
		+	1,83,336 0 0

13. The sale of Court Fees impressed stamps was prohibited by the Order of the Government of India, dated 5th March 1875, No. 1,521, embodied in G. O., dated 23rd March 1875, No. 469. This accounts for the decrease under this item, and the increase under sales of Court Fees adhesive stamps. The increase in the latter is also due to the fact that process service fees were levied in stamps instead of in cash during the whole year, while in Fasli 1283 they were so levied for only nine months.

14. The increase under non-judicial stamped papers and the decrease under "Bills of Exchange," "Bills of Lading," Foreign Bills and transfers stamps are not remarkable, and appear to be due to ordinary causes of fluctuation in trade.

15. In the subjoined statement the total sales of stamps in each district is compared with similar figures for Fasli 1283:—

Districts.	Fasli 1283.		Fasli 1284.		Difference.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Malabar ...	6,11,768	9 0	6,68,192	2 0	+	56,423 9 0
2. Tanjore... ..	5,47,581	13 0	5,52,427	7 0	+	4,845 10 0
3. Madura... ..	3,71,544	5 0	3,60,952	10 0	—	10,591 11 0
4. Tinnevely ...	3,14,929	11 0	3,21,345	0 0	+	6,415 5 0
5. Godavery ...	2,48,801	2 0	2,87,367	6 0	+	38,566 4 0
6. Madras	3,06,470	12 0	2,86,393	13 0	—	20,076 15 0
7. Bellary	1,89,246	5 0	1,92,085	0 0	+	2,838 11 0
8. Salem	1,64,502	4 0	1,90,520	7 0	+	26,018 3 0
9. South Canara ...	1,93,307	14 0	1,89,895	9 0	—	3,412 5 0
10. North Arcot ...	1,88,462	5 0	1,86,190	4 0	—	2,272 1 0
11. Cuddapah	1,96,212	1 0	1,85,690	0 0	—	10,522 1 0
12. South Arcot ...	1,60,789	15 0	1,83,821	6 0	+	23,031 7 0
13. Coimbatore	1,53,350	4 0	1,72,574	1 0	+	19,223 13 0
14. Kistna	1,68,186	14 0	1,70,886	0 0	+	2,699 2 0
15. Vizagapatam ...	1,51,733	1 0	1,64,225	4 0	+	12,492 3 0
16. Trichinopoly ...	1,19,994	2 0	1,35,063	15 0	+	15,069 13 0
17. Nellore	1,47,941	12 0	1,27,568	2 0	—	20,373 10 0
18. Kurnool	96,916	13 0	1,01,990	3 0	+	5,073 6 0
19. Chingleput	92,141	7 0	99,626	9 0	+	7,485 2 0
20. Ganjam	84,479	12 0	92,818	13 0	+	8,339 1 0
21. Superintendent of Stamps ...	46,129	0 0	64,588	1 0	+	18,459 1 0
22. Nilgiris... ..	13,407	7 0	17,011	8 0	+	3,604 1 0
Total ...	45,67,897	8 0	47,51,233	8 0	+	1,83,336 0 0

16. The increase is conspicuous in the districts of Malabar, Godavery, South Arcot, and Salem, and the decrease in Madras. The decrease is due to the High Court having been adjourned twice during the fasli under report, while the increase is owing generally to the fact that process service fees were collected in stamps instead of in cash during the whole year, while in Fasli 1283 they were so collected only for nine months. In Malabar, where the increase is the largest, it is stated to be partly due to the sudden disappearance of an influential Mopla merchant which gave rise to the institution of numerous heavy suits during the year under review.

17. *Sundry Receipts.*—The receipts from sources other than the sales of stamps were less than those of Fasli 1283 by Rupees 5,284-7-9 as detailed below:—

Items.	Fasli 1283.			Fasli 1284.			Difference.			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Stamp duty on executed and unexecuted documents collected by—										
The Superintendent of Stamps ...	1,51,574	4	0	1,41,129	8	0	—	10,444	12	0
The Collectors	5,303	11	0	6,599	2	4	+	1,295	7	4
The Civil Courts	3,607	5	0	4,118	13	0	+	511	8	0
<i>Miscellaneous.</i>										
Penalties by Collectors and Courts ...	48,504	4	8	46,845	10	3	—	1,658	10	5
Stamp duty received in pauper suits ...	9,942	9	3	14,297	14	1	+	4,355	4	10
Fees collected under Section 18 of the Court Fees Act	1,246	13	6	970	8	1	—	276	5	5
Fees for the attestation of the powers of attorney	148	6	0	84	8	0	—	63	14	0
Cost of water-marked paper, &c., supplied to Mysore	890	5	7	1,750	15	3	+	860	9	8
Sundry fees consisting of adjudication fees, &c.	398	10	5	534	14	8	+	136	4	3
Total ...	2,21,616	5	5	2,16,331	13	8	—	5,284	7	9

18. *Charges.*—The aggregate charges of the department in Fasli 1284, including those necessitated by law, such as refunds, &c., exceeded those of the preceding year by Rupees 1,32,794-10-10 as detailed below:—

Items.	Fasli 1283.			Fasli 1284.			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.	1,77,477	4	11	2,84,914	9	10	+1,07,437	4	11	
2. Charges necessitated by law, such as refund, under Sections 13, 14, and 15 of Act VII of 1870 and Section 32 of Act VIII of 1872.	37,501	0	6	28,700	11	0	—	8,800	5	6
3. Value of unused and spoiled stamps refunded	34,582	0	4	52,732	8	0	+	18,150	7	8
4. Refunds of surplus process service fees	3,147	14	0	6,443	2	4	+	3,295	4	4
5. Refund of value of stamp duty and penalties	2,028	11	9	14,690	10	11	+	12,661	15	2
6. Refund on account of stamps returned by a Vendor	112	8	7	162	8	10	+	50	0	3
Total	2,54,849	8	1	3,87,644	2	11	+1,32,794	10	10	

19. The increase under the first item is chiefly due to the cost of a very large quantity of non-judicial stamped papers and special adhesive stamps received from England. Excluding this item, which does not appear in the accounts of the Accountant-General, the stamp charges, as given by the Superintendent, are greater than the amount entered in the statements received from the Accountant-General by Rs. 715-12-3. This appears to be due to certain adjustments made by the Accountant-General but not taken into account by the Collectors.

	RS.	A.	P.
Fasli 1283...	43,363	4	8
" 1284...	1,45,255	12	8
Difference ...	1,01,892	8	0

	RS.	A.	P.
As per Superintendent of Stamps ...	1,39,658	13	2
As per Accountant-General's statement ...	1,38,943	0	11
	715	12	3

20. Deducting the total charges above detailed from the gross receipts, the net revenue was Rupees 45,79,921-2-9, which is the highest figure ever attained. The stamp revenue for the past ten years is shown below:—

Fasli.	Amount.	Fasli.	Amount.
	RS.		RS.
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
1279 ...	36,76,509	1284 ...	45,79,921

21. The receipts and charges of the year under review are apportioned under the heads Judicial and Non-judicial Stamps, and the same compared with similar particulars for Fasli 1283 in the subjoined statement:—

	Fasli 1283.	Fasli 1284.	Difference.
	RS.	RS.	RS.
<i>Judicial or Court Fees.</i>			
Gross Receipts ...	30,96,451	32,34,468	+ 1,38,017
Disbursements ...	1,14,715	1,03,545	— 11,170
Net Revenue ...	29,81,736	31,30,923	+ 1,49,187
<i>Non-judicial or General Stamps.</i>			
Gross Receipts ...	16,93,062	17,33,097	+ 40,035
Disbursements ...	1,40,134	2,84,099	+ 1,43,965
Net Revenue ...	15,52,928	14,48,998	— 1,03,930
Total Net Revenue ...	45,34,664	45,79,921	+ 45,257

With reference to the inquiry of Government in paragraph 2 of their Order, dated 30th September 1875, No. 1,442, in regard to the value of process service stamps, the Board beg to refer Government to their Proceedings, dated 3rd March 1876,

No. 608, and the order of the Government thereon, dated 6th April 1876, No. 835
The Board hope that they will be able to give the required information in their
next report.

(A true Copy and Extract.)

Perkins
Acting Sub-Secretary.

To the Secretary to Government, Revenue Department,
with original statements, to be returned.
,, the Superintendent of Stamps, with copies of G.Os.,
dated 30th September 1875, No. 1,442,
and 6th April 1876, Miscellaneous No. 835.
,, all Collectors.
Copy to the Accountant-General.

Exd. A. Grubert.

60-9-75-200-200
-9-4-75-125-29
-23-2-75-500-800
-12-2-75-100-100

Ms. 1896. 244
1876.
Board of Revenue,
MADRAS.

PROCEEDING, 2ND AUGUST 1876, No. 1,956.

Deposited 28/8/76
End 4

Received 28. Aug 76.

AUGUST.
No. 1,956.

Stamp Department—Reviewing and sub-
mitting to Government report of Superintendent
of Stamps on operations of — for Year 1284,
and requesting Collectors of Malabar and Bellary
to report regarding certain errors noticed in
Superintendent's report.

1645
25

Grand Total.

Actual sales during the Fiscal Year
Value of stamps issued for the State
D^r returned to Superintendent of Stamps
D^r supplied to other Districts
D^r transferred to Coast & Ins. Admrs.
in Billary
D^r Transferred to Non-judicial establishments
D^r Lost and written off in Billary

Stamped Papers.

$$\begin{array}{r} 1646 \\ \hline 20 \end{array}$$

822,215 6 ..
131 14 ..
37 4 ..
58,598 8 ..
200
1347
35
882565 2 ..

General Statement of the value of Stamped Papers and Adhesives

Stamps received and sold by Collectors during Fyuly 1284.

Districts	Brought forward from last Fyuly	Received by the Collectors during the Fyuly	Total
1	2	3	4
	R. A. P.	R. A. P.	R. A. P.
			Court Fees
Ganjam	79,000 10	15 14	79,016 8
Vizagapatam	7,21,673 13	568 5	7,22,242 2
Godavery District	8,31,997 1	131 7	8,32,128 8
Kistna District	3,54,267 11	121 14	3,54,389 9
Vellore	7,91,151 11	381 14	7,91,533 9
Secundrapat	2,01,757 7	561 5	2,02,318 12
Bellary	6,66,956 10	13 12	6,66,970 6
Hiernool	2,91,993 8	271 2	2,92,264 10
Chingleput District	81,602 2	219 10	81,821 12
Madras District	7,61,63 10	56,594	1,32,757 10
North Arcot	2,53,765 6	386 12	2,54,152 2
South Arcot	2,60,212 5	2,664 14	2,62,877 3
Salem	7,65,07 10	83	7,65,90 10
Tanjore	2,67,896 1	148 14	2,68,044 15
Trichinopoly	4,53,275 14	380 14	4,53,656 2
Tinnevely	4,76,096 6	187 13	4,94,809 6
Madurai	1,17,507 4	375 8	1,17,882 12
Cumulator	4,64,906 7	279 14	4,65,185 11
Vilgherries	87,512 6	1436	88,948 6
Malabar	5,46,624 12	1268 10	5,47,893 6
South Canara	2,86,995 15	1271 13	2,88,267 12
Total	73,87,858 9	85,887 12	74,73,745 11

Grand Total

Actual sales during the Fyuly
Value of Stamps issued for the Fyuly
D^r returned to Superintendent of Stamps
D^r supplied to other Districts
D^r transferred to Court Fees Adhesives
in Bellary
D^r transferred to Non-judicial in Bellary
D^r Lost and unissued off in Bellary
Total D^r

Disposed of during the Fyuly	Value of unserviceable and damaged papers destroyed and of those supplied in lieu thereof	Total	Balance carried to the next years Account
5	6	7	8
R. A. P.	R. A. P.	R. A. P.	R. A. P.

Stamp Papers

7,783 10		7,783 10	7,12,32 14
1,19,914	139	4,50,53	6,77,189 2
22,533 11		22,533 11	8,09,594 13
4,32,03 13	16	4,32,20 3	3,11,169 6
35,016 6		35,045 14	7,56,487 11
27,021 14	23 1	27,044 15	1,75,267 13
5,908 5		5,177 13	6,15,195 9
18,155 4		18,155 4	2,74,109 6
14,246 2		27,225 10	5,45,96 2
38,071 8		38,115 8	94,642 2
15,655 4	54	15,660 8	2,38,491 10
27,794		27,838 8	2,35,038 11
30,484	39 6	30,523 6	4,60,67 14
61,452 7	2	61,452 9	2,06,592 6
45,835 5		45,835 5	4,07,820 13
102,290 11		102,292 15	3,92,516 7
56,534 12		56,535 12	61,347
52,731 5	661 4	53,395 9	4,11,790 2
1946 8		1946 8	87,001 14
119,719 3		121,101 3	4,26,792 3
50,914 8		50,914 8	2,37,353 4

882,565 2 884 1 883,449 3 65,90,296 8

82,2215 8
131 14
37 4
58,598 8
200
1347
35

882,565 2

1646
34

1646
20

General Statement of the value of Stamped Papers and Adhesive

Stamps received and sold by Collectors during July 1884.

