

*Proceedings of the Madras Government, Revenue Department,
20th April 1877.*

No. 481. Read the following Proceedings of the Board of Revenue, dated 1st March 1877, No. 938:—

Read the following letter from J. HUNTER-BLAIR, Esq., Collector of Madras, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 5th February 1877, No. 42.

Proceedings, dated 22nd January 1877.
Do. 23rd do.

I have the honor to submit copy of the Deputy Collector of Madras, from which you will observe that this office

has been under the impression that the Subsidiary Rules apply to impressed stamps alone, and therefore a discount of 1 Anna in the Rupee has been allowed to stamp vendors on sales of adhesive non-judicial stamps. The correspondence ending with the Board's Proceedings, No. 6,808, dated 11th October 1872, only related to the discount payable to vendors under the Subsidiary Rules, and hence the reduced rate was not applied to the stamp vendors at Salay Street, Kuppul Poloo Chetty Street and Triplicane, so far as adhesive stamps were concerned.

2. With reference to the Board's remark that the statement submitted with this office letter, recorded in the Board's Proceedings under reply, does not show that a higher rate of discount than 3 per cent. does not appear to have been paid to the vendor at Kuppul Poloo Chetty Street, I beg to point out that, according to columns 8 and 9 of the statement, a discount of Rupees 540 has been paid to him on sales of adhesive labels at $6\frac{1}{4}$ per cent. on the sales.

3. It will further be observed that the St. Thomé vendor drew a discount of Rupees 1,686 during the first ten months of 1876 on sales of adhesive labels, and that the reduction I proposed will lessen his income by 843 Rupees which will go to the credit of Government. When I stated that the reduction of the rate of discount on sales of adhesive stamps from $6\frac{1}{4}$ to $3\frac{1}{4}$ per cent. will produce a considerable saving to Government, I took into account the reduction throughout the Presidency, which alteration, however, the Board do not appear inclined to sanction. If the change is not made, I am of opinion that this will lead to a transfer of sales from the Presidency Town to the Mofussil. For the same reason, I consider it would be inexpedient to have different rates of discount for different localities within the town, and I therefore hope the Board will agree to what I now propose, viz., that the rate of discount to all licensed vendors be reduced to 3 per cent. on all sales including adhesive labels.

4. With reference to the concluding part of the Board's Proceedings, dated 22nd January last, inquiring under what authority the salary of the Custom House vendor was raised to Rupees 80, I beg to refer the Board to G.O., No. 609, dated 14th June 1873, in which the increase was sanctioned by Government on the Board's recommendation.

ENCLOSURE No. 1.

From C. CUNDASAWMY MOODELLY, Acting Deputy Collector of Madras, to J. HUNTER-BLAIR, Esq., Collector of Madras, dated 31st January 1877, No. 153.

I HAVE the honor to submit the report called for in your Official Memorandum, No. 66, of 25th instant, on the $6\frac{1}{4}$ per cent. discount allowed to certain stamp vendors on sales of non-judicial

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labels, contrary to the ruling contained in Revenue Board's Proceedings, No. 6,808, of 11th October 1872.

2. The labels, on which discount at 6½ per cent. has been allowed, are receipt stamps, share transfer and foreign bills, all of which three are adhesive labels.

3. Referring to Clauses (a) and (b) of Section 5 of the General Stamp Act XVIII of 1869,

applicable to the special adhesive stamps used under Section 5, Clause (b) of the General Stamp Act, whereas Clause (b), referred to, treats of impressed stamps only.

5. In regulating, therefore, the discount upon the sales of stamps in general, the adhesive stamps, mentioned in the N. B. appended to the Subsidiary Rules, and which were presumed to include receipt labels, share transfer and foreign bills, were excluded and discount has been allowed at the rate of 6½ per cent. on their sales, as sanctioned in Rule 6 of the Board's Standing Order, No. 234. Moreover, this office was under the impression that the Board's Proceedings, No. 6,808 of 11th October 1872, related to non-judicial impressed stamps and therefore restricted the 3 per cent. discount to these sales.

