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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Rev DEPARTMENT

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

15th October 1877, No. 3,107.

Read the following paper :—

No. 119. Proceedings of the Board of Revenue, dated 29th May 1877, No. 2,467.

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, 21st December 1876, No. 2,073.

I HAVE the honor to submit my report on the operations of the Stamp Department for the past Fasli 1285 ending the 30th June 1876, together with the usual explanatory statements, four in number.

2. The first of the Statements, No. 1, exhibits the transactions of the Stamp Office, the particulars of which are shown in the subjoined abstract of that state-
ment.

	Court Fees Stamps.		Non-Judicial Stamps.							
	Stamped Papers.	Adhesive Stamps.	Stamped Papers.	Bills of Exchange.	Bills of Lading.	Adhesive Receipt and Revenue Stamps.	Adhesive Foreign Bill Stamps.	Adhesive Transfer Stamps.	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...	15,03,187 8 0	336,47,360 0 0	69,61,898 8 0	1,02,945 14 0	0 4 0	1,60,095 0 0	50,13,949 4 0	1,70,677 0 0	6,86,004 15 0	482,36,098 5 0
Receipts.										
Received from the Commissioner of Paper Currency	..	..	1,09,297 8 0	19,086 2 0	1,160 0 0	..	..	..	..	1,29,543 10 0
Received from England	..	15,00,000 0 0	3,54,150 0 0	..	..	..	..	..	..	18,54,150 0 0
Received from Superintendent of Stamps, Calcutta	..	2,40,000 0 0	4,93,100 0 0	..	..	..	11,190 0 0	1,600 0 0	..	7,46,490 0 0
Received from Superintendent of Stamps, Bombay........	..	20,57,550 0 0	1,82,000 0 0	..	..	..	28,000 0 0	3,160 0 0	70,312 0 0	23,40,022 0 0
Returned from Districts	43 0 0	..	4,314 0 0	1,635 15 0	5 0 0	..	..	..	..	6,017 15 0
Excess found by counting	..	..	27 14 0	..	..	..	..	..	..	37 14 0
Total ...	43 0 0	37,97,550 0 0	11,43,889 6 0	20,722 1 0	1,165 0 0	..	39,190 0 0	3,960 0 0	70,312 0 0	50,76,261 7 0
Grand Total ...	15,03,230 8 0	374,44,910 0 0	80,92,787 14 0	1,23,067 15 0	1,165 4 0	1,60,095 0 0	50,53,139 4 0	1,74,637 0 0	7,56,316 15 0	533,12,349 12 0
Issues.										
To Districts	..	29,04,507 8 0	11,27,031 0 0	19,546 10 0	1,150 0 0	60,030 4 0	21,978 5 0	4,860 15 0	..	35,38,319 11 0
„ Coorg	..	32,467 8 0	15,003 0 0	6,418 0 0	..	260 0 0	..	..	..	1,04,156 8 0
[illegible]		4,65,462 8 0	..	..	..	14,999 12 0	1,325 0 0	..	..	4,82,179 8 0
[illegible]							[illegible]	1,312 5 0	1,05,960 0 0	15,25,682 8 0
By sale at the General Stamp Office........	63 0 0	..	5,303 12 0	1,075 12 0	5 8 0	8 14 0	..	..	0 8 0	6,456 12 0
Stamps sent to Government as per their requisition, dated 31st March 1876, No. 587........	..	78,350 0 0	..	..	..	..	..	..	28,450 15 0	1,06,860 15 0
Deficiency found by counting........	..	..	71 14 0	..	..	..	..	..	..	71 14 0
	..	..	8 12 0	..	..	..	..	..	..	8 12 0
Total ..	63 0 0	39,32,757 8 0	18,60,995 6 0	27,033 12 0	1,164 8 0	75,330 0 0	26,940 5 0	5,393 7 0	1,35,411 7 0	60,65,089 5 0
Balance ..	15,03,167 8 0	335,12,152 8 0	62,34,792 8 0	96,034 3 0	0 12 0	84,765 0 0	50,26,198 15 0	1,69,243 9 0	6,20,905 8 0	472,47,260 7 0
In Transit ..	..	98,070 0 0	3,650 0 0	..	..	375 0 0	..	..	..	1,02,095 0 0
Net Balance ..	15,03,167 8 0	334,14,082 8 0	62,31,142 8 0	96,034 3 0	0 12 0	84,390 0 0	50,26,198 15 0	1,69,243 9 0	6,20,905 8 0	471,45,165 7 0

3. The opening balance at the beginning of the fasli amounted to Rupees 482,36,098-5-0. Subsequent receipts raised the stock to Rupees 533,12,349-12-0. The gross issues of the year amounted to Rupees 60,65,089-5-0; the balance at the end of the fasli was thus reduced to Rupees 472,47,260-7-0, which includes an inefficient balance of Rupees 1,02,095, the value of stamps despatched but not acknowledged by Collectors within the year.

4. The total value of stamps received during the year is less than that of Fasli 1284, owing to the small quantity of Non-Judicial and Adhesive Stamps imported from England during the period.

5. Under instructions conveyed in a despatch of the Government of India to the Chief Secretary to the Government of Bombay, dated 20th September 1875, No. 3,389, previous to the submission of indents to the Home Government, an arrangement was made to dispose of excess stock in the three Presidencies, by which stamps to the value of Rupees 30,86,512 were received at this office from Calcutta and Bombay, and similarly stamps, valued at Rupees 15,25,682-8-0, were transferred from this to Calcutta.

Board's Proceedings, dated 26th October 1875, Miscellaneous No. 9,682.

	Rs.
From Calcutta	7,46,490
,, Bombay	23,40,022
Total ...	30,86,512

6. Out of the sum of Rupees 6,017-15-0 shown as stamps returned from districts, Rupees 7-15-0 represent the value of embossed bills presented by a vendo for refund and sent to this office from Ganjam under Board's Proceedings, date 5th April 1876, No. 925. The actual value of stamps returned from the stock i the districts as obsolete and useless amounts to Rupees 6,010 only, which correspond with the entry shown in the abstract of Statement No. 2 at the foot of paragraph 1

7. On examination of the contents of the cases of the new Non-Judicial Sta received from England, an aggregate excess of Rupees 27-14-0 in some and a de ciency of Rupees 8-12-0 in others were discovered. The excess or deficiency case was duly brought on the accounts. The two items will be found in the abstract.

8. The total value of stamps supplied on indents to districts amo Rupees 38,38,319-11-0, corresponding with the entry in the abstract of Sta No. 2 at the foot of paragraph 11, showing the value of stamps received by Coll The value of stamps supplied to the Mysore Government and Coorg, as also Majesty's Treasury at Bangalore, for use in the Court of the Judicial Commi amounted to Rupees 5,87,748-13-0. No revenue as usual was derived from lore and Coorg, but the cost-price of the stamps issued to the Mysore Gover has been received and credited.

9. Non-Judicial Stamps of English manufacture sent to Government as men stamps as per their requisition, dated 31st March 1876, No. 587, and off the account amounted to Rupees 71-14-0.

10. Stamps to the value of 6,456-12-0 sent to the Board for d tion and written off as per their marginally noted chiefly co stamps returned from the distr obsolete and unsaleable; there w a small quantity of stamps dama the course of preparation both Stamping and Counterstamping ments.

	Rs.	A.	P.
Board's Proceedings, 21st July 1875, Mis. No. 6,595	123	8	0
Board's Proceedings, 28th January 1876, Mis. No. 887	4,061	1	0
Board's Proceedings, 6th May 1876, Mis. No. 3,723	2,272	3	0
Total ...	6,456	12	0

11. The transactions in the districts are particularised in the Statemen an abstract of which is given below :—

	Court Fees Stamps.			Non-Judicial Stamps.						Total.
	Stamped Papers.	Adhesive Stamps.	Stamped Papers.	Bills of Lading.	Adhesive Receipt and Revenue Stamps.	Adhesive Foreign Bill Stamps.	Adhesive Transfer Stamps.	Bills of Exchange.	
	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.
Value of stamps supplied to Vendors in lieu of those returned	..	322 1 0	38 0 0	..	..	..	..	..	870 1 0
Value of unserviceable and damaged stamps destroyed and of those issued in lieu of spoiled stamps	24 13 0	6,593 7 0	4,911 4 0	..	1 14 0	..	..	6 0 0	9,837 6 0
Transferred to Non-Judicial Stamps in Madras	66 0 0	..	..	..	..	..	..	..	66 0 0
Written off in Bellary as per G.O., No. 2,557, dated 4th December 1875	..	1,851 14 6	..	..	..	..	..	..	1,851 14 6
Value of stamps advanced to Stamp Vendor at Rajahmundry as per Proceedings of the Board of Revenue, dated 30th June 1876, No. 5,396	..	500 0 0	..	..	..	..	..	..	500 0 0
Total ..	115 13 0	21,48,449 4 0	17,51,075 13 0	47,287 8 0	27,780 15 6	19,547 2 0	15,609 10 0	56,26,140 2 0	
Balance ..	10 0	20,97,863 2 6	52,16,633 12 0	2,42,217 9 0	54,296 12 0	19,369 15 0	3,201 9 0	142,12,074 1 3	
	115 13 0	21,48,449 4 0	17,51,075 13 0	47,287 8 0	27,780 15 6	19,547 2 0	15,609 10 0	56,26,140 2 0	
	10 0	20,97,863 2 6	52,16,633 12 0	2,42,217 9 0	54,296 12 0	19,369 15 0	3,201 9 0	142,12,074 1 3	

	Court Fees Stamps.				Non-Judicial Stamps.				
	Stamped Papers.	Adhesive Stamps.	Stamped Envelopes.	Total.	Bills of Exchange.	Bills of Lading.	Adhesive Receipt and Revenue Stamps.	Adhesive Foreign Bill Stamps.	Adhesive Transfer Stamps.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance at the commencement of the fasli	66,00,293 3 0	26,41,183 12 6	58,17,099 9 0	2,61,57,576 9 0	25 7 0	2,968 12 0	22,046 6 6	17,246 12 0	14,729 7 0	1,51,67,396 11 0
Receipts.										
From the Superintendent of Stamps	..	26,05,507 8 0	11,37,031 0 0	19,54,538 8 0	10 0 0	1,169 0 0	60,030 5 0	21,970 5 0	4,080 15 0	38,38,319 11 0
From transfers of surplus stock from one district to another ..	..	..	2,23,412 0 0	8,139 0 0	0 0 0	..	..	..	0 13 0	2,31,551 13 0
Returned by vendors, &c. ..	669 15 0	100 0 0	101 0 0	..	..	..	..	..	..	870 15 0
Returned by Collectors out of stamps issued for Government Law Suits	8 0 0	0 9 0	..	..	..	..	..	..	..	8 9 0
Excess found in stock	..	0 8 0	..	..	..	..	..	..	..	0 8 0
Transferred from Court Fees Impressed Stamps in Madras ..	..	..	66 0 0	..	..	..	..	..	..	66 0 0
Total ..	677 15 0	26,04,608 9 0	13,60,610 0 0	27,79,116 0 0	10 0 0	1,169 0 0	60,030 5 0	21,970 5 0	4,081 12 0	40,70,817 8 0
Grand Total ..	66,90,974 7 0	52,45,792 6 6	69,67,709 9 0	2,89,36,692 9 0	35 7 0	4,137 12 0	82,076 11 6	39,217 1 0	18,811 3 0	192,38,214 3 0
Sales and Issues.										
To the public	21 0 0	31,37,584 5 6	15,05,871 1 0	26,678 0 0	0 0 0	2,939 8 0	54,293 13 0	19,569 13 0	2,200 12 0	47,69,253 12 6
Sent in stock Transferred to other Districts	..	..	2,35,497 0 0	9,575 2 0	0 0 0	..	..	..	0 13 0	2,45,162 15 0
Supplied for Government Law Suits	4 0 0	2,087 8 0	..	..	..	..	0 1 0	..	2,091 3 6	
Supplied for Escheat Title-deeds.	..	491 8 0	..	..	..	..	..	..	491 8 0	
.. .. ..	..	..	4,377 0 0	1,023 0 0	0 0 0	5 0 0	..	..	..	6,010 0 0

12. The balance of stock with Collectors at the beginning of the fasli amounted to Rupees 151,67,396-11-0, and at its close to Rupees 142,12,074-1-0, or Rupees 9,55,322-10-0 less.

13. The excess of 8 Annas credited under Court Fee Stamps occurred in the South Arcot District, and is ascribed to be due to the probable short issue to that extent to the licensed vendors of Ooloondoorpett who made purchases from that depôt, but no complaint of such short issue having been made the excess was credited in the accounts.

14. The total value of stamps transferred from one district to another in order to reduce the surplus stock still remaining in some of them amounted to Rupees 2,45,162-15-0, and includes Rupees 13,611-2-0 supplied to Coorg.

15. In lieu of stamps returned by vendors, stamps have been issued to them amounting to Rupees 870-1-0. Of this amount, a sum of Rupees 82-2-0 represents the value of stamps issued in lieu of those returned in fasli 1284, forming part of the item referred to in paragraph 14 of my last report. The actual value of stamps thus issued against Rupees 870-15-0 shown as returned by vendors during the fasli amounts only to Rupees 787-15-0, the difference, Rupees 83, having been refunded in cash *minus* the usual discount.

16. The transfer to the extent of Rupees 66 from "Court Fees" to "Non-Judicial Stamped Papers" occurred in the Madras District with reference to the issue of certain guarantee stamps. These stamps, red and black bicolor, had hitherto been included in the Collector's accounts under the head of Court Fees Stamps, the words "Court Fees" having been marked on them under G.O., 6th December 1870, No. 653, which directed that all stamps for use under the new Act (Court Fees) should be thus marked. The Board in their Proceedings, dated 16th December 1875, No. 2,890, pointed out that the order was not applicable to guarantee stamps, and directed that the use of the red and black bicolor stamps should at once be discontinued.

17. Stamps to the value of Rupees 1,851-14-6 were written off in Bellary under G.O. of the 4th December 1875, No. 2,557, being the amount embezzled by a Nazir of the Civil Court whose whereabouts have not yet been discovered.

18. The sum of Rupees 500 is written off in the accounts of the Godavery District as the value of stamps advanced to a vendor at Rajahmundry under the proceedings of the Board of Revenue, dated the 30th June 1875, No. 5,896, instead of being exhibited under the head "Inefficient Balance," distinct from the stamps issued to Tahsildars. The value of stamps thus supplied should stand included in the Collector's stock, and when their sale has been accounted for their value should be included in the value of stamps sold.

19. It will be observed that at the close of the fasli the stock in the districts is slightly reduced. Indents from the treasury officers continue to require strict revision, but they are all more carefully prepared, some very carefully and do not include large demands for denominations of stamps of which there are four or five years' supply already in the district. The transfers from one district to another alluded to were made from such surplus stock as that just mentioned. Further transfers, except to relieve Collectors of certain denominations of stamps of which little or no demand exist, are not possible. As it stood at the close of the fasli the value of stock in the districts, which in Fasli 1280 was reported to be more than five times the sales of that year, was less than three times that of the fasli 1285, and the present stock includes Rupees 65,90,858-10-0 worth of Stamps *Impressed* Stamps put away and soldered in tin-lined cases their use prohibited by the Government of India in their Despatch, dated 5th March 1877, No. 1,521. As these stamps are not available for issue, the actual balance is still further reduced to Rupees 76,21,215-7-0, or nearly two years' sales. The minimum limit of balance of stock for districts has now been reached. Orders for denominations of stamps, which are comparatively seldom sold, raise up the aggregate value of balance in a district and tend to make it appear

	Rs.	A.	P.
Fasli 1281	10,76,942	2	0
Do. 1282	18,88,978	8	6
Do. 1283	3,78,167	2	0
Do. 1284	7,46,325	7	0
Do. 1285	9,55,322	10	0

excessive when, if scrutinised in detail, it really is not beyond the requirements of the district. In the margin are given the reductions effected since the Board first noticed the large balance with Collectors.

20. *Statement No.* 4.—Classing the total stamp revenue under two general heads, we have (1) the ordinary revenue comprising the receipts derived from the sale of stamps and duty collected on executed and unexecuted documents; and (2) extra revenue consisting chiefly of penalties, recoveries from pauper suits, and other miscellaneous receipts.

21. The following figures show the sales of different classes of stamps in fasli 1285 compared with those of the previous year:—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Court Fees Stamps	31,29,291 12 0	31,37,605 5 6	8,313 9 6	....
Non-Judicial or General Stamps.				
Stamped Papers				
Bills of Exchange	14,56,002 9 0	15,05,871 1 0	49,868 8 0	....
Bills of Lading	39,463 6 0	36,578 6 0	....	2,885
Adhesive Revenue Stamps	2,331 4 0	2,339 8 0	8 4 0	....
Foreign Bill Stamps	45,257 5 0	54,293 13 0	9,036 8 0	....
Transfer Stamps	11,916 3 0	19,369 15 0	7,453 12 0	....
.. ..	2,383 0 0	3,200 12 0	817 12 0	....
Total ..	46,86,645 7 0	47,59,258 12 6	75,498 5 6	2,885
To amount realised by sale of Court Fees Adhesive Stamps at the General Stamp Office	88,981 10 0	78,350 0 0	....	10,631
„ Stamp duty under the General Stamp Act	85,527 14 0	77,888 14 0	....	7,639
„ Special Adhesive Stamps affixed to private documents by the Superintendent of Stamps under Section 6 of the General Stamp Act	31,208 1 0	28,450 15 0	....	2,757
„ Amount received in the districts for stamp duty on unexecuted documents, &c., presented by private parties.	214 0 0	127 2 0	....	86
„ Amount received in the districts for stamp duty on executed documents, &c., under Sections 20 and 24 of Act XVIII of 1869	6,385 2 4	6,295 2 0	....	90
„ Amount received in the districts for stamp duty on executed documents through Courts	4,118 13 0	3,979 13 10	....	138
Total ..	2,16,435 8 4	1,95,091 14 10	....	21,343
Grand Total ...	49,03,080 15 4	49,54,350 11 4	75,498 5 6	24,228

22. The sales of all descriptions of stamps inclusive of those affixed to

	Rs.	A.	P.
Fasli 1285	49,54,350	11	4
Do. 1284	49,03,080	15	4
	51,269	12	0

ments presented by private p amounted to Rupees 49,54,350-11 Rs. 51,269-12-0 in excess of fasli The increase occurred under eacl with the exception of Bills of Exc which have declined for several The falling off during the year report ma be chiefly attributed to the high rates of exchange and the depre of silver producing a greater dep in the state of trade than before; l as trade has been, the progressive of revenue from this source for five years would appear to indicat unknown special cause at wo produce this continuous decline.

