(1) Number of pages 72

(2) Date of repair 10-5-1984

(3) Initials of the Referencer C&E 2(1)

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. 1179 Press.
B.P. No. Mis.

Dated 26-7-1878 197 .

Not to be folded or roughly handled

Archives I—5,806—24-2-78.

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

26th July 1878, No. 1,179.

Read the following paper:—

No. 356. Proceedings of the Board of Revenue, dated 4th April 1878, No. 928.

Read the following letter from J. G. FERRAND, Esq., Acting Superintendent of Stamps, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated Madras, 16th October 1877, No. 1,454:—

I HAVE the honor to submit my report on the operations of the Stamp Department for Fasli 1286 ending 30th June 1877, together with the usual statements, four in number.

2. The following is a brief abstract of the transactions in the Stamp Office comprised in Statement No. 1:—

NON-JUDICIAL STAMPS.

	Cover Fee Stamps.		Adhesive Stamps.						Total.
	Stamped Papers.	Adhesive Stamps.	Stamped Papers.	Bills of Exchange.	Bills of Lading.	Receipt and Revenue.	Foreign Bill.	Transfer.	Special.	
	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	335,13,169 8 0	62,34,792 8 0	96,034 2 0	5,193 4 0	37,500 0 0	10,215 0 0	..	7,500 0 0	19,70,279 13 0
Receipts.										
Received from the Commissioner of Paper Currency	..	..	..	..	..	..	..	..	..	..
Billsof Exchange and Lading (consisting Special Adhesive Stamps.	..	..	899 8 0	3,939 0 0	..	..	..	..	..	4,838 8 0
Received from England	..	..	..	..	..	..	..	..	..	..
Received from Superintendent of Stamps, Calcutta	..	6,29,280 0 0	8,62,000 0 0	25,030 0 0	..	..	7,565 0 0	..	7,000 0 0	15,00,815 0 0
Received from Superintendent of Stamps, Bombay	..	1,00,080 0 0	..	..	..	..	..	..	..	1,37,580 0 0
Returned from Districts	..	..	2 4 0	2,85,638 12 0	..	..	2,250 0 0	..	..	2,250 0 0
Do. from Coorg	..	..	..	3,975 8 0	..	..	..	..	..	2,85,638 12 0
Excess found by counting	..	..	..	2 0 0	..	..	..	..	..	3,975 8 0
Total ..	..	7,29,362 4 0	11,62,608 12 0	29,376 5 0	3,193 4 0	26,625 0 0	9,815 0 0	..	..	2 0 0
Grand Total ..	15,03,167 8 0	342,41,514 12 0	73,97,401 4 0	1,25,410 8 0	8,386 8 0	64,125 0 0	20,030 0 0	..	7,500 0 0	19,73,082 13 0
Issues.										
To Districts	..	32,71,730 0 0	12,31,105 0 0	38,815 5 0	3,192 8 0	56,130 0 0	30,005 15 0	2,563 8 0	..	46,63,172 4 0
,, Coorg	..	45,325 0 0	13,745 0 0	240 0 0	..	610 0 0	135 0 0	..	..	59,830 0 0
,, Mysore	..	3,83,340 0 0	..	..	..	7,500 0 0	..	..	..	8,91,675 0 0
,, Bhinjore	..	1,320 0 0	..	..	..	..	..	..	..	1,320 0 0
,, Superintendent of Stamps, Calcutta	..	7,66,060 0 0	..	0 5 0	..	22,500 0 0	3,400 0 0	..	6,060 0 0	7,37,960 5 0
Stamps sold to the Board of Revenue for destruction	..	62 4 0	3,028 0 0	380 12 0	0 12 0	..	..	..	..	3,471 12 0
Stamps sent to the Board of Revenue as sample	..	..	..	..	..	..	..	..	..	..
By sale at the General Stamp Office	..	93,020 0 0	..	0 2 0	..	..	..	..	..	0 2 0
Deficiency found by counting ..	..	..	3 6 0	..	..	..	..	..	..	3 6 0
Issued to be affixed to the Bills of Exchange and Lading	..	..	..	..	..	..	..	..	28,022 15 0	28,022 15 0
Total ..	..	46,01,487 4 0	12,97,881 6 0	39,036 8 0	3,193 4 0	86,640 0 0	33,540 15 0	2,563 8 0	89,533 14 0	60,13,866 11 0
Balance ..	15,03,167 8 0	297,40,027 8 0	60,89,419 14 0	86,374 0 0	193 0 0	26,625 0 0	50,12,793 0 0	7,66,689 1 0	5,68,971 10 0	432,03,673 9 0
In Transit ..	..	10,110 0 0	22,870 0 0	1,327 8 0	125 0 0	300 0 0	118 12 0	..	..	34,851 4 0
Net Balance ..	15,03,167 8 0	297,29,917 8 0	60,66,549 14 0	85,046 8 0	68 0 0	26,325 0 0	50,12,674 4 0	7,66,689 1 0	5,58,971 10 0	431,68,822 5 0

3. The balance at the beginning of the fasli was Rupees 472,47,260-7-0. The total receipts raised the stock to Rupees 492,17,540-4-0, and the issues having been Rupees 60,13,866-11-0 the balance at the end of the fasli was Rupees 432,03,673-9-0, which includes an inefficient balance of Rupees 34,851-4-0.

4. The stock of non-judicial stamped papers of English manufacture enabled this office to discontinue totally the impressing of blue and black stamps on water-marked paper since the end of November last; in the beginning of the preceding month was commenced the affixing of special adhesive stamps to Bills of Exchange and Lading instead of having them impressed as hitherto. These circumstances will account for the very small quantity of stamps received from the Commissioner of Paper Currency. The receipts from England also, as regards nominal value, were even less than in the preceding fasli (but not as regards the *quantity* of non-judicial stamped papers as subsequently explained),* nor was it found necessary to make use to the same extent as in that fasli of the surplus stocks of the other Presidencies.

* See paragraph 28, Clause 2nd.

5. The non-judicial stamps entitled "Bills of Exchange" and "Bills of Lading," value Rupees 28,022-15-0, set down under "Receipts," are merely a conversion of the special adhesive stamps which were in stock.

6. The stamps returned from certain districts and from Coorg consisted chiefly of particular values of non-judicial stamped papers, of which there was a surplus there and they were recalled and transmitted to other districts as they were needed.

7. Statement No. 2 exhibits the transactions in the districts. The value of stock at the commencement of the fasli was Rupees 142,12,074-1-0. The receipts and issues amounted to Rs. 47,29,947-8-0 and Rupees 56,38,035-13-6, respectively. The balance at its close was Rupees 133,03,985-11-6, or Rupees 9,08,088-5-6 less than that of Fasli 1285 as exhibited in the subjoined abstract.

	Rs.	A.	P.
Fasli 1285	142,12,074	1	0
,, 1286	133,03,985	11	6
	9,08,088	5	6

	Cotton Press Seasons.		Non-Judicial Stamps.						Total.
			Adhesive Stamps.						
	Stamped Papers.	Adhesive Stamps.	Bills of Exchange.	Bills of Lading.	Receipt and Revenue.	Foreign Bill.	Transfer.		
	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	65,50,859 10 0	20,97,943 2 6	1,47,217 5 0	1,783 4 0	27,780 15 6	12,837 2 0	15,609 10 0		132,12,971 1 0
Receipts.									
From the Superintendent of Stamps	....	22,71,770 0 0	28,315 5 0	3,192 8 0	66,130 0 0	28,095 15 0	2,893 3 0		46,66,172 4 0
From transfer of surplus stock from one district to another	....	915 12 0	4,778 9 0	....	13 13 0	....	....		66,440 15 0
Returned by Vendors, &c.	....	868 15 0	....	....	....	....	....		315 12 0
Returned by Collectors out of stamps issued for Government Law Suits	....	86 0 0	....	....	....	....	....		87 0
Excess found in stock	....	3 7 0	....	....	0 2 0	....	....		0 2 0
Total	....	22,72,774 3 0	32,310 14 0	3,192 8 0	66,143 15 0	28,095 15 0	2,893 3 0		47,33,047 8 0
Grand Total	65,50,859 10 0	43,70,717 5 6	1,79,528 3 0	4,975 12 0	93,924 14 6	40,933 1 0	18,502 13 0		179,46,021 9 0
Sales and Issues.									
To the public	....	30,96,832 7 0	3,065 0 0	3,065 0 0	63,795 5 6	26,367 15 0	2,736 0 0		47,66,268 10 6
Surplus stock transferred to other districts and to Coorg	....	915 12 0	....	....	13 13 0	....	....		71,395 15 0
Supplied for Government Law Suits	....	868 15 0	....	....	....	....	....		868 15 0
Supplied for Revenue Title-deeds	....	....	....	....	....	....	....		340 0 0
Returned to the Superintendent of Stamps	5,08,417 6 0	2 4 0	2,310 14 0	107 14 0	....	....	....		7,94,356 4 0
Value of stamps supplied to Vendors in lieu of those returned	....	100 0 0	....	....	....	....	....		209 8 0
Value of unserviceable and damaged stamps destroyed and of those issued in lieu of spoiled stamps	....	72 0 0	....	....	....	....	....		4,948 9 0
Issued by the Collector of Kistna for an agreement from the renter of Sriramu jaghire*	....	....	....	....	....	....	....		1 0 0
Total	5,08,417 6 0	30,96,941 6 0	5,375 14 0	3,172 14 0	63,809 2 6	26,367 15 0	2,736 0 0		47,20,849 8 0
Balance	60,82,441 4 0	12,71,175 15 6	1,74,152 5 0	1,802 13 0	30,115 12 0	14,565 2 0	15,766 13 0		132,25,171 9 0

* It was stated to have been issued without payment under Clause V, Section 6, of the Stamp Act. I have pointed out that in each a case there is an exemption from Stamp duty under Clause XV, Section 15 and that such an issue should not be reported.

8. The value of stamps transferred from one district to another out of surplus stock, amounting to Rupees 71,395-15-0, as entered under "Sales and Issues," includes Rupees 4,945 sent to Coorg, which sum is necessarily excluded in the item on that head under "Receipts."

9. The value of stamps returned by vendors amounted to Rupees 315-12-0 and those issued in lieu thereof to Rupees 209-8-0. The difference, Rupees 106-4-0, was refunded in cash and is included under the head "Value of Spoiled Stamps refunded under Section 45 of Act XVIII of 1869" as exhibited in Statement No. 4.

10. Annas two, credited as excess in stock, occurred as a similar item in the preceding fasli in the district of South Arcot and is stated by the Treasury Deputy Collector to be the result of a short issue to a stamp vendor in the Trinomalay Taluq.

11. There is a difference in the value of stamps returned to this office as given in the above abstract and the corresponding entry in the statement appended to paragraph 2 of this report owing to the Treasury Officer at Vizagapatam having written off his accounts the value of Court fees stamped papers returned by him to this office, amounting to Rs. 5,08,417-6-0, before its receipt was duly acknowledged by this department contrary to the repeated orders of the Board.*

	RS.	A.	P.
Received in this office as per abstract at the foot of paragraph 2	2,85,938	14	0
Returned from the districts as per abstract at paragraph 7.	7,94,356	4	0
Difference ...	5,08,417	6	0

* Proceedings, dated 7th April 1873, No. 543, p. 7, &c.

12. The reduction in the stock in the districts is partly owing to the now unused Court fees stamped papers returned to this office from Vizagapatam just referred to, but the remainder affords evidence that attention is still paid to the desirableness of preventing undue accumulation. As directed by the Board in paragraph 12 of their Proceedings, dated 29th May 1877, No. 2,467, I append an abstract in the form prescribed as regards Court fees adhesive stamps and Non-Judicial stamps, both impressed and adhesive, showing 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:—

	RS.	A.	P.
Reduction, see paragraph 7	9,08,088	5	6
Court Fees stamped papers returned from Vizagapatam.	5,08,417	6	0
Remainder ...	3,99,670	15	6

13. From this abstract is excluded Court Fees stamped papers, of which the stock in districts is shown in the margin. As there are no transactions at present in these stamps, the including of them in the present comparison would be misleading. It will be seen from the abstract that the balance of stock of stamps of the value of Rupees 50 and upwards is more than ten times the amount of the sales during the past year, while the balance of stock of stamps of lesser values is less than the sales of the same period. If after further scrutiny it is found possible to make a reduction in the stock of the higher values without any risk to the revenue, it will of course be done.