6. From and after the receipt of your official memorandum under reply, the 6½ per cent. discount has been discontinued to all vendors, and they are now allowed only 3 per cent. discount.

(True Copy.)

(Signed) J. HUNTER-BLAIR,

Collector of Madras.

The impression that the Subsidiary Rules for the vend of stamps circulated with Board's Proceedings, dated 8th October 1872, No. 1,984, apply to impressed stamps alone is erroneous, and a perusal of the rules themselves and forms of registers which distinctly refer to the sale of adhesive labels is sufficient to show that this view is not correct. Further, it is expressly stated that the rules supersede those embodied in S.O., No. 234, under which it is explained that discount at the rate of 6½ per cent. has hitherto been allowed. The Deputy Collector has entirely misunderstood Clauses 5 (a) and (b) of the General Stamp Act, which do not treat of impressed stamps alone; the former refers to adhesive stamps only, whilst the latter relates partly to impressed stamps and partly to the special adhesive stamps denoted by the Superintendent of Stamps. The latter do not come within the scope of the Subsidiary Rules, because they are not issued to licensed vendors for sale (with one exception to be noticed hereafter); but are affixed by the Superintendent of Stamps to instruments produced by the public and defaced by a stamping machine before the return of the documents. Receipt labels, foreign bill and share transfer stamps are not special adhesive; the instruments on which the stamp may be denoted are enumerated in the Resolution of the Government of India, published at pages 182 and 183 of the *Gazette of India*, of the 18th March 1871.

2. As regards the reduction in the rate of discount now recommended, the Board observe that in the letter from the Collector of Madras, dated 30th September 1872, it was proposed to reduce the rate to 3 per cent. on all sales, and this was approved by the Board. The application related only to sales at Salay Street, Kuppul Puloo Chetty Street and Tiplicane, but the reduction may be extended

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to the other places of vend if the Collector considers it necessary. Columns 8 and 9 of the statement of discount furnished by Mr. Hunter-Blair were overlooked. A general reduction in the rate of remuneration for vend of non-judicial adhesive stamps cannot be sanctioned for the reason already assigned.

3. As regards special adhesive stamps, it appears that the note appended to the Board's Proceedings, No. 1,984, under existing order last, is not aware whether the grant of discount has been refused in the case of purchases of stamps of that description; but it seems reasonable that licensed vendors should receive the same remuneration as in the case of sales of impressed bill paper. The Board therefore suggest for the approval of Government that the following words should be added to the note to the Subsidiary Rules: "except as regards water-marked bill paper denoted by the Superintendent of Stamps and supplied to licensed vendors for sale."

(True Copies and Extract.)

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

No. 482.

ORDER THEREON, 20th April 1877, No. 1,492.

Separate Revenue, No. 13.

Stamps.

The Board's Proceedings are approved.

2. The addition to the note to the Subsidiary Rules will be made accordingly.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Offg. Chief Secretary.

To the Board of Revenue.

Exd. A. F. Goodall.

Blair

RECEIVED
11 JAN 1877
COMM. OF REVENUE

No. 249.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd January 1877.

Read the following letter from J. HUNTER-BLAIR, Esq., Collector of Madras, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 22nd December 1876, No. 407 :—

I HAVE the honor to report that, having observed the large discount paid to two of the licensed stamp vendors in the town of Madras, Kuppal Polu Chetty Street Vendor and St. Thomé Vendor, I ordered the Deputy Collector to institute inquiries and report the causes of the large increase of sales by the vendors over the average sales of previous years.

2. The Deputy Collector now reports that the increased sales are due to the two vendors in question having made large sales to certain sowcars who doubtless get a share of the 6½ discount allowed to the vendors. The sowcars then sell the stamps so purchased to persons in the mofussil for some small profit.

3. A statement of sales by all the stamp vendors in Madras is submitted, from which the Board will observe that these sales are chiefly Receipt stamps, Foreign Bill stamps, and share transfer receipts. non-judicial labels of the classes noted in the margin.