	Rs.	A.	P.
Fasli 1281	50,490	15	0
Do. 1282	43,558	5	0
Do. 1283	43,432	9	0
Do. 1284	39,463	6	0
Do. 1285	36,578	6	0

23. In the sale of Non-Judicial stamped papers the increase is considerable, being nearly 50,000 Rupees. The increase occurs in almost every district, the exceptions being Tanjore, Madura, and Malabar, in which the sales have declined to the extent specified in the margin.

	Rs.	A.	P.
Tanjore	751	9	0
Madura	3,592	3	0
Malabar	1,834	5	0

The increase is probably due to the greater necessity for such transactions as loans, sales, and mortgages amongst the public during an adverse year.

24. The revenue from Receipt Stamps continues to show an improvement, but there is every reason to apprehend that this duty is considerably evaded; for instance, in the acknowledgment of remittances in the first person by letters through the Post and by other means without a Receipt Stamp, and again by the fraudulent use of old stamps and in various other ways.

25. The income from Bills of Lading is nearly the same as in the previous year, which showed a falling off compared with the year before.

	Rs.	A.	P.
Fasli 1283	2,666	8	0
Do. 1284	2,331	4	0
Do. 1285	2,339	8	0

26. Share Transfer Stamps show also an improvement. The transactions e as usual confined to the Presidency Town, 8 Annas in Kurnool being the exception.

27. It is most satisfactory to notice the important increase under Foreign Bills from Rupees 11,916-3-0 to Rupees 19,369-15-0. The revenue of the past five years is shown in the margin. Madras continues to represent almost the entire transactions. In Godavery and Tinnevelly there has been considerable improvement, whilst in the Malabar and a Districts there was a great falling off.

	Rs.	A.	P.
1281	11,799	5	0
1282	11,822	5	0
1283	12,496	11	0
1284	11,916	3	0
1285	19,369	15	0

8. The receipts from Special Adhesive Stamps and from the duty collected vate materials brought to be impressed declined by Rupees 10,396-2-0. This ase can only be accounted for by the general depression of all mercantile ictions. The duty realised under Sections 20 and 24 of Act XVIII of 1869 stamped and insufficiently stamped documents both by Collectors and Civil exhibits a slight falling off.

9. The revenue from Court Fees Stamps has continued to progress, though the increase over the previous year is but Rupees 8,313-9-6. The districts which exhibit an increase are shown in the margin. In Nellore, Cuddapah, and Tanjore, the revenue has declined for two successive years, whilst Madras, Arcot, Tinnevelly, Madura, and South Canara, in which there had been a off, show an improvement.

atam.	Trichinopoly.
	Tinnevelly.
ut.	Madura.
District.	Nilgiris.
rcot.	South Canara.

30. The receipts by the sale of Court Fees Stamps in the Stamp Office amounted to Rupees 78,350 against Rupees 88,981-10-0 in fasli 1284, but this falling off was more than counterbalanced by the sales of the Madras District.

31. *Extra Revenue.*—The receipts from sources other than the sale of stamps are detailed below :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Penalties	46,845 10 3	47,393 8 6	547 14 3	..
Value of paper supplied in lieu of spoiled stamps	6 12 0	9 6 0	2 10 0	...
Adjudication fee collected in the districts...	80 0 0	60 0 0	..	20 0 0
Stamp duty received in pauper suits	14,297 14 1	15,224 11 0	926 12 11	...
Recoveries on account of the value of stamps issued gratis for Government Law Suits...	369 8 8	416 7 0	46 14 4	...
Recoveries on account of discount overpaid to vendors...	78 1 6	10 2 10	...	67 14 8
Fees for attestation of Powers of Attorney...	84 8 0	81 0 3	...	3 7 9
Fees collected under Section 18 of the Court Fees Act ...	970 8 1	1,353 11 9	383 3 8	...
Cost of water-marked paper and Adhesive Stamps supplied to Mysore	1,750 15 3	4,038 12 11	2,287 13 8	...
Miscellaneous	0 8 6	3 7 2	2 14 8	...
Total...	64,484 6 4	68,591 3 5	4,198 3 6	91 6

32. The receipts from miscellaneous sources exhibit an increase of Rupe 4,106-13-1 derived from the realisation of the cost of water-marked paper and Adhesive Stamps supplied to Mysore, recoveries on account of penalties, pau suits and fees collected under Section 18 of the Court Fees Act.

	RS. A. P.
Fasli 1285	50,22,941 14 9
Do. 1284	49,67,565 5 8
	55,376 9 1

23. The gross revenue from sale of stamps and other sour amounted to Rs. 50,22,941-14-9 or 55,376-9-1 in excess of fasli 1284.

34. The charges debitable Stamp revenue are shown below :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Stamp Office at Madras.				
Superintendent's Salary and Establishment	27,022 15 9	25,617 7 7	...	1,405 8 2
Cost of water-marked paper and Adhesive Stamps, &c. ..	1,47,209 13 11	7,084 12 0	...	1,40,125 1 11
Contingent charges	3,114 10 5	3,336 9 5	221 15 0	...
Establishment at the Stamping Department, Paper Currency Office	5,731 3 8	2,082 13 5	...	3,648 6 3
Charges incurred for the repair of counter-stamping dies, &c.	379 1 8	194 13 9	...	184 3 11
	1,83,457 13 5	38,316 8 2	221 15 0	1,45,363 4 3
Districts.				
mmission and discount to Vendors	98,593 6 1	1,02,685 11 5	4,092 5 4	...
ntingent charges	2,863 6 4	2,591 8 11	...	271 13 5
	2,84,914 9 10	1,43,593 12 6	4,314 4 4	1,45,635 1 8
pount refunded under Sections 13, 14, and 15 of Act VII of 1870	28,700 11 0	31,129 12 8	2,429 1 8	...
fund of Surplus Process Service Fees	6,443 2 4	7,841 12 9	1,398 10 5	...
lue of spoiled stamps refunded under Section 45 of Act XVIII of 1869	39,813 7 9	34,115 8 8	...	5,697 15 1
ne of spoiled Court Fees tamps refunded...	12,919 0 3	1,124 11 2	...	11,794 5 1
ue of stamp duty refunded nder Section 40 of Act VIII of 1869	14,054 7 11	6,429 10 8	...	7,624 13 3
nd of Penalties	636 3 0	480 0 0	...	156 3 0
ount refunded on account the value of stamps returned by Vendors	162 8 10	...	...	162 8 10
Total ...	3,87,644 2 11	2,24,715 4 5	8,142 0 5	1,71,670 14 11

35. The gross charges in Fasli 1285 were less by Rupees 1,62,928-14-6 than in the previous year, a result due to the very small quantity of English manufactured stamps received during the year, whilst on the other hand the cost of the very large quantity of new Non-Judicial and Special Adhesive Stamps received from England during the preceding year raised the charges for that period.

	RS. A. P.
1284	3,87,644 2 11
1285	2,24,715 4 5
	1,62,928 14 6

36. The decrease noticeable under establishment is due, as mentioned at raph 34 of my last year's report, to the large amount of deputation allowance in that year, whilst the saving of Rupees 3,648-6-3 in the Stamping Department irely due to the reduction of establishment consequent on the introduction of ew Non-Judicial Stamps of English manufacture which very materially ed the work in the establishment.

37. The item discount to vendors exhibits an increase of Rupees 4,092-5-4, which was due chiefly to the increased sale of stamps. The number of license vendors for the entire Presidency was 698; in the margin will be seen the numbers entertained in each district, ranging from 87 in Malabar to 2 on the Nilgiris. When to this number is added the numerous staff of ex-officio vendors (who receive no discount) in the persons of Tahsildars, Deputy Tahsildars, and other taluq officials, the facilities open to the public for obtaining stamps seem to have received the best attention.

	Rs.	A.	P.
Fasli 1285	1,02,685	11	5
Do. 1284	98,593	6	1
	4,092	5	4

Ganjam	11
Vizagapatam	29
Godavery District	52
Kistna	37
Nellore	33
Cuddapah	23
Bellary	45
Kurnool	35
Madras District	8
Chingleput District	15
North Arcot	37
South Arcot	41
Salem	21
Tanjore	65
Trichinopoly	16
Tinnevelly	58
Madura	19
Coimbatore	37
Nilgiris	2
Malabar	87
South Canara	18
Coorg	9
Total ...	698

* Board's Proceedings, dated 25th November 1875, No. 3,222.

38. Of charges necessitated by law, the refunds under Sections 13, 14, and 15 of the Court Fees Act and of Surplus Process Fees collected show an increase over the preceding year, the consequent result of an increased sale of Court Stamps; whilst refund of spoiled stamps under the General Stamp and Court Fees Acts show a large falling off, due to the operations of the Circular from the Government of India, dated 14th November 1875, No. 3,942.*

39. The decrease under Section of the General Stamp Act of stamps refunded is owing to the very large sum refunded during the previous year to Abkari Contractors on account of excess stamp duty erroneously paid by them.

40. The total charges as shown in the above statement amounted to Rupees 2,24,715-4-5 against Rupees 3,87,644-2-11 in the year before. The charges deducted from the gross revenue of Rupees 50,22,941-14-9 give a net result of Rupees 47,98,226-10-4. This is the highest income on record. The following table exhibits the results of the past ten years :—

	Gross Receipts.	Gross Charges.	Net Revenue.
	Rs.	Rs.	Rs.
Fasli 1276	30,56,646	2,12,603	28,44,043
Do. 1277	35,89,001	2,23,146	33,65,855
Do. 1278	39,50,017	3,03,407	36,46,610
Do. 1279	39,79,379	3,02,207	36,77,172
Do. 1280	39,43,001	3,08,962	36,34,039
Do. 1281	41,59,773	2,72,420	38,87,353
Do. 1282	42,28,798	2,93,052	39,35,746
Do. 1283	47,89,513	2,54,849	45,34,664
Do. 1284	49,67,565	3,87,644	45,79,921
Do. 1285	50,22,942	2,24,715	47,98,227

41. The subjoined table apportions the disbursements and receipts of the year under the two heads "Law and Justice" and "Stamp Revenue," and gives the results of the relative transactions under them. The net result under each head shows an improvement :—

Disbursements.	Rs.	A.	P.	Receipts.	Rs.	A.	P.	Net Revenue.	Rs.	A.	P.
				Law and Justice.							
Share of Establishment and other charges including contingencies	29,182	7	8	By sale of Court Fees Stamps ...	32,16,956	5	6				
Discount	27,721	0	4	Fees collected under Section 18 of the Court Fees Act (1,353-11-9) and for attestation of Powers of Attorney (81-0-3)	1,434	12	0				
Refunds under Act VII of 1870	31,129	12	8	Stamp duties received in Pauper Suits	15,224	11	0				
Refunds on account of spoiled stamps	1,124	11	2	Recoveries on account of the value of paper issued gratis for Government Law Suits	416	7	0				
Refunds of Surplus Process Service fees	7,841	12	9	Cost of water-marked paper and Adhesive Stamps supplied to Mysore	2,185	0	8				
Total ...	96,999	12	7	Total ...	32,35,216	4	2	31,38,216	7	7	
				Stamp Revenue.							
Share of Establishment and other charges including contingencies	16,125	11	6	By sale of Non-Judicial Stamps, impressing Non-Judicial Stamps on unexecuted documents, and stamp duty received on account of Non-Judicial Stamps	17,38,395	5	10				
Discount	70,564	9	0	Penalties, value of paper supplied in lieu of spoiled stamps, Adjudication fee, recoveries of discount, and sundry other items	47,476	8	6				
Refund of value of unused and spoiled stamps and of penalties, &c.	41,625	3	4	Cost of water-marked paper and Adhesive Stamps supplied to Mysore	1,853	12	3				
Total ...	1,27,715	7	10	Total ...	17,87,725	10		16,60,010	2	9	
				Net Revenue under "Law and Justice" and "Stamp Revenue."	...			47,98,226	10	4	

42. The special Statements Nos. 5 and 6 were submitted with my letter, No. 1,700, dated 18th October 1876.

43. The report has been delayed owing to the lateness of the receipt of the annual returns from districts, the last being received only on the 22nd September, and also owing to the numerous references necessitated by discrepancies found in them.

ENCLOSURES Nos. 1 to 4.—Statements.

In the foregoing letter the Superintendent of Stamps reports on the operation of his department for Fasli 1285, or the year ending 30th June 1876. The usual tabular Statements illustrative of the results in detail accompany the report.

2. The two special statements of sales of stamps and of receipts and disbursements of the Stamp Department to be annually forwarded to the Government of India were submitted with Board's Proceedings, dated 7th December 1876, Miscellaneous No. 10,781, recorded in G.O., No. 34, dated 5th January 1877, Revenue Department. The discrepancies between the Superintendent's statement and those of the Accountant-General therein noticed have been since explained by the Superintendent. The transactions out of which they have arisen are somewhat complicated, and the information before the Board is still not sufficiently complete to enable them to adjust the discrepancies so as to bring about perfect agreement between the two. They will form therefore the subject of separate Proceedings. For the present the figures are taken from the Superintendent's report and special statements.

3. *Stamps in use.*—As in the preceding year there were on the whole nine descriptions of stamps in use. The following statement shows the number of values, also the maximum and minimum values, comprised in each of these descrip-
tions :—

Description of Stamps.	Number of Values available.	Minimum Value.	Maximum Value.
Judicial.			
1. Court Fees Stamped Papers	81	1 Rupee.	2,000 Rupees.
2. Do. Adhesive Stamps	21	1 Anna.	1,000 ,,
Non-Judicial.			
3. Stamped Papers	98	2 Annas.	1,600 ,,
4. Bills of Exchange	55	1 Anna.	120 ,,
5. Bills of Lading	1	4 Annas.	4 Annas.
6. Adhesive Revenue and Receipt Stamps ...	2	½ Anna.	1 Anna.
7. Foreign Bill Stamps	16	2 Annas.	24 Rupees.
8. Transfer Stamps	15	1 Anna.	20 ,,
9. Special Adhesive Stamps	26	1 ,,	1,000 ,,

4. *Transactions of the Superintendent.*—The balance of stock at the commence ment of the year amounted to Rupees 482,36,098-5-0, and the receipts during year were Rupees 50,76,251-7-0, making a total of Rupees 533,12,349-12-0. issues, including the supplies made to Coorg, Mysore, and to the Stamp Supe dents of Calcutta and Bombay, amounted to Rupees 60,65,089-5-0, leaving a bala at the end of the year of Rupees 472,47,260-7-0. Of this balance Rupees 1,02,0 represents the value of stamps forwarded to Collectors, but not acknowledged them within e year.

5. The ollowing is a comparative statement of receipts and issues by Superintendent under various heads for Faslis 1284 and 1285:—

——	Fasli 1284.	Fasli 1285.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
Balance of stock at the commencement of the fasli	471,12,467 8 0	482,36,098 5 0	+11,23,630 13 0
Receipts.			
From the Commissioner of Paper Currency	10,63,345 1 0	1,29,543 10 0	—9,33,801 7 0
From England	45,21,494 0 0	18,54,150 0 0	—26,67,344 0 0
From the Superintendent of Stamps, Calcutta	...	7,46,490 0 0	+ 7,46,490 0 0
From the Superintendent of Stamps, ...mbay	7,200 0 0	23,40,022 0 0	+23,32,822 0 0
...ed from districts	8,046 0 0	6,017 15 0	— 2,028 1 0
...ed from Mysore Government.	6,152 13 0	...	— 6,152 13 0
... found by counting	...	27 14 0	+ 27 14 0
Total ...	56,06,237 14 0	50,76,251 7 0	— 5,29,986 7 0
Total including Balance ...	527,18,705 6 0	533,12,349 12 0	+ 5,93,644 6 0
Issues.			
...istricts	39,55,191 7 0	38,38,319 11 0	— 1,16,871 12 0
... ...	51,261 11 0	1,04,185 8 0	+ 52,923 13 0
...e	2,41,910 0 0	4,82,778 5 0	+ 2,40,868 5 0
...alore for use in the Court Judicial Commissioner, ...	...	785 0 0	+ 785 0 0
...uperintendent of Stamps, ...	1,60,375 1 0	15,25,682 8 0	+13,65,307 7 0
...t to the Board for des-	9,242 2 0	6,456 12 0	— 2,785 6 0
...stroyed by Superintendent ...s	38 9 0	...	— 38 9 0
... the General Stamp Office.	33,380 0 0	1,06,800 15 0	+ 73,420 15 0
...nt to Government as ...n stamps as per their ...on, dated 31st March ...6 587	...	71 14 0	+ 71 14 0
...hesive Stamps affixed to documents	31,208 1 0	...	— 31,208 1 0
... found	0 2 0	8 12 0	+ 8 10 0
Total ...	44,82,607 1 0	60,65,089 5 0	+15,82,482 4 0
Balance ...	482,36,098 5 0	472,47,260 7 0	— 9,88,837 14 0

...e net excess of stamps to the value of Rupees 19-2-0 is stated to have been discovered in the stock received ..., which has been duly brought to account by the Superintendent.

The special supplies drawn from Calcutta and Bombay out of the surplus those Presidencies, in accordance with the instructions of the Govern- India (G.O., dated 5th October 1875, No. 1,461) account for the smaller rom England, and the decrease in receipts on the whole is due to larger hand at the close of the previous year. The increase in issues in the e, on the other hand, is due to the transfer to Calcutta, in pursuance of uctions above quoted, of such stamps of particular descriptions as had ted in this Presidency beyond its requirements, and to larger issues to nd Coorg.

7. *Transactions of Collectors.*—The balance in the Collectorate Treasuries at the beginning of the year was Rupees 151,67,396-11-0, which, added to the receipts during the year, made up an aggregate of Rupees 192,38,214-3-0. Sales and issues amounted to Rupees 50,26,140-2-0, leaving at the close of the year a balance of Rupees 142,12,074-1-0 as detailed in the subjoined table :—

Items.	Fasli 1284.			Fasli 1285.		
	Rs.	A.	P.	Rs.	A.	P.
Balance at the commencement of the fasli	159,13,722	2	0	151,67,396	11	0
Receipts.						
1. From the Superintendent of Stamps	39,55,191	7	0	38,38,319	11	0
2. Received from one district by another ...	99,906	0	0	2,31,551	13	0
3. Returned by Vendors, &c.	8,178	1	0	870	15	0
4. Do. by Collectors out of stamps issued for Government Law Suits	3	8	0	8	9	
5. Excess found in stock	6	15	0	0	8	
6. Transferred from Court Fees Impressed Stamps in Madras, Bellary, and Malabar	1,547	0	0	66	0	
7. Stamps erroneously written off in Malabar ...	117	0	0	...		
Total ...	40,64,949	15	0	40,70,817	8	
Total including Balance ...	199,78,672	1	0	192,38,214	3	
Sales and Issues.						
1. To the Public	46,86,645	7	0	47,59,258	12	
2. Surplus stock transferred to other districts ...	99,906	0	0	2,31,551	13	
3. Do. do. to Coorg	1,365	0	0	13,611	2	
4. Supplied to Vendors in lieu of those returned ..	7,834	3	0	870	1	
5. Supplied for Government Suits	1,090	1	0	2,091	9	
6. Do. for escheat title-deeds	777	8	0	491	8	
7. Returned to the Superintendent of Stamps ...	8,046	0	0	6,010	0	
8. Unserviceable and damaged stamps destroyed and those issued in lieu of spoiled ones ...	4,029	3	0	9,837		
9. Transferred from Court Fees Impressed Stamps in Madras, Bellary, and Malabar	1,547	0	0	66		
10. Written off in Malabar—Board's Proceedings. dated	35	0	0			
11. Written off in Bellary—G.O., No. 2,557, dated 4th December 1875	...			1,851	1	
12. Stamps advanced to Rajahmundry Vendor as per Board's Proceedings, dated 30th June 1875, No. 5,896	...			500		
Total ...	48,11,275	6	0	50,26,140		
Balance ...	151,67,396	11	0	142,12,074		

Note.—The excess of 8 Annas found in the stock is reported to have been found in South Arcot, and is supp attributable to short issues to licensed vendors.