Districts	Brought forward from last July	Received by the Collectors during the July	Total
1	2	3	4
	Rs. P.	Rs. P.	Rs. P.
			Court Fees
Ganjam	44,697 11	60,015	104,712 11
Vizagapatam	199,498 6	41,335 8	240,833 14
Godavery Dist.	180,207 7	259,435	439,642 7
Kistna Dist.	58,220 8	145,800	204,020 8
Yellor	145,230 10	87,365 8	132,596 2
Kondapalli	74,588 1	73,725	148,313 1
Bellary	141,752 10	81,330	223,082 10
Kurnool	34,076 3	45,610	79,686 3
Chingleput Dist.	145,520	53,687 8	99,207 8
Madras Dist.	105,644 5 6	183,195	288,839 5 6
North Arcot.	118,587 1	62,760	181,347 1
South Arcot.	108,96 8	109,767 8	150,664
Salem	68,461 7	93,245	161,696 7
Tanjore	218,002 1	328,980	546,982 1
Trichinopoly	56,651 11	37,395	94,046 11
Tinnevely	114,576 11	119,630	234,206 11
Madurai	96,441 3	173,480	269,921 3
Coimbatore	98,175 7	51,180	149,355 7
Kulgherri	114,478 14	25,65	170,43 14
Malabar	356,778 5	359,704 6	716,482 11
South Canara	181,384 3	295,650	477,034 3
Total	2293,858 10 6	2665,855 6	4959,714
Grand Total			

Disposed of during the July, sales and supplies by adjustment

Value of unserviceable and damaged stamps destroyed and of those supplied in lieu thereof	Total	Balance carried to the next year's Account
5	6	7
		Rs. P.
		Adhesive Stamps
55,648 12	17 6	55,664 10
63,004 4	566 1	63,570 5
195,591 4	199 14	195,790 8
78,566 13	122 1	78,688 14
45,267 1	381 16	45,648 17
97,621 7	1474 8	99,095 15
123,229 8	13 12	123,243 4
11,285	271 2	11,556 2
58,667 13	219 10	58,886 23
163,577 12	" "	163,577 12
104,379 8	387 4	104,766 12
97,538 12	731 10	98,269 22
97,458 3	83	97,541 3
307,238 4	169 14	307,407 18
14,915 13	381 4	15,296 17
97,727 5	689 8	98,416 13
174,160 6	375 8	174,535 14
53,099 11	1646 12	54,745 23
7735 8	20 8	7756 16
311,330 12	1189	312,519 12
89,602 8	1271 13	90,873 21
Total	9,212 5	2318,530 3
		26,41,183 13 6

1646
34

1646

Actual sales during the July
Value of stamps issued for Government Law Suits
D. returned to Superintendent of Stamp
D. supplied to other Districts
Total

2307,076 4
958 2
383 8
900
2309,317 14

General Statement of the value of Stamped Papers and Adhesive Stamps received and sold by Collectors during July 1284.

Districts	Brought forward from last July	Received by the Collectors during the July	Total
1	2	3	4
	Rs. p. a. p.	Rs. p. a. p.	Rs. p. a. p.
	Non-judicial		
Ganjam	93,479 11	28,033 8	1,21,513 3
Vizagapatnam	453,548 6	19,749 10	4,73,298
Godavery Dist.	7,78,385 3	1,01,22 8	8,18,507 11
Kistna Dist.	2,27,003 5	36,724 6	2,63,727 11
Vellore	6,78,892 15	24,499 12	7,03,392 11
Kondapah	1,47,503 15	52,694 8	2,00,198 7
Pellary	3,62,235 5	48,067 13	4,10,303 2
Turnool	1,54,346 8	34,738	1,89,084 8
Chingleput Dist.	48,125 6	24,210 8	72,335 14
Madras Dist.	70,554 15	37,006 12	1,07,561 11
North Arcot.	2,04,699	34,066 8	2,38,765 8
South Arcot.	2,15,524 12	51,952	2,67,476 12
Salem	1,03,947 8	63,126 3	1,67,073 11
Danjoor	3,35,293 11	1,79,175 14	5,14,469 2
Tiruchinopoly	4,29,902 3	25,952 2	4,55,854 5
Tinnevely	1,85,659 12	89,390	2,75,049 12
Madurai	1,16,660 6	1,23,310 14	2,39,971 4
Coimbatore	2,43,033	68,208	3,11,241
Nelgherries	73,357 9	21,67	75,524 9
Malabar	7,19,058 3	2,23,793 10	9,42,851 13
South Canara	2,44,299 4	2,38,75	2,68,174 14
Total	5,88,5510 6	1,230,894 8	7,11,6404 14
Grand Total			

Actual sales during the July.
 Value of stamps issued for School Station.
 D. returned to Superint. of Stamps.
 D. supplied to other Districts.

Total

Disposed of during the July	Value of unserviceable and damaged papers destroyed and of those supplied in lieu thereof	Total	Balance carried to the next year's Account
5	6	7	8
	Rs. p. a. p.	Rs. p. a. p.	Rs. p. a. p.

Stamp Papers			
2,78,418 3		2,78,418 3	93,665
54,108 10	46 14	62,794 8	4,10,503 8
62,392 11		84,307 11	7,34,200
45,687 4	39 11	45,726 15	2,18,000 12
46,017 1		46,017 1	6,57,375 10
59,408 1	604	60,012 1	1,40,186 6
59,186 14		66,739 6	3,43,563 12
41,690 7	30 10	41,721 1	1,47,363 7
26,490 11		26,490 11	1,58,75 3
42,569 10		42,569 10	64,992 1
64,724 1	48 8	64,772 9	1,73,992 15
57,291 4	36	58,425 14	2,09,051 8
61,431 2	14 12	61,445 14	1,05,627 13
1,78,915 9	205 9	1,80,270 10	3,34,198 8
42,712 8	15	42,727 8	4,12,701 13
11,7427 1		11,7427 1	1,57,622 11
1,27,260 3	2	1,27,262 3	1,12,709 1
65,551 5	515 4	66,066 9	2,45,174 7
5,340 9	131 8	5,472 1	70,052 8
2,24,440 1	36 8	2,25,254 1	7,17,597 12
45,509 6	20	45,529 6	2,22,644 14
14,97,559 1	1746 4	14,99,305 5	56,17,099 9
11,56,003 9			
777 8			
1,098			
39,681			
Total		14,97,559 1	

1646
38

1646
8

Actual Sales during the Fiscal Year.
Value of Stamps returned to this Office
Do. supplied to other Districts
Total

General statement of the value of stamped Papers and Adhesives stamps received and sold by Collectors during July 1284.

Districts	Brought forward		Received by the		Total	Disposed of during the July		Balance carried	
	from last July		Collectors during the July			Sales and supplies by adjustment	Value of unserviceable and damaged papers destroyed and of those supplied in lieu thereof	Total	to the next year's Account
1	2	3	4	5	6	7	8	9	10
	R	A	R	A	Bills of Lading	R	A	R	A
Ganjam	81	12	75		156 12	60	4	60	4
Vizagapatam	310				340	134	8	134	8
Godavery Dist	154	4	399	12	854	483	4	483	4
Kistna Dist	129	8	200		329 8	117	4	117	4
Vellore	15	8	12	8	28	10	8	10	8
Kuddapah									
Bellary									
Turnool									
Chongleput L									
Madras Dist	325	4	462	8	787 12	517	12	517	12
North Arcot									
South Arcot	356	4			356 4	93		93	
Salem									
Tanjore	431		174	12	605 12	334	12	334	12
Tiruchinopoly									
Tinnevely	302		50		352	209		209	
Madura	17	12			17 12	6	8	6	8
Coimbatore									
Nelgherries									
Malabar	1012	12	14		1014	349	8	360	4
South Canara	469				469	15		15	
Total	3935		1375	12	5310 12	2342		2342	
Grand Total									
Actual Sales during the July					2331	4			
Value of stamps returned to this Office					10	12			
Total R					2342				

1646
30

1646
30

c. Madras
General Stamp Office }
8th November, 1875 E. d. H.

W. L. C. S. S.
Superintendent of Stamps.

No 2.

In a letter from the
Superintendent of Stamps
dated 8th November 1876
No 1649.

Dated 8th November 1876
Despatch 18th February 1877

Rev 827/76
July 1876 No 1056/76

General Statement of the
value of Stamped Papers
and Adhesive Stamps
received and sold by
Collectors during July 1284

Rev 2
3531/76
G.O. 131 No 1/76 in L 192

Statement of Establishment and other Charges in July 1284
as compared with those of July 1283.

1646/76

Items	July 1283	July 1284	Increase	Decrease
	Rs. and As.	Rs. and As.	Rs. and As.	Rs. and As.
Residency Office				
of the Superintendent	12000 ..	11903 3 7	..	96 13 5
Station allowance	57 ..	2026 8 7	1969 8 7	..
Establishment	12866 4 ..	13093 3 7	226 15 7	..
Temporary Establishment				
Contingent Charges	3625 4 11	3114 10 5	..	510 10 6
as per Memo A				
of Non-Judicial stamped and Adhesive Stamps	42363 4 8	145255 12 8	101892 8	..
received from England				
paid in England	588 15 4	1954 1 3	1365 1 11	..
in India				
charged by the Superintendent				
W. Workshops and stores for	..	379 1 8	379 1 8	..
of the Counterstamping dies				
Total	72500 12 11	177726 9 9	105833 3 9	607 6 11
incurred in the stamping				
of Paper Currency Office	6380 1 4	5731 3 8	..	648 13 8
of Establishment				
District Offices				
on account of				
of Commission or Discount to	95900 15 10	98593 6 1	2692 6 3	..
as per Memo B				
Charges incurred				
Districts	2673 6 10	2863 6 4	189 15 6	..
Total	104954 8	107188 1	2882 5 9	648 13 8
Grand Total	177455 4 11	284914 9 10	108715 9 6	1256 4 7

Madras.

Stamp Office,
November 1875.

254855
177455
77395

W. L. S. S.
Superintendent of Stamps.

Memorandum A of the Presidency Contingent Charges.

Items		1646 36	Amount.
1	2		
To Amount paid for Railway charges and Cart hire &c. for conveying stamps to Districts.			996 5 6
Do for Cooly hire			103 13 9
Do for Cooly for packing stamps in Cases &c.			55 14 "
Do for Altering and Nailing 232 Cases			99 12 "
Do for Supplying and binding 51 Cases with Iron hoops			12 12 "
Do for 26 3/8 Tons of Nails			10 3 11
Do for Carpenter's hire for opening 181 Cases of Water-marked Paper &c.			22 10 "
Do for Tin Cases &c. for stamps sent to Districts			333 1 "
Do for 349 Gunnies			103 9 3
Do for 10160 Cubits of Gunny Twine			4 1 10
Do for 104 1/4 Gunny ropes			26 1 "
Do for 58 1/2 Mats			7 5 "
Do for Tinkers hire for opening 184 Cases of Water-marked Paper &c.			11 8 "
Do for Binding Charges			45 8 1
Do for Telegraph Messages			53 " "
Do for Postages due on 2 Covers sent to Bangalore and returned			1 14 6
Do for the purchase of Tin Vessels, repairing Lanterns &c.			1 7 "
Do for the purchase of Country Soap, Coconut oil, Lamp oil, Matches and thread &c.			22 " 11
Do for the purchase of Goggles pots &c.			1 10 9
Do for the purchase of Almanac and Calendar sheet			10 6 "
Do for the purchase of Steel keyrings, Camphor, black seeds, Fly sheet Paper, Cobweb, cleaners			2 2 3
Do for the purchase of Cadjan Umbrellas			1 4 "
Do for the purchase of long cloth and dungry cloth			4 11 "
Do for putting up a new Fat			7 " "
Do for the purchase of Service Postage Labels			277 " "
Do for Watering the beach road			36 " "
			2261 1 9
Cost of Temporary Establishment			863 8 8
			Carried forward 3114 10 5

Brought forward 3,114 10 5

Cost of Non-Judicial and Adhesive
Stamps &c sent out from England for the
use of the Stamp Office.

1646
37

	Cost	Freight paid in England	Freight paid in India	Total
<u>Court Fees Adhesive Stamps</u>				
Ex "Scindia" —————	9078 ..	4 2 ..	8 4 8	919 14 8 ✓
<u>Special Adhesive Stamps</u>				
Ex "Malda" —————	1568 14 ..	2 1 14	14 2 8	1576 2 .. ✓
<u>Non-Judicial Stamped Papers</u>				
Ex "Eldorado" —————	36280 ..	170 .. 8	340 1 4	36790 2 .. ✓
Ex "Duke of Lancaster" —————	43528 ..	190 11 4	381 6 8	44100 2 .. ✓
Ex "Scindia" —————	20720 ..	96 8 8	193 .. 8	21009 9 4 ✓
Ex "Capella" —————	14823 2 ..	74 14 8	149 12 8	15047 13 4 ✓
Ex "Malwa" —————	27428 4 8	85 15 4	43 ..	27557 14 .. ✓
	142779 6 8	618 2 8	1107 5 4	144504 14 8
Charges incurred on				
account of Freight on				
Stampd Papers &c supplied				
to the Districts from this Office				
	209 14 7			209 14 7
	145265 12 8	624 6 ..	1329 11 3	147209 13 11

Grand Total 150,324 8 4

Madras,
Genl Stamp Office,
8 November 1875.
E. J. J.