4. As the result of giving such a large discount appears to be that advantage is taken thereof by sowcars, I consider that the rate of discount should be reduced, say, to 3½ per cent. which will give half an anna in the rupee instead of one anna. This is a fair remuneration to stamp vendors, and the reduction will produce a considerable saving to Government out of the annual stamp charges.

5. The rate of discount must be reduced in the mofussil as well as in Madras, for, if not, the arrangements made here will be simply transferred to a mofussil district, and I see no objection to lowering the rate throughout the Presidency.

6. The Board will further observe that of the three salaried vendors, the sales by the Custom House Vendor and the Mount Road Vendor are not high enough to justify the present rate of salary allowed. The discount

	Rs.
Custom House Vendor	80
Mount Road Vendor	60

that would have been paid if they were licensed vendors would have been less than their salary, especially in the case of the latter. This is doubtless owing to their legitimate sales having been transferred to the discount vendors, and will be obviated by the proposed reduction of discount from 6½ to 3½ per cent., which will offer little temptation to divert sales from one quarter of the town to another; and, if the sales by the salaried vendors do not shortly improve, I shall submit proposals for reducing their salaries.

The attention of the Collector is called to his office letter, dated 30th September 1872, No. 177, and the Board's Proceedings thereon, dated 4th October 1872, Miscellaneous No. 6,808, approving the reduction of the rates of discount granted to the licensed vendors at Salay Street, Kuppal Polu Chetty Street, and Triplicane to a uniform rate of 3 per cent. on all sales, and he is letter does not show that any higher rate than 3 per cent. has been paid to the vendors at the three places specified. There is no objection to the reduction of the rate of discount at St. Thomé also, but the statement does not show that this step will have the effect of curtailing the receipts of the vendor at that dépôt to any considerable extent, the discount at 6½ and 5 per cent. for the ten months from January to October 1876 amounting to Rupees 37 only out of a total of Rs. 1,747. The Board do not, therefore, understand how the proposed reduction to 3½ per cent. will produce a considerable saving to Government. The rate cannot be lowered generally throughout the Presidency, as at stations where the demand for stamps is slack the remuneration is not excessive.

As regards the salaried vendors, the Collector is requested to explain when and on what authority the Custom House Vendor's salary was raised to Rupees 80, the Board having fixed Rupees 60 in their Proceedings recorded in G.O. dated 22nd June 1872, No. 967, and, considering that it was stated that the work would entail the necessity for employing a clerk, the rate of remuneration does not appear too high. It is presumed that security is taken, and that the vendor has to pay his guarantor for the accommodation.

(A true Copy and Extract.)

((Signed)

C. A. GALTON,

Acting Sub-Secretary.

To the Collector of Madras.

Exd. A. Grubert.

No. 259.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd January 1877.

Read the following letter from J. HUNTER-BLAIR, Esq., Collector of Madras, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 15th January 1877, No. 11:—

In submitting the quarterly return of discount and commission to licensed stamp vendors for the quarter ending 31st December 1876, I have the honor to draw the attention of the Board to my letter, No. 407, dated 23rd ultimo, with reference to the large discount paid to the vendor at St. Thomé, and to request that early orders may be passed thereon.

ENCLOSURE No. 1.—Statement.

The Board await the report called for in their Proceedings, dated 22nd January 1877, No. 249.

2. From the present return it appears that discount at 6½ per cent. is allowed at all the places of vend, notwithstanding the Board's approval of the reduction in the first three proposed in 1872.

(A true Extract.)

((Signed)

C. A. GALTON,

Acting Sub-Secretary.

To the Collector of Madras.

Exd. A. Grubert.

JANUARY

No. 119

1877

22ND JANUARY 1877, No. 119

MADRAS.

1877.

BOARD OF REVENUE

Licensed Stamp Vendors—in Madras District.—Awaiting report called for with reference to Collector's proposal to reduce rate of discount paid to certain —

JANUARY.
No. 239.