	Number of Stamps.	Value.
		RS. A. P.
From and above 50 Rs. ..	24,764	30,79,201 4 0
Under 50 Rs.	714,127	30,03,240 0 0
Total ..	738,891	60,82,441 4 0

14. *Statement No. 4.*—The gross receipts during the fasli, amounting to Rupees 50,36,214-12-10, are greater than in any previous one. A statement of the items which make up the receipts as compared with the previous Fasli 1285 is given below, according to the arrangement directed in paragraph 15 of the Board's Proceedings, dated 29th May last, previously referred to, the items under Court Fees and Non-Judicial Stamps respectively, however, being exhibited in the order in which it appears to me they should follow, and the "Extra Revenue"* under either head being distinctly specified:—

Items.	Fasli 1285.	Fasli 1286.	Increases.	Decreases.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Court Fees Stamps.				
Sold in the districts	31,87,605 5 6	30,90,883 7 0	... ...	40,722 14 6
Sold by the Superintendent of Stamps	79,350 0 0	93,020 0 0	14,670 0 0	... ...
Extra Revenue. Value of stamps issued gratis for Government law suits recovered	416 7 0	220 7 1	... ...	195 15 11
Extra Revenue. Stamps used for applications for the attestation of Powers of Attorney ...	81 0 3	215 0 0	133 15 9	... ...
Extra Revenue. Cost of stamps supplied to Mysore ...	650 0 3	234 0 0	... ...	416 0 3
Total ...	32,17,103 13 0	31,90,571 14 1	14,803 15 9	41,334 14 8
Non-Judicial Stamps.				
Stamped Papers ...	15,05,871 1 0	15,45,960 1 0	40,089 0 0	... ...
Bills of Exchange ...	86,878 6 0	87,610 14 0	1,032 8 0	... ...
Bills of Lading ... sold in the districts.	2,339 8 0	3,065 0 0	725 8 0	... ...
Adhesive Revenue...	54,993 13 0	60,726 5 6	5,443 8 6	... ...
Do. Foreign Bill	19,369 15 0	20,267 15 0	898 0 0	... ...
Do. Transfer...	3,500 12 0	2,736 0 0	... ...	464 12 0
Stamps impressed on unexecuted documents by Superintendent of Stamps	77,368 14 0	87,407 7 0	9,518 9 0	... ...
Special Adhesive Stamps affixed on unexecuted documents by Superintendent of Stamps ...	28,450 15 0	35,510 15 0	7,060 0 0	... ...
Duty levied in the districts on unexecuted documents presented by private parties ...	127 2 0	816 8 0	689 6 0	... ...
Duty levied in the districts on executed documents under Sections 20 and 24, Act XVIII of 1869	10,274 15 10	10,979 5 6	704 5 8	... ...
Penalties levied in the districts under Sections 20 and 24, Act XVIII of 1869...	47,393 8 6	33,369 10 9	... ...	9,023 13 9
Adjudication Fees...	60 0 0	55 0 0	... ...	5 0 0
Extra Revenue. Recoveries on account of discount overpaid to Vendors	10 2 10	1 2 8	... ...	9 0 7
Cost of Water-marked paper and Adhesive Stamps supplied to Mysore	3,338 12 8	3,103 1 5	... ...	235 11 3
Miscellaneous*	12 13 2	23 9 4	10 12 2	... ...
Total ...	17,89,260 11 6	18,45,642 14 9	66,170 9 4	9,788 5 7
Grand Total ...	50,06,363 5 6	50,36,214 12 10	80,974 9 1	51,123 4 3

* Of Fasli 1285 comprises { Recovery on account of value of Stamps issued for Escheat Title-deeds in Malabar ... ... RS. 6 0 0; Recovery of the value of obsolete stamps refunded in Vizagapatam ... ... 5 12 0; Amount credited in excess by the Sea Customs Superintendent of Pondoomadla in Vizagapatam ... ... 0 8 0; Fees and fines realized in cash in North Arcot ... ... 1 0 0; Amount credited as per further result statement of the Accountant-General in North Arcot ... ... 0 1 1; Value of paper supplied in lieu of spoiled stamps ... ... 8 9 0; Miscellaneous Receipts in Nellore of which no particulars have been furnished to this office ... ... 6 11 8; Total ... 28 9 4

15. During the fasli under report the sales of every description of stamps have increased, with the exception of Court Fees and Share Transfer Stamps which show a falling off.

	Rs.	A.	P.
Fasli 1285	31,37,605	5	6
„ 1286	30,96,882	7	0
	40,722	14	6

16. The falling off under Court Fees Stamps amounted to Rs. 40,722-14-6. The districts in which the sales have declined, and the extent of the decline, as compared with the previous year are given below :—

—	Fasli 1285.			Fasli 1286.			Difference.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Vizagapatam	1,08,917	7	0	99,346	15	0	9,570	8	0
Kistna District	1,17,211	2	0	1,17,089	9	0	121	9	0
Nellore	80,036	0	0	78,405	10	0	1,630	6	0
Cuddapah	1,17,371	2	0	99,879	3	0	17,491	15	0
Bellary	1,39,943	6	6	1,08,129	8	0	31,813	14	6
Kurnool	57,549	2	0	46,100	11	0	11,448	7	0
Chingleput	74,328	3	0	63,626	0	0	10,702	3	0
North Arcot	1,24,227	2	0	1,09,237	7	0	14,989	11	0
Salem...	1,17,500	7	0	1,09,148	6	0	8,352	1	0
Trichinopoly	92,244	1	0	91,652	9	0	591	8	0
Tinnevelly...	2,11,584	15	0	1,80,835	2	0	30,749	13	0
Madura	2,43,230	8	0	2,40,351	7	0	2,879	1	0
Nilgiris	12,525	4	0	11,772	9	0	752	11	0
South Canara.	1,57,477	15	0	1,50,369	15	0	7,108	0	0

17. In Nellore and Cuddapah the revenue from this source has fallen off for the past three years. Tanjore shows an improvement as compared with Fasli 1285, but has not come up to the figures of Fasli 1283 or 1284. Kistna, Kurnool, and Salem, where there had been a falling off last year, exhibit a further decline in the year under report.

Nellore.	Madura.
North Arcot.	Coimbatore.
South Arcot.	Nilgiris.
Tanjore.	Malabar.
Trichinopoly.	South Canara.
Tinnevelly.	

18. The districts which chiefly contributed to the increase in the sale of Non-Judicial stamped papers are given in the margin. The receipts from other districts have fallen off.

19. The revenue from Bills of Exchange which had declined in preceding years shows a small improvement. There is a marked improvement in Ganjam, Vizagapatam and Godavery Districts, whilst in Madras, Bellary and Tanjore there is a considerable falling off. The receipts in other districts have fluctuated, but the variations call for no remark.

20. In Bills of Lading there is an increase of Rupees 725-8-0, owing chiefly to Ganjam, Godavery, Madras and Malabar.

	Rs.	A.	P.
Fasli 1285...	54,293	13	0
„ 1286...	59,736	5	6
Increase ...	5,442	8	6

21. The sale of Revenue Stamps exhibits as usual an increase, and it is spread over all the districts excepting Tinnevelly, Madura, and Malabar where there has been a very slight decline.

	Rs.	A.	P.
Fasli 1284...	11,916	3	0
„ 1285...	19,369	15	0
„ 1286	20,267	15	0

22. Under Foreign Bill Stamps there is an improvement, the revenue having steadily progressed since Fasli 1284. In Kistna, however, where the revenue declined in Faslis 1284 and 1285,

a further decline is exhibited in the year under report. In South Arcot, Tanjore, and Nilgiris where no transactions have appeared in previous years, sales to the extent specified in the margin have occurred during the present year.

	Rs.	A.	P.
South Arcot	3	0	0
Tanjore	7	8	0
Nilgiris	6	0	0

23. The receipts from Transfer Stamps show a falling off of Rs. 464-12-0, the transactions in this respect being almost entirely confined to Madras, Rupees 8-8-0 only having been realized in Nilgiris.

	Rs.	A.	P.
Fasli 1285	3,200	12	0
„ 1286	2,736	0	0
	464	12	0

24. The revenue in the General Stamp Office from the impressing and denoting of stamps has increased by Rs. 16,578-9-0. The receipts from districts on unstamped and insufficiently-stamped documents exhibit an increase of Rupees 1,393-11-8, but the penalties a decrease of Rupees 9,023-13-9.

	Rs.	A.	P.
Fasli 1286	1,22,918	6	0
„ 1285	1,06,339	13	0
	16,578	9	0

25. The principal difference between the last fasli and the preceding is attributed to the pressure of famine, as having at the same time, although not in the same districts, checked litigation and induced more sales, mortgages and loans, and as having thus caused both a smaller sale of Court Fees and a larger one of Non-Judicial Stamps. The marked increase in the sale of Bills of Exchange and Bills of Lading Stamps in Ganjam and Godavery is said to be owing to the large exportations of food-grain to the southern districts. The Deputy Collector of Chingleput observes that the general decrease of stamp revenue in that district would have been greater had not the Land Improvement Act come into operation.

26. The receipts in the districts on account of Court Fees realized in cash and of recoveries from pauper suits which were heretofore included under the above head are now excluded from the Stamp revenue, in consequence of their being entered under "Law and Justice" in accordance with the form of account prescribed by the Comptroller-General.

Vide letter from this office paragraph 1, recorded in Board's Proceedings, 7th April 1877, No. 1,567.

27. The charges are particularized below :—

Items.	Fasli 1285.			Fasli 1286.			Increase.			Decrease.		
Stamp Office at Madras.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Superintendent's Salary and Establishment ...	25,617	7	7	27,487	4	4	1,869	12	9	.....		
Cost of Stamps, &c., received from England ...	7,084	12	0	43,634	1	6	36,549	5	6	.....		
Contingent Charges	3,336	9	5	3,391	15	1	55	5	8	.....		
Establishment at the Stamping Department Paper Currency Office	2,082	13	5	1,886	8	7	.....			196	4	10
Charges incurred for the repair of Counter-stamping Dies, &c.	194	13	9	177	5	5	.....			17	8	4
	38,316	8	2	76,577	2	11	38,474	7	11	213	13	3
Districts.												
Discount to Vendors	1,02,685	11	5	1,06,103	13	10	3,418	2	5	.....		
Contingent Charges	2,591	8	11	2,783	12	1	192	3	2	.....		
	1,43,593	12	6	1,85,464	12	10	42,084	13	6	213	13	3
Amount refunded under Sections 13, 14, and 15 of Act VII of 1870	31,129	12	8	27,863	4	6	.....			3,266	8	2
Refund of Surplus Process Service Fees	7,841	12	9	8,897	9	9	1,055	13	0	.....		
Value of spoiled Court Fees Stamps refunded.	1,124	11	5	941	6	3	.....			183	4	11
Do. stamps refunded under Section 45 of Act XVIII of 1869	34,115	8	8	33,906	12	9	.....			208	11	11
Value of Stamp duty refunded under Section 40 of Act XVIII of 1869	6,429	10	8	209	8	0	.....			6,220	2	8
Refund of Penalties	480	0	0	.....			.....			480	0	0
Total ...	2,24,715	4	5	2,57,283	6	1	43,140	10	6	10,572	8	10

	Rs.	A.	P.
Fasli 1286	2,57,283	6	1
„ 1285	2,24,715	4	5
	32,568	1	8

28. The total charges during the year exceed those of the previous year by Rupees 32,568-1-8. The most important increases are:—

1st.—Rupees 1,869-12-9 (in the item "Superintendent's salary and establishment") caused by the additional establishment sanctioned in G.O., dated 9th September 1876, No. 1,245.

2nd.—Rupees 36,549-5-6 (in the item "Cost of Stamps received from England") caused by a larger quantity of Non-Judicial stamped papers having been received in Fasli 1286. The nominal value of the stamps of all descriptions imported last year (Rupees 15,06,845) is less than of those imported in the preceding year, (Rupees 18,54,150), but the quantity of Non-Judicial stamped papers, which cost of course more than adhesive stamps, was much greater, as shown in the margin.

	Number of Sheets.
Non-Judicial stamped papers received in Fasli 1285	118,630
Non-Judicial stamped papers received in Fasli 1286	2,230,000

3rd.—Rupees 3,418-2-5 (in the item "Discount to Vendors.") This however is the result of the increased sales, the percentage of charges on the sales being nearly the same as in last year as will be seen from Appendix B to Statement No. 3.

29. Of the refunds sanctioned by law, there is again a decrease under all heads excepting "Refund of Surplus Process Service Fees," the vouchers for which are not sent to this office.