W. H. H. H.
Superintendent of Stamps

Memorandum B of Charges on account of Commission or
Discount to Vendors.

1640/38

Districts	Actual Sales		Charges				Per Centage of charges to sales or Receipts				
			Fixed Pay	Commission or Discount	Total						
1	2	3	4	5	6						
	Rs	200	Rs	200	Rs	200					
Ganjam	92,818	13	.	.	18,188	811	18,188	811	1959	.	.
Vizagapatnam	164,225	4	.	.	3,300	109	3,300	109	2009	.	.
Godavery Distt	287,367	6	.	.	5,110	151	5,110	151	1778	.	.
Kistna Distt	170,886	.	.	.	3,098	23	3,098	23	1812	.	.
Nellore	127,568	2	.	.	2,937	138	2,937	138	2302	.	.
Cuddapah	185,690	.	.	.	4,126	116	4,126	116	2222	.	.
Bellary	192,085	.	.	.	3,997	105	3,997	105	208	.	.
Kurnool	101,990	3	.	.	2,482	107	2,482	107	2433	.	.
Chengelpet Distt	99,626	9	.	.	1,757	1311	1,757	1311	1763	.	.
Madras Distt	286,393	13	4415	12	2,412	119	6,828	79	2384	.	.
North Arcot	186,190	4	.	.	4,268	11	4,268	11	2292	.	.
South Arcot	183,821	6	.	.	3,887	139	3,887	139	2114	.	.
Salem	190,520	7	.	.	3,897	86	3,897	86	2045	.	.
Tanjore	552,427	7	.	.	12,293	123	12,293	123	2225	.	.
Trichinopoly	135,063	15	.	.	2,650	911	2,650	911	1962	.	.
Tinnevely	321,345	.	.	.	7,101	3	7,101	3	2209	.	.
Madurai	360,952	10	.	.	7,566	9	7,566	9	2096	.	.
Coimbatore	172,574	1	.	.	3,734	102	3,734	102	2163	.	.
Nilghevies	17,011	8	.	.	335	11	335	11	1969	.	.
Malabar	668,192	2	.	.	14,084	127	14,084	127	2107	.	.
South Canara	189,895	9	.	.	3,313	13	3,313	13	1744	.	.
Total	46,86,645	7	4415	12	94,177	10	98,593	61	2103	.	.

Madras,
Genl. Stamp Office,
8th November 1875.

Ed. H.

W. L. S. S.
Superintendent of Stamps

N^o 3.

In a letter from the
Superintendent of Stamps
dated 8th November 1875
N^o 1649.

Dated 8th November 1875
Despatch 15th February 1876

Rev 827/76
July 1876 1056/76

Statement of Establishment
and other charges in
Fusly 1284 as compared
with those of Fusly 1283.

Rev 3
3531/76

J. O. 13th Nov 76 Lr 2122

eral Statement of Receipts and Disbursements on
unt of Stamp Revenue during Fusly 1284.

Items	Amount		Total	
	Rs	as p	Rs	as p
<u>Ordinary Receipts</u>				
Amount of Judicial or Court Fees stamped Papers Sold as per statement N ^o 2	8222	15 8		
Court Fees Adhesive stamps as per	2307	07 4		
Non-Judicial stamped Papers as per	1456	00 2 9		
Bills of Exchange as per	394	63 6		
Bills of Lading as per	2331	14		
Adhesive Revenue stamps as per	4526	7 5		
Foreign Bill stamps as per	119	16 3		
Transfer stamps as per	2383		4686	64 5 7 6
Court Fees Adhesive stamps sold at the General Stamp Office received in the Districts for stamp duty on unexecuted documents &c presented by private parties	214		33380	
for 8 th under sections 20 and 24 of Act VIII of 1869	6385	2 4		
Stamp duty realized on executed documents through Courts	4118	13	10717	15 17
Court Fees realized in the Stamp Office on documents presented by private parties under the Court Fees Act	5560	1 10		
Stamp duty under the General Stamp Act	8552	7 14		
Value of special Adhesive stamps affixed to private documents by the Superintendent of Stamps under section 5 of the General Stamp Act	31208	1	172337	9
			4903080	15 14
<u>Extra Revenue</u>				
Penalties by Collectors	2436	8		
do by Courts	44409	2 3		
Value of paper supplied in lieu of spoiled stamps	6	12		
Adjudication fees	80			
Stamp duty received in Pauper suits	14297	14 1		
Carried forward	61230	4 4	4903080	15 14

Brought forward	61230 1 1	4903080 10
To Amount of recoveries on account of the value of Stamps issued gratis for Government Law Suits	369 8 8	
To recoveries on account of discount overpaid to Vendors	78 1 6	
To fees collected under section 18 of the Court Fees Act	970 8 1	
To fees for attestation of Powers of attorney	84 8 "	
To Miscellaneous Receipts	" 8 6	
	162732 7 1	
To Cost of Water-marked Paper and Adhesive stamps supplied to Mysore	1750 15 3	64484 6 1

4967568 5 8

Disbursements

By Establishment and other charges in the Stamp Office and at out stations as per statement N ^o 3	284914 9 10	
Amount refunded under sections 13, 14, and 15 of Act VII of 1870	28700 11 "	
Value of spoiled Court Fees stamps refunded	12919 " 3	
To spoiled stamps refunded under section 45 of Act XVIII of 1869	39813 7 9	
Stamp duty refunded under section 40 of Act XVIII of 1869	14054 7 11	
Refund of surplus Process service fees	6443 2 4	✓
Refund of Penalties	636 3 "	✓
Value of stamps refunded to a Decree holder who purchased them at a public auction in execution of a decree obtained by him against a Vendor of the Small Causes' Court Tellicherry	162 8 10	387644 2 "
Net Revenue		4579921 2 9

Abstract of Receipts and Charges compared with July 1283

	July 1283	July 1284	Increase	Decrease
Receipts	4789513 13 5	4967568 5 8	178051 8 3	" "
Charges	254849 8 1	387644 2 11	132794 10 10	" "
Net Revenue	4534664 5 4	4579921 2 9	45256 13 5	" "

Madras,
Genl. Stamp Office,
8 November 1875

W. B. ...
Superintendent of Stamp Office

Memorandum shewing the amount of ordinary stamp Revenue received in the Districts during the Fyly 1284.

1646
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	Court Fees Stamped Papers		Court Fees Adhesive Stamps		Non-Judicial Stamped Papers		Bills of Exchange		Bills of Lading		Adhesive Receipt and Revenue Stamps		Adhesive Foreign Bill Stamps		Adhesive Transfer Stamps		Stamp duty Received by Collectors		Stamp duty Received by Courts		Total	
	Rs	As	Rs	As	Rs	As	Rs	As	Rs	As	Rs	As	Rs	As	Rs	As	Rs	As	Rs	As	Rs	As
Ganjam	7783	10	55648	12	27848	3	508	1	60	4	969	15					53	2	134	10	93006	9
Vizagapatam	44914		63004	4	54108	10	705	7	134	8	1354	14	3	9			16	4	139	6	164380	14
Godavery District	22533	11	195591	4	62392	11	3207	4	483	4	3105	10	53	10			129	12	124	15	287622	1
Kistna District	43203	13	78566	13	45687	4	664	7	117	4	2306	8	339	15			36	4	81		171003	4
Nellore	35016	6	45267	1	46017	1		9	10	8	1256	9					20	12	51	3	127640	1
Cuddapah	27021	14	97621	7	59408	1	205				1433	10							288	2	185978	2
Bellary	5908	5	123229	8	59186	14	1910	2			1850	3					359	6	259	8	192703	14
Kurnool	18155	4	41285		41690	7	174	15			603	5	81	4			10	12	53	2	102054	1
Chingleput District	14246	2	58067	13	26490	11	28	2			793	13					95	12	91	4	99813	9
Madras District	38071	8	163577	12	42569	10	14617	7	517	12	13464	9	11192	3	2383		3151	5	41	14	289587	11
North Arcot	15655	4	104379	8	64724	1	177	4			1254	3					187	8	44	12	186422	8
South Arcot	27794		97538	12	57291	4	10	6	93		1094						204	5	119	10	184145	5
Salem	30484		97458	3	61431	2	446	9			700	9					79	7	218	9	190818	7
Tanjore	61452	7	307238	4	178915	9	1733	8	334	12	2752	15					17	2	601	5	553045	14
Trichinopoly	45835	5	44945	13	42712	8	222	9			1347	12					15	3	171	4	135250	6
Tinnevely	102290	11	97727	5	117427	1	1347	11	209		2284	6	58	14			263	15	353	15	321962	14
Madurai	56534	12	174160	6	127260	3	1241	11	6	8	1749	2					191	8	200	12	361344	14
Coimbatore	52734	5	53099	11	65551	5	174	13			1013	15					154		290	15	173019	
Nilgherries	1946	8	7735	8	5340	9	811	5			1177	10					148	8	12		17172	
Malabar	119719	3	311330	12	224440	1	9227	14	349	8	2950	15	173	13			815	6	334	9	669342	1
South Canara	50914	8	89602	8	45509	6	2048	6	15		1792	14	12	15			648	14	506	1	191050	8
Total	822215	8	2307076	4	1456002	9	39463	6	2321	4	45257	5	11916	3	2383		6599	24	4118	13	4697363	6

Madras,
General Stamp Office,
6 November 1875.

Edw. H.

W. H. S.
Superintendent of Stamps.

Memorandum of Extra Revenue realized in the Districts
during July 1284.

1646
4K

Districts	Amount	
1	2	3
Ganjam	1979	7 8
Vizagapatnam	1764	1 1
Godavery District	2647	" 2
Kistna District	2081	5 5
Nellore	923	13 5
Cuddapah	1411	11 "
Bellary	2838	12 6
Kurnool	1254	11 10
Chengelpet District	1549	10 "
Madras District	1554	" "
North Arcot	2020	9 2
South Arcot	2915	6 "
Salem	2691	14 6
Tanjore	12965	8 5
Trichinopoly	3029	11 6
Tinnevely	3315	" 6
Madura	5131	11 14
Coimbatore	3517	3 2
Nilgherries	40	14 "
Malabar	6060	13 3
South Canara	3040	2 2
Total	62733	7 1

Madras.
Genl. Stamp Office.
8 November 1875.

W. Hughes
Superintendent of Stamps.

C. S. H.

A Documents stamped as per Stamp Office Register 206 8 0

Debit

Stamp duty received and credited by the collector
of Salem during Fusly 1283 for which documents
were stamped in Fusly 1284

1646
46

Add.

Stamp duty received and credited by the collector
of North Arcot during the Fusly for which documents
were stamped in Fusly 1285

205 8 0

8 8 0

214 0 0

N. B. Value of stamps impressed in lieu of
unused and spoiled stamps as per requisitions
from the collector of Madras 782 5 0

N^o 4.

In a letter from the
Superintendent of Stamps
dated 8th November 1875
N^o 1649.

Dated 8th November 1875
Despatch 18th February 1876

Rev 827/56

Sub No 1056/76

General Statement of
Receipts and Disbursements
on account of Stamp
Revenue during Fiscal 1284

Dr 2

3531

4.6.13th Nov 76 L

182

13/11/76

Statement of Stamped Papers and Adhesive stamps received into and

Issued from the Stamp Office during

July 1884

Description of Stamps	Balance brought forward		Received into store during the month		Total	
	£	s	£	s	£	s
	1		2		3	

Court Fees Stamps

Stamped Papers

1 Anna			129	8 1	129	8 1
2 Annas	16	2	10	1 4	26	3 4
3						
4	5	1 4	22	5 8	27	6 12
			116	43 8	116	43 8
			5	2 8	5	2 8
			5	2 8		
					116	87
			116	87		
					148	118
			45	118	238	357
			135	357		
					138	276
					5	11 4
			135	11 4	4	10
			5	10	236	708
			4	708	1	3 8
			236		93	348 12
					29	116
					5	22 8
			93	116	5	22 8
			29	22 8	5	23 12
			5	23 12	8	40
			5	40	5	26 4
			5	26 4	3	16 8
			5	16 8	5	30
			3	30	5	31 4
			5	31 4	5	32 8
			5	32 8		
					1352	2352 5

Issued	Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the month		Balance	
	£	s	£	s	£	s
	4				5	

129	8 1					
26	3 4					
27	6 12					
116	43 8					
5	2 8					
116	87					
118	118					
238	357					
138	276					
5	11 4					
4	10					
236	708					
1	3 8					
93	348 12					
29	116					
5	22 8					
5	23 12					
8	40					
5	26 4					
3	16 8					
5	30					
5	31 4					
5	32 8					
1352	2352 5					

1646
48

1273 12

1365

2685!