Received

for 20-4-77 m. 4-7-77

Recd: 2
183/1/97 End

PROCEEDINGS, 23RD JANUARY 1877, No. 239.

1877
BOARD OF REVENUE,
MADRAS.

No. 938.

PROCEEDINGS OF THE BOARD OF REVENUE, MADRAS, 1877.
to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue,
dated 5th February 1877, No. 42 :—

WITH reference to the Board's Proceedings noted in the margin, I have the honor to submit copy of a letter from the Deputy Collector of Madras, from which you will observe that this office

Proceedings dated 22nd January 1877.
Do. 23rd do.

has been under the impression that the Subsidiary Rules apply to impressed stamps alone, and therefore a discount of 1 Anna in the Rupee has been allowed to stamp vendors on sales of adhesive non-judicial stamps. The correspondence ending with the Board's Proceedings, No. 6,808, dated 11th October 1872, only related to the discount payable to vendors under the Subsidiary Rules, and hence the reduced rate was not applied to the stamp vendors at Salay Street, Kuppal Poloo Chetty Street and Triplicane, so far as adhesive stamps were concerned.

2. With reference to the Board's remark that the statement submitted with this office letter, recorded in the Board's Proceedings under reply, does not show that a higher rate of discount than 3 per cent. does not appear to have been paid to the vendor at Kuppal Poloo Chetty Street, I beg to point out that, according to columns 8 and 9 of the statement a discount of Rupees 540 has been paid to him on sales of adhesive labels at $6\frac{1}{4}$ per cent. on the sales.

3. It will further be observed that the St. Thomé vendor drew a discount of Rupees 1,686 during the first ten months of 1876 on sales of adhesive labels, and that the reduction I proposed will lessen his income by 843 Rupees which will go to the credit of Government. When I stated that the reduction of the rate of discount on sales of adhesive stamps from $6\frac{1}{4}$ to $3\frac{1}{2}$ per cent. will produce a considerable saving to Government, I took into account the reduction throughout the Presidency, which alteration, however, the Board do not appear inclined to sanction. If the change is not made, I am of opinion that this will lead to a transfer of sales from the Presidency Town to the Mofussil. For the same reason, I consider it would be inexpedient to have different rates of discount for different localities within the town, and I therefore hope the Board will agree to what I now propose, viz., that the rate of discount to all licensed vendors be reduced to 3 per cent. on all sales including adhesive labels.

4. With reference to the concluding part of the Board's Proceedings, dated 22nd January last, inquiring under what authority the salary of the Custom House vendor was raised to Rupees 80, I beg to refer the Board to G.O., No. 609, dated 14th June 1873, in which the increase was sanctioned by Government on the Board's recommendation.

Enclosure No. 1.

From C. CUNDASAWMY MOODELLY, Acting Deputy Collector of Madras, to J. HUNTER-BLAIR, Esq., Collector of Madras, dated 31st January 1877, No. 153.

I HAVE the honor to submit the report called for in your Official Memorandum, No. 65, of 25th instant, on the 6½ per cent. discount allowed to certain stamp vendors on sales of non-judicial stamps, contrary to the ruling contained in Revenue Board's Proceedings, No. 6,808, of 11th October 1872, relating to share transfer and foreign bills, all of which are

3. Referring to Clauses (a) and (b) of Section 5 of the General Stamp Act XVIII of 1869, you will find that the stamps treated in them are *impressed* and not adhesive stamps.

4. The N.B. appended to the Subsidiary Rules, for the vend of stamps, circulated with Revenue Board's Proceedings, No. 1,984 of 8th October 1872, lays down that the rules are not applicable to the special *adhesive* stamps used under Section 5, Clause (b) of the General Stamp Act, whereas Clause (b), referred to, treats of *impressed* stamps only.