	Rs.	A.	P.			
Net revenue as per report of this office for Fasli 1285, paragraph 40				47,98,226	10	4
Deduct Court Fees realized in cash	1,353	11	9			
Recoveries from Pauper Suits	15,224	11	0			
				16,578	6	9
				47,81,648	3	7
Net revenue of Fasli 1286				47,78,931	6	9
				2,716	12	10

30. Deducting the gross charges, amounting to Rupees 2,57,283-6-1, from the gross receipts, Rs. 50,36,214-12-10, the net result is Rs. 47,78,931-6-9 or Rs. 2,716-12-10 less than the previous year, excluding necessarily in the comparison the receipts on account of Court Fees realized in cash and the recoveries from pauper suits mentioned in paragraph 26.

31. The increase of gross revenue in Fasli 1286 over the preceding fasli being only Rupees 29,851-4-10,* it is not surprising, considering the excess of the cost of stamps imported from England in Fasli 1286, viz., Rupees 36,549-5-6, that there should be a decrease in the net revenue to the above extent.

	Rs.	A.	P.
* Fasli 1285	50,06,363	8	0
„ 1286	50,36,214	12	10

32. The following table shows the result of the last ten years:—

	Gross Receipts.	Gross Charges.	Net Revenue.
	Rs.	Rs.	Rs.
Fasli 1277	35,89,001	2,23,146	33,65,855
„ 1278	39,50,017	3,03,407	36,46,610
„ 1279	39,79,379	3,02,207	36,77,172
„ 1280	39,43,001	3,08,962	36,34,039
„ 1281	41,59,773	2,72,420	38,87,353
„ 1282	42,28,798	2,93,052	39,35,746
„ 1283	47,89,513	2,54,849	45,34,664
„ 1284	48,67,565	3,87,644	45,79,921
„ 1285	50,22,942	2,24,715	47,98,227
„ 1286	50,36,214	2,57,283	47,78,931

33. The receipts and disbursements of the year divided under the two heads, Judicial and Non-Judicial Stamps, are given below:—

LAW and Justice.

Disbursements.	Rs.	A.	P.	Receipts.	Rs.	A.	P.	Net Revenue.	Rs.	A.	P.
Share of establishment and other charges including contingencies	22,852	6	4	By sale of Court Fees stamps ..	31,89,902	7	0	....			
Cost of stamps	1,044	2	8	Recoveries on account of the value of paper issued gratis for Government Law suits	220	7	1	....			
Discount, &c.	39,789	5	5	Fees for attestation of Powers of Attorney	215	0	0	....			
Refunds under Act VII of 1870	27,863	4	6	Cost of stamps supplied to Mysore.	234	0	0	....			
Refunds of Surplus Process Service Fees	8,897	9	9								
Refunds on account of spoiled stamps	941	6	3								
Total ..	92,388	2	11	Total ..	31,90,571	14	1	30,98,183	11	2	

STAMP Revenue.

Disbursements.	Rs.	A.	P.	Receipts.	Rs.	A.	P.	Net Revenue.	Rs.	A.	P.
Share of establishment and other charges including contingencies	13,219	6	0	By sale of non-judicial stamps, impressing non-judicial stamps on unexecuted documents and stamp duty received on account							
Cost of stamps	42,245	0	0	of non-judicial stamps	18,04,930	7	0	....			
Refund of value of unused and spoiled stamps and of stamp duty under Section 40 of Act XVIII of 1869	75,314	8	5	Penalties, value of paper supplied in lieu of spoiled stamps, adjudication fee, recoveries of discount and sundry other items	38,449	6	4	....			
	34,116	4	9	Cost of water-marked paper and adhesive stamps supplied to Mysore	3,103	1	5	....			
Total ..	1,64,895	3	2	Total ..	18,45,642	14	9	16,80,747	11	7	
				Net Revenue under "Law and Justice" and "Stamp Revenue."	....			47,78,931	6	9	

34. The Special Statements Nos. 5 and 6 for submission to the Government of India were forwarded on the 15th ultimo.

35. Adverting to the concluding paragraph of the Board's Proceedings of 29th May, I beg to state that there has been an improvement as regards the period of transmitting the annual returns to this office, the last having been received from the Assistant Commissioner, Nilgiris, on 27th August last.

36. In consequence of the absence on privilege leave of Mr. Wright, the permanent Superintendent, the duty has devolved on me of forwarding this report.

ENCLOSURES Nos. 1 to 4.—Statements.

THE foregoing is the report of the Superintendent of Stamps on the operations of his department for Fasli 1286, or the year ending 30th June 1877. The usual tabular statements illustrative of the results in detail accompany the report.

2. STAMPS IN USE.—During Fasli 1286, there were nine descriptions of stamps in stock and eight in use as in the previous faslis. The subjoined abstract shows the number of values and the maximum and minimum values in each description of stamps:—

NUMBER of Stamps in use and their Minimum and Maximum Values.

Description of Stamps.	Number of Values available.	Minimum Value.	Maximum Value.
Judicial.			
1. Court Fees Stamped Papers...	80	Rs. 8 0 0	Rs. 2,000 0 0
2. Do. Adhesive Stamps	21	0 1 0	1,000 0 0
Non-Judicial.			
3. Stamped Papers	102	0 1 0	1,600 0 0
4. Bills of Exchange...	54	0 1 0	120 0 0
5. Bills of Lading	1	0 4 0	0 4 0
6. Adhesive Revenue and Receipt Stamps	2	0 0 6	0 1 0
7. Foreign Bill Stamps	16	0 2 0	24 0 0
8. Transfer Stamps	14	0 2 0	20 0 0
9. Special Adhesive Stamps	26	0 1 0	1,000 0 0

3. TRANSACTIONS OF THE SUPERINTENDENT.—The following statement shows the receipts and issue of stamps and the stock on hand with the Superintendent at the commencement and close of Fasli 1286 in comparison with those of the previous year. The stock at the close of the fasli includes Rupees 34,851-4-0, the value of stamps forwarded to the Collectors but not acknowledged by them before the close of the fasli :—

TRANSACTIONS of the Superintendent.

Items.	Fasli 1285.	Fasli 1286.	Difference.
Balance of stock at the commencement of the fasli	Rs. A. P. 482,36,098 5 0	Rs. A. P. 472,47,269 7 0	Rs. A. P. — 9,88,837 14 0
Receipts.			
From the Commissioner of Paper Currency	1,29,543 10 0	5,662 8 0	— 1,23,881 2 0
From England	18,54,150 0 0	15,06,845 0 0	— 3,47,305 0 0
From the Superintendent of Stamps, Calcutta	7,46,490 0 0	1,37,580 0 0	— 6,08,910 0 0
From the Superintendent of Stamps, Bombay	23,40,022 0 0	2,250 0 0	—23,37,772 0 0
Returned from the Districts	6,017 15 0	2,85,938 14 0	+ 2,79,920 15 0
Returned from Coorg...	.....	3,978 8 0	+ 3,978 8 0
Excess found by counting	27 14 0	2 0 0	— 25 14 0
Bills of Exchange and Lading with Special Adhesive Stamps	.....	28,022 15 0	+ 28,022 15 0
Total ...	50,76,251 7 0	19,70,279 13 0	—31,05,971 10 0
Total including Balance ...	533,12,349 12 0	492,17,540 4 0	—40,94,809 8 0
Issues.			
To the Districts	38,38,319 11 0	46,63,172 4 0	+ 8,24,852 9 0
To Coorg	1,04,185 8 0	59,820 0 0	— 44,365 8 0
To Mysore	4,82,778 5 0	3,91,575 0 0	— 91,203 5 0
To Bangalore	785 0 0	1,320 0 0	+ 535 0 0
To the Superintendent of Stamps, Calcutta	15,25,682 8 0	7,37,950 5 0	— 7,87,732 3 0
Stamps sent to the Board for destruction	6,456 12 0	3,471 12 0	— 2,985 0 0
Stamps sent as sample to the Board and to the Government	71 14 0	0 2 0	— 71 12 0
By sale at the General Stamp Office...	1,06,800 15 0	1,28,530 15 0	+ 21,730 0 0
Deficiency found...	8 12 0	3 6 0	— 5 6 0
Adhesive Stamps issued to be affixed to Bills of Exchange and Lading ...	.....	28,022 15 0	+ 28,022 15 0
Total ...	60,65,089 5 0	60,13,866 11 0	— 51,222 10 0
Balance ...	472,47,260 7 0	432,03,673 9 0	—40,43,586 14 0

4. There was a considerable decrease as compared with previous year in the stamps received from the Commissioner of Paper Currency as well as from the surplus stocks of other Presidencies. The nominal value of the stamps received from England also shows a decrease, but the number of stamps was nearly double that of the previous year, being 223,000 against 118,630, the supplies consisting chiefly of stamps of the lower denominations. The practice of impressing blue and black stamps on water-marked paper was discontinued during the year, and special adhesive stamps are affixed to bills of exchange and lading instead of having them impressed as hitherto.

5. TRANSACTIONS OF COLLECTORS.—The details of the transactions in the districts in the fasli under review compared with those of Fasli 1285 are given below :—

Transactions of Collectors.

Items.	Fasli 1285.	Fasli 1286.
Balance at the commencement of the fasli	Rs. A. P. 1,51,67,396 11 0	Rs. A. P. 1,42,12,074 1 0
Receipts.		
1. From the Superintendent of Stamps	38,38,319 11 0	46,63,172 4 0
2. Received by one district from another	2,31,551 13 0	66,450 15 0
3. Returned by Vendors, &c.	870 15 6	315 12 0
4. Do. by Collectors out of stamps issued for Government law suits	8 9 0	8 7 0
5. Excess found in stock	0 8 0	0 2 0
6. Transferred from Court Fees impressed stamps in Madras	66 0 0	.....
Total ...	40,70,817 8 0	47,28,947 8 0
Total including Balance...	1,92,38,214 3 0	1,89,42,021 9 0
Sales and Issues.		
1. To the Public	47,59,258 12 6	47,66,238 10 6
2. Surplus stock transferred to other districts ...	2,31,551 13 0	66,450 15 0
3. Do. do. to Coorg	13,611 2 0	4,945 0 0
4. Supplied to Vendors in lieu of those returned ...	870 1 0	209 8 0
5. Do. for Government Law suits	2,091 9 0	968 15 0
6. Do. for title-deed issued for escheated land sold by Government	491 8 0	342 0 0
7. Returned to the Superintendent of Stamps ...	6,910 0 0	7,94,856 4 0
8. Unserviceable and damaged stamps destroyed and those issued in lieu of spoiled ones ...	9,837 6 0	4,503 9 0
9. Transferred from Court Fees impressed stamps in Madras	66 0 0	.....
10. Written off in Bellary, G.O., No. 2,557, dated 4th December 1875	1,851 14 6	.....
11. Stamps advanced to Rajahmundry Vendor ...	500 0 0	.....
12. Issued by Collector of Kistna for agreement from Soapnut Jungle Renter under Clause 5, Section 6, of Stamp Act	.....	1 0 0
Total .	50,26,140 2 0	56,38,035 13 6
Balance ..	1,42,12,074 1 0	1,33,03,985 11 6

N.B.—The excess of two Annas found in the stock is reported to have been found as in last year in South Arcot and is attributed to short issue to a stamp vendor in the Tirnomalai Taluq.

6. From the foregoing abstract it will be observed that the value of stamps returned by the vendors (Rupees 315-12-0) is more than that supplied in lieu thereof (Rupees 209-8-0) by Rupees 106-4-0 which was paid in cash and included under the head of refunds.

7. The value of the stamps entered in the above statement (Rupees 7,94,356-4-0) as having been returned to the Superintendent of Stamps differ from that (Rupees 2,85,938-14-0) given by the Superintendent as having been received from districts by Rupees 5,08,417-6-0. This is stated to be due to the Treasury Officer at Vizagapatam having debited in his accounts the value of Court Fees stamped papers returned by him to the Superintendent before their receipt was duly acknowledged by the latter, notwithstanding the repeated instructions of the Board enjoining that unacknowledged consignments of stamps should not be excluded from the accounts. The Collector of Vizagapatam is requested to draw the attention of his Treasury Deputy to the subject and to guard against similar mistakes in future.

Of the stock in the districts at the end of the year stamps, valued at Rupees 60,82,741-4-0, are Court Fees stamped papers in which there are no transactions at present.

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

Total Transactions at the Presidency and in the Districts.