8. Out of the amount of Item No. 4 under sales and issues, Rupees 82- stated to represent the value of stamps issued in lieu of those returned by v in Fasli 1284; but the Board observe from paragraph 14 of the Superinte report for that year that the difference between the value of stamps retur vendors and the amount made good to them in stamps and cash was Rupees The Superintendent is requested to report how the balance, Rupees 2- been adjusted.

9. The Board agree with the Superintendent that the value of stamps advanced to the vendor at Rajahmundry under Board's Proceedings, dated 30th June 1875, Miscellaneous No. 5,896, should not have been written off, but have been included in the Collector's stock until the stamps were accounted for; but the Superintendent has committed an error with respect to these stamps in excluding their value from the stamp revenue for the year while including it under issues.

10. The value of stamps, Rupees 6,010, returned to the Superintendent as shown in the above abstract differs slightly from that given in the table of Superintendent's transactions as value of stamps returned from districts; and this difference, Rupees 7-15-0, is stated* to represent the value of embossed stamps returned to the Stamp Office by the Collector of Ganjam under Board's Proceedings, dated 5th April 1876, No. 925. The Board are unable to understand why the amount was not included in the Collector's account under the head of stamps returned to the Superintendent. The Collector is requested to explain.

* Paragraph 6 of Superintendent's report.

11. A sum of Rupees 1,851-14-6 has been written off in Bellary, being the of stamps embezzled by the Nazir of the Civil Court, as he has absconded annot be traced—*Vide* G.O., No. 2,557, dated 4th December 1875.

12. It is satisfactory to note that by a careful adjustment of supplies to pro- requirements, and by transfers from one district to another of surplus as it d to accumulate, the stocks in the districts have been considerably reduced. ggregate of district balances which at the commencement of Fasli 1281 stood pees 192,57,810 amounted at the end of Fasli 1285 to only Rupees 15-7-0, exclusive of Rupees 65,90,858-10-0, the value of Court Fee Impressed put away and soldered in tin-lined cases, their use having been prohibited Government of India—*Vide Fort St. George Gazette*, dated 16th March 1875, 4. The Superintendent rightly observes, with respect to this actual stock, mps of higher values which are seldom sold, but which have yet to be kept to meet possible demands, unavoidably raise the stocks to an extent larger uld appear to be necessary. The Board desire that the Superintendent future append a short abstract in the form given below to show the sales the year and the stock at its close divided between stamps of the value of 50 and upwards and those of lesser values :—

Districts.	Sales.				Stock.			
	From and above 50 Rupees.		Under 50 Rupees.		From and above 50 Rupees.		Under 50 Rupees.	
	Number of Stamps.	Total Value.	Number of Stamps.	Total Value.	Number of Stamps.	Total Value.	Number of Stamps.	Total Value.
.. ..								
.. ..								
.. ..								

The total transactions at the Presidency and in the districts are shown in ined statement :—

Items.	Fasli 1284. Rs.	A.	P.	Fasli 1285. Rs.	A.	P.
Balance on hand at the beginning of—						
With the Superintendent of Stamps	471,12,467	8	0	482,36,098	5	0
With the Collectors	159,13,722	2	0	151,67,396	11	0
Total ...	630,26,189	10	0	634,03,495	0	0
Receipts.						
Received from the Commissioner of Paper Currency..	10,65,345	1	0	1,29,543	10	0
Do. do. England	45,21,494	0	0	18,54,150	0	0
Do. do other Governments	13,352	13	0	30,86,512	0	0
Stamps returned by Collectors, Vendors, &c.	8,181	9	0	6,897	7	0
Stamps erroneously written off in Malabar and recredited	117	0	0	...		
Excess found	6	15	0	28	6	0
Total ...	56,06,497	6	0	50,77,131	7	
Total including Balance ...	686,32,687	0	0	684,80,626	7	
Issues and Sales.						
Issues to other Governments	4,54,911	12	0	21,27,642	7	
Sales and stamps affixed to private documents ...	47,51,233	8	0	48,66,659	11	
Supplied to Government purposes	1,867	9	0	2,654	15	
Stamps destroyed and supplied to Vendors, &c., in lieu of those damaged	21,144	1	0	23,174	3	
Stamps written off	35	0	0	1,851	14	
Deficiency found	0	2	0	8	12	
Advance to Rajahmundry Vendor	...			500	0	
Total Sales and Issues ...	52,29,192	0	0	70,21,291	11	
Balance at the close of— With the Superintendent ...	482,36,098	5	0	472,47,260		
With Collectors	151,67,396	11	0	142,12,074		
Total ...	634,03,495	0	0	614,59,334		

Of the balance, Rupees 80,94,026-2-0 represent the value of Court
impressed Stamps put away as ment
in paragraph 12. The Board o
that, notwithstanding the prohibi
the sale of the stamps last ment
so long back as March 1875 stamps of the value of Rupees 21 were sold
Madras District during the year under review. The Collector is reques
report on this point.

	Rs.	A.	P.
In districts	65,90,858	10	0
In the General Stamp Office.	15,03,167	8	0

14. *Stamp Revenue.*—The Board observe that in the case of district transactions there is no agreement between the returns submitted by the Superintendent of Stamps and the Collectors' Jamabandi Statements as will be seen by the figures shown in the margin. Of the difference of Rupees 503 in the total, Rupees 500 consist apparently of the value of stamps advanced to a vendor at Rajahmundry as mentioned in paragraph 9 above, which, while it was credited by the Collector to receipts in his Jamabandi accounts, has not been so credited in the returns rendered by him to the Superintendent. The remaining Rupees 3 consist presumably of excess gained in rounding fractions in Collectors' statements. The want of correspondence in the detail is due evidently to a divergence in the arrangement of component items, and the Board are unable to see any reason for this divergence, as the Superintendent's returns, so far as they refer to district transactions,

Receipts of Stamps in the Districts in Fasli 1285 *in Rupees.*

Items.	As per Stamp Superintendent's Returns.	As per Collectors' Jamabandi Statements.	Difference.
Court Fees	31,37,605	31,38,144	+ 539
Non-Judicial	16,21,654	16,25,199	+ 3,545
Total ...	47,59,259	47,63,343	+ 4,084
Miscellaneous.			
levied under Sections 20 and 21 of XVIII of 1869.	10,402	4,702	— 5,700
ies levied on unped and insufficiently stamped documents	47,394	48,214	+ 820
cies in Pauper	15,225	14,871	— 354
ems	1,934	3,587	+ 1,653
iscellaneous ...	74,955	71,374	— 3,581
rand Total ...	48,34,214	48,34,717	+ 503

piled from those furnished to him by Collectors. An examination of the items shown under "Miscellaneous" in Jamabandi Statement No. 5 s various inconsistencies. These should be avoided in future by strict ce on the part of Collectors to the same classification in both the Jamabandi ts and the returns rendered to the Superintendent of Stamps; and the ould communicate to Collectors any transfers he may find it necessary to

The arrangement adopted by the Superintendent in his report is itself isfactory as it might be, the two main heads "Court Fees" and "Non-" not being clearly distinguished. The Board desire that he will hereafter his report the arrangement indicated in the table appended to the paralowing, distinguishing the miscellaneous items appertaining severally to main heads; using the information now before them, the Board are separate those appertaining to "Court Fees" in detail for the several Collectors will insert a similar table in their Jamabandi reports in future.

As the figures are now placed before them, the Board find it useless to to reconcile the two sets of returns; they base, therefore, their review of ctions of the past year on the figures appearing in the Superintendent's its accompaniments. The latter are distributed under the several heads :—

V.—*Stamp Revenue.*

Items.	Fasli 1284.	Fasli 1285.	Difference.
Court Fees.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Sale of stamps in districts	31,29,291 12 0	31,37,605 5 6	+ 8,313 9 6
Do. by Superintendent of Stamps	88,981 10 0	78,350 0 0	— 10,631 10 0
Total Court Fees ...	32,18,273 6 0	32,15,955 5 6	— 2,318 0 6
Non-Judicial Stamps.			
Sale of Stamped Papers in districts.	14,56,002 9 0	15,05,871 1 0	+ 49,868 8 0
Do. of Bills of Exchange ... do....	39,463 6 0	36,578 6 0	— 2,885 0 0
Do. of Bills of Lading do....	2,331 4 0	2,339 8 0	+ 8 4 0
Do. of Adhesive Revenue Stamps do.	45,257 5 0	54,293 13 0	+ 9,036 8 0
Do. of Foreign Bill Stamps do....	11,916 3 0	19,369 15 0	+ 7,453 12 0
Do. of Transfer Stamps ... do.....	2,383 0 0	3,200 12 0	+ 817 12
Special Adhesive Stamps affixed to private documents by the Superintendent of Stamps under Section 5 of the General Stamp Act ...	31,208 1 0	28,450 15 0	— 2,757 2
Total Non-Judicial ...	15,88,561 12 0	16,50,104 6 0	+ 61,542 10
Miscellaneous.			
Duty levied in the districts on executed documents under Sections 20 and 24 of Act XVIII of 1869.	10,503 15 4	10,274 15 10	— 228 1
Duty levied in the districts on unexecuted documents, &c., presented by private parties	214 0 0	127 2 0	— 86 1
Penalties levied in the districts under Sections 20 and 24 of Act XVIII of 1869	46,845 10 3	47,393 8 6	+ 547 1
Recoveries in Pauper Suits	14,297 14 1	15,224 11 0	+ 926
Stamps impressed on unexecuted documents presented by private parties by the Superintendent of Stamps	85,527 14 0	77,888 14 0	— 7,639
Cost of Water-marked Paper and Adhesive Stamps supplied to Mysore	1,750 15 3	4,038 12 11	+ 2,287
Other Items	1,589 14 9	1,934 3 0	+ 344
Total Miscellaneous ...	1,60,730 3 8	1,56,882 3 3	— 3,848
Grand Total ...	49,67,565 5 8	50,22,941 14 9	+ 55,376

17. It will be seen that the Stamp revenue of the year under review am in the aggregate to Rupees 50,22,942 against Rupees 49,67,565 for the p year. The variations under the several minor heads will be noticed in thei

18. *Revenue from Court Fees.*—In the sales of ourt Fee Stamps the small decrease on the whole of Rupees 2,318, resulting from a gross inc Rupees 89,787 in ten districts (taking the Madras District and the Stamp tendent's office together), and a gross decrease of Rupees 92,105 in eleven as will be seen from the statement annexed below:—

Districts.	Fasli 1284. Court Fees.	Fasli 1284. Non-Judicial.	Fasli 1284. Miscellaneous.	Fasli 1284. Total.	Fasli 1285. Court Fees.	Fasli 1285. Non-Judicial.	Fasli 1285. Miscellaneous.	Fasli 1285. 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.
Ganjam	63,432 6 0	29,386 7 0	2,167 3 8	94,986 0 8	60,487 8 0	31,691 14 0	2,167 3 8	94,986 0 8
Vizagapatam	1,07,918 4 0	66,307 0 0	1,919 11 7	1,76,144 15 7	1,08,917 7 0	67,933 0 0	1,919 11 7	1,78,769 1 2
Godavery	2,18,124 15 0	69,242 7 0	2,901 11 3	2,90,269 1 2	2,06,305 8 0	76,241 2 0	2,198 9 5	2,84,744 15 5
Kistna	1,21,770 10 0	48,115 6 0	995 12 6	1,70,884 9 5	1,17,211 2 0	52,609 12 0	995 12 6	1,70,816 14 6
Nellore	80,283 7 0	47,284 11 0	1,699 13 0	1,29,668 14 5	80,086 0 0	47,358 7 0	1,699 13 0	1,29,143 4 5
Cuddapah	1,24,643 5 0	61,046 11 0	2,457 10 11	1,88,147 13 0	1,17,371 2 0	66,831 11 0	2,457 10 11	1,86,660 7 11
Bellary	1,29,137 13 0	62,947 3 0	1,318 9 10	1,93,403 12 10	1,39,943 6 6	71,139 0 0	1,318 9 10	2,12,401 0 10
Kurnool	69,440 4 0	42,649 15 0	1,736 10 0	1,13,826 13 0	67,549 2 0	44,812 8 0	1,736 10 0	1,14,098 4 0
Chingleput	72,313 15 0	27,312 10 0	2,252 13 2	1,01,879 2 2	74,328 3 0	31,140 8 0	2,252 13 2	1,07,721 4 2
North Arcot	1,20,034 12 0	66,155 8 0	3,249 6 0	1,89,439 10 0	1,24,227 2 0	71,880 11 0	3,249 6 0	1,99,356 13 0
South Arcot	1,26,352 12 0	68,488 10 0	13,583 15 5	2,08,425 1 5	1,17,765 1 0	62,499 14 0	13,583 15 5	1,93,848 10 5
Tanjore	3,68,690 11 0	1,83,736 12 0	3,216 2 6	5,55,643 1 6	3,47,402 1 0	1,84,304 13 0	3,216 2 6	5,34,923 0 6
Trichinopoly	90,781 2 0	44,282 13 0	5,523 15 4	1,40,587 10 4	92,244 1 0	47,586 10 0	5,523 15 4	1,45,354 10 4
Madura	2,30,635 2 0	1,30,257 8 0	3,932 14 6	3,64,825 8 6	2,43,230 8 0	1,26,528 1 0	3,932 14 6	3,73,691 7 6
Tinnevelly	2,00,018 0 0	1,21,327 0 0	3,962 2 2	3,25,307 2 2	2,11,594 15 0	1,23,705 2 0	3,962 2 2	3,39,262 3 2
Coimbatore	1,05,334 0 0	66,740 1 0	201 6 0	1,72,275 7 0	94,670 14 0	70,685 2 0	201 6 0	1,65,557 6 0
Nilgiris	9,682 0 0	7,329 8 0	2,939 15 0	19,951 7 0	12,535 4 0	7,506 6 0	2,939 15 0	22,981 9 0
Salem	1,27,942 3 0	62,678 4 0	4,195 1 2	1,94,815 8 2	1,17,500 7 0	66,332 5 0	4,195 1 2	1,88,027 13 2
South Canara	1,40,517 0 0	49,378 9 0	7,210 12 3	1,97,106 5 3	1,57,477 15 0	60,784 8 0	7,210 12 3	2,25,473 3 3
Malabar	4,31,049 15 0	2,37,142 8 0	4,747 3 11	6,72,939 10 11	4,28,772 7 0	2,55,829 14 0	4,747 3 11	6,89,349 8 11
Madras	2,01,649 4 0	84,744 9 0	73,461 6 6	3,59,855 3 6	2,28,066 4 0	98,054 3 0	73,461 6 6	4,00,181 13 6
Total ..	31,29,291 12 0	15,57,353 11 0	1,60,730 3 8	48,47,375 10 8	31,37,605 5 6	16,21,653 7 0	1,60,730 3 8	49,19,989 0 2
Superintendent of Stamps	88,981 10 0	91,208 1 0	67,278 13 3	1,47,468 8 3	78,350 0 0	28,450 15 0	67,278 13 3	1,74,079 8 3
Grand Total ..	32,18,273 6 0	16,48,561 12 0	2,28,009 1 11	49,94,844 3 11	32,15,955 5 6	16,50,104 6 0	2,28,009 1 11	51,94,068 8 5

FASLI 1285—(Continued).

Districts.	Court Fees.	Non-Judicial.	Miscellaneous.	Total.	Difference.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Ganjam	2,994 14 9	2,505 7 0	1,161 1 8	1,661 8 8	+
Vizagapatam	999 3 0	1,626 6 0	268 1 11	2,893 4 11	+
Godavery	11,815 7 0	6,068 11 0	619 8 1	4,301 3 11	+
Kistna	4,659 8 0	3,494 6 9	646 7 6	1,510 0 6	+
Nellore	247 7 0	71 12 0	111 13 1	287 8 7	+
Cuddapah	7,272 3 6	4,785 0 0	568 2 0	3,056 5 0	+
Bellary	10,805 9 6	8,191 13 0	101 9 10	15,845 12 8	+
Kurnool	1,891 2 0	2,269 9 0	247 15 2	619 6 2	+
Chingleput	2,014 4 0	3,827 14 0	417 4 6	6,259 6 6	+
North Arcot	4,192 6 0	5,755 3 0	299 3 6	10,139 12 6	+
South Arcot	7,587 11 0	4,011 4 0	643 0 11	2,913 6 1	+
Tanjore	21,288 10 0	868 1 0	672 9 10	21,393 2 10	+
Trichinopoly	1,462 15 0	3,303 13 0	1,589 13 0	6,156 6 0	+
Madura	12,595 6 0	8,729 7 0	717 14 4	8,088 0 8	+
Tinnevelly	11,606 15 0	1,278 2 0	2,540 13 10	15,791 4 0	+
Coimbatore	11,163 2 0	2,846 1 0	1,898 2 2	9,116 3 2	+
Nilgiris	2,813 4 0	176 14 0	59 9 0	3,059 11 0	+
Salem	16,441 12 0	8,754 1 0	60 2 9	6,627 8 3	+
South Canara	16,860 15 0	1,405 15 0	2,097 9 3	15,163 3 3	+
Malabar	2,977 8 0	1,312 5 0	2,006 10 3	1,653 2 9	+
Madras	26,460 0 0	11,309 10 0	827 5 1	38,342 15 1	+
Superintendent of Stamps	8,313 9 6	+ 64,399 12 0	1,603 1 11	74,116 7 5	+
	10,631 10 0	+ 2,757 2 0	5,351 2 4	18,739 14 4	+
Total	2,318 0 6	+ 61,542 10 0	2,818 0 6	55,376 9 1	—
Grand Total	1,56,882 3 3	60,22,441 14 9	48,34,213 4 10	8,33,718 9 6	+
			1,88,738 9 11	10,631 10 0	+

The Superintendent of Stamps offers no remarks on these variations, and the reason generally assigned by Collectors in their Jamabandi reports is increase or decrease of litigation. It is only in three districts, viz., Madras, South Arcot, and Godavery, that special causes affecting the revenue under this head have been mentioned. In Madras, the High Court was adjourned twice in the previous year; but the increase in Collector's sales during the year under review, viz., Rupees 26,406, is counterbalanced to the extent of Rupees 10,631, by a decrease in those of the Superintendent of Stamps. The decrease of Rupees 7,568 in South Arcot is ascribed to the fact of the office of the Judge of the Small Cause Court having remained vacant during a part of the year. In Godavery certain suits of exceptional importance were instituted in the previous year, and the absence of such during the year under review accounts for a decrease of Rupees 11,819. The falling off in Tanjore (Rupees 21,289), and the increase in South Canara (Rupees 16,961) are considerable, but the Collectors of those districts assign no special reasons.