395813.

Statement of Stamped Papers and Adhesive stamps received into and

Issued from the Stamp Office during July 1884

Description of Stamps	Balance brought forward		Received into store during the month		Total		Issued	Balance carried to next year's Account		Stamps deposited to the Districts but not received by Collectors during the month		Balance	
	£	s	£	s	£	s		£	s	£	s	£	s
	1	2	3	4	5	6	7	8	9	10	11	12	13
Brought forward	159	1273 12	1365	2685 1	1524	3958 13	1490	3497 13	34	461		34	1646 461
22 1/2 Penses													50
23	163	3749			163	3749	18	414	145	3335		145	3335
24	634	15216			634	15216	320	7680	314	7536		314	7536
25													
26	190	4940			190	4940			190	4940		190	4940
27	42	1134			42	1134			42	1134		42	1134
27 1/2	71	1952 8			71	1952 8			71	1952 8		71	1952 8
28	11	308			11	308			11	308		11	308
30			15	450	15	450	15	450					
32	5	160			5	160	5	160					
32 1/2													
33													
34	158	5372			158	5372			158	5372		158	5372
35	120	4200	3	108	123	4308	8	280	115	4025		115	4025
36	33	1188			33	1188			33	1188		33	1188
37 1/2													
38	58	2204			58	2204	6	228	52	1976		52	1976
39	65	2535			65	2535			65	2535		65	2535
40			4	160	4	160	4	160					
42 1/2	67	2847 8			67	2847 8			67	2847 8		67	2847 8
45													
46	264	12144			264	12144	6	276	258	11868		258	11868
47	60	2820			60	2820	6	282	54	2538		54	2538
47 1/2													
48	462	22176	5	240	467	22416	5	240	462	22176		462	22176
Carried forward	2562	84219 12	1392	3640 1	3954	87859 13	1883	13667 13	2071	74192		2071	74192

Statement of Stamped Papers and Adhesive stamps received into and

issued from the Stamp Office during

July 1884

Description of Stamps	Balance brought forward		Received into Store during the July		Total		Issued		Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the July		Balance	
	crs	Value	crs	Value	crs	Value	crs	Value	crs	Value	crs	Value	crs	Value
Brought forward	2562	84,219 12	1392	36,401	3954	87,869 13	1883	13,667 13	2071	74,92	"	"	2071	74,192
50 Rupees	"	"	14	700	14	700	14	700	"	"	"	"	56	1640
51	56	2856	"	"	56	2856	"	"	56	2856	"	"	"	2856
52 1/2	"	"	"	"	"	"	"	"	"	"	"	"	"	"
54	"	"	"	"	"	"	"	"	"	"	"	"	96	5184
55	96	5184	"	"	96	5184	"	"	96	5184	"	"	16	880
56	16	880	"	"	16	880	"	"	16	880	"	"	144	2508
57	144	2508	"	"	144	2508	"	"	144	2508	"	"	"	"
57 1/2	"	"	"	"	"	"	"	"	"	"	"	"	"	"
58 1/2	"	"	"	"	"	"	"	"	"	"	"	"	9	526 8
60	9	526 8	"	"	9	526 8	"	"	9	526 8	"	"	"	"
62 1/2	"	"	2	120	2	120	2	120	"	"	"	"	128	8000
65	128	8000	"	"	128	8000	"	"	128	8000	"	"	163	10595
66	163	10595	"	"	163	10595	"	"	163	10595	"	"	167	11022
67 1/2	167	11022	"	"	167	11022	"	"	167	11022	"	"	112	7560
70	115	7762 8	"	"	115	7762 8	3	202 8	112	7560	"	"	22	1540
72	27	1890	2	140	29	2030	7	490	22	1540	"	"	169	12,168
72 1/2	169	12,168	"	"	169	12,168	"	"	169	12,168	"	"	131	9497 8
75	131	9497 8	"	"	131	9497 8	"	"	131	9497 8	"	"	"	"
77 1/2	"	"	10	750	10	750	10	750	"	"	"	"	"	"
78	"	"	"	"	"	"	"	"	"	"	"	"	"	"
80	45	3510	"	"	45	3510	"	"	45	3510	"	"	45	3510
82 1/2	262	20,960	2	160	264	21,120	2	160	262	20,960	"	"	262	20,960
84	22	1815	"	"	22	1815	"	"	22	1815	"	"	22	1815
85	85	7140	"	"	85	7140	"	"	85	7140	"	"	85	7140
87 1/2	68	5780	"	"	68	5780	"	"	68	5780	"	"	68	5780
90	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Carried forward	139	12,510	2	180	141	12,690	4	360	137	12,330	"	"	137	12,330
	4,304	2,08,824 4	1424	5690 1	5728	2,14,514 5	1925	16,450 5	3803	1,98,064	"	"	3803	1,98,064

Statement of Stamped Papers and Adhesive stamps received into and

Issued from the Stamp Office during

July 1884

Description of Stamps	Balance brought forward		Received into store during the month		Total		Issued		Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the month		Balance	
	£	s	£	s	£	s	£	s	£	s	£	s	£	s
Brought forward	4304	2.08.324.4	1424	5640.1	5.728	2.14.314.5	1925	16,450.5	3803	19,206.4	"	"	3803	19,206.4
92 1/2	"	"	"	"	"	"	"	"	"	"	"	"	"	"
95	207	19.665	"	"	207	19.665	"	"	207	19.665	"	"	207	19.665
96	140	13.440	"	"	140	13.440	"	"	140	13.440	"	"	140	13.440
97 1/2	"	"	"	"	"	"	"	"	"	"	"	"	"	"
100	"	"	"	"	"	"	"	"	"	"	"	"	"	"
102	"	"	5	500	5	500	5	500	"	"	"	"	"	"
105	90	9.450	"	"	90	9.450	2	210	88	9.240	"	"	88	9.240
108	"	"	"	"	"	"	"	"	"	"	"	"	"	"
110	103	11.330	"	"	103	11.330	3	330	100	11.000	"	"	100	11.000
112 1/2	105	11.812.8	"	"	105	11.812.8	"	"	105	11.812.8	"	"	105	11.812.8
114	109	12.426	"	"	109	12.426	"	"	109	12.426	"	"	109	12.426
115	"	"	"	"	"	"	"	"	"	"	"	"	"	"
120	117	14.040	"	"	117	14.040	6	720	111	13.320	"	"	111	13.320
125	262	32.750	"	"	262	32.750	3	375	259	32.375	"	"	259	32.375
130	118	15.340	"	"	118	15.340	"	"	118	15.340	"	"	118	15.340
135	251	33.885	"	"	251	33.885	4	540	247	33.245	"	"	247	33.245
137 1/2	"	"	"	"	"	"	"	"	"	"	"	"	"	"
140	169	23.660	"	"	169	23.660	"	"	169	23.660	"	"	169	23.660
145	"	"	"	"	"	"	"	"	"	"	"	"	"	"
150	102	15.300	"	"	102	15.300	"	"	102	15.300	"	"	102	15.300
155	222	34.410	"	"	222	34.410	"	"	222	34.410	"	"	222	34.410
160	262	41.920	"	"	262	41.920	6	960	256	40.960	"	"	256	40.960
162 1/2	"	"	"	"	"	"	"	"	"	"	"	"	"	"
165	319	52.635	"	"	319	52.635	"	"	319	52.635	"	"	319	52.635
Carried forward	6380	5.50.887.2	1429	6,190.1	8,809	5.57.777.3	1954	20,085.5	6355	5.36.992.8	"	"	6355	5.36.992.8

Statement of Stamped Papers and Adhesive stamps received into and

issued from the Stamp Office during

July 1234

Description of Stamps	Balance brought forward		Received into store during the July		Total		Issued	Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the July		Balance	
	£ s d	Value	£ s d	Value	£ s d	Value		£ s d	Value	£ s d	Value	£ s d	Value
	1		2		3		4	5		6		7	
Brought forward	6880	5,50,887 12	1429	61901	8309	5,57,077 13	1954	20088 5	6355	5,36,992 8		6355	5,36,992 8
170 Rupees	284	48,280			284	48,280	1	170	283	48,110		283	48,110
175	48	8400			48	8400	4	700	44	7700		44	7700
180	68	12,240			68	12,240	3	540	65	11,700		65	11,700
185	92	17,020			92	17,020	2	370	90	16,650		90	16,650
187 1/2													
190	123	23,370			123	23,370	2	380	121	22,990		121	22,990
195													
200	52	10,400			52	10,400			52	10,400		52	10,400
225	82	18,450			82	18,450	3	675	79	7775		79	7775
237 1/2													
250	159	39,750			159	39,750			159	39,750		159	39,750
300	72	21,600			72	21,600			72	21,600		72	21,600
350	114	39,900			114	39,900	2	700	112	39,200		112	39,200
400	60	24,000			60	24,000	4	1600	56	22,400		56	22,400
450	169	76,050			169	76,050	1	450	168	75,600		168	75,600
500	62	31,000			62	31,000			62	31,000		62	31,000
550	44	24,200			44	24,200			44	24,200		44	24,200
600	44	26,400			44	26,400			44	26,400		44	26,400
650	45	29,250			45	29,250			45	29,250		45	29,250
700	11	7700			11	7700			11	7700		11	7700
750													
800	3	2400			3	2400			3	2400		3	2400
850	40	34,000			40	34,000			40	34,000		40	34,000
900	9	8100			9	8100			9	8100		9	8100
950	11	10,450			11	10,450			11	10,450		11	10,450
1000													
1100													
Carried forward	8472	10,63,847 12	1429	61901	9901	10,70,037 3	1976	25670 5	7925	10,44,367 8		7925	10,44,367 8

Statement of Stamped Papers and Adhesive stamps received into and

issued from the Stamp Office during

July 1884

Description of Stamps	Balance brought forward		Received into store during the July		Total		Issued	Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the July		Balance	
	Rs.	Value	Rs.	Value	Rs.	Value		Rs.	Value	Rs.	Value	Rs.	Value
Brought forward	8472	10,63,847 12	1429	6190 1	9901	10,70,037 13	1976	25,670 5	7925	10,44,367 8		7925	10,44,367 8
1200 Rupees	"	"	"	"	"	"	"	"	"	"	"	"	"
1300 "	20	26,000	"	"	20	26,000	"	20	26,000	"	"	20	26,000
1400 "	23	32,200	"	"	23	32,200	"	23	32,200	"	"	23	32,200
1450 "	30	43,500	"	"	30	43,500	"	30	43,500	"	"	30	43,500
1500 "	36	54,000	"	"	36	54,000	"	36	54,000	"	"	36	54,000
1600 "	30	48,000	"	"	30	48,000	"	30	48,000	"	"	30	48,000
1700 "	31	52,700	"	"	31	52,700	"	31	52,700	"	"	31	52,700
1800 "	32	57,600	"	"	32	57,600	"	32	57,600	"	"	32	57,600
1900 "	32	60,800	"	"	32	60,800	"	32	60,800	"	"	32	60,800
2000 "	42	84,000	"	"	42	84,000	"	42	84,000	"	"	42	84,000
Total	8748	15,22,647 12	1429	6190 1	10177	15,29,837 13	1976	25,670 5	8201	15,03,167 8		8201	15,03,167 8

Adhesive Stamps

1 Anna	28,51,680	1,78,230	7,26,600	45,412 8	35,78,280	2,23,642 8	9,54,600	59,662 8	26,23,680	1,63,980	13,080	87 8	26,10,600	1,63,162 8
2 Annas	9,74,040	1,21,755	120	15	9,74,160	1,21,770	1,80,240	22,530	7,93,920	99,240	1920	240	7,92,000	99,000
3 "	3,11,880	58,477 8	"	"	3,11,880	58,477 8	40,200	75,37 8	2,71,680	50,940	"	"	2,71,680	50,940
4 "	11,70,600	2,92,650	"	"	11,70,600	2,92,650	2,33,000	83,250	8,37,600	2,09,400	6120	1530	8,31,480	2,07,870
6 "	2,32,080	87,030	"	"	2,32,080	87,030	1,16,520	43,695	1,15,560	1,33,35	"	"	1,15,560	43,335
8 "	26,11,200	13,05,600	180	240	26,11,680	13,05,840	16,86,600	8,43,300	9,25,080	4,62,520	40440	20220	8,84,640	4,42,320
12 "	2,63,760	1,97,820	20	15	2,63,780	1,97,835	1,31,060	98,295	1,32,720	99,540	600	450	1,32,120	99,090
1 Rupee	8,79,210	8,79,210	40	40	8,79,250	8,79,250	4,26,370	4,26,370	4,52,880	4,52,880	3120	3120	4,49,760	4,49,760
2 Rupees	3,14,310	6,28,620	"	"	3,14,310	6,28,620	1,27,760	2,55,520	1,86,560	2,73,100	"	"	1,86,560	3,73,100
Carried forward	96,08,760	37,49,392 8	7,27,260	45,722 8	103,36,020	37,95,115	39,96,350	18,40,160	63,39,670	19,54,955	65,280	26,377 8	62,74,390	19,28,577 8