Items.	Fasli 1285.			Fasli 1286.		
	RS.	A.	P.	RS.	A.	P.
Balance on hand at the beginning of—						
With the Superintendent of Stamps	4,82,36,098	5	0	4,72,47,260	7	0
With the Collectors	1,51,67,396	11	0	1,42,12,074	1	0
Total ...	6,34,03,495	0	0	6,14,59,334	8	0
Receipts.						
Received from the Commissioner of Paper Currency	1,29,543	10	0	5,662	8	0
Do. from England	18,54,150	0	0	15,06,845	0	0
Do. from other Governments	30,86,512	0	0	1,39,880	0	0
Stamps returned by Collectors, Vendors, &c. ...	6,897	7	0	2,00,241	9	0
Excess found	28	6	0	2	2	0
Total ...	50,77,131	7	0	19,42,581	3	0
Total including Balance ...	6,84,80,626	7	0	6,34,01,915	11	0
Issues and Sales.						
Issues to other Governments						
Sales in the Districts and in the General Stamp Office	21,27,042	7	0	11,95,610	5	0
Supplied to Government purposes	48,66,059	11	6	48,94,789	9	6
Stamps destroyed and supplied to Vendors, &c., in lieu of those damaged	2,654	15	0	1,311	1	0
Stamps written off						
Deficiency found	23,174	3	0	8,02,541	1	0
Advance to Rajahmundry Vendor	1,851	14	6			
Issued for agreement from Scapaut Jungle Renter ...	8	12	0	3	6	0
under Clause 5, Section 6, of Stamp Act in Kistna.	500	0	0			
Total Sales and Issues ...	...			1	0	6
Balance at the close of { With the Superintendent.	70,21,291	15	0	68,94,256	6	6
{ With Collectors	4,72,47,260	7	0	4,32,03,673	9	0
Total ...	1,42,12,074	1	0	1,33,03,985	11	6
In transit from Vizagapatam to the Superintendent of Stamps...	6,14,59,334	8	0	5,65,07,659	4	6
Total ...	...			5,08,417	6	0
	...			5,70,16,076	10	6

9. STAMP REVENUE.—The Board observe that the total stamp revenue as given in the Collectors' Demand, Collection, and Balance Statement slightly differs as noted in the margin from the figures reported by the Superintendent. The difference under Superintendent of Stamps is evidently due to the exclusion of the cost of water-mark paper and adhesive stamps (Rs. 3,337-1-5) supplied to Mysore in the Demand, Collection, and Balance Statement, and the Collectors concerned will be called upon to explain the other differences above noticed. There are also differences in classification similar to those noticed in paragraph 14 of the Board's review for Fasli 1285. Collectors should see that such differences do not recur.

Districts.	As per Demand, Collection, and Balance Statement.	As per Stamp Report.		
	RS.	RS.	A.	P.
Ganjam	1,08,122	1,08,126	1	0
Cuddapah ...	1,65,087	1,64,951	4	0
Bellary	1,66,390	1,66,332	5	0
Chingleput ...	94,933	94,923	15	0
Salem	1,75,636	1,75,598	10	8
Superintendent of Stamps ...	2,15,938	2,19,275	7	5

The subjoined abstract shows the variations under the several heads :—

Stamp Revenue.

Items.	Fasli 1285.	Fasli 1286.	Difference.
Court Fees.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Sale of Stamps in the Districts	31,37,605 5 6	30,96,882 7 0	— 40,722 14 6
Do. do. by the Superintendent	78,350 0 0	93,020 0 0	+ 14,670 0 0
Total ...	32,15,955 5 6	31,89,902 7 0	— 26,052 14 6
Court Fees Miscellaneous.			
Cost of Stamps supplied to Mysore ...	650 0 3	234 0 0	— 416 0 3
Other items...	497 7 3	435 7 1	— 62 0 2
Total ...	1,147 7 6	669 7 1	— 478 0 5
Total Court Fees ...	32,17,102 13 0	31,90,571 14 1	— 26,530 14 11
Non-Judicial Stamps.			
Sale of stamped papers in the Districts	15,05,871 1 0	15,45,960 1 0	+ 40,089 0 0
Do. of Bills of Exchange do. ...	36,578 6 0	37,610 14 0	+ 1,032 8 0
Do. of Bills of Lading do. ...	2,339 8 0	3,065 0 0	+ 725 8 0
Do. of Adhesive Revenue Stamps in the Districts.	54,293 13 0	59,736 5 6	+ 5,442 8 6
Sale of Foreign Bill Stamps in the Districts.	19,369 15 0	20,267 15 0	+ 898 0 0
Sale of Transfer Stamps in the Districts	3,200 12 0	2,736 0 0	
Stamps impressed on unexecuted documents by the Superintendent of Stamps.	28,450 15 0	87,407 7 0 35,510 15 0	+ 9,518 9 0 + 7,060 0 0
Duty levied in the Districts on unexecuted documents presented by private parties.	127 2 0	816 8 0	+ 689 6 0
Duty levied in the Districts on executed documents under Sections 20 and 24, Act XVIII of 1869.	10,274 15 10	10,979 5 6	+ 704 5 8
Total ...	17,38,395 5 10	18,04,090 7 0	+ 65,695 1 2
Miscellaneous.			
Penalties levied in the Districts under Sections 20 and 24 of Act XVIII of 1869.	47,393 8 6	38,369 10 9	— 9,023 13 9
Cost of Water-marked paper and Adhesive Stamps supplied to Mysore.	3,388 12 8	3,103 1 5	— 285 11 3
Other Miscellaneous Items	83 0 0	79 11 7	— 3 4 5
Total ...	50,865 5 2	41,552 7 9	— 9,312 13 5
Total Non-Judicial ...	17,89,260 11 0	18,45,642 14 9	+ 56,382 3 9
Total Court Fees and Non-Judicial ...	49,54,350 11 4	49,93,992 14 0	+ 39,642 2 8
Total Miscellaneous ...	52,012 12 8	42,221 14 10	— 9,790 13 10
Total Court Fees, Non-Judicial, and Miscellaneous.	*50,06,633 8 0	50,36,214 12 10	+ 29,851 4 10

* *N.B.*—Rupees 15,224-11-0 being stamp duty recovered in pauper suits, and Rupees 1,353-11-9 fees collected under Section 18 of the Court Fees Act have been excluded from this statement to facilitate comparison, as they are now credited to Law and Justice.

It will be seen that the aggregate stamp revenue of the year (Rs. 50,36,214-12-10) exhibits an increase of Rupees 29,851-4-10 over the revenue of Fasli 1285.

In the subjoined statement the stamp revenue in each district is compared with similar figures for Fasli 1285 :—

District.	Fasli 1285. Court Fees.	Fasli 1285. Non-Judicial.	Fasli 1285. Miscellaneous.	Fasli 1285. Total.	Fasli 1286. Court Fees.	Fasli 1286. Non-Judicial.	Fasli 1286. Miscellaneous.	Fasli 1286. Total.
	2	3	4	5	6	7		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
1. Ganjam ...	60,487 8 0	32,003 7 0	823 3 0	93,314 2 0	75,239 1 0	32,401 8 0		
2. Vizagapatam ...	1,08,917 7 0	58,413 4 0	1,603 0 0	1,68,933 11 0	99,346 15 0	56,894 2 6		
3. Godavery ...	2,06,305 8 0	76,516 11 0	1,710 9 0	2,84,532 12 0	2,08,253 14 0	78,458 11 0		
4. Kistna	1,17,211 2 0	52,685 14 0	1,008 5 0	1,70,905 5 0	1,17,089 9 0	45,916 4 0		
5. Nellore... ...	80,036 0 0	47,590 8 0	450 9 4	1,28,077 1 4	78,405 10 0	48,360 11 0		
6. Cuddapah ...	1,17,371 2 0	66,007 5 0	823 13 0	1,84,202 4 0	99,879 3 0	64,164 12 0		
7. Bellary... ...	1,39,943 6 6	71,746 15 0	2,180 13 0	2,13,871 2 6	1,08,129 8 0	56,475 14 0		
8. Kurnool ...	57,549 2 0	44,909 4 0	1,022 3 0	1,03,480 9 0	46,100 11 0	28,991 0 0		
9. Madras... ...	2,28,055 4 0	99,367 2 0	2,061 10 0	3,29,484 0 0	2,44,832 8 0	98,652 12 0		
10. Chingleput ...	74,328 3 0	31,226 9 0	928 5 0	1,06,482 8 0	63,626 0 0	30,695 8 0		
11. North Arcot...	1,24,227 2 0	72,059 10 0	1,337 12 8	1,97,624 8 8	1,09,237 7 0	76,372 4 0		
12. South Arcot...	1,17,765 1 0	62,684 5 10	2,051 13 8	1,82,501 4 6	1,35,520 4 0	73,792 11 0		
13. Tanjore... ...	3,47,402 1 0	1,85,191 10 0	7,126 15 0	5,39,720 10 0	3,52,902 12 0	1,93,978 1 0		
14. Trichinopoly ...	92,244 1 0	48,125 1 0	2,769 9 0	1,43,138 11 0	91,652 9 0	54,575 6 0		
15. Madura... ...	2,43,230 8 0	1,26,952 4 0	3,641 12 0	3,73,824 8 0	2,40,351 7 0	1,43,951 14 0		
16. Tinnevelly ...	2,11,884 15 0	1,23,103 10 0	5,464 5 10	3,40,451 14 10	1,80,835 2 0	1,41,227 14 6		
17. Coimbatore ...	94,670 14 0	71,010 2 0	1,629 0 0	1,67,310 0 0	99,846 7 0	77,560 4 0		
18. Nilgris... ...	12,525 4 0	7,721 11 0	25 10 0	20,272 9 0	11,772 9 0	11,812 8 0		
19. Salem... ...	1,17,500 7 0	66,604 4 0	2,220 5 9	1,86,325 0 9	1,09,148 6 0	64,516 5 0		
20. South Canara.	1,57,477 15 0	51,081 6 0	1,325 4 0	2,09,884 9 0	1,50,369 15 0	51,870 9 0		
21. Malabar ...	4,28,772 7 0	2,37,056 3 0	7,769 1 6	6,73,597 11 6	4,74,342 10 0	2,50,423 2 0		
Total ...	31,37,605 5 6	16,32,055 8 10	47,973 15 9	48,17,634 14 1	30,96,882 7 0	16,81,172 1 0		
Superintendent of Stamps, Madras.	78,350 0 0	1,06,339 13 0	4,038 12 11	1,88,728 9 11	93,020 0 0	1,22,918 6 0		
Grand Total ...	32,15,955 5 6	17,38,395 5 10	52,012 12 8	50,06,363 8 0	31,89,902 7 0	18,04,090 7 0		

FASLI 1286—(*Continued*).