19. The fact, as it seems to the Board, is that concurrently with the advance of education and the general progress of the country there is a general tendency towards an increase of litigation. This they believe to be perceptible in all cases where special and local causes have not operated to diminish the sale of Court Fee Stamps.

20. *Revenue from Non-Judicial Stamps.*—In the sales of Non-Judicial Stamps there is an increase of Rupees 61,543 distributed in small sums over all the districts except Madura and Malabar, which exhibit a small decrease each. The districts in which the increase is most conspicuous are Godavery, Bellary, and Madras, the last including sales by the Superintendent of Stamps. The reasons generally assigned are increased activity of trade and monetary transactions, as well as better acquaintance with the law and stricter compliance with its provisions on the part of the public. The only special reason given is the renewal of the Abkari contracts, which necessitated the renewal of a large number of agreements by persons engaged by renters to sell country liquors. This circumstance is noticed by the Collectors of Bellary and South Arcot only, but it applies to all districts alike. On the whole, the Board are disposed to think that the steadily increasing revenue under this head is due chiefly to the last of the general reasons above enumerated. The decrease in Madura and Malabar is small, and calls for no remark.

Revenue under the head Non-Judicial.

		Rs.
Fasli	1280	15,61,927
Do.	1281	16,21,349
Do.	1282	16,71,377
Do.	1283	16,34,667
Do.	1284	16,84,808
Do.	1285	17,38,395

21. *Component Items of Non-Judicial Stamps.*—A reference to the component items of Non-Judicial Stamps shows that there is an increase in every one except Bills of Exchange, which exhibits a small decline. The Superintendent of Stamps considers that the decrease in the sale of Bills of Exchange Stamps during the year under review may be attributed chiefly to the depression of trade consequent on the depreciation of silver and the high rates of exchange; but looking to the progressive decline therein for the last five years, he also expresses an apprehension that some unknown special cause is at work. The general statistics of Stamp revenue, however, do not bare out these conjectures, and the Board are inclined to think that the diminished sales of this particular description of stamps is due to the more extended use of paper currency for purposes of remittances. It is to be observed that the small decrease in the sales of these stamps is far more than covered by the large increase in Foreign Bill and Revenue Adhesive Stamps, and there can be little doubt that Foreign Bill Stamps have to some extent at least displaced the ordinary Bills of Exchange Stamps in consequence of measures having been adopted to apprise the public that special stamps are available for Foreign Bills of Exchange. As pointed out by the Board in their Proceedings marginally noted, there is nothing in the existing law to compel the use of distinctive stamps for this purpose, and evidently ordinary Bills

Dated 4th January 1875, No. 10, in G.O., dated 12th February 1875, No. 227.
Dated 3rd March 1876, No. 608, in G.O., dated 6th April 1876, No. 835.

of Exchange Stamps were being used until the attention of the public was specially directed to a particular description of stamps.

22. The increase on the whole in the sale of stamps for mercantile transactions and in Non-Judicial Stamps generally confirms the view expressed by the Board in the concluding part of paragraph 20 that the requirements of the law are now being more strictly complied with. The decrease, small though it is, in the item of duty levied on unstamped and insufficiently stamped instruments under Sections 20 and 24 of the General Stamp Act is in consonance with this view. The decrease in the item of stamps impressed by the Superintendent on unstamped documents presented by private parties is more than made up for by the increase in general sales of Non-Judicial Stamps. The other items under the head Miscellaneous require no particular remark.

23. *Charges.*—The charges of the Stamp Department under the various heads amounted in the aggregate to Rupees 2,24,715 against Rupees 3,87,644 in the previous year as shown in the subjoined table. The decrease, viz., Rupees 1,62,929, occurs chiefly under the head "Working charges" and "Refunds of the value of unused and spoiled stamps." The decrease under the head first mentioned arises from the fact that in the previous year very large supplies of both Impressed and Special Adhesive Stamps were received from England, and the charges incurred on that account were consequently exceptionally heavy. On the other hand, the supplies obtained during the year under review were more than ordinarily small, and the difference in this respect alone amounts to Rupees 1,40,125 as shown in the margin. The refunds on account of unused and spoiled stamps are in their nature variable and uncertain. The variations under other heads are fully explained in paragraphs 36 to 39 of the Superintendent's report, and call for no particular remark.

	Rs.
Fasli 1283	43,952
Do. 1284	1,47,210
Do. 1285	7,085
Difference between Faslis 1284 and 1285...	1,40,125

Items.	Fasli 1884.			Fasli 1285.			Difference.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Working Charges.									
1. Establishment	36,247	15	6	31,231	12	2	— 5,016	3	4
2. Cost of Stamps	1,47,209	13	11	7,084	12	0	—1,40,125	1	11
3. Discount to licensed Vendors ...	1,01,456	12	5	1,05,277	4	4	+ 3,820	7	11
Total ...	2,84,914	9	10	1,43,593	12	6	—1,41,320	13	4
Charges necessitated by Law.									
4. Refunds under Sections 13, 14, and 15 of the Court Fees Act	28,700	11	0	31,129	12	8	+ 2,429	1	8
5. Refunds of the value of unused and spoiled stamps	52,732	8	0	35,240	3	10	— 17,492	4	2
6. Other minor refunds	21,296	6	1	14,751	7	5	— 6,544	14	8
Total ...	1,02,729	9	1	81,121	7	11	— 21,608	1	2
Grand Total ...	3,87,644	2	11	2,24,715	4	5	—1,62,928	14	6

	Amount. Rs.
Fasli 1276	28,44,043
Do. 1277	33,65,855
Do. 1278	36,46,610
Do. 1279	36,76,509
Do. 1280	36,34,040
Do. 1281	38,87,353
Do. 1282	39,35,746
Do. 1283	45,34,664
Do. 1284	45,79,921
Do. 1285	47,98,227

24. *Net Revenue.*—Deducting the charges from the gross receipts, the net revenue for the year was nearly 48 lakhs of Rupees, or about 5 per cent. more than the net revenue of the preceding year which, as stated in the last report, was the highest till then attained. The Stamp revenue for the past ten years is noted in the margin.

25. The receipts and charges divided under the two heads "Judicial" and "Non-Judicial" are compared below with the similar statistics of the previous year:—

Items.	Fasli 1284.	Fasli 1285.	Difference.
Judicial or Court Fees.			
	Rs.	Rs.	Rs.
Gross receipts	32,34,468	32,35,216	+ 748
Disbursements	1,03,545	97,000	— 6,545
Net Revenue ...	31,30,923	31,38,216	+ 7,293
Non-Judicial or General Stamps.			
Gross receipts	17,33,097	17,87,726	+ 54,629
Disbursements	2,84,099	1,27,715	— 1,56,384
Net Revenue ...	14,48,998	16,60,011	+ 2,11,013
Total Net Revenue ...	45,79,921	47,98,227	+ 2,18,306

26. The attention of all Collectors is called to the last paragraph of the erintendent's report, and they are requested to see that their annual returns e forwarded to the Superintendent in future within one month, at the latest, of close of the fasli. They will also urge upon their Treasury Deputies the ssity of maintaining strict correspondence between the returns rendered to untant-General and the Superintendent of Stamps, as also between those two e Jamabandi statements submitted to the Board.

(A true Copy and Extract.)

(Signed) C. D. MACLEAN,
Additional Sub-Secretary.

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0. Proceedings of the Board of Revenue, dated 10th September 1877, Miscellaneous No. 12,409.

ead the following letter from R. J. MELVILLE, Esq., Acting Collector of Madras, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 13th August 1877, No. 228.

ITH reference to paragraph 13 of the Board's Proceedings, No. 2,467, dated 29th May 1877, I have the honor to state that the sum of Rupees 21* therein referred to is the value of printed blank forms (on stamped paper) of guarantee bonds, the sale of which was shown under the head "Court Fees" as reported in paragraph 2 of this Office letter, No. 298, dated 24th September 1875,

	Rs.
1875	19
ist 1875	1
ember 1875	1
	21

recorded in Board's Proceedings, No. 2,890, dated 16th October 1875. After the receipt of the above Proceedings the sales were shown under "Non-Judicial."

SUBMITTED for the information of Government in continuation of Board's Proceedings, dated 29th May 1877, No. 2,467.

(A true Copy and Extract.)

(Signed) C. D. MACLEAN,
Additional Sub-Secretary.

No. 121.

ORDER THEREON, 15th October 1877, No. 3,107.

Separate Revenue, No. 12.
Stamps.

IN these Proceedings the Board report upon the operations of the Stamp Department during fasli 1285 (1875-76). The Stamp revenue which 10 years since was 68 per cent. lower than at present, reached during the year under review the highest figure ye recorded, and brought in a *net* revenue of Rupees 47,98,227.

2. The *gross* receipts of the year under review amounted to Rupees 5 0,22,94 The subjoined comparative abstract shows the particulars of receipts from sales the different descriptions of stamps and other sources :—

	Fasli 1284.	Fasli 1285.	Increase.	Decrease
Court Fees {Impressed	8,22,216	21	...	8,22,1
Court Fees {Adhesive	23,40,456	32,15,934	8,75,478	...
Non-Judicial Stamps	14,56,002	15,05,871	49,869	...
Mercantile and Revenue Stamps	1,01,351	1,15,782	14,431	...
Duty on impressed Stamps, &c.	1,83,056	1,16,742	...	66,31
Miscellaneous receipts	64,484	68,592	4,108	...
Total ...	49,67,565	50,22,942	9,43,886	8,88,5
Net Increase ...	...	...	55,377	...

3. The actual *sale* of Court Fee Stamps realised Rupees 53,283 more than in t previous year, but owing to the inclusion in fasli 1284 under this head of Rup 55,601 collected in the Stamp Office on documents presented by private part under the Court Fees Act this nominal increase is absorbed, and the result is a decrease of Rupees 2,318 in the revenue from Court Fees in fasli 1285.

The prohibition of the use of impressed Court Fee Stamps which was in fo throughout the year accounts for the revenue from Court Fees being confi exclusively to sales of adhesive stamps, the small sum entered under "Impresse is as explained in the second of the papers above recorded, the value of prin blank forms of guarantee bonds stamped, erroneously credited to "Court Fe instead of to "Non-Judicial" Stamps.

4. The Court Fees revenue was not on the whole as large during the yea might have been expected from the general progress of the country. Notw standing increases in certain distr from special causes, as for instanc Madras by the shorter adjournm of the High Court in fasli 1285, decreases marginally noted are pro nent in others, and fuller explana of the causes which produced this result should have been given. The decr n Tanjore deserves special scrutiny.

Kistna	4,560
Cuddapah	7,272
Tanjore	21,289
Coimbatore	11,163
Salem	10,442

5. The sales of Non-Judicial Stamps, including Revenue and Mercantile Stamps, show (excluding the Stamp Office) an increase of Rupees 64,300 which is satisfactory. It is spread over almost all the districts; the only exceptions being Madura and Malabar which show a small decrease. The Board attribute the increase under this head to evasions of the law being less frequent and to improved knowledge among the public of its provisions.

	Decreases.
Madura	3,729
Malabar	1,312

6. The Government observe that while the revenue from the sales of Bill of Exchange Stamps has fallen off by Rupees 2,885,* that from Foreign and Revenue Stamps has increased by Rupees 16,491. The former result is ascribed to the more extended use of Paper Currency, as well as of Foreign Bill Stamps which are now more

	Rs.	A.	P.
*Fasli 1284	39,403	6	0
Do. 1285	36,578	6	0
	* 2,885	0	0
Fasli 1284	57,173	0	0
Do. 1285	73,664	0	0

rally employed in transactions in which formerly Bills of Exchange alone utilised.

7. The duty on impressed stamps, &c., shown in the above abstract, includes ees 55,601 collected in fasli 1284 in the Stamp Office under the provisions of Court Fees Act as already explained; excluding this item, the revenue from duty d on unstamped and insufficiently stamped documents shows a decrease of 10,000 Rupees. The Board consider this to be a further indication of stricter iance with the requirements of the law.

The charges of the Stamp Department amounted to Rupees 2,24,715 st Rupees 3,87,644 in fasli 1284. The decrease is mainly attributable to the sity for large supplies of stamps from England having been obviated during the by the special arrangements made for transfers to Madras from Calcutta and ay of Surplus stock in those Presidencies. The Government observe with action that measures were taken during the year to adjust similarly within Presidency the stocks in the several districts so as to prevent large accumula- s in excess of requirements.

9. The following comparative abstract shows the transactions of the Stamp artment in one view :—

	Fasli 1284.	Fasli 1285.	Increase or Decrease.
	Rs.	Rs.	Rs.
value of stock at beginning of year ...	6,30,26,190	6,34,03,495	+ 3,77,305
Receipts.			
d from the Commissioner of Paper ncy	16,63,345	1,29,544	— 9,33,801
from England	45,21,494	18,54,150	— 26,67,344
from other Presidencies	13,353	30,86,512	+ 30,73,159
eturned to store, excess found, &c.	8,305	6,925	— 1,380
Total ...	6,86,32,687	6,84,80,626	— 1,52,061
Issues and Sales.			
other Governments	4,54,912	21,27,042	+ 16,72,130
stamps and amounts realised from s affixed to private documents ...	47,51,233	48,66,060	+ 1,14,827
for Government purposes	1,863	2,655	+ 787
destroyed, written off, deficiency &c.	21,179	25,535	+ 4,356
Total Issues, &c. ...	52,29,192	70,21,292	+ 17,92 100
at close of {With Superintendent ...	4,82,36,098	4,72,47,260	— 9,88,838
{With Collectors ..	1,51,67,397	1,42,12,074	— 9,55,323
Total ...	6,34,03,495	6,14,59,334	— 19,44,161

10. The Government observe that the stamp returns rendered by the Collectors to the Board of Revenue, the Superintendent of Stamps, and the Accountant-General differ widely from each other. It is important that accounts rendered to Central Offices should be prepared with care and exactitude, and the Government trust that the Board's instructions will lead to these defects being speedily remedied. They await the report promised in paragraph 2 of the Proceedings above recorded.

11. The usual abstract statements of receipts and charges are appended.

COMPARATIVE Statement of Receipts on account of Stamps in Faslis 1284 and 1285.

Description of Stamps.	Fasli 1284.	Fasli 1285.	Difference.	
			Increase.	Decrease.
Court Fee Stamps.	RS.	RS.	RS.	RS.
Stamped Papers	8,22,216	21	..	8,22,1
Adhesive Stamps	23,40,456	32,15,934	8,75,478	...
Total ...	31,62,672	32,15,955	8,75,478	8,22,
Non-Judicial or General Stamps.				
Stamped Papers and Adhesive Stamps	14,56,002	15,05,871	49,869	
Bills of Exchange	39,464	36,678	...	
Foreign Bill Stamps	11,916	19,370	7,454	2,
Bills of Lading	2,331	2,340	9	...
Adhesive Stamps (Revenue)	45,257	54,294	9,037	...
Transfer Stamps	2,383	3,200	817	...
Total ...	15,57,353	16,21,653	67,186	2
Grand Total ...	47,20,025	48,37,608	9,42,664	8,25
Duty on Impressed Stamps and other items	1,83,056	1,16,742	...	66
Total Stamp Revenue ...	49,03,081	49,54,350	9,42,664	8,91
Miscellaneous.				
Penalties	46,846	47,393	547	
Adjudication Fee collected in the districts	80	60	...	...
Stamp duty recovered in pauper suits	14,298	15,225	927	
Fees for attestation of Powers of Attorney	85	81	...	..
Fees collected under Section 18, Court Fees Act	970	1,354	384	..
Cost of water-marked paper supplied to Mysore	1,750	4,039	2,289	..
Miscellaneous receipts	455	440	...	
Total ...	64,484	68,592	4,147	
Grand Total, Stamp Revenue ...	49,67,565	50,22,942	9,46,811	8,
Net ...	...	..	55,377	

COMPARATIVE Statement of the Disbursements on account of Stamps in Faslis.

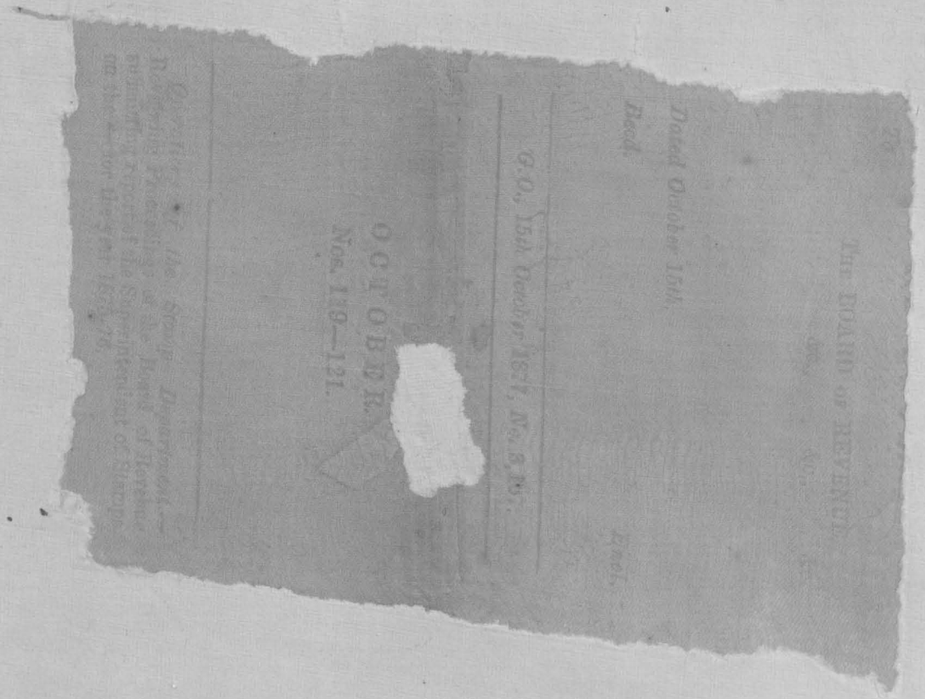
Items.	Fasli 1284.	Fasli 1285.	Difference.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Establishment including commission and discount to vendors	1,31,594	1,31,223	...	371
Refund of Surplus Process Service Fees	6,443	7,842	1,399	...
Do. of Penalties	636	480	...	156
Do. of Stamp duty	42,755	37,560	...	5,195
Do. of value of unused and damaged stamps.	52,733	35,240	...	17,493
Miscellaneous including value of water-marked paper supplied from England ...	1,53,483	12,370	...	1,41,113
Total ...	3,87,644	2,24,715	1,399	1,64,328
Net Decrease ...	...	...	...	1,62,929

(True Extract.)