Statement of Stamped Papers and Adhesive stamps received into and

issued from the Stamp Office during

July 1884

Description of Stamps	Balance brought forward		Received into store during the July		Total	
	£ s d	Value	£ s d	Value	£ s d	Value
		1		2		3

Issued	Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the July		Balance	
	£ s d	Value	£ s d	Value	£ s d	Value
		4		5		7

Brought forward	96.08.760	37.49.392 8	7.27.260	45.722 8	103.36.020	37.995
4 Supers	1.83.230	7.32.920	9	36	1.83.239	7.32.956
5	2.00.155	10.00.775	"	"	2.00.155	10.00.775
7	1.04.155	7.29.085	"	"	1.04.155	7.29.085
10	2.26.070	22.60.700	"	"	2.26.070	22.60.700
20	2.36.127	47.22.540	"	"	2.36.127	47.22.540
40	1.23.902	49.56.080	"	"	1.23.902	49.56.080
70	49.962	34.97.540	"	"	49.962	34.97.540
100	23.936	23.93.600	"	"	23.936	23.93.600
200	12.239	24.47.900	"	"	12.239	24.47.900
400	10.070	40.28.000	"	"	10.070	40.28.000
700	4.960	34.72.000	"	"	4.960	34.72.000
1000	2.577	25.77.000	"	"	2.577	25.77.000
Total	107.86.143	365.67.232 8	7.27.269	45.758 8	115.13.412	36.22.991

39.96.350	19.40.160	63.39.670	19.51.955	65.280	26.377 8	62.74.390	19.28.577 8
25.319	1.01.276	1.57.920	6.31.680	120	480	1.57.800	6.31.200
27.735	1.28.675	1.72.420	8.62.100	240	12.00	1.72.180	8.60.900
15.100	1.05.700	89.055	6.23.385	120	840	88.935	6.22.545
16.658	1.66.580	2.09.612	20.94.120	20	200	2.09.392	20.93.920
5990	1.19.800	2.30.137	46.02.740	20	400	2.30.117	46.02.340
3.264	1.30.560	1.20.638	48.28.520	20	800	1.20.618	48.24.720
974	68.180	48.988	34.29.160	"	"	48.988	34.29.160
680	68.000	23.256	23.25.600	10	1000	23.246	23.24.600
383	70.600	11.886	23.77.200	4	800	11.882	23.76.400
150	60.000	9920	39.68.000	4	1.600	9916	39.66.400
63	44.100	4.897	34.27.900	"	"	4.897	34.27.900
52	52.000	2.625	25.25.000	"	"	2.625	25.25.000
40.92.688	29.66.631	74.20.724	33.64.960	65.838	33.677 8	73.54.886	33.61.362 8

Statement of Stamped Papers and Adhesive stamps received into and

issued from the Stamp Office during July 1284

Description of Stamps	Balance brought forward		Received into store during the month		Total		Issued		Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the month		Balance	
	cts	Value	cts	Value	cts	Value	cts	Value	cts	Value	cts	Value	cts	Value
Brought forward														
4 Papers	96,087.60	37,49,392.8	7,27.260	145,722.8	103,36,020	37,985.5	39,96,350	13,10,160	63,39,670	19,52,955	65,230	26,377.8	62,74,390	19,28,577.8
5 "	183.230	7,32,920	9	36	183,239	7,32,956	25,319	1,01,276	1,57,920	6,31,680	120	480	1,57,800	6,31,200
7 "	2,00,155	10,00,775	"	"	2,00,155	10,00,775	27,735	1,38,675	1,72,420	8,62,100	240	12,00	1,72,180	8,60,900
10 "	1,04,155	7,29,085	"	"	1,04,155	7,29,085	15,100	1,05,700	89,055	6,23,385	120	840	88,935	6,22,545
20 "	2,26,070	22,60,700	"	"	2,26,070	22,60,700	16,658	1,66,580	2,09,412	20,94,120	20	200	2,09,392	20,93,920
40 "	2,36,127	47,22,510	"	"	2,36,127	47,22,510	5,990	1,19,800	2,30,137	46,02,710	20	400	2,30,117	46,02,310
70 "	1,23,902	49,56,080	"	"	1,23,902	49,56,080	3,264	1,30,560	1,20,638	48,25,520	20	800	1,20,618	48,24,720
100 "	49,962	34,97,310	"	"	49,962	34,97,310	974	68,180	48,988	34,29,160	"	"	48,988	34,29,160
200 "	23,936	23,93,600	"	"	23,936	23,93,600	680	68,000	23,256	23,25,600	10	1,000	23,246	23,24,600
400 "	12,239	24,47,900	"	"	12,239	24,47,900	353	70,600	11,886	23,77,200	4	800	11,882	23,76,400
700 "	10,070	40,25,000	"	"	10,070	40,25,000	150	60,000	9920	39,68,000	4	1,600	9916	39,66,400
1000 "	4,960	34,72,000	"	"	4,960	34,72,000	63	44,100	4,897	34,27,900	"	"	4,897	34,27,900
	2,577	25,77,000	"	"	2,577	25,77,000	52	52,000	2,625	25,25,000	"	"	2,525	25,25,000
Total	107,86,148	365,67,232.8	7,27,269	145,758.8	115,13,417	38,13,991.5	40,92,688	29,66,631	74,20,724	33,64,736	66,338	33,697.8	73,54,886	33,613,662.8

Statement of Stamped Papers and Adhesive stamps received into and

Issued from the Stamp Office during

July 1834

Description of Stamps	Balance brought forward		Received into store during the July		Total		Issued	Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the July		Balance	
	c/s	Value	c/s	Value	c/s	Value		c/s	Value	c/s	Value	c/s	Value
	1			2		3		4		5			7
<u>Non Judicial Stamps</u>													
<u>Stamped Papers</u>													
1 Anna	1009	63 1	65.650	4.103 2	66.659	4.166 3	66.659	4.166 3	"	"	"	"	"
2 Annas	1020	127 8	7.56.811	94.601 6	757.831	94.728 14	757.831	94.728 14	"	"	"	"	"
4 "	2003	500 12	5.08.804	1.27.201	5.10.807	1.27.701 12	5.10.807	1.27.701 12	"	"	"	"	"
8 "	4803	2.001 8	4.03.482	2.01.741	4.07.485	2.03.742 8	4.07.484	2.03.742	1	8	"	"	1646 58
12 "	"	"	"	"	"	"	"	"	"	"	"	"	"
1 Rupee	1019	1019	2.05.420	2.05.420	2.06.439	2.06.139	2.06.437	2.06.437	2	2	"	"	2
1/2 Rupees	201	301 8	18.445	27.667 8	18.646	27.969	18.646	27.969	"	"	"	"	"
2 "	200	400	45.185	90.370	45.385	90.770	45.385	90.770	"	"	"	"	"
2 1/2 "	50	125	3.701	9.252 8	3.751	9.377 8	3.751	9.377 8	"	"	"	"	"
3 "	100	300	17.510	52.530	17.610	52.630	17.610	52.630	"	"	"	"	"
3 1/2 "	"	"	"	"	"	"	"	"	"	"	"	"	"
4 "	"	"	"	"	"	"	"	"	"	"	"	"	"
4 1/2 "	"	"	11.383	45.532	11.383	45.532	11.383	45.532	"	"	"	"	"
5 "	"	"	"	"	"	"	"	"	"	"	"	"	"
6 "	"	"	9.344	46.705	9.344	46.705	9.344	46.705	"	"	"	"	"
7 "	"	"	18.24	10.944	18.24	10.944	18.24	10.944	"	"	"	"	"
7 1/2 "	50	350	987	6.909	1037	7.259	1037	7.259	"	"	"	"	"
8 "	"	"	178	1.335	178	1.335	178	1.335	"	"	"	"	"
9 "	"	"	2467	19.736	2467	19.736	2467	19.736	"	"	"	"	"
10 "	"	"	147	1.323	147	1.323	147	1.323	"	"	"	"	"
12 1/2 "	50	500	2986	29.860	3036	30.360	3036	30.360	"	"	"	"	"
15 "	242	3025	"	"	242	3025	23	297 8	219	2737 8	"	"	219 2737 8
16 "	"	"	1303	19.545	1303	19.545	1303	19.545	"	"	"	"	"
17 1/2 "	"	"	1717	27.472	1717	27.472	1717	27.472	"	"	"	"	"
20 "	"	"	"	"	"	"	"	"	"	"	"	"	"
22 1/2 "	"	"	671	13.420	671	13.420	671	13.420	"	"	"	"	"
Carried forward	446	10.035	"	"	446	10.035	"	"	446	10.035	"	"	446 10.035
	10.393	18.748 5	20.58.012	10.85.667 8	20.68.405	10.94.573	20.67.737	10.46.401 2	668	12.775	"	"	668 12.775

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Statement of Stamped Papers and Adhesive stamps received into and

issued from the Stamp Office during

July 1884

Description of Stamps	Balance brought forward		Received into store during the month		Total		Issued	Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the month		Balance		
	Rs.	Value	Rs.	Value	Rs.	Value		Rs.	Value	Rs.	Value	Rs.	Value	
	1		2		3		4		5			6		
Brought forward	21,360	7,11,438.5	20,68,057	10,36,792.8	20,79,417	10,48,230.13	20,67,999	10,48,251.3	11,018	7,00,105	30	1650	11,488	15,98,555
92 1/2 Rupees	508	46,990	"	"	508	46,990	"	"	508	46,990	"	"	508	46,990
95 "	507	48,165	"	"	507	48,165	"	"	507	48,165	"	"	507	48,165
17 1/2 "	508	49,530	"	"	508	49,530	"	"	508	49,530	"	"	508	49,530
100 "	47	4,700	"	"	47	4,700	5	500	42	4,200	"	"	42	4,200
105 "	127	13,335	"	"	127	13,335	"	"	127	13,335	"	"	127	13,335
110 "	447	49,170	"	"	447	49,170	"	"	447	49,170	"	"	447	49,170
112 1/2 "	422	47,475	"	"	422	47,475	"	"	422	47,475	"	"	422	47,475
115 "	346	39,790	"	"	346	39,790	2	225	420	47,250	"	"	346	39,790
120 "	458	54,960	"	"	458	54,960	"	"	458	54,960	"	"	458	54,960
125 "	335	41,875	"	"	335	41,875	"	"	335	41,875	"	"	335	41,875
130 "	465	60,450	"	"	465	60,450	2	260	333	41,625	"	"	463	60,190
135 "	108	14,580	"	"	108	14,580	2	260	463	60,190	"	"	106	14,310
137 1/2 "	497	68,337.8	"	"	497	68,337.8	2	270	106	14,310	"	"	493	67,787.8
140 "	467	65,380	"	"	467	65,380	"	"	497	68,337.8	4	550	465	65,100
145 "	66	9,570	"	"	66	9,570	2	280	465	65,100	"	"	66	9,570
150 "	72	10,800	"	"	72	10,800	"	"	66	9,570	"	"	72	10,800
155 "	103	15,965	"	"	103	15,965	"	"	72	10,800	"	"	103	15,965
160 "	272	43,520	"	"	272	43,520	"	"	103	15,965	"	"	272	43,520
162 1/2 "	22	3,575	"	"	22	3,575	"	"	272	43,520	"	"	20	3,250
165 "	335	55,275	"	"	335	55,275	2	325	20	3,250	"	"	335	55,275
170 "	35	5,950	"	"	35	5,950	"	"	335	55,275	"	"	35	5,950
175 "	353	61,775	"	"	353	61,775	"	"	35	5,950	"	"	352	61,600
180 "	167	30,060	"	"	167	30,060	1	175	352	61,600	"	"	165	29,700
185 "	22	4,070	"	"	22	4,070	2	360	165	29,700	"	"	21	3,885
187 1/2 "	34	6,375	"	"	34	6,375	1	185	21	3,885	"	"	29	5,437.8
190 "	376	71,440	"	"	376	71,440	2	375	32	6,000	3	562.8	376	71,440
Carried forward	28,459	16,34,530.13	20,58,057	10,36,792.8	20,86,114	10,72,923.13	20,67,922	10,57,130.13	18,594	16,20,112.8	37	2,762.8	18,557	16,17,350