Districts.	Miscellaneous.	Total,	Total.	DIFFERENCE. Court Fees.	Non-Judicial.	Miscellaneous.	Total.
	8	9	13	10	11	12	13
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Ganjam	485 8 0	1,08,126 1 0	+ 14,811 15 0	+ 14,751 9 0	+ 398 1 0	387 11 0	+ 14,811 15 0
2. Vizagapatam	897 14 0	1,57,188 15 6	+ 11,794 11 6	+ 9,570 8 0	+ 1,519 1 6	705 2 0	+ 11,794 11 6
3. Godavery	1,445 12 0	2,88,188 5 0	+ 3,625 9 0	+ 1,948 6 0	+ 1,942 0 0	264 13 0	+ 3,625 9 0
4. Kistna	940 5 0	1,63,946 2 0	+ 6,959 3 0	+ 121 9 0	+ 6,769 10 0	68 0 0	+ 6,959 3 0
5. Nellore	681 7 3	1,27,427 12 3	+ 649 5 1	— 1,630 6 0	+ 750 3 0	230 13 11	+ 649 5 1
6. Cuddapah	807 5 0	1,64,951 4 0	— 19,251 0 0	— 17,491 15 0	— 1,342 9 0	83 8 0	— 19,251 0 0
7. Bellary	1,726 15 0	1,66,332 5 0	— 47,538 13 6	— 31,813 14 6	— 15,271 1 0	463 14 0	— 47,538 13 6
8. Karnool	1,165 5 0	76,258 0 0	— 27,222 9 0	— 11,448 7 0	— 15,918 4 0	144 2 0	— 27,222 9 0
9. Madras	1,037 8 0	3,44,532 12 0	+ 15,638 12 0	+ 16,777 4 0	— 714 6 0	1,024 2 0	+ 15,638 12 0
10. Chingleput	602 7 0	94,923 15 0	+ 11,558 9 0	+ 10,702 3 0	— 550 8 0	825 14 0	+ 11,558 9 0
11. North Arcot	1,677 9 1	1,87,287 4 1	— 10,337 4 7	— 14,989 11 0	+ 4,312 10 2	339 12 5	— 10,337 4 7
12. South Arcot	2,027 3 1	2,11,340 2 1	+ 28,838 13 7	+ 17,755 3 0	+ 11,108 5 2	24 10 7	+ 28,838 13 7
13. Tanjore	6,762 15 0	5,53,643 12 0	+ 13,923 2 0	+ 5,560 11 0	+ 8,786 7 0	364 0 0	+ 13,923 2 0
14. Trichinopoly	1,818 12 0	1,48,146 11 0	+ 5,008 0 0	+ 591 8 0	+ 6,550 5 0	950 13 0	+ 5,008 0 0
15. Madura	2,854 14 0	3,87,158 3 0	+ 13,383 11 0	— 2,879 1 0	+ 16,999 10 0	786 14 0	+ 13,383 11 0
16. Tinnevelly	2,213 7 0	3,24,276 7 6	— 15,875 7 4	— 30,749 13 0	+ 18,125 4 6	3,250 14 10	— 15,875 7 4
17. Coimbatore	2,808 3 3	1,79,714 14 3	+ 12,404 14 3	+ 5,175 9 0	+ 6,550 2 0	679 3 3	+ 12,404 14 3
18. Nilgiris	24 15 0	23,610 0 0	+ 3,337 7 0	+ 752 11 0	+ 4,090 13 0	0 11 0	+ 3,337 7 0
19. Salem	1,933 15 6	1,75,598 10 6	— 10,726 6 3	— 8,352 1 0	+ 2,087 15 0	286 6 3	— 10,726 6 3
20. South Canara	1,119 3 0	2,03,359 11 0	— 6,524 14 0	— 7,108 0 0	— 789 3 0	206 1 0	— 6,524 14 0
21. Malabar	6,252 6 3	7,81,018 2 3	+ 57,420 6 9	+ 45,570 3 0	+ 13,366 15 0	1,516 11 3	+ 57,420 6 9
Total ...	38,884 13 6	48,16,939 5 5	— 695 8 8	— 40,722 14 6	+ 49,116 8 2	— 9,089 2 4	— 695 8 8
Superintendent of Stamps, Madras	3,337 1 5	2,19,275 7 5	+ 30,546 13 6	+ 14,670 0 0	+ 16,578 9 0	— 701 11 6	+ 30,546 13 6
Grand Total ...	42,221 14 10	50,36,214 12 10	+ 29,851 4 10	— 26,052 14 6	+ 65,695 1 2	— 9,790 13 10	+ 29,851 4 10

The revenue from Court Fees stamps shows a net decrease of Rupees 26,052-14-6 resulting from an increase of Rupees 1,22,148-13-0 in seven districts and a decrease of Rupees 1,48,201-11-6 in the remaining fourteen districts. The decrease is conspicuous in Bellary, Tinnevelly, Cuddapah, North Arcot, Kurnool, and Chingleput, being more than Rupees 10,000 in each. In Tinnevelly it is ascribed to two successive vacations of the Civil Courts having fallen within the year and in the other districts it is due to famine having checked litigation. There can be little doubt that the natural tendency of famine would be to operate in this direction, but there is an increase in Coimbatore which also suffered from famine, and the reason assigned is "increase of litigation," a statement which really conveys no information at all. The Collector will now report on the matter. The increase in the other districts are stated to be due to ordinary fluctuations of litigation and no special causes are assigned.

The revenue from Non-Judicial stamps shows an increase under all heads except Transfer stamps. The increase is to be generally ascribed as noticed in paragraph 25 of the Superintendent's report to the famine having induced more sales, mortgages, and loans both from private parties and from Government under the Land Improvement Act. The marked increase under Bills of Exchange and Bills of Lading in Ganjam and Godavery is attributed to the large exportation of food grains to the southern districts.

10. CHARGES.—The aggregate charges of the Stamp Department in Fasli 1286 including those necessitated by law, such as refunds, &c., exceeded those of the preceding year by Rupees 32,568-1-8 as detailed below :—

Stamp Charges.

Items.	Fasli 1285.	Fasli 1286.	Difference.
Working Charges.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Salary, Establishment, and Contingencies	31,231 12 2	32,943 1 5	+ 1,711 5 3
2. Cost of Stamps	7,084 12 0	43,634 1 6	+ 36,549 5 6
3. Discount to licensed Vendors	1,05,277 4 4	1,08,887 9 11	+ 3,610 5 7
Total ...	1,43,593 12 6	1,85,464 12 10	+ 41,871 0 4
Charges necessitated by Law.			
4. Refunds under Sections 13, 14, and 15, of Act VII of 1870	31,129 12 8	27,863 4 6	— 3,266 8 2
5. Refunds under Sections 40 and 45 of Act XVIII of 1869	40,545 3 4	34,116 4 9	— 6,428 14 7
6. Refund of Surplus Process Service Fees.	7,841 12 9	8,897 9 9	+ 1,055 13 0
7. Other Refunds	1,604 11 2	941 6 3	— 663 4 11
Total ...	81,121 7 11	71,818 9 3	— 9,302 14 8
Grand Total ...	2,24,715 4 5	2,57,283 6 1	+ 32,568 1 8

The increase under Item No. 1 is the result of the additional establishment sanctioned in G.O., dated 9th September 1876, No. 1,245; that under Item No. 2 is due to a larger quantity of non-judicial stamped paper having been received from England in Fasli 1286, and the increased sales account for the increase under Item No. 3. The variations under refunds, &c., which are variable and uncertain in their nature, call for no special remark.

11. NET REVENUE.—Deducting the total charges above detailed from the gross receipts the net revenue for the year under review was Rupees 47,78,931-6-9.

12. The Stamp revenue for the past ten years is shown in the margin. The figures here given differ from those given in the report for Fasli 1285 owing to the Stamp duty recovered in pauper suits, and the fees collected under Section 18 of the Court Fees Act which are now credited to Law and Justice, having been excluded from the figures to obtain a fair comparison with the Stamp revenue of Fasli 1286.

Faslis.	Amount.
	RS.
1277...	33,63,827
1278...	36,45,626
1279...	36,74,641
1280...	36,31,546
1281...	38,78,489
1282...	39,25,988
1283...	45,23,475
1284...	45,64,653
1285...	47,81,648
1286...	47,78,931

13. The receipts and charges divided under the two heads Judicial and Non-Judicial, compared with the similar particulars for Fasli 1285, are given below:—

Items.	Fasli 1285.	Fasli 1286.	Difference.
Judicial or Court Fees.			
Gross receipts	RS. A. P. 32,17,102 13 0	RS. A. P. 31,90,571 14 1	RS. A. P. — 26,530 14 11
Disbursements...	96,999 12 7	92,388 2 11	— 4,611 9 8
Net Revenue...	31,20,103 0 5	30,98,183 11 2	— 21,919 5 3
Non-Judicial or General Stamps.			
Gross receipts	17,89,260 11 0	18,45,642 14 9	+ 56,382 3 9
Disbursements...	1,27,715 7 10	1,64,895 3 2	+ 37,179 11 4
Net Revenue...	16,61,545 3 2	16,80,747 11 7	+ 19,202 8 5
Total Net Revenue...	47,81,648 3 7	47,78,931 6 9	— 2,716 12 10

14. The charges above shown do not include those incurred for serving processes, while the receipts include the value of fees collected in stamps. The accompanying Statement A shows the particulars of receipts and charges under the head in each district.

STATEMENT showing the Revenue levied by Stamps for the Service of Processes and the cost of Process Service Establishment in the several Revenue, Civil, and Criminal Courts in the Madras Presidency during the Fasli 1286 or 1876-77.

Districts.	Courts.	Value of Stamps received in lieu of Process Fees.	Deduct share of charges in the Stamp Department.	Net Process Fees.	Process Service Establishment.	Estimated cost of pensions at 12 per cent.	Other Contingencies.	Total.	Charges. Fasli. Surplus.	Fasli. Deficit.
		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.
Ganjam	Revenue	366 6 0	8 4 6	371 13 0	344 0 0	41 4 6	...	385 4 6	...	13 7 6
	Civil	18,726 5 6	} 460 12 2	18,813 4 4	14,584 10 8	1,750 5 5	237 5 0	16,440 6 1	2,372 14 3	...
	Criminal	1,471 11 0								
	Total ...	20,560 0 6	465 5 2	20,189 1 4	14,734 15 4	1,767 10 11	337 5 0	16,825 10 7	3,559 6 9	...
Vizagapatam ...	Revenue	202 2 0	3 12 11	198 5 1	225 14 4	...	...	225 14 4	...	27 10 2
	Civil	23,306 15 0	} 460 14 9	25,536 15 3	30,283 10 2	3,634 0 7	332 2 0	34,269 12 9	...	8,712 13 6
	Criminal	2,451 15 0								
	Total ...	25,960 0 0	464 11 8	25,735 4 4	30,509 9 6	3,634 0 7	332 2 0	34,496 12 1	...	8,740 7 9
Godavery ...	Revenue	510 8 0	7 8 7	502 15 5	593 3 8	...	...	593 3 8	...	90 4 3
	Civil	59,511 11 0	} 916 11 10	61,231 1 7	64,390 10 7	6,526 14 0	2,669 13 0	63,587 1 7	2,359 8 6	...
	Criminal	2,033 2 6								
	Total ...	62,553 2 5	924 4 5	61,734 1 0	54,983 14 3	6,526 14 9	2,669 13 0	64,180 8 2	...	3,446 7 3
Kistna	Revenue	171 13 0	3 5 3	168 6 9	* 347 14 3	34 9 0	...	382 7 3	...	184 0 6
	Civil	38,440 9 6	} 716 2 1	36,205 6 11	36,550 1 11	4,386 0 3	686 13 6	41,622 15 8	...	5,227 14 9
	Criminal	1,570 10 0								
	Total ...	37,182 15 0	719 7 4	36,463 7 8	36,898 0 2	4,420 9 3	686 13 6	41,875 6 11	5,411 15 3	
Nellore	Revenue	37 0 0	0 12 0	36 3 6	37 0 0	...	...	37 0 0	0 12 6	...
	Civil	18,923 10 0	} 586 3 7	17,737 4 5	23,758 0 6	2,851 0 7	115 3 6	26,724 14 5	...	8,986 10 0
	Criminal									
	Total ...	18,960 10 0	587 2 1	17,773 7 11	23,795 0 8	2,851 0 7	115 3 6	26,762 14 5	...	8,969 6 6
Cuddapah	Revenue	20 6 0	0 3 0	20 14 0	...	...	...	...	25 14 0	...
	Civil	25,446 10 0	} 616 15 2	25,445 14 10	30,160 11 6	3,619 0 3	310 9 6	34,097 6 7	...	7,651 7 0
	Criminal	1,016 12 0								
	Total ...	26,483 12 0	616 15 2	26,471 13 10	30,160 11 6	3,619 0 3	310 9 6	34,097 6 7	...	7,625 9 0
Bellary	Revenue	65 5 0	1 3 4	64 1 8	264 4 5	...	...	264 4 5	...	180 15 9
	Civil	24,502 13 0	} 485 3 2	23,917 6 10	27,989 14 8	3,359 11 6	179 14 0	31,679 14 8	...	5,402 13 10
	Criminal	1,399 7 0								
	Total ...	25,967 9 0	486 6 6	25,981 2 6	27,989 14 8	3,359 11 6	179 14 0	31,584 0 1	...	5,602 13 7

* Includes Rupees 29-12-3 Fines and Forfeitures.

STATEMENT showing the Revenue levied by Stamps for the Service of Processes and the cost of Process Service Establishment, &c.—(*Continued*).