(Sig...d) C. G. MASTER,
Secretary to Government.

...of Revenue.
...tant-General.

...ntleman, and A. F. Goodall.



RD.

Proceedings of the Madras Government

№ 3107 15-10-77 Read Board's Proceedings dated 29 May 1877 № 2467

Also — do — Do - d/10 September 1877 Mis: № 12409.

In these Proceedings the Board report upon the operations of the Stamp Department during Fasli 1285 (1875-76). The Stamp Revenue which 10 years since was 68 per cent lower than at present, reached during the year under review the highest figure yet recorded and brought in a net sum of Rs 47,98,227 to the exchequer.

The

2. The gross receipts of the year under review amounted to Rs 50,22,942. The subjoined comparative abstract shews the particulars of receipts from sales of the different descriptions of Stamps and their sources.

		Fl 1284	Fl 1285	Increase	Decrease
Court fees	Impressed	8,22,216	21 "	"	8,22,195
	Adhesive	23,40,456	32,16,934	8,76,478	"
Non Judicial Stamps		14,56,002	15,05,871	49,869	"
Mercantile and Revenue Stamps		1,01,331	1,15,762	14,431	"
Duty on impressed Stamps & Co		1,83,056	1,16,742	"	66,314
Miscellaneous receipts		64,484	68,592	4,108	"
Total		49,67,565	50,22,942	9,43,886	8,88,509
Net increase				55,377	

3. The actual sale of Court fee stamps realized Rs 53,283 more than in the previous year. but owing to the inclusion in Fl 1284 under this head of Rs 55,601 collected in the Stamp Office

Office on documents presented by private parties under the Court fees act this nominal increase is absorbed and the result is a net decrease of Rs 2,318 in the revenue from Court fees in Fl 1285.

The prohibition of the use of impressed Court fee Stamps which was in force throughout the year, accounts for the revenue from Court fees being confined exclusively to sales of adhesive stamps. The small sum entered under "Impressed" is, as explained in the second of the papers above recorded, the value of printed blank forms of guarantee bonds stamped, erroneously credited to "Court fees" instead of to "Non-judicial" Stamps.

4 The Court fees revenue was not on the whole

As

as satisfactory during the year as might have been expected from the general progress of the country. Notwithstanding increases in certain districts from special causes, as for instance in Madras by the shortened adjournment of the High Court in Fasli 1285, the decreases marginally noted are prominent in this, and fuller explanation of the causes which produced this result should have been given. The decrease in Tanjore deserves especial scrutiny.

5. The sales of non-judicial stamps including revenue and mercantile stamps show (excluding the Stamp Office) an increase of Rs 64,200 which is satisfactory. It is spread over almost all districts, the only exceptions being Madura and Malabar which show a small decrease. The Board attribute the increase under this head to evasions of the law being less frequent, and to improved knowledge among the public of its provisions.

The Government observe that while the Revenue from the sales of Bills of exchange stamps has fallen off by Rs 2885, that from foreign and Revenue stamps

	Increases.
Kistna	4560
Cuddapah	7272
Tanjore	21,289
Coimbatore	11,183
Salem	10,442

	Decreases.
Madura	3729
Malabar	1312

	Rs As P
F. 1284.	39,463-6-0
F. 1285 -	36,578-6-0
	2,885 - -

F. 1284 57173
F. 1285 73,664

stamps has increased by Rs 16,491. The former result is ascribed to the more extended use of Rupee currency, as well as of Foreign bill stamps which are now more generally employed in transactions in which formerly bills of exchange above were utilized.

7. The duty on impressed stamps Rs shown in the above abstract, includes Rs 55,601 collected in F 1284 in the stamp office under the provisions of the Court fees Act as already explained excluding this item, the revenue from duty levied on unstamped and insufficiently stamped documents shows a decrease of over 10000 Rs. The Board consider this to be a further indication of stricter compliance with the requirements

7

of the Law.

8 The charges of the Stamp Department amounted to Rs. 2,24,715 against 387,644 in F. 1384. The decrease is mainly attributable to the necessity for large supplies of stamps from England having been obviated during the year by the special arrangements made for the transfer to Madras from Calcutta and Bombay of the surplus stocks of those Presidencies. The Govt. observe with satisfaction that measures were taken during the year to adjust similarly within this Presidency the stocks in the several Districts so as to prevent the accumulations considerably in excess of requirements.

9 The following comparative abstract shows the transactions of the Stamp Department in

in one view.

	Fasli 1384	Fasli 1385	Increase or Decrease
	Rs	Rs	Rs
Balance at the beginning of the year	6,30,26,190	6,34,03,495	+ 377,305
Receipts			
Received from the Commissioner of Paper Currency	10,63,345	129,544	− 933,801
Received from England	45,21,494	18,54,150	− 2667,344
Do Do from other Presidencies	13,83,53	30,86,512	+ 30,73,159
Stamps returned to store, Surplus found &c.	8,305	6,925	− 1,380
Total	6,86,32,687	6,84,80,626	− 1,52,061
Issues and Sales.			
Issues to other Governments	454,912	21,27,042	+ 1672,130
Sales of stamps and amounts realized from stamps affixed to private documents	47,51,233	48,66,060	+ 114,827
Supplied to Government purposes	1,868	2,655	+ 787
Stamps destroyed, written off, deficiency found &c.	21,179	26,536	+ 4356
Total issues Rs.	52,29,192	70,21,293	+ 1792,100
Balance at the close of Fasli: With Superintendent	4,82,36,098	472,47,260	− 9,88,838
With Collectors	1,51,67,397	142,12,074	− 9,55,323
Total	634,03,495	614,59,334	− 19441

The

The Govt. observe that the stamp returns rendered by the Collectors to the Board of Revenue, Superintendent of Stamps and the Accountant General differ widely from each other. It is most important that accounts rendered to Central Offices should be prepared with scrupulous care and [illegible] and the matter deserves the particular attention of the Board of Revenue. The Govt. trust that the Board's instructions will lead to these defects being speedily remedied.

They await the report promised in para 2 of the Proceedings above recorded.

The usual abstract statements of receipts and charges are appended.

Comparative Statement of Receipts on account of Stamps in Faslis 1284 & 1285.

Description of Stamps.	Fasli 1284	Fasli 1285	Difference + Increase	Difference - Decrease
	Rs	Rs	Rs	Rs
Court Fee Stamps.				
Stamped papers	222216	21	-	22195
Adhesive Stamps	2340456	3215934	875478	
Total	3162672	3215955	875478	22195
Non-judicial or General Stamps.				
Stamped papers & adhesive stamps	1456002	1505871	49869	.
Bills of exchange	39464	36578	-	2886
Foreign Bill stamps	11916	19370	7454	.
Bills of Lading	2331	2340	9	.
Adhesive stamps (Revenue)	45257	54294	9037	.
Transfer stamps	2383	3200	817	.
Total	1557353	1621653	67186	2886
Grand Total	4720025	4837608	942664	25081
Duty on impressed stamps and other items	143056	116742	-	66314
Total Stamp Revenue	4903081	4954350	942664	91395
Miscellaneous.				
Penalties	46746	47293	547	.
Adjudication fee collected in the districts	80	60	.	20
Stamp Duty recovered in pauper suits	14298	15225	927	.
Fees for attestation of Powers of Attorney	85	81	.	4
Fees collected under Section 18, Court Fees Act	970	1354	384	.
Cost of water marked paper supplied to Mysore	1750	4039	2289	.
Miscellaneous Receipts	455	440	.	15
Total	64404	68592	4147	39
Grand Total Stamp Revenue	4967565	5022942	946811	91434
Net			55377	

Comparative statement of the Disbursements on account of Stamps in Faslis

3107/21

Items.	Fasli 1284	Fasli 1285	Difference Increase	Difference Decrease
Establishment including commission and Account to Vendors	131594	131223		371
Repaid of surplus Process Service Fees	6443	7842	1399	
Do of Penalties	636	480		156
Do of Stamp duty	42755	37560		5195
Do of value of Unused & Damaged Stamps	52733	35240		17493
Miscellaneous including value of water-marked paper supplied from England	153483	12370		141113
Total	387644	224715	1399	164329
Net decrease				162930

14 To H.E. of Revenue 6-11-77 W.Sec:
6 " Acct General with H.W.Sec:

6/4

90

Stamp Report for
1875-76.

Mis. No. 12409. Revenue Department

Proceedings of the Board of Revenue
Dated 10th September 1877.

Read the following:—

No. 928

From

R. J. Melville, Esqre
Y. f. Collr of Madras.

To

C. A. Galton. Esqre
Secy to the Bd of Revenue

Sir

With reference to para 18 of the Board's Proceedings No. 2467, dated 29th May 77. I have the honor to state that the sum of Rs 21 therein referred to is the value of printed blank forms (on Stamped paper) of guarantee bonds, the sale

July 1876 Rs 19
August 75 1
Septr 75 1
21

Contents No. 15 of 1877 119-121

sale of which was shown under the
head "Court Fees" as reported in
para of this Office letter No. 298
dated 24th Septr 1875 recorded
in Boards Proceedings No. 2890
dated 18th October 1875. After
the receipt of the above Proceed-
ings the sales were shown under
"Non Judicial".

Madras
Collectors Office
13th August 76

I have &c
W. J. Morlidge
Ag Coll of Madras

Submitted for the information
of Government in continuation of Boards
Proceedings of 29th May 1877 No. 2467.
True copy Entered
Chas Sinclair
Asst Sub Secretary

To
The Secretary to Govt RD

No. 2,467.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th May 1877.

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, 21st December 1876, No. 2,073 :—

I HAVE the honor to submit my report on the operations of the Stamp Department for the past Fasli 1285 ending the 30th June 1876, together with the usual explanatory statements, four in number.

2. The first of the Statements, No. 1, exhibits the transactions of the Stamp Office, the particulars of which are shown in the subjoined abstract of that statement.

	Court Fees Stamps.		Non-Judicial Stamps.							Total.
	Stamped Papers.	Adhesive Stamps.	Stamped Papers.	Bills of Exchange.	Bills of Lading.	Adhesive Receipt and Revenue Stamps.	Adhesive Foreign Bill Stamps.	Adhesive Transfer Stamps.	Special Adhesive Stamps.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance brought from last year's account.	15,03,167 8 0	356,47,860 0 0	69,51,898 8 0	1,02,945 14 0	0 4 0	1,60,095 0 0	50,15,949 4 0	1,70,677 0 0	6,86,004 15 0	482,36,698 5 0
Receipts.										
Received from the Commissioner of Paper Currency ...	... ...	... ...	1,02,297 8 0	19,086 2 0	1,160 0 0	... ...	... ...	... ...	... ...	1,22,543 10 0
Received from England ...	... ...	15,00,000 0 0	3,54,150 0 0	... ...	... ...	... ...	... ...	... ...	... ...	18,54,150 0 0
Received from Superintendent of Stamps, Calcutta ...	... ...	2,40,000 0 0	4,93,500 0 0	... ...	... ...	... ...	17,190 0 0	1,800 0 0	... ...	7,46,490 0 0
Received from Superintendent of Stamps, Bombay. ...	... ...	20,57,550 0 0	1,82,000 0 0	... ...	... ...	... ...	28,060 0 0	2,160 0 0	70,312 0 0	23,40,022 0 0
Returned from Districts ...	63 0 0	... ...	4,914 0 0	1,035 15 0	5 0 0	... ...	... ...	... ...	... ...	6,017 15 0
Excess found by counting...	... ...	... ...	27 14 0	... ...	... ...	... ...	... ...	... ...	... ...	27 14 0
Total...	63 0 0	37,97,550 0 0	11,43,889 6 0	20,122 1 0	1,165 0 0	... ...	39,190 0 0	3,960 0 0	70,312 0 0	50,76,251 7 0
Grand Total...	15,03,230 8 0	374,44,910 0 0	80,95,787 14 0	1,23,067 15 0	1,161 4 0	1,60,095 0 0	50,53,139 4 0	1,74,637 0 0	7,56,316 15 0	533,12,349 12 0
Issues.										
To Districts ...	... ...	26,04,567 8 0	11,27,931 0 0	19,540 10 0	1,159 0 0	60,030 5 0	21,970 5 0	4,080 15 0	... ...	38,39,319 11 0
,, Coorg ...	... ...	82,467 8 0	15,000 0 0	6,418 0 0	... ...	500 0 0	... ...	... ...	... ...	1,04,185 8 0
,, Mysore...	... ...	4,65,462 8 0	... ...	... ...	... ...	14,999 13 0	1,325 0 0	... ...	... ...	4,82,779 5 0
,, Bangalore for use in the Court of the Judicial Commissioner, Coorg...	... ...	785 0 0	... ...	... ...	... ...	... ...	... ...	... ...	... ...	785 0 0
To Superintendent of Stamps, Calcutta ..	... ...	7,00,135 0 0	7,13,580 9 6	... ...	... ...	... ...	3,645 0 0	1,312 8 0	1,00,360 0 0	15,25,632 8 0
Stamps sent to the Board of Revenue for destruction ...	63 0 0	... ...	5,393 12 0	1,075 2 0	5 8 0	8 14 0	... ...	... ...	0 8 0	6,456 12 0
By sale at the General Stamp Office ...	... ...	78,350 0 0	... ...	... ...	... ...	... ...	... ...	... ...	28,450 15 0	1,06,800 15 0
Stamps sent to Government as per their requisition, dated 31st March 1876, No. 587 ...	... ...	... ...	71 14 0	... ...	... ...	... ...	... ...	... ...	... ...	71 14 0
Deficiency found by counting...	... ...	... ...	8 12 0	... ...	... ...	... ...	... ...	... ...	... ...	8 12 0
Total...	63 0 0	39,32,757 8 0	18,66,995 6 0	27,033 12 0	1,165 8 0	75,330 0 0	25,940 5 0	5,393 7 0	1,35,411 7 0	60,63,089 5 0
Balance...	15,03,167 8 0	335,12,152 8 0	62,34,792 8 0	96,034 3 0	0 12 0	84,765 0 0	50,26,198 15 0	1,69,243 9 0	6,20,905 8 0	472,47,260 7 0
In Transit...	... ...	33,070 0 0	3,650 0 0	... ...	... ...	375 0 0	... ...	... ...	... ...	1,02,095 0 0
Net Balance ..	15,03,167 8 0	334,14,082 8 0	62,31,142 8 0	96,034 3 0	0 12 0	84,390 0 0	50,26,198 15 0	1,69,243 9 0	6,20,905 8 0	471,45,165 7 0

3. The opening balance at the beginning of the fasli amounted to Rupees 482,36,098-5-0. Subsequent receipts raised the stock to Rupees 533,12,349-12-0. The gross issues of the year amounted to Rupees 60,65,089-5-0; the balance at the end of the fasli was thus reduced to Rupees 472,47,260-7-0, which includes an inefficient balance of Rupees 1,02,095, the value of stamps despatched but not acknowledged by Collectors within the year.

4. The total value of stamps received during the year is less than that of Fasli 1284, owing to the small quantity of Non-Judicial and Adhesive Stamps imported from England during the period.

5. Under instructions conveyed in a Despatch of the Government of India to the Chief Secretary to the Government of Bombay, dated 20th September 1875, No. 3,389, previous to the submission of indents to the Home Government, an arrangement was made to dispose of excess stock in the three Presidencies, by which stamps to the value of Rupees 30,86,512 were received at this office from Calcutta and Bombay, and similarly stamps valued at Rupees 15,25,682-8-0, were transferred from this to Calcutta.

	Rs.
From Calcutta	7,46,490
" Bombay	23,40,022
Total ...	30,86,512

6. Out of the sum of Rupees 6,017-15-0 shown as stamps returned from districts and sent to this office from Ganjam under Board's Proceedings dated 6th April 18-6, No. 925. The actual value of stamps returned from the stock in the districts as obsolete and useless amounts to Rs. 4,010 only, which corresponds with the entry shown in the abstract of Statement No. 2 at the foot of paragraph 11.

7. On examination of the contents of the cases of the new Non-Judicial Stamps received from England, an aggregate excess of Rupees 27-14-0 in some and a deficiency of Rupees 8-12-0 in others were discovered. The excess of Rupees 27-14-0 in the above case was duly brought on the accounts. The two items will be found in the above abstract.

8. The total value of stamps supplied on indents to districts is stated to Rupees 38,98,319-11-0, corresponding with the entry in the abstract of Statement No. 2 at the foot of paragraph 11, showing the value of stamps received by the Collectors. The value of stamps supplied to the Mysore Government and Coorg, as also to Her Majesty's Treasury at Bangalore, for use in the Court of the Judicial Commissioner amounted to Rupees 5,87,748-13-0. No revenue as usual was derived from these and Coorg, but the cost price of the stamps issued to the Mysore Government has been received and credited.

9. Non-Judicial Stamps of English manufacture sent to Government as specimen stamps as per their requisition, dated 31st March 1876, No. 587, and value of the amount amounted to Rupees 71-14-0.

10. Stamps to the value of Rupees 6,456-12-0 sent to the Board for destruction and written off as per their orders Board's Proceedings, 28th January 1876, Mis. No. 887 and Board's Proceedings, 6th May 1876, Mis. No. 3,723 are particularized in the Statement No. 2, an abstract of which is given below:—

	Rs.	A.	P.
Board's Proceedings, 21st July 1875, Mis. No. 6,665	123	8	0
Board's Proceedings, 28th January 1876, Mis. No. 887 ...	4,061	1	0
Board's Proceedings, 6th May 1876, Mis. No. 3,723	2,272	3	0
Total ...	6,456	12	0

11. The transactions in the districts

	Court Fees Stamps.		Non-Judicial Stamps.						Total.
	Stamped Papers.	Adhesive Stamps.	Stamped Papers.	Bills of Exchange.	Bills of Lading.	Adhesive Receipt and Revenue Stamps.	Adhesive Foreign Bill Stamps.	Adhesive Transfer Stamps.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Value of stamps supplied to Vendors in lieu of those returned	... ...	832 1 0	33 0 0	... ...	... ...	... ...	... ...	... ...	870 1 0
Value of unserviceable and damaged stamps destroyed and of those issued in lieu of spoiled stamps	24 13 0	5,593 7 0	4,211 4 0	80 0	... ...	1 14 0	... ...	... ...	9,837 6 0
Transferred to Non-Judicial Stamps in Madras	66 0 0	... ...	... ...	... ...	... ...	... ...	... ...	... ...	66 0 0
Written off in Bellary as per G.O., No. 2,557, dated 4th December 1875	... ...	1,851 14 6	... ...	... ...	... ...	... ...	... ...	... ...	1,851 14 6
Value of stamps advanced to Stamp Vendor at Rajahmundry as per Proceedings of the Board of Revenue, dated 30th June 1875, No. 5,898	... ...	500 0 0	... ...	... ...	... ...	... ...	... ...	... ...	500 0 0
Total ...	115 13 0	31,48,449 4 0	17,51,075 13 0	47,2878 0	2,344 8 0	54,295 12 0	19,369 15 0	3,201 9 0	50,36,140 2 0
Balance ...	65,90,858 10 0	20,07,343 2 6	82,16,633 12 0	2,42,2179 0	1,783 4 0	27,780 15 6	19,847 2 0	15,609 10 0	142,12,074 1 0

Counter-stamping Department.