5. In regulating, therefore, the discount upon the sales of stamps in general, the adhesive stamps, mentioned in the N.B. appended to the Subsidiary Rules, and which were presumed to include receipt labels, share transfer and foreign bills, were excluded and discount has been allowed at the rate of 6½ per cent. on their sales, as sanctioned in Rule 6 of the Board's Standing Order, No. 234. Moreover, this office was under the impression that the Board's Proceedings, No. 6,808 of 11th October 1872, related to non-judicial impressed stamps and therefore restricted the 3 per cent. discount to these sales.

6. From and after the receipt of your official memorandum under reply, the 6½ per cent. discount has been discontinued to all vendors, and they are now allowed only 3 per cent. discount.

(True Copy.)

(Signed)

J. HUNTER-BLAIR,
Collector of Madras.

THE impression that the Subsidiary Rules for the vend of stamps circulated with Board's Proceedings, dated 8th October 1872, No. 1,984, apply to impressed stamps alone is erroneous, and a perusal of the rules themselves and forms of registers which distinctly refer to the sale of adhesive labels is sufficient to show that this view is not correct. Further, it is expressly stated that the rules supersede those embodied in S.O., No. 234, under which it is explained that discount at the rate of 6½ per cent. has hitherto been allowed. The Deputy Collector has entirely misunderstood Clauses 5 (a) and (b) of the General Stamp Act which do not treat of impressed stamps alone; the former refers to adhesive stamps only, whilst the latter relates partly to impressed stamps and partly to the special adhesive stamps denoted by the Superintendent of Stamps. The latter do not come within the scope of the Subsidiary Rules because they are not issued to licensed vendors for sale (with one exception to be noticed hereafter), but are affixed by the Superintendent of Stamps to instruments produced by the public and defaced by a stamping machine before the return of the documents. Receipt labels, foreign bill and share transfer stamps are not special adhesive; the instruments on which the stamp may be denoted are enumerated in the Resolution of the Government of India, published at pages 182 and 183 of the *Gazette of India*, of the 18th March 1871.

2. As regards the reduction in the rate of discount now recommended, the Board observe that in the letter from the Collector of Madras, dated 30th September 1872, it was proposed to reduce the rate to 3 per cent. on *all sales*, and this was approved by the Board. The application related only to sales at Salay Street, Kuppul Poloo Chetty Street and Triplicane; but the reduction may be extended to the other places of vend if the Collector considers it necessary. Columns 8 and 9 of the statement of discount furnished by Mr. Hunter-Blair were over-looked, and stamps cannot be sanctioned for the reason that the note appended to the Subsidiary Rules requires modification under existing circumstances, water-

3. As regards special adhesive stamps, it appears that the note appended to the Subsidiary Rules requires modification under existing circumstances, water-marked Bill paper denoted with such stamp having been issued for sale to Collectors in lieu of the impressed stamp paper since the 1st October last. The Board are not aware whether the grant of discount has been refused in the case of purchases of stamps of that description; but it seems reasonable that licensed vendors should receive the same remuneration as in the case of sales of impressed bill paper. The Board therefore suggest for the approval of Government that the following words should be added to the note to the Superintendent of Stamps and regards water-marked bill paper denoted by the Superintendent of Stamps and supplied to licensed vendors for sale."

(True Copies and Extract.)

Sub-Secretary.

To the Secretary to Government, Revenue Department,
with copies of Board's Proceedings, dated 22nd January
1877, No. 249, and 23rd January 1877, No. 259.
Collector of Madras.

Copy to all other Collectors and Superintendent of Stamps, with copies of
Board's Proceedings, dated 22nd January 1877, No. 249,
and 23rd January 1877, No. 259.

Edw. W. H. French.

1877. Sept
1881
**Board of Revenue,
MADRAS.**

PROCEEDINGS, 1st March 1877, No. 938.

Copy 19 March 177

Encl. 2

Received at Special

MARCH.
No. 938.

*Stamp Vendors—in the Town of Madras—
Passing orders on Collector's report regarding
discount granted to certain —, and submitting
for approval of Government certain resolution
in relation to Subsidiary Rules for sale of stamps.*

The 1st March in afternoon.

17th March in afternoon.

11. To the Board of Revenue 27-4-77