Districts.	Courts.	Value of Stamps received in lieu of Process Fees.	Deduct share of charges in the Stamp Department.	Net Process Fees.	CHARGES.				RESULT.	
					Process serving Establishment.	Estimated cost of pensions at 12 per cent.	Other Contingencies.	Total.	Surplus.	Deficit.
		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.
Kurnool	Revenue	60 0 0	1 12 5	58 3 7	..	..	..	..	58 3 7	..
	Civil	10,952 0 0	324 7 10	10,627 8 2	18,456 10 11	2,214 12 10	39 5 0	20,710 12 9	..	10,083 4 7
	Criminal	..								
	Total ..	11,012 0 0	326 4 3	10,685 11 9	18,456 10 11	2,214 12 10	39 5 0	20,710 12 9	..	10,025 1 0
Chinglepat	Revenue	274 4 0	7 8 7	267 0 5	227 15 6	27 5 7	..	255 4 7	11 11 10	..
	Civil	15,089 14 0	414 12 8	15,313 11 4	14,644 0 11	1,757 4 7	76 1 0	16,477 6 6	..	1,164 11 2
	Criminal	637 10 0								
	Total ..	16,001 12 0	422 0 3	15,579 11 0	14,871 15 11	1,784 10 2	76 1 0	16,732 11 1	..	1,152 15 4
North Arcot	Revenue	271 3 0	4 12 4	266 8 8	* 313 6 2	34 7 7	..	347 7 9	..	81 1 1
	Civil	29,211 5 0	590 1 3	31,268 9 9	30,668 4 4	3,682 2 5	980 1 6	35,330 15 3	..	4,062 5 6
	Criminal	2,617 5 0								
	Total ..	32,099 14 0	564 13 7	31,535 0 5	30,981 4 6	3,717 1 0	980 1 6	35,678 7 0	..	4,143 6 7
South Arcot	Revenue	† 82 2 0	1 5 11	80 12 1	11 10 0	..	..	11 10 0	69 2 1	..
	Civil	42,780 0 0	716 9 3	42,063 12 9	34,924 7 8	4,190 15 0	65 6 6	39,180 13 2	2,882 15 7	..
	Criminal	..								
	Total ..	42,862 8 0	717 15 2	42,144 8 10	34,936 1 8	4,190 15 0	65 6 6	39,192 7 2	2,952 1 8	..
Tanjore	Revenue	* 785 12 0	12 4 2	773 7 3	552 7 8	63 11 6	57 12 6	673 15 8	99 7 7	..
	Civil	98,354 9 0	1,599 0 2	1,00,038 14 10	78,789 9 11	9,454 12 0	912 8 0	89,156 13 11	10,882 0 11	..
	Criminal	3,294 6 0								
	Total ..	1,02,414 11 0	1,602 4 11	1,00,812 6 1	79,342 1 7	9,518 7 6	970 4 6	89,830 13 7	10,981 8 6	..
Trichinopoly ..	Revenue	210 3 0	4 3 0	206 0 0	46 4 0	..	..	46 4 0	160 2 0	..
	Civil	22,798 2 0	482 4 0	24,194 15 0	19,037 5 8	2,284 7 9	298 11 3 0	21,620 8 5	2,574 6 7	..
	Criminal	1,879 1 0								
	Total ..	24,887 11 0	486 6 0	24,401 5 0	19,083 9 8	2,284 7 9	298 11 0	21,666 12 5	2,734 8 7	..
Madura	Revenue	1,314 12 0	16 3 9	1,298 8 3	716 9 8	85 15 10	..	802 9 6	495 14 9	..
	Civil	63,380 9 1	822 7 4	65,803 0 9	48,528 13 5	5,823 7 4	1,353 3 6	55,705 8 3	10,097 8 6	..
	Criminal	3,244 15 0								
	Total ..	67,940 4 1	838 11 1	67,101 9 0	49,245 7 1	5,909 7 2	1,353 3 6	56,508 1 9	10,593 7 3	..
Tinnevelly	Revenue	2,199 6 0	28 11 9	2,170 10 3	378 13 1	45 7 4	..	424 4 5	1,746 5 10	..
	Civil	45,818 11 0	641 1 1	48,417 12 11	48,139 3 2	5,776 11 3	521 6 0	54,437 4 5	..	6,019 7 6
	Criminal	3,270 3 0								
	Total ..	51,288 4 0	669 12 10	50,588 7 2	48,518 0 3	5,822 2 7	521 6 0	54,861 8 10	..	4,273 1 8
Coimbatore	Civil	21,393 8 0	423 1 7	23,706 9 5	17,954 11 1	2,154 9 0	140 13 6	20,250 1 7	3,456 7 10	..
	Criminal	2,736 3 0								
	Total ..	24,129 11 0	423 1 7	23,706 9 5	17,954 11 1	2,154 9 0	140 13 6	20,250 1 7	3,456 7 10	..
Nilgiris	Civil	1,424 0 0	140 7 3	1,712 9 9	1,296 12 7	155 9 10	16 3 0	1,468 9 5	244 0 4	..
	Criminal	419 1 0								
	Total ..	1,853 1 0	140 7 3	1,712 9 9	1,296 12 7	155 9 10	16 3 0	1,468 9 5	244 0 4	..
Salem	Revenue	167 2 0	3 1 5	164 0 7	‡ 242 12 2	29 2 1	..	271 14 3	..	107 13 8
	Civil	30,023 2 0	589 15 2	31,313 15 10	24,143 4 0	2,897 3 0	261 2 6	27,301 9 6	4,012 6 4	..
	Criminal	1,880 13 0								
	Total ..	32,071 1 0	593 0 7	31,478 0 5	24,386 0 2	2,926 5 1	261 2 6	27,573 7 9	3,904 8 8	..
South Canara ..	Revenue	§ 3,114 15 0	61 6 6	3,053 8 6	§ 3,942 12 0	432 2 6	..	4,374 14 6	..	1,321 6 6
	Civil	32,713 2 0	676 9 9	33,845 6 3	26,387 1 5	3,166 7 3	532 14 0	30,086 6 8	3,558 15 7	..
	Criminal	1,608 14 0								
	Total ..	37,436 15 0	738 0 3	36,898 14 9	30,329 13 5	3,598 9 9	532 14 0	34,461 5 2	2,237 9 7	..
Malabar	Civil	1,05,860 1 0	1,236 9 3	1,09,037 11 6	81,638 13 4	9,796 10 6	468 1 6	91,903 9 4	17,134 2 2	..
	Criminal	4,414 3 9								
	Total ..	1,10,274 4 9	1,236 9 3	1,09,037 11 6	81,638 13 4	9,796 10 6	468 1 6	91,903 9 4	17,134 2 2	..
Total ..	Revenue	9,873 7 1	166 12 0	9,706 11 0	8,204 6 5	794 1 11	57 12 6	9,056 4 10	650 6 2	..
	Civil	7,25,541 14 7	12,736 15 4	7,49,849 4 5	6,61,735 0 1	79,410 9 4	10,208 8 6	7,51,354 1 11	..	1,913 13 6
	Criminal	37,085 5 2								
	Total ..	7,72,500 10 3	12,903 11 4	7,59,546 15 5	6,69,939 6 6	80,204 11 3	10,266 5 0	7,60,410 6 9	..	863 7 4
	High Court of Judicature, Appellate Side.	2,214 0 0	6 4 9	2,207 11 3	..	..	55 5 6	55 5 6	2,152 5 9	..
	Grand Total ..	7,74,714 10 9	12,960 0 1	7,61,754 10 8	6,69,939 6 6	80,204 11 3	10,321 10 6	7,60,465 12 3	1,288 14 5	..

* Includes Rupees 25-11-3 Famine batta.
† Exclusive of Rupees 84-2-0 received in cash, of which Rupees 66-10-0 was disbursed.
‡ Includes Rupees 26-12-2 Famine batta.
§ Includes Rupees 341-6-1 do.
‖ Exclusive of Rupees 244-3-3 levied in cash to meet the cost of temporary establishment for the collection of arrears.

1178/12

The following is an abstract thereof :—

PROCESS SERVICE.

Items.	Revenue Courts.	Civil and Criminal Courts.	High Court, Appellate Side.	Total.
	RS.	RS.	RS.	RS.
Value of Stamps received in lieu of Process Service Fees.	9,873	7,62,627	2,214	7,74,714
Deduct Stamp charges including the proportion of the charges incurred in the Stamp Superintendent's office.	167	12,787	6	12,960
Remainder ...	9,706	7,49,840	2,208	7,61,754
Charges incurred on account of Process Service establishment including cost of pension at 12 per cent. and contingencies.	9,056	7,51,354	55	7,60,465
Surplus ...	650		2,153	1,289
Deficit ...	...	1,514	...	...

From the foregoing statement it will be observed that the charges on account of the service of processes are on the whole less than the net receipts from process fees by Rupees 1,289, but the charges do not include the cost of serving criminal processes through the Police, though the fees collected for the same are included under receipts.

15. The figures given in this report slightly differ from those of the Accountant-General as pointed out in Board's Proceedings embodied in G.O., dated 6th December 1877, No. 3,361. The differences will be adjusted in due course on receipt of the explanation called for from the Superintendent of Stamps.

16. In future the Superintendent of Stamps is requested to obtain a statement from the Collectors showing the number of evasions of the Stamp law brought to notice and the number of prosecutions instituted and the results thereof. The accompanying form used in the North-Western Provinces may be adopted.

Districts.	How brought to Notice.				How Disposed.			Number of instruments brought to notice under Section 22 which were impounded by the Registration Department.	Remarks.
	Under Section 22.	Under Section 23.	Under Section 24.	Total.	Under Sections 23 and 24.	Criminally prosecuted.	Total		

(A true Copy and Extract.)

(Signed) J. STURROCK,
Acting Sub-Secretary.

1179/13

No. 357. ORDER THEREON, 26th July 1878, No. 1,179.

Separate Revenue, No. 36.
Stamps.

	RS.
Total receipts	50,36,214
Total charges	2,57,283
	* 47,78,931

THE Board report upon the operations of the Stamp Department during Fasli 1286 (1876-77).

2. The net revenue amounted to Rs. 47,78,931* or Rs. 2,717 less than that of Fasli 1285, and the gross revenue aggregated Rs. 50,36,214, or Rs. 29,851 in excess of that of the same year as exhibited in the annexed comparative abstract of receipts from sales of the different description of stamps and other sources. This *gross* revenue is stated to be greater than in any previous fasli :—

——	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Court Fees	32,15,955	31,89,902	...	26,053
Non-Judicial Stamps	15,05,871	15,45,960	40,089	...
Mercantile and Revenue Stamp	1,15,782	1,23,416	7,634	...
Duty on Impressed Stamps, &c.	1,16,742	1,34,714	17,972	
Miscellaneous receipts	52,013	42,222	...	9,791
Total ...	50,06,363	50,36,214	65,695	35,844
Net Increase ...	...	...	29,851	...

3. The revenue from the sale of *Court Fees Stamps* has fallen on the whole by Rs. 26,053, the result of an increase of Rs. 1,22,149 in seven districts, and a decrease of Rs. 1,48,202 in fourteen districts. No special causes are assigned to the increase beyond the ordinary fluctuations in litigation. The decrease is mostly in famine districts.

†*e.g.* :—	RS.
Ganjam	14,751 increase.
Vizagapatam	9,570 decrease.
Malabar	45,570 increase.
Canara	7,108 decrease.

The decreases in Bellary (31,813) and Tinnevelly (30,749) are larger than in any other districts.

4. The reason for considerable variations in contiguous† districts is not apparent, and fuller explanation should have been given.

5. There is an increase of Rs. 65,695‡ in the sale of *non-judicial stamps* which, as the Board observe, is distributed under all heads except transfer stamps. It is attributed to the famine, more than usual sales, mortgages and loans having taken place both on private account and in reference to the Land Improvement Act. Famine has doubtless exercised considerable influence on the sale of non-judicial stamps during the year under report, but the marginal figures relating to districts similarly circumstanced in regard to distress indicate the existence of other causes.

	RS.
Non-Judicial	40,089
Mercantile and Revenue	7,634
Impressed Stamps	17,972
	‡ 65,695

	RS.
Bellary	— 15,271
Kurnool	— 15,918
North Arcot	+ 11,108
South Arcot	+ 8,786

6. The perceptible increase in Ganjam and Godavery under *Bills of Exchange* and *Bills of Lading* is doubtless rightly ascribed by the Superintendent to the large exportation of food grains to the distressed districts.

7. As regards the falling off of Rs. 465 under *Transfer Stamps*, the Superintendent explains that the transactions in this respect were almost entirely confined to Madras during the year under review.

8. "*Miscellaneous Receipts*" have fallen under all heads, the decrease under "*Penalties*" alone amounting to Rs. 9,024. This may indicate more exact compliance with the requirements of the law.

9. The charges of the Stamp Department under the various heads aggregated Rs. 2,57,283 against Rs. 2,24,715 in the previous year, showing an increase of Rs. 32,568. The increase in the "working charges" is due (1) to the additional establishment sanctioned in G.O., 9th September 1876, No. 1,245, (2) to a larger quantity of non-judicial stamped paper having been received from England, and (3) to the increased sales during the year. The charge on account of "refunds" is of a fluctuating character, and needs no special notice.