	Court Fees Stamps.			Non-Judicial Stamps.				Total.
	Stamped Papers.	Adhesive Stamps.	Stamped Papers.	Bills of Lading.	Adhesive Receipt and Revenue Stamps.	Adhesive Foreign Bill Stamps.	Adhesive Transfer Stamps.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance at the commencement of the fasli	65,90,296 8 0	36,41,183 13 6	55,17,099 9 0	2,61,007 7 0				1,59,67,396 11 0
Receipts.								
From the Superintendent of Stamps		36,04,507 8 0	11,27,031 0 0	19,8[illegible]	60,030 5 0	21,970 5 0	4,080 15 0	38,39,319 11 0
From transfers of surplus stock from one district to another			2,23,413 0 0	3,0[illegible]			0 13 0	2,51,551 13 0
Returned by Vendors, &c.	669 15 0	100 0 0	101 0 0	[illegible]				876 15 0
Returned by Collectors out of stamps issued for Government Law Suits	8 0 0	0 9 0	[illegible]	[illegible]				8 9 0
Excess found in stock	0 8 0	[illegible]	[illegible]	[illegible]				0 8 0
Transferred from Court Fees Impressed Stamps in Madras	[illegible]	[illegible]	66 0 0	[illegible]				66 0 0
Total	677 15 0	36,04,608 9 0	13,50,610 0 0	1,169 0 0	60,030 5 0	21,970 5 0	4,081 13 0	60,70,817 8 0
Grand Total	65,90,974 7 0	72,45,792 6 6	68,67,709 9 0	4,127 13 0	82,076 11 6	39,917 1 0	15,611 3 0	1,99,85,214 8 0
Sales and Issues.								
To the public	21 0 0	51,37,584 5 6	15,05,871 1 0	3,332 8 0	84,293 13 0	19,369 15 0	3,200 12 0	47,59,253 13 6
Surplus stock transferred to other districts	[illegible]	[illegible]	2,35,487 8 0	[illegible]	[illegible]	[illegible]	0 13 0	2,45,162 15 0
Supplied for Government Law Suits	4 0 0	3,667 8 0	[illegible]	0 1 0	[illegible]	[illegible]	[illegible]	2,691 9 0
Supplied for Escheat Titledeeds	[illegible]	[illegible]	401 8 0	[illegible]	[illegible]	[illegible]	[illegible]	491 8 0
Returned to the Superintendent of Stamps	[illegible]	[illegible]	4,377 0 0	[illegible]	[illegible]	[illegible]	[illegible]	1,01 0 0
	25 0 0	51,41,251 13 6	22,47,137 1 0	3,332 9 0	84,293 13 0	19,369 15 0	3,201 13 0	6,078 0 0

12. The balance of stock with Collectors at the beginning of the fasli amounted to Rupees 151,67,396-11-0, and at its close to Rupees 142,12,074-1-0 or Rupees 9,55,322-10-0 less.

13. The excess of 8 Annas credited under Court Fee Stamps occurred in the South Arcot District, and is ascribed to be due to the probable short issue to that extent to the licensed vendors of Ooloondoorpett who made purchases from that depot, but no complaint of such short issue having been made the excess was credited in the accounts.

14. The total value of stamps transferred from one district to another in order to reduce the surplus stock still remaining in some of them amounted to Rupees 2,45,162-15-0, and includes Rupees 13,611-2-0 supplied to Coorg.

15. In lieu of stamps returned by vendors, stamps have been issued to them amounting to Rupees 870-1-0. Of this amount, a sum of Rupees 82-2-0 represents the value of stamps issued in lieu of those returned in Fasli 1284, forming part of the item referred to in paragraph 14 of my last report. The actual value of stamps thus issued against Rupees 870-15-0 shown as returned by vendors during the fasli amounts only to Rupees 787-15-0, the difference, Rupees 83, having been refunded in cash *minus* the usual discount.

16. The transfer to the extent of Rupees 66 from "Court Fees" to "Non-Judicial Stamped Papers" occurred in the Madras District with reference to the sale of certain guarantee stamps. These stamps, red and black bi-color, had hitherto been included in the Collector's accounts under the head of Court Fees Stamps, the word "Court Fees" having been marked on them under G.O., 6th May 1870, No. 653, which directed that all stamps for use under the new Act (Court Fees) should be thus marked. The Board in their Proceedings, dated 16th October 1875, No. 2,890, pointed out that the order was not applicable to guarantee bonds, and directed that the use of the red and black bi-color stamps should at once be discontinued.

17. Stamps to the value of Rupees 1,851-14-6 were written off in Bellary under G.O. of the 4th December 1875, No. 2,557, being the amount embezzled by the Nazir of the Civil Court whose whereabouts have not yet been discovered.

18. The sum of Rupees 500 is written off in the accounts of the Godavery District as the value of stamps advanced to a vendor at Rajahmundry under the Proceedings of the Board of Revenue, dated the 30th June 1875, No. 5,896, instead of being exhibited under the head "Inefficient Balance", distinct from the stamps advanced to Tahsildars. The value of stamps thus supplied should stand included in the Collector's stock, and when their sale has been accounted for their value should be included in the value of stamps sold.

19. It will be observed that at the close of the fasli the stock in the districts was greatly reduced. Indents from the Treasury officers continue to require strict scrutiny, but they are all more carefully prepared, some very carefully and do not now include large demands for denominations of stamps of which there are four or five years' supply already in the district. The transfers from one district to another already alluded to were made from such surplus stock as that just mentioned. Further transfers, except to relieve Collectors of certain denominations of stamps for which little or no demand exists, are not possible. As it stood at the close of the fasli the value of stock in the districts, which in Fasli 1280 was reported to be more than five times the sales of that year, was less than three times that of the past Fasli 1285, and the present stock includes Rupees 65,90,858-10-0 worth of Court Fees *Impressed* Stamps put away and soldered in tin-lined cases, their use being prohibited by the Government of India in their Despatch, dated 5th March 1875, No. 1,521. As these stamps are not available for issue, the actual balance of stock is still further reduced to Rupees 76,21,215-7-0, or nearly two years' sales. I think the minimum limit of balance of stock for districts has now been reached. The higher demonstrations of stamps, which are comparatively seldom sold, raise and keep up the aggregate value of balance in a district and tend to make it appear excessive when, if scrutinized in

	Rs.	A.	P.
Fasli 1281	10,76,942	2	0
Do. 1282	18,88,978	8	6
Do. 1283	3,78,167	2	0
Do. 1284	7,46,325	7	0
Do. 1285	9,55,322	10	0

detail, it really is not beyond the requirements of the district. In the margin are given the reductions effected since the Board first noticed the large balance with Collectors.

20. *Statement No. 4.*—Classing the total Stamp revenue under two general heads, we have (1) the ordinary revenue comprising the receipts derived from the sale of stamps and duty collected on executed and unexecuted documents, and (2) extra revenue consisting chiefly of penalties, recoveries from pauper suits, and other miscellaneous receipts.

21. The following figures show the sales of different classes of stamps in Fasli 1285 compared with those of the previous year:—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Court Fees Stamps	31,29,291 12 0	31,37,605 5 6	8,313 9 6	... ...
Non-Judicial or General Stamps.				
Stamped Papers	14,56,002 9 0	15,05,871 1 0	49,868 8 0	... ...
Bills of Exchange	39,463 6 0	36,578 6 0	... ...	2,885 0 0
Bills of Lading	2,331 4 0	2,339 8 0	8 4 0	... ...
Adhesive Revenue Stamps...	45,257 5 0	54,293 13 0	9,036 8 0	... ...
Foreign Bill Stamps	11,916 3 0	19,369 15 0	7,453 12 0	... ...
Transfer Stamps...	2,383 0 0	3,200 12 0	817 12 0	... ...
Total ...	15,57,353 11 0	16,21,653 7 0	67,184 12 0	2,885 0 0
	49,03,080 15 0	47,59,258 12 0	75,498 5 6	2,885 0 0
To amount realized by sale of Court Fees Adhesive Stamps at the General Stamp Office	28,981 10 0	78,350 0 0	... ...	10,631 10 0
„ Stamp duty under the General Stamp Act ...	85,527 14 0	77,888 14 0	... ...	7,639 0 0
„ Special Adhesive Stamps affixed to private documents by the Superintendent of Stamps under Section 5 of the General Stamp Act ...	31,208 1 0	28,450 15 0	... ...	2,757 2 0
„ Amount received in the districts for stamp duty on unexecuted documents, &c., presented by private parties ...	214 0 0	127 2 0	... ...	86 14 0
„ Amount received in the districts for stamp duty on executed documents, &c., under Sections 20 and 24 of Act XVIII of 1869	6,385 2 4	6,295 2 0	... ...	90 0 4
„ Amount received in the districts for stamp duty on executed documents through Courts	4,118 13 0	3,979 13 10	... ...	138 15 2
Total ...	2,16,435 8 4	1,95,091 14 10	... ...	21,343 9 6
Grand Total ...	49,03,080 15 4	49,54,350 11 4	75,498 5 6	24,228 9 6

22. The sales of all descriptions of stamps inclusive of those affixed to documents presented by private parties amounted to Rupees 49,54,350-11-4 or Rs. 51,269-12-0 in excess of Fasli 1284. The increase occurred under each head with the exception of Bills of Exchange which have declined for several years. The falling off during the year under report may be chiefly attributed to the high rates of exchange and the depreciation of silver producing a greater depression in the state of trade than before; but bad as trade has been, the progressive decline of revenue from this source for the last five years would appear to indicate some unknown special cause at work to produce this continuous decline.

	Rs.	A.	P.
Fasli 1285	49,54,350	11	4
Do. 1284	49,03,080	15	4
	51,269	12	0

	Rs.	A.	P.
Fasli 1281	50,490	15	0
Do. 1282	43,558	5	0
Do. 1283	43,432	9	0
Do 1284	39,463	6	0
Do. 1285	36,578	6	0

23. In the sale of Non-Judicial stamped papers the increase is considerable, being nearly 50,000 Rupees. The increase occurs in almost every district, the exceptions being Tanjore, Madura, and Malabar, in which the sales have declined to the extent specified in the margin.

	Rs.	A.	P.
Tanjore	751	9	0
Madura	3,592	3	0
Malabar	1,834	15	0

The increase is probably due to the greater necessity for such transactions as loans, sales and mortgages amongst the public during an adverse year.

24. The revenue from Receipt Stamps continues to show an improvement, but there is every reason to apprehend that this duty is considerably evaded; for instance, in the acknowledgment of remittances in the first person by letters through the post and by other means without a Receipt Stamp, and again by the fraudulent use of old stamps and in various other ways.

	Rs.	A.	P.
Fasli 1283	2,666	8	0
Do. 1284	2,331	4	0
Do. 1285	2,339	8	0

25. The income from Bills of Lading is nearly the same as in the previous year, which showed a falling off compared with the year before.

26. Share Transfer Stamps show also an improvement. The transactions were as usual confined to the Presidency Town, 8 Annas in Kurnool being the only exception.

27. It is most satisfactory to notice the important increase under Foreign Bills from Rupees 11,916-3-0 to Rupees 19,369-15-0. The revenue of the past five years is shown in the margin. Madras continues to represent almost the entire transactions. In Godavery and Tinnevelly there has been considerable improvement, whilst in the Malabar and Kistna Districts there was a great falling off.

	Rs.	A.	P.
Fasli 1281	11,799	5	0
Do. 1282	11,822	5	0
Do. 1283	12,496	11	0
Do. 1284	11,916	3	0
Do. 1285	19,369	15	0

28. The receipts from Special Adhesive Stamps and from the duty collected on private materials brought to be impressed declined by Rupees 10,396-2-0. This decrease can only be accounted for by the general depression of all mercantile transactions. The duty realized under Sections 20 and 24 of Act XVIII of 1869 on unstamped and insufficiently stamped documents both by Collectors and Civil Courts exhibits a slight falling off.

29. The revenue from Court Fees Stamps has continued to progress, though the increase over the previous year is but Rupees 8,313-9-6. The districts which exhibit an increase are shown in the margin. In Nellore, Cuddapah, and Tanjore the revenue has declined for two successive years, whilst Madras, North Arcot, Tinnevelly, Madura, and South Canara, in which there had been a falling off, show an improvement.

Vizagapatam.
Bellary.
Chingleput.
Madras District.
North Arcot.
Trichinopoly.
Tinnevelly.
Madura.
Nilgiris.
South Canara.

30. The receipts by the sale of Court Fees Stamps in the Stamp Office amounted to Rupees 78,350 against Rupees 88,981-10-0 in Fasli 1284, but this falling off was more than counterbalanced by the sales of the Madras District.

31. *Extra Revenue.*—The receipts from sources other than the sale of stamps are detailed below :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Penalties	46,845 10 3	47,393 8 6	547 14 3	... ...
Value of paper supplied in lieu of spoiled stamps	6 12 0	9 6 0	2 10 0	... ...
Adjudication fee collected in the districts...	80 0 0	60 0 0	... ...	20 0 0
Stamp duty received in pauper suits	14,297 14 1	15,224 11 0	926 12 11	... ...
Recoveries on account of the value of stamps issued gratis for Government Law Suits..	369 8 8	416 7 0	46 14 4	... ...
Recoveries on account of discount overpaid to vendors ...	78 1 6	10 2 10	... ...	67 14 8
Fees for attestation of Powers of Attorney...	84 8 0	81 0 3	... ...	3 7 9
Fees collected under Section 18 of the Court Fees Act ...	970 8 1	1,353 11 9	383 3 8	... ...
Cost of water-marked paper and Adhesive Stamps supplied to Mysore	1,750 15 3	4,038 12 11	2,287 13 8	... ...
Miscellaneous	0 8 6	3 7 2	2 14 8	... ...
Total...	64,484 6 4	68,591 3 5	4,198 3 6	91 6 5

32. The receipts from miscellaneous sources exhibit an increase of Rupees 4,106-13-1 derived from the realization of the cost of water-marked paper and of Adhesive Stamps supplied to Mysore, recoveries on account of penalties, pauper suits and fees collected under Section 18 of the Court Fees Act.

	Rs.	A.	P.
Fasli 1285	50,22,941	14	9
Do. 1284	49,67,565	5	8
	55,376	9	1

33. The gross revenue from the sale of stamps and other sources amounted to Rs. 50,22,941-14-9 or Rupees 55,376-9-1 in excess of Fasli 1284.

34. The charges debitable to Stamp revenue are shown below :—

Items.	Fasli 1284.	Fasli 1285.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Stamp Office at Madras.				
Superintendent's Salary and Establishment	27,022 15 9	25,617 7 7	... ...	1,405 8 2
Cost of water-marked paper and Adhesive Stamps, &c ...	1,47,209 13 11	7,084 12 0	... ...	1,40,125 1 11
Contingent charges	3,114 10 5	3,336 9 5	221 15 0	... ...
Establishment at the Stamping Department, Paper Currency Office	5,731 3 8	2,082 13 5	... ...	3,648 6 3
Charges incurred for the repair of counter-stamping dies, &c.	379 1 8	194 13 9	... ...	184 3 11
	1,83,457 13 5	38,316 8 2	221 15 0	1,45,363 4 3
Districts.				
Commission and discount to Vendors	98,593 6 1	1,02,685 11 5	4,092 5 4	... ...
Contingent charges	2,863 6 4	2,591 8 11	... ...	271 13 5
	2,84,914 9 10	1,43,593 12 6	4,314 4 4	1,45,635 1 8
Amount refunded under Sections 13, 14, and 15 of Act VII of 1870	28,700 11 0	31,129 12 8	2,429 1 8	... ...
Refund of Surplus Process Service Fees	6,443 2 4	7,841 12 9	1,398 10 5	... ...
Value of spoiled stamps refunded under Section 45 of Act XVIII of 1869	39,813 7 9	34,115 8 8	... ...	5,697 15 1
Value of spoiled Court Fees Stamps refunded	12,919 0 3	1,124 11 2	... ...	11,794 5 1
Value of stamp duty refunded under Section 40 of Act XVIII of 1869	14,054 7 11	6,429 10 8	... ...	7,624 13 3
Refund of Penalties	636 3 0	480 0 0	... ...	156 3 0
Amount refunded on account of the value of stamps returned by Vendors	162 8 10	... ...	... ...	162 8 10
Total ...	3,87,644 2 11	2,24,715 4 5	8,142 0 5	1,71,070 14 11

35. The gross charges in Fasli 1285 were less by Rupees 1,62,928-14-6 than in the previous year, a result due to the very small quantity of English manufactured stamps received during the year, whilst on the other hand the cost of the very large quantity of new Non-Judicial and Special Adhesive Stamps received from England during the preceding year raised the charges for that period.

	Rs.	A.	P.
Fasli 1284	3,87,644	2	11
Do. 1285	2,24,715	4	5
	1,62,928	14	6

36. The decrease noticeable under establishment is due as mentioned at paragraph 34 of my last year's report to the large amount of deputation allowance paid in that year, whilst the saving of Rupees 3,648-6-3 in the Stamping Department is entirely due to the reduction of establishment consequent on the introduction of the new Non-Judicial Stamps of English manufacture which very materially reduced the work in the establishment.

37. The item discount to vendors exhibits an increase of Rupees 4,092-5-4, which was due chiefly to the increased sale of stamps. The number of license vendors for the entire Presidency was 698; in the margin will be seen the numbers entertained in each district, ranging from 87 in Malabar to two on the Nilgiris. When to this number is added the numerous staff of ex-officio vendors (who receive no discount) in the persons of Tahsildars, Deputy Tahsildars, and other taluq officials, the facilities open to the public for obtaining stamps seem to have received the best attention.

	Rs.	A.	P.
Fasli 1285	1,02,685	11	5
Do. 1284	98,693	6	1
	4,092	5	4

Ganjam	11
Vizagapatam	29
Godavery District	52
Kistna	37
Nellore	33
Cuddapah	23
Bellary	45
Kurnool	35
Madras District	8
Chingleput District	15
North Arcot	37
South Arcot	41
Salem	21
Tanjore	65
Trichinopoly	16
Tinnevelly	58
Madura	19
Coimbatore	37
Nilgiris	2
Malabar	87
South Canara	18
Cross	9
Total...	698

*Board's Proceedings, dated 25th November 1875, No. 3,222.