Statement of Stamped Papers and Adhesive stamps received into and

issued from the Stamp office during July 1884

Description of Stamps	Balance brought forward		Received into store during the July		Total		Issued	Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the July	Balance	
	£ s d	Value	£ s d	Value	£ s d	Value		£ s d	Value		£ s d	Value
Brought forward	28145	9	16,34,550	13	20,58,057	10,26,792	8	20,86,516	26,71,343	5		
195 Rupees	117	22,815	"	"	117	22,815	"	117	22,815	"	117	22,815
200 " "	100	20,000	"	"	100	20,000	"	100	20,000	"	100	20,000
212 1/2 " "	"	"	"	"	"	"	"	"	"	"	"	"
225 " "	20	4,500	"	"	20	4,500	"	20	4,500	"	20	4,500
237 1/2 " "	8	1,900	"	"	8	1,900	"	8	1,900	"	8	1,900
250 " "	47	11,750	"	"	47	11,750	"	47	11,750	"	47	11,750
262 1/2 " "	"	"	"	"	"	"	"	"	"	"	"	"
275 " "	"	"	"	"	"	"	"	"	"	"	"	"
287 1/2 " "	"	"	"	"	"	"	"	"	"	"	"	"
300 " "	76	22,800	"	"	76	22,800	"	76	22,800	"	76	22,800
312 1/2 " "	"	"	"	"	"	"	"	"	"	"	"	"
325 " "	"	"	"	"	"	"	"	"	"	"	"	"
337 1/2 " "	"	"	"	"	"	"	"	"	"	"	"	"
350 " "	52	18,200	"	"	52	18,200	"	52	18,200	"	52	18,200
362 1/2 " "	"	"	"	"	"	"	"	"	"	"	"	"
375 " "	"	"	"	"	"	"	"	"	"	"	"	"
387 1/2 " "	"	"	"	"	"	"	"	"	"	"	"	"
400 " "	71	28,400	"	"	71	28,400	"	71	28,400	"	71	28,400
412 1/2 " "	"	"	"	"	"	"	"	"	"	"	"	"
425 " "	"	"	"	"	"	"	"	"	"	"	"	"
437 1/2 " "	"	"	"	"	"	"	"	"	"	"	"	"
450 " "	10	4,500	"	"	10	4,500	"	10	4,500	"	10	4,500
462 1/2 " "	"	"	"	"	"	"	"	"	"	"	"	"
475 " "	"	"	"	"	"	"	"	"	"	"	"	"
487 1/2 " "	"	"	"	"	"	"	"	"	"	"	"	"
500 " "	77	38,500	"	"	77	38,500	"	77	38,500	"	77	38,500
512 1/2 " "	"	"	"	"	"	"	"	"	"	"	"	"
525 " "	"	"	"	"	"	"	"	"	"	"	"	"
537 1/2 " "	"	"	"	"	"	"	"	"	"	"	"	"
550 " "	174	95,700	"	"	174	95,700	"	174	95,700	"	174	95,700
Carried forward	29,211	19,03,615	13	20,58,057	10,36,792	8	20,87,268	29,40,000	5			
	20,679	36,10,55,330	13	19,332	18,35,877	8	37	27,628	19,295	18,82,315	13	

Statement of Stamped Papers and Adhesive stamps received into and

issued from the Stamp Office during July 1884

Description of Stamps	Balance brought forward		Received into Store during the July		Total	
	£ s d	Value	£ s d	Value	£ s d	Value
	1		2		3	

Brought forward	29.2.11	19,03,615 13	20,58,057	10,36,792 8	20,87,268 7	19,03,615 13
562 1/2 Rupees	"	" " "	" " "	" " "	" " "	" " "
575	"	" " "	" " "	" " "	" " "	" " "
587 1/2	"	" " "	" " "	" " "	" " "	" " "
600	169	1,01,400	"	" " "	169 1,01,400	" " "
612 1/2	"	" " "	" " "	" " "	" " "	" " "
625	"	" " "	" " "	" " "	" " "	" " "
637 1/2	"	" " "	" " "	" " "	" " "	" " "
650	175	1,13,750	"	" " "	175 1,13,750	" " "
662 1/2	"	" " "	" " "	" " "	" " "	" " "
675	"	" " "	" " "	" " "	" " "	" " "
687 1/2	"	" " "	" " "	" " "	" " "	" " "
700	6	4,200	"	" " "	6 4,200	" " "
712 1/2	"	" " "	" " "	" " "	" " "	" " "
725	"	" " "	" " "	" " "	" " "	" " "
737 1/2	"	" " "	" " "	" " "	" " "	" " "
750	123	92,250	"	" " "	123 92,250	" " "
762 1/2	"	" " "	" " "	" " "	" " "	" " "
775	"	" " "	" " "	" " "	" " "	" " "
787 1/2	"	" " "	" " "	" " "	" " "	" " "
800	126	1,00,800	"	" " "	126 1,00,800	" " "
812 1/2	"	" " "	" " "	" " "	" " "	" " "
825	"	" " "	" " "	" " "	" " "	" " "
837 1/2	"	" " "	" " "	" " "	" " "	" " "
850	126	1,07,100	"	" " "	126 1,07,100	" " "
862 1/2	"	" " "	" " "	" " "	" " "	" " "
875	"	" " "	" " "	" " "	" " "	" " "
887 1/2	"	" " "	" " "	" " "	" " "	" " "

Carried forward

29.9.36 24.23.115 13 - 20,58,057 10,36,792 8 - 20,87,268 7 19,03,615 13

Issued	Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the July		Balance	
	£ s d	Value	£ s d	Value	£ s d	Value
	4		5		7	

20,67,936 10,58,330 13	19,382 18,85,077 8	37	2762 8	19,295	18,82,315	" " "
" " "	" " "	"	" " "	"	1646	" " "
" " "	" " "	"	" " "	"	60	" " "
" " "	" " "	"	" " "	169	1,01,400	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	175	1,13,750	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	6	4,200	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	123	92,250	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	126	1,00,800	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	126	1,07,100	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	"	" " "	" " "
" " "	" " "	"	" " "	"	" " "	" " "

20,67,936 10,58,330 13 - 20,057 24,04,577 8 - 37 2762 8 - 20,020 24,01,815

Statement of Stamped Papers and Adhesive stamps received into and

Issued from the Stamp Office during July 1284

Description of Stamps	Balance brought forward		Received into store during the July		Total	
	£ s d	Value	£ s d	Value	£ s d	Value
		1		2		3

Brought forward	29.211	19,036 15 13	20,580 57	10,367 92 8	20,872 68	19,044 5
562 1/2 Reques		" " "	" " "	" " "	" " "	" " "
575		" " "	" " "	" " "	" " "	" " "
587 1/2		" " "	" " "	" " "	" " "	" " "
600		" " "	" " "	" " "	" " "	" " "
612 1/2	169	1,014 00	" " "	" " "	169	1,014 00
625		" " "	" " "	" " "	" " "	" " "
637 1/2		" " "	" " "	" " "	" " "	" " "
650		" " "	" " "	" " "	" " "	" " "
662 1/2	175	1,137 50	" " "	" " "	175	1,137 50
675		" " "	" " "	" " "	" " "	" " "
687 1/2		" " "	" " "	" " "	" " "	" " "
700		" " "	" " "	" " "	" " "	" " "
712 1/2	6	4200	" " "	" " "	6	4200
725		" " "	" " "	" " "	" " "	" " "
737 1/2		" " "	" " "	" " "	" " "	" " "
750		" " "	" " "	" " "	" " "	" " "
762 1/2	123	92,250	" " "	" " "	123	92,250
775		" " "	" " "	" " "	" " "	" " "
787 1/2		" " "	" " "	" " "	" " "	" " "
800		" " "	" " "	" " "	" " "	" " "
812 1/2	126	1,008 00	" " "	" " "	126	1,008 00
825		" " "	" " "	" " "	" " "	" " "
837 1/2		" " "	" " "	" " "	" " "	" " "
850		" " "	" " "	" " "	" " "	" " "
862 1/2	126	1,071 00	" " "	" " "	126	1,071 00
875		" " "	" " "	" " "	" " "	" " "
887 1/2		" " "	" " "	" " "	" " "	" " "

Brought forward

29.936 24.23 15 13 20,580 57 10,367 92 8 20,872 68 19,044 5

Issued	Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the July		Balance	
	£ s d	Value	£ s d	Value	£ s d	Value
		4		5		7

20,679 36 10 58 330 13	19,332 18 85 077 8	37	2762 8	19,295	18,821 315	"
" " " "	" " " "	"	" " "	"	1646	"
" " " "	" " " "	"	" " "	"	80	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	169	1,014 00
" " " "	169 4,014 00	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	175	1,137 50
" " " "	175 1,137 50	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	6	4,200
" " " "	6 4,200	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	123	92,250
" " " "	123 92,250	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	126	1,008 00
" " " "	126 1,008 00	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	126	1,071 00
" " " "	126 1,071 00	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"
" " " "	" " " "	"	" " "	"	"	"

20,020 24,01,815

Statement of Stamped Papers and Adhesive stamps received into and

issued from the Stamp Office during July 1884

Description of Stamps	Balance brought forward		Received into store during the month		Total		Issued	Balance carried to next year's account		Stamps despatched to the Districts but not received by Collectors during the month		Balance			
	£ s d	Value	£ s d	Value	£ s d	Value		£ s d	Value	£ s d	Value	£ s d	Value		
	1		2		3		4		5			6			
Brought forward															
900 Supers	29,936	24,23,115 13	20,58,057	10,36,792 8	20,87,993 34	59,905 5	27,67,936	10,55,330 13	20,057	24,04,577 8	27	27,62 8	20,020	24,01,815	
912 1/2	75	67,500			75	67,500			75	67,500			1646 6	75	67,500
925															
937 1/2															
950															
962 1/2	78	74,100			78	74,100			78	74,100			78		74,100
975															
987 1/2															
1000													22		22,000
1075	22	22,000			22	22,000			22	22,000					
1150															
1225															
1300															
1375	47	61,100			47	61,100			47	61,100			47		61,100
1450															
1525	37	53,650			37	53,650			37	53,650			37		53,650
1600													31		49,600
1675	31	49,600			31	49,600			31	49,600					
1900															
2000															
Total	30,226	27,51,065 13	20,58,057	10,36,792 8	20,88,293 34	59,905 5	27,67,936	10,55,330 13	20,347	27,32,527 8	37	27,62 8	20,310	27,29,765	

Non Judicial Stamps
received from England

2 Annas	8,96,000	1,12,000	24,16,000	3,02,000	33,12,000	4,11,000	1,19,000	14,876	31,92,000	2,99,125	22,300	2787 8	31,70,700	3,96,337 8
4 Annas	4,48,000	1,16,000	18,24,000	4,56,000	22,88,000	5,72,000	80,500	20,125	22,07,500	5,51,375	2300	575	22,05,200	6,61,300
8	2,40,000	1,20,000	17,60,000	8,80,000	20,00,000	10,00,000	1,14,298	59,449	18,81,702	9,40,851	2200	1100	18,79,502	9,39,751
Carried forward	16,00,000	3,48,000	60,00,000	16,28,000	76,00,000	19,83,000	3,17,798	94,449	72,82,202	18,71,351	26300	4462 8	72,55,402	18,87,388 8

Statement of Stamped Papers and Adhesive stamps received into and

issued from the Stamp Office during

July 1884

Description of Stamps	Balance brought forward		Received into store during the July		Total	
	£ s d	Value	£ s d	Value	£ s d	Value
		1		2		3

Brought forward	16,00,000	3,48,000	6,00,000	16,38,000	7,60,000	19,86,000
1 Rupee						
1 1/2 Rupees			8,20,300	8,20,300	8,20,300	8,20,300
2						
2 1/2			3,04,000	6,08,000	3,04,000	6,08,000
3						
3 1/2						
4						
4 1/2			64,000	2,56,000	64,000	2,56,000
5						
6			36,000	1,80,000	36,000	1,80,000
8			16,000	96,000	16,000	96,000
10			27,000	2,16,000	27,000	2,16,000
15			16,000	1,60,000	16,000	1,60,000
20			8,000	1,20,000	8,000	1,20,000
			4,500	90,000	4,500	90,000
Total	16,00,000	3,48,000	7,29,580	18,14,300	18,95,800	25,32,300

Issued	Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the July		Balance	
	£ s d	Value	£ s d	Value	£ s d	Value
		4		5		7

3,77,798	94,149	7,232,202	18,91,851	26,800	4,462.8	72,58,402	18,87,388
2,00,000	2,00,000	6,20,300	6,20,300	10,000	10,000	6,19,300	6,19,300
8290	16,580	2,95,710	5,91,420	200	400	2,95,510	5,91,020
						64,000	2,56,000
						35,800	1,79,000
200	1,000	35,800	1,79,000			16,000	96,000
						27,000	2,16,000
						15,900	1,59,000
100	1,000	15,900	1,59,000			8,000	1,20,000
						4,490	1,89,800
10	200	4,490	89,800				
5,26,398	3,12,929	83,69,402	12,19,371	28,000	5,862.8	83,41,402	12,13,506

Statement of Stamped Papers and Adhesive stamps received into, and

issued from the Stamp Office during July 1884

Description of Stamps	Balance brought forward		Received into store during the July		Total	
	£ s d	Value	£ s d	Value	£ s d	Value
	1		2		3	