10. It is observed that the charges do not include the cost of serving processes, while the receipts comprise the value of process fees collected in stamps. The Board have in their present report for the first time given a statement to show the particulars of receipts and charges of process service fees for each district. The subjoined abstract contains the information called for by the Government of India in this respect:—

G.O., 14th September 1876, No. 1,883, Judicial Department.

G.O., 24th February 1877, No. 811, Revenue Department.

Items.	Revenue Courts.	Civil and Criminal Courts.	High Court, Appellate Side.	Total.
	Rs.	Rs.	Rs.	Rs.
Value of stamps received in lieu of Process Service Fees	9,873	7,62,627	2,214	7,74,714
Deduct stamp charges including the proportion of the charges incurred in the Stamp Superintendent's Office	167	12,787	6	12,960
Remainder ...	9,706	7,49,840	2,208	7,61,754
Charges incurred on account of the Process Service Establishment including cost of pension at 12 per cent., and contingencies...	9,056	7,51,354	55	7,60,465
Surplus ...	650	...	2,153	1,289
Deficit ...	...	1,514	...	...

On the whole there is a net surplus of Rs. 1,289 in the amount of fees collected, but the Board point out that the charges as shown above do not include the cost of serving criminal processes through the Police, though the fees collected for the same are included under receipts. This requires further explanation, which should be called for.

11. The following comparative abstract shows the transactions of the Stamp Department in one view:—

——	Fasli 1285.	Fasli 1286.	Increase or Decrease.
	Rs.	Rs.	Rs.
Balance value of stock at beginning of year.	6,34,03,495	6,14,59,334	— 19,44,161
Receipts—			
Received from the Commissioner of Paper Currency	1,20,541	5,662	— 1,23,882

1179/14

——	Fasli 1285.	Fasli 1286.	Increase or Decrease.
	Rs.	Rs.	Rs.
Received from England	18,54,150	15,06,845	— 3,47,305
Do. from other Presidencies ...	30,86,512	1,39,830	— 29,46,682
Stamps returned to Store, excess fund, &c.	6,925	2,90,244	+ 2,83,319
Total ...	6,84,80,626	6,34,01,915	— 50,78,711
Issues and Sales—			
Issues to other Governments	21,27,042	11,95,610	— 9,31,432
Sales of stamps and amounts realized from stamps affixed to private documents	48,66,060	48,94,790	+ 28,730
Supplied for Government purposes ...	2,655	1,311	— 1,344
Stamps destroyed, written off, deficiency found, &c.	25,535	8,02,545	+ 7,77,010
Total Issues, &c. ...	70,21,292	68,94,256	— 1,27,036
Balance at close of fasli. { With Superintendent...	4,72,47,260	4,32,03,673	— 40,43,587
{ With Collectors	1,42,12,074	1,33,03,986	— 9,08,088
Total ...	6,14,59,334	5,65,07,659	— 49,51,675
In transit from Vizagapatam to the Superintendent of Stamps...	...	5,08,417	...
Total ...	...	5,70,16,076	...

Of this balance at the close of Fasli 1286 it is observed that Court Fee Impressed Stamps to the value of Rupees 80,94,026-2-0* are no longer in use, and will be struck off the accounts of Fasli 1287 under the operation of G.O., 14th March 1878, No. 406. The nine descriptions of stamps heretofore in stock will thus be reduced to eight.

*Paragraph 13, Board's Proceedings, 29th May 1877, No. 2,467, in G.O., 15th October 1877, No. 3,107.

12. The form prescribed by the Board in paragraph 16 for showing the number of evasions of the stamp law brought to notice, the number of prosecutions instituted, and the results has the approval of Government.

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

(True Extract.)

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

To the Board of Revenue.
„ the Accountant-General.

Exd. C. Howarth.

1179/15

COMPARATIVE STATEMENT of Receipts on account of Stamps in Faslis 1285 and 1286.

Description of Stamps.	Fasli 1285.	Fasli 1286.	DIFFERENCE.	
			Increase.	Decrease.
Court Fee Stamps.	RS.	RS.	RS.	RS.
Stamped papers	21	...	...	21
Adhesive Stamps	32,15,934	31,89,902	...	26,032
Total ...	32,15,955	31,89,902	...	26,053
Non-Judicial or General Stamps.				
Stamped papers and Adhesive Stamps ...	15,05,871	15,45,960	40,089	...
Bills of Exchange	36,578	37,611	1,033	...
Foreign Bill Stamps	19,370	20,268	898	...
Bills of Lading	2,340	3,065	725	...
Adhesive Stamps (Revenue)	54,294	59,736	5,442	...
Transfer Stamps	3,200	2,736	...	464
Total ...	16,21,653	16,69,376	48,187	464
Grand Total ...	48,37,608	48,59,278	21,670	...
Duty on Impressed Stamps and other items ...	1,16,742	1,34,714	17,972	...
Total, Stamp Revenue ...	49,54,350	49,93,992	39,642	...
Miscellaneous.				
Cost of stamps supplied to Mysore	650	234	...	416
Penalties	47,394	38,370	...	9,024
Cost of water-marked paper and Adhesive Stamps supplied to Mysore...	3,389	3,103	...	286
Other Miscellaneous items	580	515	...	65
Total ...	52,013	42,222	...	9,791
Grand Total, Stamp Revenue ...	50,06,363	50,36,214	29,851	...

COMPARATIVE STATEMENT of the disbursements on account of Stamps in Faslis 1285 and 1286.

Items.	Fasli 1285.	Fasli 1286.	DIFFERENCE.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Establishment including commission and discount to Vendors	1,31,223	1,35,766	4,543	...
Refund of Surplus Process Service Fees ...	7,842	8,897	1,055	...
Do. of Penalties	480	...	...	480
Do. of Stamp duty	37,560	28,073	...	9,487
Do. of Value of unused and damaged stamps	35,240	34,848	...	392
Miscellaneous including value of water-marked paper supplied from England	12,370	49,699	37,329	...
Total ...	2,24,715	2,57,283	42,927	10,359
Net increase ..	...	...	32,568	...

1179/17

No. 928.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th April 1878.

Read the following letter from J. G. FERRAND, Esq., Acting Superintendent of Stamps, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated Madras, 16th October 1877, No. 1,454:—

I HAVE the honor to submit my report on the operations of the Stamp Department for Fasli 1286 ending 30th June 1877, together with the usual statements, four in number.

2. The following is a brief abstract of the transactions in the Stamp Office comprised in Statement No. 1:—

—	Court Fees Stamps.			Non-Judicial Stamps.										Total.	
	Stamped Papers.		Adhesive Stamps.		Stamped Papers.		Bills of Exchange.		Bills of Lading.		Receipt and Revenue.		Foreign Bill.		Transfer.		Special.			
	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	335,12,152	8 0	62,34,792	8 0	96,034	3 0	3,193	4 0	86,640	0 0	33,536	15 0	2,563	8 9	69,533	14 0	60,13,866	11 9
Receipts.																				
Received from the Commissioner of Paper Currency	..		..		899	8 0	3,038	0 0	825	0 0	..		..		..		..		5,662	8 0
Bills of Exchange and Lading demonetized with Special Adhesive Stamps.	..		..		..		25,530	7 0	2,492	8 0	..		7,965	0 0	..		7,600	0 0	28,022	15 0
Received from England	..		6,29,280	0 0	8,62,000	0 0	..		..		37,500	0 0	..		..		..		15,06,845	0 0
Received from Superintendent of Stamps, Calcutta	..		1,00,080	0 0	..		..		..		..		2,250	0 0	..		..		1,37,580	0 0
Received from Superintendent of Stamps, Bombay	..		..		..		307	14 0	..		..		..		..		..		2,85,928	14 0
Returned from Districts	..		2	4 0	2,85,928	12 0	..		..		..		..		..		..		3,978	8 0
Do. from Coorg	..		..		3,978	8 0	..		..		..		..		..		..		2	0 0
Excess found by counting	..		..		2	0 0	..		..		..		..		..		..		..	
Total	..		7,29,362	4 0	11,52,608	12 0	29,776	5 0	3,318	4 0	1,24,140	0 0	50,36,413	15 0	1,69,243	9 0	6,28,505	8 0	492,17,540	4 0
Grand Total	15,03,167	8 0	343,41,514	12 0	73,87,401	4 0	1,25,810	8 0	6,511	8 0	2,10,780	0 0	50,36,413	15 0	1,69,243	9 0	6,28,505	8 0	492,17,540	4 0
Issues.																				
To Districts	..		32,71,770	0 0	12,81,105	0 0	28,315	5 0	3,192	8 0	66,130	0 0	20,095	15 0	2,563	8 0	..		46,63,172	4 0
,, Coorg	..		45,326	0 0	13,745	0 0	240	0 0	..		510	0 0	..		..		..		59,820	0 0
,, Mysore	..		3,58,940	0 0	..		..		..		7,500	0 0	135	0 0	..		..		3,91,575	0 0
,, Bangalore	..		1,320	0 0	..		..		..		..		..		..		..		1,320	0 0
,, Superintendent of Stamps, Calcutta	..		7,05,050	0 0	..		0 5 0		..		22,500	0 0	3,400	0 0	..		6,000	0 0	7,37,950	5 0
Stamps sent to the Board of Revenue for destruction	..		62	4 0	3,028	0 0	380 12 0		..		..		..		..		..		3,471	12 0
Stamps sent to the Board of Revenue as sample	..		..		..		0 2 0		..		..		..		..		..		0	2 0
By sale at the General Stamp Office	..		93,020	0 0	..		..		..		..		..		..		35,510	15 0	1,28,530	15 0
Deficiency found by counting	..		..		3	6 0	..		..		..		..		..		..		3	6 0
Issued to be affixed to the Bills of Exchange and Lading	..		..		..		..		..		..		..		..		..		..	
Total	..		45,01,487	4 0	12,97,881	8 0	28,936	8 0	3,192	8 0	66,640	0 0	23,630	15 0	2,563	8 0	28,022	15 0	60,13,866	11 0
Balance	15,03,167	8 0	297,40,027	8 0	60,89,519	14 0	96,874	0 0	3,318	4 0	1,24,140	0 0	50,12,783	0 0	1,66,680	1 0	6,00,483	0 0	432,03,673	9 0
In Transit	..		10,110	0 0	22,870	0 0	1,327	8 0	..		300	0 0	118	12 0	..		..		34,851	4 0
Net Balance	15,03,167	8 0	297,29,917	8 0	60,66,649	14 0	95,546	8 0	3,318	4 0	1,23,840	0 0	50,12,664	4 0	1,66,680	1 0	6,00,483	0 0	431,68,822	5 0

3. The balance at the beginning of the fasli was Rupees 472,47,260-7-0. The total receipts raised the stock to Rupees 492,17,540-4-0, and the issues having been Rupees 60,13,866-11-0 the balance at the end of the fasli was Rupees 432,03,673-9-0, which includes an inefficient balance of Rupees 34,851-4-0.

4. The stock of non-judicial stamped papers of English manufacture enabled this office to discontinue totally the impressing of blue and black stamps on water-marked paper since the end of November last; in the beginning of the preceding month was commenced the affixing of special adhesive stamps to Bills of Exchange and Lading instead of having them impressed as hitherto. These circumstances will account for the very small quantity of stamps received from the Commissioner of Paper Currency. The receipts from England also, as regards nominal value, were even less than in the preceding fasli (but not as regards the *quantity* of non-judicial stamped papers as subsequently explained),* nor was it found necessary to make use to the same extent as in that fasli of the surplus stocks of the other Presidencies.

* See paragraph 28, Clause 2nd.

5. The non-judicial stamps entitled "Bills of Exchange" and "Bills of Lading," value Rupees 28,022-15-0, set down under "Receipts," are merely a conversion of the special adhesive stamps which were in stock.

6. The stamps returned from certain districts and from Coorg consisted chiefly of particular values of non-judicial stamped papers, of which there was a surplus there and they were recalled and transmitted to other districts as they were needed.

7. Statement No. 2 exhibits the transactions in the districts. The value of stock at the commencement of the fasli was Rupees 142,12,074-1-0. The receipts and issues amounted to Rs. 47,29,947-8-0 and Rupees 56,38,035-13-6, respectively. The balance at its close was Rupees 133,03,985-11-6, or Rupees 9,08,088-5-6 less than that of Fasli 1285 as exhibited in the subjoined abstract.