39. The decrease under Section 4 of the General Stamp Act of stamp duty refunded is owing to the very large sums refunded during the previous year to Abkari Contractors on account of excess stamp duty erroneously paid by them.

40. The total charges as shown in the above statement amounted to Rupees 2,24,715-4-5 against Rupees 3,87,644-2-11 in the year before. The charges deducted from the gross revenue of Rupees 50,22,941-14-9 give a net result of Rupees 47,98,226-10-4. This is the highest income on record. The following table exhibits the results of the past ten years:—

	Gross Receipts.	Gross Charges.	Net Revenue.
	Rs.	Rs.	Rs.
Fasli 1276	30,56,646	2,12,603	28,44,043
Do. 1277	35,89,001	2,23,146	33,65,855
Do. 1278	39,50,017	3,03,407	36,46,610
Do. 1279	39,79,379	3,02,207	36,77,172
Do. 1280	39,43,001	3,08,962	36,34,039
Do. 1281	41,59,773	2,72,420	38,87,353
Do. 1282	42,28,798	2,93,052	39,35,746
Do. 1283	47,89,513	2,54,849	45,34,664
Do. 1284	49,67,565	3,87,644	45,79,921
Do. 1285	50,22,942	2,24,715	47,98,227

41. The subjoined table apportions the disbursements and receipts of the year under the two heads "Law and Justice" and "Stamp Revenue", and gives a view of the relative transactions under them. The net result under each head shows an improvement:—

Disbursements.	Rs.	A.	P.	Receipts.	Rs.	A.	P.	Net Revenue.	Rs.	A.	P.
Share of Establishment and other charges including contingencies	29,182	7	8	By sale of Court Fees Stamps ...	32,15,955	5	6				
Discount	27,721	0	4	Fees collected under Section 18 of the Court Fees Act (1,353-11-9) and for attestation of Powers of Attorney (81-0-3)	1,434	12	0				
Refunds under Act VII of 1870	31,129	12	8	Stamp duty received in Pauper Suits	15,224	11	0				
Refunds on account of spoiled stamps	1,124	11	2	Recoveries on account of the value of paper issued gratis for Government Law Suits	416	7	0				
Refunds of Surplus Process Service fees...	7,841	12	9	Cost of water-marked paper and Adhesive Stamps supplied to Mysore	2,185	0	8				
Total..	96,999	13	7	Total..	32,35,216	4	2	31,38,216	7	7	
				Stamp Revenue.							
Share of Establishment and other charges including contingencies	16,125	11	6	By sale of Non-Judicial Stamps, impressing Non-Judicial Stamps on unexecuted documents, and stamp duty received on account of Non-Judicial Stamps	17,88,395	5	10				
Discount	70,564	9	0	Penalties, value of paper supplied in lieu of spoiled stamps, Adjudication fee, recoveries of discount and sundry other items	47,476	8	6				
Refund of value of unused and spoiled stamps and of penalties, &c.	41,025	3	4	Cost of water-marked paper and Adhesive Stamps supplied to Mysore...	1,853	12	3				
Total..	1,27,715	7	10	Total..	17,87,725	10	7	16,60,010	2	9	
				Net Revenue under "Law and Justice" and "Stamp Revenue."	....			47,98,226	10	4	

42. The special Statements Nos. 5 and 6 were submitted with my letter, No. 1,700, dated 18th October 1876.

43. The report has been delayed owing to the lateness of the receipt of the annual returns from districts, the last being received only on the 22nd September, and also owing to the numerous references necessitated by discrepancies found in them.

ENCLOSURES Nos. 1 to 4.—Statements.

In the foregoing letter the Superintendent of Stamps reports on the operation of his department for Fasli 1285, or the year ending 30th June 1876. The usual Tabular Statements illustrative of the results in detail accompany the report.

2. The two special statements of sales of stamps and of receipts and disbursements of the Stamp Department to be annually forwarded to the Government of India were submitted with Board's Proceedings, dated 7th December 1876, Miscellaneous No. 10,781, recorded in G.O., No. 34, dated 5th January 1877, Revenue Department. The discrepancies between the Superintendent's statement and those of the Accountant-General therein noticed have been since explained by the Superintendent. The transactions out of which they have arisen are somewhat complicated, and the information before the Board is still not sufficiently complete to enable them to adjust the discrepancies so as to bring about perfect agreement between the two. They will form therefore the subject of separate Proceedings. For the present the figures are taken from the Superintendent's report and special statements.

3. *Stamps in use.*—As in the preceding year there were on the whole nine descriptions of stamps in use. The following statement shows the number of values, as also the maximum and minimum values, comprised in each of these descriptions:—

Description of Stamps.	Number of values available.	Minimum value.	Maximum value.
Judicial.			
1. Court Fees Stamped Papers	81	1 Rupee.	2,000 Rupees.
2. Do. Adhesive Stamps	21	1 Anna.	1,000 „
Non-Judicial.			
3. Stamped Papers	98	2 Annas.	1,600 „
4. Bills of Exchange	55	1 Anna.	120 „
5. Bills of Lading	1	4 Annas.	4 Annas.
6. Adhesive Revenue and Receipt Stamps ...	2	½ Anna.	1 Anna.
7. Foreign Bill Stamps	16	2 Annas.	24 Rupees.
8. Transfer Stamps	15	1 Anna.	20 „
9. Special Adhesive Stamps	26	1 „	1,000 „

4. *Transactions of the Superintendent.*—The balance of stock at the commencement of the year amounted to Rupees 482,36,098-5-0, and the receipts during the year were Rupees 50,76,251-7-0, making a total of Rupees 533,12,349-12-0. The issues, including the supplies made to Coorg, Mysore, and to the Stamp Superintendents of Calcutta and Bombay amounted to Rupees 60,65,089-5-0, leaving a balance at the end of the year of Rupees 472,47,260-7-0. Of this balance Rupees 1,02,095 represents the value of stamps forwarded to Collectors but not acknowledged by them within the year.

5. The following is a comparative statement of receipts and issues by the Superintendent under various heads for Faslis 1284 and 1285:—

	Fasli 1284.	Fasli 1285.	Difference.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance of stock at the commencement of the fasli	471,12,467 8 0	482,36,098 5 0	+11,23,630 13 0
Receipts.			
From the Commissioner of Paper Currency	10,63,345 1 0	1,29,543 10 0	— 9,33,801 7 0
From England	45,21,494 0 0	18,54,150 0 0	—26,67,344 0 0
From the Superintendent of Stamps, Calcutta	... ...	7,46,490 0 0	+ 7,46,490 0 0
From the Superintendent of Stamps, Bombay	7,200 0 0	23,40,022 0 0	+23,32,822 0 0
Returned from districts	8,046 0 0	6,017 15 0	— 2,028 1 0
Returned from Mysore Government.	6,152 13 0	... ...	— 6,152 13 0
Excess found by counting	... ...	27 14 0	+ 27 14 0
Total ...	56,06,237 14 0	50,76,251 7 0	— 5,29,986 7 0
Total including Balance ...	527,18,705 6 0	533,12,349 12 0	+ 5,93,644 6 0
Issues.			
To the districts	39,55,191 7 0	38,38,319 11 0	— 1,16,871 12 0
„ Coorg	51,261 11 0	1,04,185 8 0	+ 52,923 13 0
„ Mysore	2,41,910 0 0	4,82,778 5 0	+ 2,40,868 5 0
„ Bangalore for use in the Court of the Judicial Commissioner, Coorg	... ...	785 0 0	+ 785 0 0
To the Superintendent of Stamps, Calcutta	1,60,375 1 0	15,25,682 8 0	+13,65,307 7 0
Stamps sent to the Board for destruction...	9,242 2 0	6,456 12 0	— 2,785 6 0
Stamps destroyed by Superintendent of Stamps	38 9 0	... ...	— 38 9 0
By sale at the General Stamp Office.	33,380 0 0	1,06,800 15 0	+ 73,420 15 0
Stamps sent to Government as specimen stamps as per their requisition, dated 31st March 1876, No. 587	... ...	71 14 0	+ 71 14 0
Special Adhesive Stamps affixed to private documents	31,208 1 0	... ...	— 31,208 1 0
Deficiency found	0 2 0	8 12 0	+ 8 10 0
Total ...	44,82,607 1 0	60,65,089 5 0	+15,82,482 4 0
Balance ...	482,36,098 5 0	472,47,260 7 0	— 9,88,837 14 0

Note.—The net excess of stamps to the value of Rupees 19-2-0 is stated to have been discovered in the stock received from England which has been duly brought to account by the Superintendent.

6. The special supplies drawn from Calcutta and Bombay out of the surplus stocks of those Presidencies, in accordance with the instructions of the Government of India (G.O., dated 5th October 1875, No. 1,461), account for the smaller receipts from England, and the decrease in receipts on the whole is due to larger stock on hand at the close of the previous year. The increase in issues in the aggregate, on the other hand, is due to the transfer to Calcutta, in pursuance of the instructions above quoted, of such stamps of particular descriptions as had accumulated in this Presidency beyond its requirements, and to larger issues to Mysore and Coorg.

7. *Transactions of Collectors.*—The balance in the Collectorate Treasuries at the beginning of the year was Rupees 151,67,396-11-0 which, added to the receipts during the year, made up an aggregate of Rupees 192,38,214-3-0. Sales and issues amounted to Rupees 50,26,140-2-0, leaving at the close of the year a balance of Rupees 142,12,074-1-0 as detailed in the subjoined table—

Items.	Fasli 1284.			Fasli 1285.		
	Rs.	A.	P.	Rs.	A.	P.
Balance at the commencement of the fasli	159,13,722	2	0	151,67,396	11	0
Receipts.						
1. From the Superintendent of Stamps	39,55,191	7	0	38,38,319	11	0
2. Received from one district by another ...	99,906	0	0	2,31,551	13	0
3. Returned by Vendors, &c.	8,178	1	0	870	15	0
4. Do. by Collectors out of stamps issued for Government Law Suits	3	8	0	8	9	0
5. Excess found in stock	6	15	0	0	8	0
6. Transferred from Court Fees Impressed Stamps in Madras, Bellary, and Malabar	1,547	0	0	66	0	0
7. Stamps erroneously written off in Malabar ...	117	0	0	...	...	...
Total ...	40,64,949	15	0	40,70,817	8	0
Total including Balance ...	199,78,672	1	0	192,38,214	3	0
Sales and Issues.						
1. To the Public	46,86,645	7	0	47,59,258	12	6
2. Surplus stock transferred to other districts ...	99,906	0	0	2,31,551	13	0
3. Do. do. to Coorg	1,365	0	0	13,611	2	0
4. Supplied to Vendors in lieu of those returned	7,834	3	0	870	1	0
5. Supplied for Government Suits	1,090	1	0	2,091	9	0
6. Do. for escheat title-deeds	777	8	0	491	8	0
7. Returned to the Superintendent of Stamps ...	8,046	0	0	6,010	0	0
8. Unserviceable and damaged stamps destroyed and those issued in lieu of spoiled ones ...	4,029	3	0	9,837	6	0
9. Transferred from Court Fees Impressed Stamps in Madras, Bellary, and Malabar	1,547	0	0	66	0	0
10. Written off in Malabar—Board's Proceedings, dated	35	0	0	...	...	...
11. Written off in Bellary—G.O., No. 2,557, dated 4th December 1875	...	...	...	1,851	14	6
12. Stamps advanced to Rajahmundry Vendor as per Board's Proceedings, dated 30th June 1875, No. 5,896	...	...	...	500	0	0
Total ...	48,11,275	6	0	50,26,140	2	0
Balance ...	151,67,396	11	0	142,12,074	1	0

NOTE.—The excess of 3 Annas found in the stock is reported to have been found in South Arcot, and is supposed to be attributable to short issues to licensed vendors.

8. Out of the amount of Item No. 4 under sales and issues, Rupees 82-2-0 are stated to represent the value of stamps issued in lieu of those returned by vendors in Fasli 1284; but the Board observe from paragraph 14 of the Superintendent's report for that year, that the difference between the value of stamps returned by vendors and the amount made good to them in stamps and cash was Rupees 84-6-0. The Superintendent is requested to report how the balance, Rupees 2-4-0, has been adjusted.

9. The Board agree with the Superintendent that the value of stamps advanced to the vendor at Rajahmundry under Board's Proceedings, dated 30th June 1875, Miscellaneous No. 5,896, should not have been written off, but have been included in the Collector's stock until the stamps were accounted for; but the Superintendent has committed an error with respect to these stamps in excluding their value from the stamp revenue for the year while including it under issues.

10. The value of stamps, Rupees 6,010, returned to the Superintendent as shown in the above abstract differs slightly from that given in the table of Superintendent's transactions as value of stamps returned from districts; and this difference, Rupees 7-15-0, is stated* to represent the value of embossed stamps returned to the Stamp Office by the Collector of Ganjam under Board's Proceedings, dated 5th April 1876, No. 925. The Board are unable to understand why the amount was not included in the Collector's account under the head of stamps returned to the Superintendent. The Collector is requested to explain.

* Paragraph 6 of Superintendent's report.

11. A sum of Rupees 1,851-14-6 has been written off in Bellary, being the value of stamps embezzled by the Nazir of the Civil Court, as he has absconded and cannot be traced—*Vide* G.O., No. 2,557, dated 4th December 1875.

12. It is satisfactory to note that by a careful adjustment of supplies to probable requirements, and by transfers from one district to another of surplus as it is found to accumulate, the stocks in the districts have been considerably reduced. The aggregate of district balances which at the commencement of Fasli 1281 stood at Rupees 192,57,810 amounted at the end of Fasli 1285 to only Rupees 76,21,215-7-0, exclusive of Rupees 65,90,858-10-0, the value of Court Fee Impressed Stamps put away and soldered in tin-lined cases, their use having been prohibited by the Government of India—*Vide Fort St. George Gazette*, dated 16th March 1875, page 544. The Superintendent rightly observes, with respect to this actual stock, that stamps of higher values which are seldom sold but which have yet to be kept in hand to meet possible demands unavoidably raise the stocks to an extent larger than would appear to be necessary. The Board desire that the Superintendent will in future append a short abstract in the form given below to show the sales during the year and the stock at its close divided between stamps of the value of Rupees 50 and upwards and those of lesser values:—

Districts.	Sales.				Stock.			
	From and above 50 Rupees.		Under 50 Rupees.		From and above 50 Rupees.		Under 50 Rupees.	
	Number of Stamps.	Total value.	Number of Stamps.	Total value.	Number of Stamps.	Total value.	Number of Stamps.	Total value.
Ganjam								
Vizagapatam								
&c. &c.								

13. The total transactions at the Presidency and in the districts are showing the subjoined statement:—

Items.	Fasli 1284.			Fasli 1285.		
	RS.	A.	P.	RS.	A.	P.
Balance on hand at the beginning of—						
With the Superintendent of Stamps	471,12,467	8	0	482,36,098	5	0
With the Collectors	159,13,722	2	0	151,67,396	11	0
Total ...	630,26,189	10	0	634,03,495	0	0
Receipts.						
Received from the Commissioner of Paper Currency..	10,63,345	1	0	1,29,543	10	0
Do. do. England	45,21,494	0	0	18,54,150	0	0
Do. do. other Governments	13,352	13	0	30,86,512	0	0
Stamps returned by Collectors, Vendors, &c.	8,181	9	0	6,897	7	0
Stamps erroneously written off in Malabar and recredited	117	0	0	...	...	...
Excess found	6	15	0	28	6	0
Total ...	56,06,497	6	0	50,77,131	7	0
Total including Balance ...	686,32,687	0	0	684,80,626	7	0
Issues and Sales.						
Issues to other Governments	4,54,911	12	0	21,27,042	7	0
Sales and stamps affixed to private documents ...	47,51,233	8	0	48,66,059	11	6
Supplied to Government purposes	1,867	9	0	2,654	15	0
Stamps destroyed and supplied to Vendors, &c., in lieu of those damaged	21,144	1	0	23,174	3	0
Stamps written off	35	0	0	1,851	14	6
Deficiency found	0	2	0	8	12	0
Advance to Rajahmundry Vendor	...	...	...	500	0	0
Total Sales and Issues ...	52,29,192	0	0	70,21,291	15	0
Balance at the close of— { With the Superintendent...	482,36,098	5	0	472,47,260	7	0
{ With Collectors	151,67,396	11	0	142,12,074	1	0
Total ...	634,03,495	0	0	614,59,334	8	0

Of the balance, Rupees 80,94,026-2-0 represent the value of Court Fees Impressed Stamps put away as mentioned in paragraph 12. The Board observe that notwithstanding the prohibition of the sale of the stamps last mentioned, so long back as March 1875 stamps of the value of Rupees 21 were sold in the Madra District during the year under review. The Collector is requested to report on this point.

	RS.	A.	P.
In districts	65,90,858	10	0
In the General Stamp Office.	15,03,167	8	0

14. *Stamp Revenue.*—The Board observe that in the case of district transactions there is no agreement between the returns submitted by the Superintendent of Stamps and the Collectors' Jamabandi Statements as will be seen by the figures shown in the margin. Of the difference of Rupees 503 in the total, Rupees 500 consist apparently of the value of stamps advanced to a vendor at Rajahmundry as mentioned in paragraph 9 above, which, while it was credited by the Collector to receipts in his Jamabandi accounts, has not been so credited in the returns rendered by him to the Superintendent. The remaining Rupees 3 consist persumably of excess gained in rounding fractions in Collectors' Statements. The want of correspondence in the detail is due evidently to a divergence in the arrangement of component items, and the Board are unable to see any reason for this divergence, as the Superintendent's returns, so far as they refer to district transactions, are compiled from those furnished to him by Collectors. An examination of the various items shown under "Miscellaneous" in Jamabandi Statement No. 5 discloses various inconsistencies. These should be avoided in future by strict adherence on the part of Collectors to the same classification in both the Jamabandi statements and the returns rendered to the Superintendent of Stamps; and the latter should communicate to Collectors any transfers he may find it necessary to make.

Receipts of Stamps in the Districts in Fasli 1285 in Rupees.