Bills of Exchange

1 Anna	203	12 11	84 8 77	5304 13	85,080	5317 8
2 Annas	"	"	"	"	"	"
3 "	"	"	6 19 2	774	6192	774
4 "	"	"	6 6 4 6	1246 2	6646	1246 2
5 "	"	"	13 33	333 4	1333	333 4
6 "	"	"	4 30	134 6	430	134 6
8 "	"	"	98 78	3704 4	9878	3704 4
9 "	"	"	9 57	478 8	957	478 8
12 "	"	"	22 58	1270 2	2258	1270 2
15 "	"	"	46 18	3463 8	4618	3463 8
1 Rupee	"	"	990	928 2	990	928 2
1/2 Rupees	"	"	603	603	603	603
2 "	50	75	2332	3498	2382	3513
2 1/4 "	"	"	188	876	188	876
3 "	"	"	"	"	"	"
4 "	"	"	942	2826	942	2826
8 "	8	32	51	204	59	236
1 1/2 "	4	18	30	135	34	153
5 "	4	20	"	"	4	20
6 "	52	3 12	299	1794	351	2106
7 1/2 "	79	592 8	"	"	79	592 8
8 "	354	2832	11	88	365	2920
9 "	4	36	12	108	16	144
10 "	59	590	"	"	59	590
12 "	8	96	17	204	25	300
14 "	58	812	"	"	58	812
15 "	87	1305	"	"	87	1305
16 "	58	928	"	"	58	928
18 "	437	7866	5	90	442	7956
20 "	71	1420	"	"	71	1420

Carried forward

1536 16947 3 122,669 27,563 124,205 44,510 4

Issued	Balance carried to next year's Account		Stamps deposited to the Districts but not received by Collectors during the July		Balance	
	£ s d	Value	£ s d	Value	£ s d	Value
	4		5		7	

84476	5279 12	604	27 12	200	12 8	1404
5892	736 8	300	37 8	100	12 8	200
6546	1227 6	100	18 12	100	18 12	"
1333	333 4	"	"	"	"	"
430	134 6	"	"	"	"	"
9678	3629 4	200	75	700	75	"
957	478 8	"	"	"	"	"
2258	1270 2	"	"	"	"	"
4568	3426	50	37 8	50	37 8	"
940	881 4	50	46 14	50	46 14	"
603	603	"	"	"	"	"
2320	3480	62	93	50	75	12
188	876	"	"	"	"	"
"	"	"	"	"	"	"
922	2766	20	60	20	60	"
59	236	"	"	"	"	"
34	153	"	"	"	"	"
4	20	"	"	"	"	"
351	2106	"	"	"	"	"
"	30	75	562 8	"	75	562 8
15	120	350	2800	10	83	340
16	144	"	"	"	"	"
4	40	55	550	"	55	550
25	300	"	"	"	"	"
"	"	58	812	10	140	48
8	120	79	1185	10	150	69
"	"	58	928	"	"	58
9	162	433	7794	"	433	7794
"	"	71	1420	5	100	66
121,640	28,052 6	2565	16,467 11	805	808 2	1760
						15,649 12

16947
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Statement of Stamped Papers and Adhesive stamps received into and

Issued from the Stamp Office during July 1884

Description of Stamps	Balance brought forward		Received into store during the month		Total	
	£ s d	Value	£ s d	Value	£ s d	Value
	1		2		3	

Brought forward.	1536	16947 3	122669	27563 1	124205	44510 4
21 Paper	24	504			24	504
22	24	528			24	528
24	265	6360	4	96	269	6456
26	169	4394			169	4394
27	34	918			34	918
28	49	1372			49	1372
30	25	750			25	750
32	172	5504			172	5504
33	49	1617			49	1617
34	124	4216			124	4216
36	34	1224			34	1224
38	49	1862			49	1862
39	49	1911			49	1911
40	50	2000			50	2000
42	49	2058			49	2058
45	50	2250			50	2250
48						
51	50	2550			50	2550
54	1	514			1	514
57	50	2850			50	2850
60						
66	99	6534			99	6534
72	49	3528			49	3528
78	49	3822			49	3822
84	49	4116			49	4116
90	49	4410			49	4410
96	49	4704			49	4704
102	49	4998			49	4998
Carried forward	3246	91981 3	122673	27659 1	125919	119140 4

Issued	Balance carried forward		Stamps despatched to the Districts but not received by Collectors during the month		Balance	
	£ s d	Value	£ s d	Value	£ s d	Value
	4		5		6	

124640	28052 6	2565	16457 14	805	805 2	1760	1646	15649 12
		24	504			24	61X	504
		24	528			24		528
		24	528			254		6096
15	360	254	6096			169		4394
		169	4394			34		918
		34	918			49		1372
		49	1372			17		510
8	240	17	510			172		5504
		172	5504			49		1617
		49	1617			124		4216
		124	4216			34		1224
		34	1224			49		1862
		49	1862			49		1911
		49	1911			50		2000
		50	2000			49		2058
		49	2058			50		2250
		50	2250					
						50		2550
		50	2550			1		514
		1	514			50		2850
		50	2850					
						99		6534
		99	6534			49		3528
		49	3528			49		3822
		49	3822			49		4116
		49	4116			49		4410
		49	4410			49		4704
		49	4704			49		4998
		49	4998					
124663	28652 6	4256	90987 14	805	805 2	3451		90179 12

Statement of Stamped Papers and Adhesive stamps received into, and

Issued from the Stamp Office during

July 1884

Description of Stamps	Balance brought forward		Received into Store during the July		Total	
	£ s d	Value	£ s d	Value	£ s d	Value
Brought forward	3.79.840	291957				
2 Papes	1.87.360	274720	266	395 12	3.90.102	292352
3	11.450	34350			1.87.360	374720
4	2.73.040	1092160	240	720	11.690	35070
6	81.964	471784			2.73.040	1092160
8	86.877	695016	40	240	82.004	492024
12	31.012	372144			86.877	695016
18	30.029	5110522	70	840	31.082	372984
24	47048	11.29152	70	1260	30.099	511702
			70	1680	47.118	1130332
Total	11.28.620	5021805	762	5133	11.29372	5026938

Issued	Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the July		Balance	
	£ s d	Value	£ s d	Value	£ s d	Value
11.067	7304 92	3.66.055	285.043	4	3.66.055	285.043
"	"	1.87.360	3.74.720	"	1.87.360	3.74.720
1590	4773	10.100	30.300	"	10.100	30.300
"	"	2.73.040	1092160	"	2.73.040	1092160
90	646	81.914	491434	"	81.914	491434
"	"	86.877	695016	"	86.877	695016
10	120	31.072	37.2364	"	31.072	37.2364
6	108	30.093	511674	"	30.093	511674
6	144	47.112	1130688	"	47.112	1130688
15749	12958 12	113.623	5013949	"	113.623	5013949

Transfer Stamps						
1 Anna	3	3	"	"	3	3
2 Annas	252	31 8	"	"	252	31 8
3	675	126 9	"	"	675	126 9
4	1239	309 12	"	"	1239	309 12
8	1922	961	"	"	1922	961
12	965	723 12	"	"	965	723 12
1 Rupee	1383	1383	"	"	1383	1383
1 1/4 Rupees	1961	2451 4	"	"	1961	2451 4
2 1/2	1999	4997 8	"	"	1999	4997 8
3 3/4	806	3022 8	1920	7200	2726	10222 8
5	2189	10945	"	"	2189	10945
6 1/4	3341	20881 4	"	"	3341	20881 4
7 1/2	3756	28170	"	"	3756	28170
10	3668	36680	"	"	3668	36680
20	2771	55420	"	"	2771	55420

Total 26930 166103 1/4 1920 7200 28350173103 4

"	"	3	3	3	3	"	"
"	"	252	31 8	16	2	236	29 8
"	"	675	126 9	16	3	659	123 9
"	"	1239	309 12	16	4	1223	305 12
160	80	1762	881	16	8	1746	873
"	"	965	723 12	16	12	949	71 12
170	170	1213	1213	10	10	1203	1203
121	151 4	1840	2300	10	12 8	1830	2287 8
130	325	1869	4672 8	10	25	1959	4647 8
480	1800	2246	8422 8	10	37 8	2236	8385
20	100	2169	10845	5	25	2164	10820
"	"	3341	20881 4	5	31 4	3336	20850
"	"	3756	28170	5	37 8	3781	28132 8
"	"	3668	36680	2	20	3666	36660
"	"	2771	55420	2	40	2769	55380

1081 2626 4 27769 179677 142 267 15 27627 170409 1

Statement of Stamped Papers and Adhesive stamps received into and

issued from the Stamp Office during

July 1284

Description of Stamps	Balance brought forward		Received into Store during the Month		Total	
	£ s d	Value	£ s d	Value	£ s d	Value
		1		2		3

Special Adhesive Stamps

1 Anna	344,572	21,535 12	367,680	22,980	7,122 52	44,515 12
2 Annas	16,932	1,991 8	25,600	3,200	41,532	5,191 8
3	13,976	2,620 8	78,000	14,625	91,976	17,245 8
4	13,045	3,261 4	36,640	9,160	49,685	12,421 4
6	5,446	2,042 4	74,000	27,750	79,446	29,792 4
8	10,877	5,438 8	32,000	16,000	42,877	21,438 8
12	4,111	3,083 4	59,200	44,400	63,311	17,483 4
1 Rupee	8,227	8,227	33,600	33,600	41,827	41,827
2 Rupees	4,165	8,330	10,800	21,600	14,965	29,930
3	1,512	4,536	13,720	41,160	15,232	45,696
4	4,435	17,740	1120	4,480	5,555	22,220
5	5,843	26,715			5,843	26,715
6	2,590	16,540	2,200	13,200	4,790	29,740
7	2,013	14,091			2,013	14,091
8	2,302	18,416			2,302	18,416
9	264	2,376	1,296	11,664	1,560	14,040
10	2,536	25,360	2,200	22,000	4,736	47,360
20	2,295	45,900			2,295	45,900
25	90	2,250	240	6,000	330	8,250
30	1840	55,200			1,840	55,200
40	626	25,040			626	25,040
50	1,016	50,800			1,016	50,800
100	313	31,300			313	31,300
200	48	9,600			48	9,600
500	16	8,000			16	8,000
1000	16	16,000			16	16,000

Total 4,47,606 4,25,394 7,38,296 29,189 11,85,902 7,17,213

Issued	Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the month		Balance	
	£ s d	Value	£ s d	Value	£ s d	Value
		4		5		7

1614	100 14	7,10,638	44,444 14	"	"	7,10,638	44,444 14
3907	488 6	37,625	4,703 2	"	"	37,625	4,703 2
3,258	4,22 13	89,721	16,822 11	"	"	89,721	16,822 11
9,730	24,32 8	39,955	9,988 12	"	"	39,955	9,988 12
490	183 12	78,956	29,608 8	"	"	78,956	29,608 8
6,400	3,200	36,477	18,238 8	"	"	36,477	18,238 8
1033	774 12	62,278	46,708 8	"	"	62,278	46,708 8
6,780	6,780	35,047	35,047	"	"	35,047	35,047
2244	4,488	12,721	25,442	"	"	12,721	25,442
1021	3,063	14,211	42,633	"	"	14,211	42,633
595	2,380	49,60	19,840	"	"	49,60	19,840
420	2,100	49,23	24,615	"	"	49,23	24,615
165	990	46,25	27,750	"	"	46,25	27,750
13	91	20,00	14,000	"	"	20,00	14,000
107	856	2,95	17,560	"	"	2,95	17,560
3	27	15,57	14,013	"	"	15,57	14,013
186	18,60	4,550	45,500	"	"	4,550	45,500
4	80	2,291	45,820	"	"	2,291	45,820
14	350	316	7,900	"	"	316	7,900
18	540	18,22	54,660	"	"	18,22	54,660
"	"	626	25,040	"	"	626	25,040
"	"	1,016	50,800	"	"	1,016	50,800
"	"	313	31,300	"	"	313	31,300
"	"	48	9,600	"	"	48	9,600
"	"	16	8,000	"	"	16	8,000
"	"	16	16,000	"	"	16	16,000

36,999 31,208 11,48,903 6,86,004 15,14,903 6,86,004 15,14,903

1646/61

Statement of Starred Papers and Adhesive stamps received into, and

Issued from the Stamp Office during July 1884

Description of Stamps	Balance brought forward		Received into store during the July		Total	
	£ s d	Value	£ s d	Value	£ s d	Value
	1		2		3	

Special Adhesive Stamps

1 Anna	344,572	21,535 12	367,680	22,980	7,122 52	44,515 12
2 Annas	15,932	199 8	25,600	3200	41,832	5191 8
3	13,976	262 8	78,000	46,25	91,976	17,245 8
4	13,045	326 4	36,640	9,60	49,685	12,424
6	5,446	2042 4	74,000	27,750	79,446	29,792 4
8	10,877	5438 8	32,000	16,000	42,877	21,438 8
12	4,111	3083 4	59,200	44,400	63,311	17,483 4
1 Rupee	8,227	8227	33,600	33,600	41,827	41,827
2 Rupees	4,165	8,330	10,800	21,600	14,965	29,930
3	1,612	4,536	13,720	44,160	15,332	45,696
4	4,435	17,740	1120	4,480	5,555	22,220
5	5,343	26,715			5,343	26,715
6	2,590	15,540	2,200	13,200	4,790	28,740
7	2,013	11,091			2,013	11,091
8	2,302	18,416			2,302	18,416
9	264	2,376	1,296	11,664	1,560	14,040
10	2,536	25,360	2,200	22,000	4,736	47,360
20	2,295	45,900			2,295	45,900
25	90	2,250	240	6,000	330	8,250
30	1840	55,200			1840	55,200
40	626	25,040			626	25,040
50	1016	50,800			1016	50,800
100	313	31,300			313	31,300
200	48	9,600			48	9,600
500	16	8,000			16	8,000
1000	16	16,000			16	16,000

Total 4,47,606 4,25,394 7,38,296 29,1819 11,85,902 7,17,213

Issued	Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the July		Balance	
	£ s d	Value	£ s d	Value	£ s d	Value
	4		5		7	

1614	100 14	7,10,638	44,414 14	"	7,10,638	44,414 14
3907	488 6	37,625	4,703 2	"	37,625	4,703 2
3255	422 13	39,721	16,822 11	"	39,721	16,822 11
9730	2432 8	39,955	9,988 12	"	39,955	9,988 12
490	183 12	78,956	29,608 8	"	78,956	29,608 8
6400	3200	36,477	18,238 8	"	36,477	18,238 8
1033	774 12	62,278	46,708 8	"	62,278	46,708 8
6780	6780	35,047	35,047	"	35,047	35,047
2244	4488	12,721	25,442	"	12,721	25,442
1021	3063	14,211	42,633	"	14,211	42,633
595	2380	49,601	19,840	"	49,601	19,840
420	2100	49,23	24,615	"	49,23	24,615
165	990	46,25	27,750	"	46,25	27,750
13	91	2000	14,000	"	2000	14,000
107	856	21,95	17,560	"	21,95	17,560
3	27	1557	14,013	"	1557	14,013
186	1860	4,550	45,500	"	4,550	45,500
4	80	2,291	45,820	"	2,291	45,820
14	350	316	7,900	"	316	7,900
18	540	1822	54,660	"	1822	54,660
"	"	626	25,040	"	626	25,040
"	"	1016	50,800	"	1016	50,800
"	"	313	31,300	"	313	31,300
"	"	48	9,600	"	48	9,600
"	"	16	8,000	"	16	8,000
"	"	16	16,000	"	16	16,000

36,999 31,208 11,48,903 6,86,004 15

1646/67

Statement of Stamped Papers and Adhesive stamps received into and

Issued from the Stamp Office during

July 1884

Description of Stamps	Balance brought forward		Received into Store during the July		Total		Issued	Balance carried to next year's Account		Stamps despatched to the Receiver but not received by Collector during the July		Balance		
	£ s d	Value	£ s d	Value	£ s d	Value		£ s d	Value	£ s d	Value	£ s d	Value	
	1		2		3		4	5		6		7		
Court Fees Stamped Papers	8748	1522647 12	1429	6190 1	10177	1628837 10	1976	25670 5	8201	1503167 8		8201	1503167 8	
Court Fees Adhesive Stamps	107 86	143365 67 22 8	727 269	45755 8	115 134	1461299 1	4092	6882965 31	7420	72433617 31	65838	33697 8	73 54 886	336 13 662 8
Non Judicial Stamped Papers	30 226	2752065 12	2058867	1036792 8	2488283	3787858	267936	1055330 13	20347	273257 8	37	2762 8	20310	27 29 765
Do English Manufacture	16 00 000	348000	7295800	4184300	8895800	4532300	526398	312979	8369402	421987	28000	5862 8	83 41 402	42 13 508 8
Bills of Exchange	3353	1029393	122673	276591	126026	1218984	121663	28652 6	4363	10294514	805	808 2	3558	1 02 137 12
Bills of Lading			5543	138512	5543	138512	5542	1385 8	1	" 4"		"	1	" 4"
Adhesive Receipt & Revenue Stamp	33 11 040	206280			33 11 040	206280	738 960	46185	2572090	160095	10800	675	25 61 280	1 59 420
Foreign Bill Stamps	11 28 620	5021805	752	6183	1129378	5026988	15749	12988 12	1113623	5013949 4		"	11 13 623	50 13 949 4
Transfer Stamps	26 930	166103 4	1920	7200	28850	173303 4	1081	2626 4	27769	170677	142	26715	27 627	1 70 409 1
Special Adhesive Stamps	4 47 606	425394	738 296	291819	1185902	717210	36999	312087	1148903	686004 15		"	11 48 903	6 86 004 15
Total	17342666	17112467 8	10951739	5606237 14	28294405	52719750	7605492	4482607 1	20635213	48236098 5	105622	440739	20579791	43192024 12

1646/68

Madras
General Stamp Office
8 November 1875

E. J. H.

W. E. B. B. B.
Superintendent of Stamps

Statement of Stamped Papers and Adhesive stamps received into, and

issued from the Stamp Office during July 1884

Description of Stamps	Balance brought forward		Received into Store during the July		Total	
	Rs	Value	Rs	Value	Rs	Value
	1		2		3	
Court Fees Stamped Papers	8748	15,12,647 12	1429	6,190 1	10177	16,28,337 12
Court Fees Adhesive Stamps	10786	14,33,345 67 23 8	727269	45,758 8	116,13,412 36 10 1/2	
Non Judicial Stamped Papers	30,226	27,51,065 18	2058857	10,36,792 8	2089083	27,87,857 2
Do English Manufactures	16,00,000	3,48,000	7296300	4,84,300	8896300	4,53,300
Bills of Exchange	3353	1,03,939 3	1,22,673	27,659 1	126,026	1,31,598 4
Bills of Lading			5543	1,38,672	5543	1,38,672
Adhesive Receipt & Revenue Stamp	33,11,000	2,06,280			33,11,040	2,06,280
Foreign Bill Stamps	11,28,620	50,21,805	758	61,23 1/2	11,29,378 1/2	50,21,866 1/2
Transfer Stamps	26,930	1,66,103 4	1920	7200	28,850	1,73,303 4
Special Adhesive Stamps	4,47,606	4,25,394	7,38,296	29,1,819	11,85,902	7,17,213
Total	173,42,666	47,11,246 7 8	109,51,789	56,06,237 14	282,94,455	52,77,483 12

Issued	Balance carried to next year's Account		Stamps despatched to the Districts but not received by Collectors during the July		Balance	
	Rs	Value	Rs	Value	Rs	Value
	4		5		7	
1976	25,670 5		8201	15,03,167 8		
4092	688,29,656 31		74,20,724	33,67,340	65,838	33,67,340
20,67,936	10,55,330 13		20,347	27,32,578	37	27,62 8
5,26,398	3,12,979		83,69,402	42,19,371	28,000	58,62 8
1,21,663	28,652 6		4,363	1,02,451 4	805	808 2
5,542	1,386 8		1			
738,960	46,185		25,72,090	1,60,095	10,800	675
15,749	12,988 12		11,13,623	50,13,949 4		
1081	2,626 4		27,769	1,70,677	142	267 15
36,999	31,208 1		11,48,903	6,86,004 15		
76,05,792	44,82,607 1		20,68,541	3,48,236 98 5	1,05,622	44,073 9
					20,3,79,791	43,19,202 4 12

1646/68

Madras
General Stamp Office
8 November 1875

Cd. H

W. B. B. B.
Superintendent of Stamps

N^o 1.

In a letter from the
Superintendent of Stamps
dated 8th November 1875
N^o 1649.

Dated 8th November 1875
Despatch 18th February 1876

Pr 827/76
Encl No 1056/76

Statement of Stamped
Papers and Adhesive
Stamps received into and
issued from the Stamp
Office during Fushy 1284

Ans 3531/76

Recd by O. 15th Nov 7/76 L 182

N^o 1649 - 13 November 76 1646/69
Read Board's Proceedings 2nd Aug.
1876 to 1956.

With these Proceedings the
Board of Rev^t submit the
report of the Sup^t of Stamps
on the operations of his Stamp
Department in Fashy 1284
or the year ending 30 June 1875.
The report shows that the Gross
Revenue of this year amounted
to Rs 49,67,565 & was in ex-
cess of the receipts of the pre-
vious year by Rs 1,76,051.
In the annexed abstract
the particulars of the receipts
from the ^{several} different descriptions
of Stamps &c for Fashy 1283 & 1284
are compared.

	1283	1284.	Revenue	Revenue
Court Fees (Impressed)	1203001	822,216	"	380785
Adhesive	17,94,872	2340456	545584	"
Non-judicial Stamps	14,19,062	14,56,002	36940	"
Mercantile & Rev ^t Stamps	104,634	101,351	"	3483
Only on Impressed Stamps	206,614	183,056	"	23558
Miscellaneous	61131	64,484	3353	"
Total	47,69,514	49,67,565	585877	4,07,826
		Net		
		increased	1,76,051	

The large decrease under the Court fees impressed stamps is ascribed to the prohibition of its use by the Gov. of India. 56 23rd March 1875. No 469.

It has been however more than counterbalanced by the increase in the sales of Court Fee adhesive stamps, indicating thereby that litigation is on the increase.

The sales of non-judicial stamps have not risen to the same extent, although they also show an increase. The other items of receipts do not show any marked variation as compared with those of the previous year. The increase in stamp revenues is marked.

in 4 districts as noted below.

	increase.
Malabar.	56423
Godavery.	38566
P. Anant.	23031
Salem.	26018

Madras shows a falling off of upwards of Rs. 20000, but.

this is satisfactorily explained by the fact that the High Court adjourned trial during the

* R. 26940.

Madras Pro: 18 March 76
No 608.

vide No. 14. Sep. 1876 and 1883.

1646/70
year under review, owing to change made in the annual usual season of adjournment, but the corresponding decrease in the more regular investigation.

The Government observe that the sales of Foreign Bill stamps have not improved, but trust that the recent measures adopted for their more extensive use by the public will lead to satisfactory results during the current year.

They note that information regarding stamps used for process service fees will be furnished in the Board's next report. The Gov. of India has lately prescribed a form in which this information, at the cost of the establishment, is to be submitted for the serving process to be submitted. This has been separately communicated to the Gov. of Madras. The charges of the stamp

Department appropriated Rs 387644 against Rs 256,850 in the previous year. The increase is chiefly due to the cost of a stock of non-judicial stamp paper & adhesive stamps having been obtained from England during the year.

Deducting the charge from the Govt. receipts the net Stamp Rev. amounted to Rs. 45,79,921 which is the highest on record. It is the highest within the last 10 years the revenue has risen from about 30 lakhs to 46 lakhs or 50 percent.

The usual abstract statement of receipts & charges of the Stamp Dept. are appended. It is observed that the figures do not tally with those in the Settlement Report last received.

The following report called for in para 5 of the A.C. Proceedings The Board will consider whether it will not be expedient to send in the Stamp report earlier. It is now submitted nearly 15 months after the date to which it relates.

1646/98

Comparative statement of Receipts on account of Stamps in India 1903 & 1904

Description of Stamps	Fiscal 1903	Fiscal 1904	Difference	
			Increase	Decrease
	Rs	Rs	Rs	Rs
Court fee stamps				
Stamped papers	1203001	822216		3,80,785
Adhesive stamps	1794872	2340456	5,45,584	
Total	29,97,873	31,62,672	5,45,584	3,80,785
Non-judicial or Genl. Stamps				
Stamped papers & adhesive stamps	1419062	1456002	36,940	
Bills of Exchange	43483	39464		3,969
Foreign Bill stamps	12497	11916		581
Bills of Lading	2667	2331		336
Adhesive stamps / Revenue	43638	45257	1,619	
Transfer stamps	2599	2383		216
Total	15,23,896	15,57,353	38,559	5,102
Grand Total	45,21,769	47,20,025	5,84,143	285,887
Duty on Impressed Stamp Revenue	206614	182056		23,558
Total Stamp Rev.	47,28,383	49,03,081	5,84,143	4,09,445
Miscellaneous				
Penalties	48504	46540		1,968
Adjudication fees collected in the S.D.	85	80		5
Stamp duty recovered in S.D.	9943	14298	4355	
Fees for attestation of power of attorney	148	85		63
Fees collected under S.D. Court Revenue	1247	970		277
Cost of water marked paper supplied by S.D.	890	1750	860	
Miscellaneous Receipts	314	455	141	
Total	61131	64484	5,356	2,003
Grand Total Stamp Rev.	47,89,514	49,67,565	5,89,499	4,11,448
			1,78,051	

Comparative statement of the Wisconsin note on account
of stamps in Fails 1283 & 1284.

Items	Fasli 1283	Fasli 1284	Differences	
			more	less
Establishment including Commission & discount to Vendors	127,204	131,594	4,390	"
Refund of Surplus Process Service Fee	3,148	6,423	3,295	"
Do. of Penalties	16	636	620	"
Do. of Stamp duty	39,514	42,755	3,241	"
Do. of value of interest & damaged stamps	34,582	52,753	18,151	"
Miscellaneous including value of seals marked for & supplied from England	50,386	1,53,483	1,03,097	"
Total	2,54,850	3,87,644	1,32,794	"
Net				

Comp
4.50

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1.00

Stamp report for
Fable 1284 -

Circ
De

Stamp report 3 Jan/86