Items.	As per Stamp Superintendent's returns.	As per Collectors' Jamabandi Statements.	Difference.
Court Fees	31,37,605	31,38,144	+ 539
Non-Judicial	16,21,654	16,25,199	+ 3,545
Total...	47,59,259	47,63,343	+ 4,084
Miscellaneous.			
Duty levied under Sections 20 and 21 of Act XVIII of 1869.	10,402	4,702	— 5,700
Penalties levied on unstamped and insufficiently stamped documents	47,394	48,214	+ 820
Recoveries in Pauper Suits	15,225	14,871	— 354
Other items	1,934	3,587	+ 1,653
Total Miscellaneous ...	74,955	71,374	— 3,581
Grand Total ...	48,34,214	48,34,717	+ 503

15. The arrangement adopted by the Superintendent in his report is itself not so satisfactory as it might be, the two main heads "Court Fees" and "Non-Judicial" not being clearly distinguished. The Board desire that he will hereafter adopt in his report the arrangement indicated in the table appended to the paragraph following, distinguishing the miscellaneous items appertaining severally to these two main heads; using the information now before them, the Board are unable to separate those appertaining to "Court Fees" in detail for the several districts. Collectors will insert a similar table in their Jamabandi reports in future.

16. As the figures are now placed before them, the Board find it useless to endeavour to reconcile the two sets of returns; they base therefore their review of the transactions of the past year on the figures appearing in the Superintendent's report and its accompaniments. The latter are distributed under the several heads as follows :—

V.—*Stamp Revenue.*

Items.	Fasli 1284.	Fasli 1285.	Difference.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Court Fees.			
Sale of stamps in districts	31,29,291 12 0	31,37,605 5 6	+ 8,313 9 6
Do. by Superintendent of Stamps...	88,981 10 0	78,350 0 0	— 10,631 10 0
Total Court Fees ...	32,18,273 6 0	32,15,955 5 6	— 2,318 0 6
Non-Judicial Stamps.			
Sale of Stamped Papers in districts	14,56,002 9 0	15,05,871 1 0	+ 49,868 8 0
Do. of Bills of Exchange... do....	39,463 6 0	36,578 6 0	— 2,885 0 0
Do. of Bills of Lading do....	2,331 4 0	2,339 8 0	+ 8 4 0
Do. of Adhesive Revenue Stamps do.	45,257 5 0	54,293 13 0	+ 9,036 8 0
Do. of Foreign Bill Stamps do....	11,916 3 0	19,369 15 0	+ 7,453 12 0
Do. of Transfer Stamps ... do....	2,353 0 0	3,200 12 0	+ 847 12 0
Special Adhesive Stamps affixed to private documents by the Superintendent of Stamps under Section 3 of the General Stamp Act ...	31,208 1 0	28,450 15 0	— 2,757 2 0
Total Non-Judicial ...	15,88,511 12 0	16,50,104 6 0	+ 61,592 10 0
Miscellaneous.			
Duty levied in the districts on executed documents under Sections 20 and 24 of Act XVIII of 1869 ...	10,503 15 4	10,274 15 10	— 228 15 6
Duty levied in the districts on unexecuted documents, &c., presented by private parties			
Penalties levied in the districts under Sections 20 and 24 of Act XVIII of 1869	214 0 0	127 2 0	— 86 14 0
Recoveries in Pauper Suits	49,845 10 3	47,393 8 6	+ 547 14 3
Stamps impressed on unexecuted documents presented by private parties by the Superintendent of Stamps	14,297 14 1	15,224 11 0	+ 926 12 11
Cost of water-marked Adhesive Stamps supplied to Mysore	85,527 14 0	77,888 14 0	— 7,639 0 0
Other Items	1,750 15 3	4,038 12 11	+ 2,287 13 8
	1,589 14 9	1,934 3 0	+ 344 4 3
Total Miscellaneous ...	1,60,730 3 8	1,56,882 3 3	— 3,848 0 5
Grand Total ...	49,67,565 5 8	50,22,941 14 0	+ 55,376 9 1

17. It will be seen that the Stamp revenue of the year under review amounted in the aggregate to Rupees 50,22,942 against Rupees 49,67,565 for the previous year. The variations under the several minor heads will be noticed in their order.

18. *Receipts from Court Fees.*—In the sales of Court Fee Stamps there has been a decrease on the whole of Rupees 2,318, resulting from a gross increase of Rupees 89,787 in ten districts (taking the Madras District and the Stamp Superintendent's office together), and a gross decrease of Rupees 92,105 in eleven districts as will be seen from the statement annexed below :—

Districts.	Fasli 1284. Court Fees.	Non-Judicial.	Miscellaneous.	Total.	Fasli 1285. Court Fees.	Non-Judicial.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ganjam	63,432 6 0	29,386 7 0	2,167 3 8	94,986 0 8	60,487 8 0	31,891 14 0
Vizagapatam	1,07,918 4 0	56,307 0 0	1,919 11 7	1,66,144 15 7	1,08,917 7 0	57,933 0 0
Godavery	2,18,124 15 0	69,242 7 0	2,901 11 2	2,90,269 1 2	2,06,305 8 0	76,241 2 0
Kistna	1,21,770 10 0	49,115 6 0	2,198 9 5	1,73,084 9 5	1,17,211 2 0	52,609 12 0
Nellore	80,283 7 0	47,284 11 0	995 12 5	1,28,563 14 5	80,036 0 0	47,356 7 0
Cuddapah	1,24,643 5 0	61,046 11 0	1,699 13 0	1,87,389 13 0	1,17,371 2 0	65,834 11 0
Bellary	1,29,137 13 0	62,947 3 0	3,457 10 11	1,95,542 10 11	1,39,943 6 6	71,139 0 0
Kurnool	59,440 4 0	42,549 15 0	1,318 9 10	1,03,308 12 10	57,549 2 0	44,812 8 0
Chingleput	72,313 15 0	27,312 10 0	1,736 10 0	1,01,363 3 0	74,328 3 0	31,140 8 0
North Arcot	1,20,034 12 0	66,155 8 0	2,252 13 2	1,88,443 1 2	1,24,227 2 0	71,880 11 0
South Arcot	1,25,332 12 0	58,488 10 0	3,239 5 0	1,87,060 11 0	1,17,765 1 0	62,499 14 0
Tanjore	3,68,690 11 0	1,83,736 12 0	13,583 15 5	5,66,011 6 5	3,47,402 1 0	1,84,304 13 0
Trichinopoly	90,781 2 0	44,282 13 0	3,216 2 6	1,38,280 1 6	92,244 1 0	47,586 10 0
Madura	2,30,695 2 0	1,30,257 8 0	5,523 15 4	3,66,476 9 4	2,43,230 8 0	1,26,528 1 0
Tinnevelly	2,00,018 0 0	1,21,327 0 0	3,932 14 6	3,25,277 14 6	2,11,584 15 0	1,22,705 2 0
Coimbatore	1,05,834 0 0	66,740 1 0	3,962 2 2	1,76,536 3 2	94,670 14 0	70,685 2 0
Nilgiris	9,682 0 0	7,329 8 0	201 6 0	17,212 14 0	12,525 4 0	7,506 6 0
Salem	1,27,942 3 0	62,578 4 0	2,989 15 0	1,93,510 6 0	1,17,560 7 0	66,332 5 0
South Canara	1,40,517 6 0	49,378 9 0	4,195 1 2	1,94,090 10 2	1,57,477 15 0	50,784 8 0
Malabar	4,31,049 15 0	2,37,142 3 0	7,210 12 3	6,75,402 14 3	4,28,772 7 0	2,35,329 14 0
Madras	2,01,649 4 0	84,744 9 0	4,747 3 11	2,91,141 0 11	2,28,055 4 0	96,954 3 0
Total ...	31,29,291 12 0	15,57,353 11 0	73,451 6 5	47,60,096 13 5	31,37,605 5 6	16,21,653 7 0
Superintendent of Stamps	88,981 10 0	31,208 1 0	87,278 13 3	2,07,468 8 3	78,350 0 0	28,450 15 0
Grand Total ...	32,18,273 6 0	15,88,561 12 0	1,60,730 3 8	49,67,565 5 8	32,15,955 5 6	16,50,104 6 0

PART 1235.—(*Continued*).

Districts.	Court-Fees.	Non-Judicial.	Miscellaneous.	Total.	DIFFERENCE.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Ganjam ...	2,044 14 0	2,505 0 0	1,162 1 3	1,601 3 3	+
Vizagapatam	199 3 0	1,036 0 0	968 1 11	2,593 4 11	+
Godavery	11,819 7 0	6,998 11 0	619 3 7	4,591 3 11	+
Kistna ...	4,559 3 0	3,494 6 0	845 7 5	1,610 9 5	+
Nellore ...	247 7 0	71 12 0	111 13 1	387 3 1	+
Cuddapah ...	7,873 3 5	4,765 0 0	565 2 0	3,053 5 0	+
Bellary ...	10,805 9 5	8,191 13 0	161 9 10	15,855 13 6	+
Kurnool ...	1,891 2 0	2,963 9 0	847 16 3	619 6 3	+
Chingleput ...	2,014 4 0	6,587 2 0	417 4 0	6,559 6 0	+
North Arcot ...	4,103 6 0	5,725 3 0	222 3 6	10,139 13 6	+
South Arcot ...	7,567 11 0	4,011 4 0	643 9 11	2,913 3 10	+
Tanjore ...	21,288 10 0	568 7 0	672 9 10	21,393 2 10	+
Trichinopoly ...	1,462 15 0	2,205 13 0	1,350 13 9 4	6,158 9 0	+
Madura ...	12,345 6 0	3,729 7 0	717 14 9 4	8,088 0 0	+
Tinnevelly ...	11,506 15 0	1,878 2 0	2,840 13 10	16,701 14 10	+
Coimbatore ...	11,163 2 0	8,945 1 0	1,388 2 8	9,116 3 8	+
Nilgiris ...	3,843 4 0	176 14 0	39 2 8	3,959 11 0	+
Salem ...	10,441 13 0	3,754 1 0	80 2 9	6,617 5 3	+
South Canara ...	16,960 15 0	7,965 15 0	2,097 9 3	16,969 3 3 9	+
Malabar	2,327 8 0	1,318 5 0	2,096 10 2	1,583 3 9	+
Madras	26,406 0 0	11,809 10 0	627 5 1	38,842 15 1	+
Superintendent of Stamps ...	8,313 9 6	64,309 12 6	1,503 1 11	74,116 7 5	+
	10,631 10 0	2,757 2 6	5,361 2 4	18,739 13 4	+
Total ...	2,318 0 6	61,542 10 0	3,858 0 5	55,376 9 1	—
Grand Total ...					
	74,964 8 4	49,84,213 4 10			
	81,927 10 11	1,88,728 9 11			
	1,55,892 3 3	50,32,941 14 9			

The Superintendent of Stamps offers no remarks on these variations, and the reason generally assigned by Collectors in their Jamabandi reports is increase or decrease of litigation. It is only in three districts, viz., Madras, South Arcot, and Godavery, that special causes affecting the revenue under this head have been mentioned. In Madras, the High Court was adjourned twice in the previous year; but the increase in Collector's sales during the year under review, viz., Rupees 26,406, is counterbalanced to the extent of Rupees 10,631 by a decrease in those of the Superintendent of Stamps. The decrease of Rupees 7,568 in South Arcot is ascribed to the fact of the office of the Judge of the Small Cause Court having remained vacant during a part of the year. In Godavery certain suits of exceptional importance were instituted in the previous year, and the absence of such during the year under review accounts for a decrease of Rupees 11,819. The falling off in Tanjore (Rupees 21,289) and the increase in South Canara (Rupees 16,961) are considerable; but the Collectors of those districts assign no special reasons.

19. The fact, as it seems to the Board, is that concurrently with the advance of education and the general progress of the country there is a general tendency towards an increase of litigation. This they believe to be perceptible in all cases where special and local causes have not operated to diminish the sale of Court Fee Stamps.

20. *Revenue from Non-Judicial Stamps.*—In the sales of Non-Judicial Stamps there is an increase of Rupees 61,543 distributed in small sums over all the districts except Madura and Malabar, which exhibit a small decrease each. The districts in which the increase is most conspicuous are Godavery, Bellary, and Madras, the last including sales by the Superintendent of Stamps. The reasons generally assigned are increased activity of trade and monetary transactions, as well as better acquaintance with the law and stricter compliance with its provisions on the part of the public. The only special reason given is the renewal of the Abkari contracts, which necessitated the renewal of a large number of agreements by persons engaged by renters to sell country liquors. This circumstance is noticed by the Collectors of Bellary and South Arcot only, but it applies to all districts alike. On the whole, the Board are disposed to think that the steadily increasing revenue under this head is due chiefly to the last of the general reasons above enumerated. The decrease in Madura and Malabar is small and calls for no remark.

Revenue under the head Non-Judicial.

	Rs.
Fasli 1280	15,61,927
Do. 1281	16,21,949
Do. 1282	16,71,377
Do. 1283	16,34,667
Do. 1284	16,84,808
Do. 1285	17,38,395

21. *Component items of Non-Judicial Stamps.*—A reference to the component items of Non-Judicial Stamps shows that there is an increase in every one except Bills of Exchange, which exhibits a small decline. The Superintendent of Stamps considers that the decrease in the sale of Bills of Exchange Stamps during the year under review may be attributed chiefly to the depression of trade consequent on the depreciation of silver and the high rates of exchange; but looking to the progressive decline therein for the last five years, he also expresses an apprehension that some unknown special cause is at work. The general statistics of Stamp revenue, however, do not bear out these conjectures, and the Board are inclined to think that the diminished sales of this particular description of stamps is due to the more extended use of paper currency for purposes of remittances. It is to be observed that the small decrease in the sales of these stamps is far more than covered by the large increase in Foreign Bill and Revenue Adhesive Stamps, and there can be little doubt that Foreign Bill Stamps have to some extent at least displaced the ordinary Bills of Exchange Stamps in consequence of measures having been adopted to apprise the public that special stamps are available for Foreign Bills of Exchange. As pointed out by the Board in their Proceedings marginally noted, there is nothing in the existing law to compel the use of distinctive stamps for this purpose, and

Dated 4th January 1875, No. 10, in G.O., dated 12th February 1875, No. 227.
Dated 3rd March 1876, No. 608, in G.O., dated 6th April 1876, No. 835.

evidently ordinary Bills of Exchange Stamps were being used until the attention of the public was specially directed to a particular description of stamps.

22. The increase on the whole in the sale of stamps for mercantile transactions and in Non-Judicial Stamps generally confirms the view expressed by the Board in the concluding part of paragraph 20 that the requirements of the law are now being more strictly complied with. The decrease, small though it is, in the item of duty levied on unstamped and insufficiently stamped instruments under Sections 20 and 24 of the General Stamp Act is in consonance with this view. The decrease in the item of stamps impressed by the Superintendent on unstamped documents presented by private parties is more than made up for by the increase in general sales of Non-Judicial Stamps. The other items under the head Miscellaneous require no particular remark.

23. *Charges.*—The charges of the Stamp Department under the various heads amounted in the aggregate to Rupees 2,24,715 against Rupees 3,87,644 in the previous year as shown in the subjoined table. The decrease, viz., Rupees 1,62,929, occurs chiefly under the head "Working charges" and "Refunds of the value of unused and spoiled stamps." The decrease under the head first mentioned arises from the fact that in the previous year very large supplies of both Impressed and Special Adhesive Stamps were received from England, and the charges incurred on that account were consequently exceptionally heavy. On the other hand, the supplies obtained during the year under review were more than ordinarily small, and the difference in this respect alone amounts to Rupees 1,40,125 as shown in the margin. The refunds on account of unused and spoiled stamps are in their nature variable and uncertain. The variations under other heads are fully explained in paragraphs 36 to 39 of the Superintendent's report, and call for no particular remark.

	Rs.
Fasli 1283	43,952
Do. 1284	1,47,210
Do. 1285	7,085
Difference between Faslis 1284 and 1285	1,40,125

Items.	Fasli 1284.	Fasli 1285.	Difference.
Working Charges.			
1. Establishment	Rs. A. P. 36,247 15 6	Rs. A. P. 31,231 12 2	Rs. A. P. — 5,016 3 4
2 Cost of Stamps	1,47,209 13 11	7,084 12 0	—1,40,125 1 11
3. Discount to licensed Vendors ...	1,01,456 12 5	1,05,277 4 4	+ 3,820 7 11
Total ...	2,84,914 9 10	1,43,593 12 6	—1,41,320 13 4
Charges necessitated by Law.			
4. Refunds under Sections 13, 14, and 15 of the Court Fees Act	28,700 11 0	31,129 12 8	+ 2,429 1 8
5. Refunds of the value of unused and spoiled stamps	52,732 8 0	35,240 3 10	— 17,492 4 2
6. Other minor refunds	21,296 6 1	14,751 7 5	— 6,544 14 8
Total ...	1,02,729 9 1	81,121 7 11	— 21,608 1 2
Grand Total ...	3,87,644 2 11	2,24,715 4 5	—1,62,928 14 6

24

	Amount.
	Rs.
Fasli 1276	28,44,043
Do 1277	33,65,855
Do. 1278	36,46,610
Do. 1279	36,76,509
Do. 1280	36,34,040
Do. 1281	38,87,353
Do. 1282	39,35,746
Do. 1283	45,34,664
Do. 1284	45,79,921
Do. 1285	47,98,227

24. *Net Revenue.*—Deducting the charges from the gross receipts, the net revenue for the year was nearly 48 lakhs of Rupees, or about 5 per cent. more than the net revenue of the preceding year which, as stated in the last report, was the highest till then attained. The Stamp revenue for the past ten years is noted in the margin.

25. The receipts and charges divided under the two heads "Judicial" and "Non-Judicial" are compared below with the similar statistics of the previous year:—

Items.	Fasli 1284.	Fasli 1285.	Difference.
Judicial or Court Fees.			
Gross receipts	Rs. 32,34,468	Rs. 32,35,216	Rs. + 748
Disbursements	1,03,545	97,000	— 6,545
Net Revenue ...	31,30,923	31,38,216	+ 7,293
Non-Judicial or General Stamps.			
Gross Receipts	17,33,097	17,87,726	+ 54,629
Disbursements	2,84,099	1,27,715	— 1,56,384
Net Revenue ...	14,48,998	16,60,011	+ 2,11,013
Total Net Revenue ...	45,79,921	47,98,227	+ 2,18,306

26. The attention of all Collectors is called to the last paragraph of the Superintendent's report, and they are requested to see that their annual returns are forwarded to the Superintendent in future within one month, at the latest, of the close of the fasli. They will also urge upon their Treasury Deputies the necessity of maintainning strict correspondence between the returns rendered to Accountant-General and the Superintendent of Stamps, as also between those two and the Jamabandi statements submitted to the Board.

(A true Copy and Extract.)

Additional Sub-Secretary.

To the Secretary to Government, Revenue Department,
with four original statements to be returned.
" the Superintendent of Stamps.
" all Collectors.

Copy to the Accountant-General.

Exd. W. J. Lewis.

25

No 3581

1877.

Board of Revenue,

MADRAS.

PROCEEDINGS, 29TH MAY 1877, No. 2,467.

Dupd 8/77

Encl.

8 15-10-77 — No. 31

Received 7 August

MAY.

No. 2,467.

Stamp Department.—Reviewing the report of Superintendent of Stamps on the operations of the — for Fasli 1285.