	Rs.	A.	P.
Fasli 1285	142,12,074	1	0
,, 1286	133,03,985	11	6
	9,08,088	5	6

	Court Fees Stamps.		Non-Judicial Stamps.						Total.
						Adhesive Stamps.			
	Stamped Papers.	Adhesive Stamps.	Stamped Papers.	Bills of Exchange.	Bills of Lading.	Receipt and Revenue.	Foreign Bill.	Transfer.	
	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 ..	65,90,858 10 0	20,97,343 2 6	52,16,633 12 0	2,42,217 9 0	1,783 4 0	27,780 15 6	19,847 2 0	15,609 10 0	142,12,074 1 0
Receipts.									
From the Superintendent of Stamps	....	32,71,770 0 0	12,81,105 0 0	28,315 5 0	3,192 8 0	56,130 0 0	20,095 15 0	2,563 8 0	46,63,172 4 0
From transfers of surplus stock from one district to another	....	915 12 0	58,743 6 0	6,778 0 0	....	13 13 0	....	....	66,450 15 0
Returned by Vendors, &c	....	80 0 0	235 12 0	....	....	....	....	....	315 12 0
Returned by Collectors out of stamps issued for Government Law Suits	....	8 7 0	....	....	....	....	....	....	8 7 0
Excess found in stock	....	....	....	....	....	0 2 0	....	....	0 2 0
Total ..	....	32,72,774 3 0	13,40,084 2 0	35,093 5 0	3,192 8 0	56,143 15 0	20,095 15 0	2,563 8 0	47,29,947 8 0
Grand Total ..	65,90,858 10 0	53,70,117 5 6	65,56,717 14 0	2,77,310 14 0	4,975 12 0	83,924 14 6	39,943 1 0	18,173 2 0	189,42,021 9 0
Sales and Issues.									
To the public	....	30,96,882 7 0	15,45,960 1 0	37,610 14 0	3,065 0 0	59,736 5 6	20,267 15 0	2,736 0 0	47,66,258 10 6
Surplus stock transferred to other districts and to Coorg	....	915 12 0	62,688 6 0	7,778 0 0	....	13 13 0	....	....	71,395 15 0
Supplied for Government Law Suits	....	968 15 0	....	....	....	....	....	....	968 15 0
Supplied for Escheat Title-deeds	....	....	342 0 0	....	....	....	....	....	342 0 0
Returned to the Superintendent of Stamps ..	5,08,417 6 0	2 4 0	2,85,628 12 0	307 14 0	....	....	....	....	7,94,356 4 0
Value of stamps supplied to Vendors in lieu of those returned	....	100 0 0	109 8 0	....	....	....	....	....	209 8 0
Value of unserviceable and damaged stamps destroyed and of those issued in lieu of spoiled stamps	....	72 0 0	4,343 10 0	85 15 0	2 0 0	....	....	....	4,503 9 0
Issued by the Collector of Kistna for an agreement from the renter of Soapnut jungles* ..	....	....	1 0 0	....	....	....	....	....	1 0 0
Total ..	5,08,417 6 0	30,98,941 6 0	18,99,073 5 0	45,782 11 0	3,067 0 0	59,750 2 6	20,267 15 0	2,736 0 0	56,38,035 13 6
Balance ..	60,82,441 4 0	22,71,175 15 6	46,57,644 9 0	2,31,528 3 0	1,908 12 0	24,174 12 0	19,675 2 0	15,437 2 0	133,03,985 11 6

* It was stated to have been issued without payment under Clause V, Section 6, of the Stamp Act. I have pointed out that in such a case there is an exemption from Stamp duty under Clause XV, Section 15, and that such an issue should not be repeated.

8. The value of stamps transferred from one district to another out of surplus stock, amounting to Rupees 71,395-15-0, as entered under "Sales and Issues," includes Rupees 4,945 sent to Coorg, which sum is necessarily excluded in the item on that head under "Receipts."

9. The value of stamps returned by vendors amounted to Rupees 315-12-0 and those issued in lieu thereof to Rupees 209-8-0. The difference, Rupees 106-4-0, was refunded in cash and is included under the head "Value of Spoiled Stamps refunded under Section 45 of Act XVIII of 1869" as exhibited in Statement No. 4.

10. Annas two, credited as excess in stock, occurred as a similar item in the preceding fasli in the district of South Arcot and is stated by the Treasury Deputy Collector to be the result of a short issue to a stamp vendor in the Trinomalay Taluq.

11. There is a difference in the value of stamps returned to this office as given in the above abstract and the corresponding entry in the statement appended to paragraph 2 of this report owing to the Treasury Officer at Vizagapatam having written off his accounts the value of Court fees stamped papers returned by him to this office, amounting to Rs. 5,08,417-6-0, before its receipt was duly acknowledged by this department contrary to the repeated orders of the Board.*

	Rs.	A.	P.	
Received in this office as per abstract at the foot of paragraph 2	2,85,938	14	0	
Returned from the districts as per abstract at paragraph 7.	7,94,356	4	0	
Difference ...	5,08,417	6	0	

* Proceedings, dated 7th August 1873, No. 543, p. 7, &c.

12. The reduction in the stock in the districts is partly owing to the now unused Court fees stamped papers returned to this office from Vizagapatam just referred to, but the remainder affords evidence that attention is still paid to the desirableness of preventing undue accumulation. As directed by the Board in paragraph 12 of their Proceedings, dated 29th May 1877, No. 2,467, I append an abstract in the form prescribed as regards Court fees adhesive stamps and Non-Judicial stamps, both impressed and adhesive, showing 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 :—

	Rs.	A.	P.
Reduction, see paragraph 7 ...	3,08,088	5	6
Court Fees stamped papers returned from Vizagapatam.	5,08,417	6	0
Re asunder ...	3,99,670	15	6

Districts.	Sales. From and above 50 Rupees. Number of Stamps.	Sales. From and above 50 Rupees. Total Value.	Sales. Under 50 Rupees. Number of Stamps.	Sales. Under 50 Rupees. Total Value.	Stock. From and above 50 Rupees. Number of Stamps.	Stock. From and above 50 Rupees. Total Value.	Stock. Under 50 Rupees. Number of Stamps.	Stock. Under 50 Rupees. Total Value.
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Ganjam	324	82,365 0 0	73,646	52,282 0 0	171	13 0		
Vizagapatam	1,214	1,64,648 5 0	98,529	2,05,992 13 0	359	15 6		
Godavery District	4,293	3,83,702 8 0	298,047	3,60,999 9 0	635	5 0		
Kistna District	665	1,47,802 8 0	150,362	1,19,720 3 0	956	13 0		
Nellore	2,919	4,75,072 8 0	117,984	1,72,142 6 0	429	8 0		
Bellary	1,258	1,31,692 8 0	207,602	3,36,517 0 0	287	15 0		
Cuddapah	407	78,382 8 0	210,198	1,40,625 10 0	340	15 0		
Kurnool	724	84,142 8 0	187,101	1,38,293 3 0	148	5 0		
Madras	427	90,908 0 0	232,970	1,49,713 11 6	533	12 0		
Chingleput	182	15,545 0 0	117,564	85,411 11 0	327	12 0		
North Arcot	654	98,455 0 0	203,628	1,27,610 0 0	401	12 0		
South Arcot	875	1,48,497 8 0	97,285	68,955 6 0	971	0 0		
Salem	366	46,270 0 0	165,770	1,16,953 6 0	915	15 0		
Tanjore	1,410	2,38,111 8 0	411,150	3,40,634 4 0	609	9 0		
Trichinopoly	1,509	2,74,476 0 0	148,231	1,75,590 2 0	813	5 0		
Tinnevelly	476	79,467 0 0	135,217	1,38,621 9 0	637	1 0		
Madura	418	64,119 0 0	257,755	1,93,513 11 0	647	4 0		
Coimbatore	1,352	1,57,520 0 0	113,096	1,62,721 15 0	986	14 0		
Nilgris	435	66,350 0 0	26,543	35,644 14 0	675	1 0		
Malabar	3,770	3,47,269 0 0	629,691	5,81,193 3 0	654	5 0		
South Canara	806	1,32,665 0 0	371,104	2,19,947 10 0	864	7 0		
Total...	24,464	33,07,460 5 0	4,23,473	39,14,084 2 6	18	10 6		
	2,898	3,27,840 0 0	7,576,805	44,38,4				

13. From this abstract is excluded Court Fees stamped papers, of which the stock in districts is shown in the margin. As there are no transactions at present in these stamps, the including of them in the present comparison would be misleading. It will be seen from the abstract that the balance of stock of stamps of the value of Rupees 50 and upwards is more than ten times the amount of the sales during the past year, while the balance of stock of stamps of lesser values is less than the sales of the same period. If after further scrutiny it is found possible to make a reduction in the stock of the higher values without any risk to the revenue, it will of course be done.

——	Number of Stamps.	Value.
		Rs. A. P.
From and above 50 Rs ..	24,764	30,79,201 4 0
Under 50 Rs.	714,127	30,03,240 0 0
Total..	738,891	60,82,441 4 0

14. *Statement No.* 4.—The gross receipts during the fasli, amounting to Rupees 50,36,214-12-10, are greater than in any previous one. A statement of the items which make up the receipts as compared with the previous Fasli 1285 is given below, according to the arrangement directed in paragraph 15 of the Board's Proceedings, dated 29th May last, previously referred to, the items under Court Fees and Non-Judicial Stamps respectively, however, being exhibited in the order in which it appears to me they should follow, and the "Extra Revenue"* under either head being distinctly specified :—

	Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Court Fees Stamps.				40,722 14 6
	Sold in the districts	31,37,605 5 6	30,96,882 7 0	... ...	... .
	Sold by the Superintendent of Stamps ...	78,350 0 0	93,020 0 0	14,670 0 0	
Extra Revenue.	Value of stamps issued gratis for Government law suits recovered	416 7 0	220 7 1	... ...	195 15 11
	Stamps used for applications for the attestation of Powers of Attorney ...	81 0 3	215 0 0	133 15 9	... ...
	Cost of stamps supplied to Mysore ...	650 0 8	334 9 9	... ...	416 0 3
	Total ...	32,17,102 13 0	31,90,571 14 1	14,803 15 9	41,334 14 8
	Non-Judicial Stamps.				
	Stamped Papers ...	15,05,871 1 0	15,45,960 1 0	40,089 0 0	... ...
	Bills of Exchange ...	36,578 6 0	37,610 14 0	1,032 8 0	... ...
	Bills of Lading ...	2,339 8 0	3,065 0 0	725 8 0	... ...
	Adhesive Revenue... sold in the districts	54,293 13 0	59,736 5 6	5,442 8 6	... ...
	Do. Foreign Bill	19,369 15 0	20,267 15 0	898 0 0	... ...
	Do. Transfer...	3,200 12 0	2,736 0 0	... ...	464 12 0
	Stamps impressed on unexecuted documents by Superintendent of Stamps	77,888 14 0	87,407 7 0	9,518 9 0	... ...
	Special Adhesive Stamps affixed on unexecuted documents by Superintendent of Stamps ...	28,450 15 0	35,510 15 0	7,060 0 0	... ...
	Duty levied in the districts on unexecuted documents presented by private parties ...	127 2 0	816 8 0	689 6 0	... ...
	Duty levied in the districts on executed documents under Sections 20 and 24, Act XVIII of 1869...	10,274 15 10	10,979 5 6	704 5 8	... ...
Extra Revenue.	Penalties levied in the districts under Sections 20 and 24, Act XVIII of 1869...	47,393 8 6	38,369 10 9	... ...	9,023 13 9
	Adjudication Fees...	60 0 0	55 0 0	... ...	5 0 0
	Recoveries on account of discount overpaid to Vendors	10 2 19	1 2 3	... ...	9 0 7
	Cost of Water marked paper and Adhesive Stamps supplied to Mysore	3,388 12 8	3,103 1 5	... ...	285 11 3
	Miscellaneous *	19 13 2	23 9 4	10 12 2	... ...
	Total ...	17,89,260 11 0	18,45,042 14 9	66,170 9 4	9,788 5 7
	Grand Total!...	50,06,363 8 0	50,36,214 12 10	80,974 9 1	51,123 4 3

* Of Fasli 1285 compris s

	Rs. A. P.
Recovery on account of value of stamps issued for Escheat Title-deeds in Malabar	6 0 0
Recovery of the value of obsolete stamps refunded in Vizagapatam	5 12 0
Amount credited in excess by the Sea Custom Superintendent of Poodoomadka in Vizagapatam	0 8 0
Fees and fines realized in cash in North Arcot	1 0 0
Amount credited as per further result statement of the Accountant-General in North Arcot	0 1 1
Value of paper supplied in lieu of spoiled stamps	3 9 0
Miscellaneous Receipts in Nellore of which no particulars have been furnished to this office	6 11 3
Total ...	23 9 4

15. During the fasli under report the sales of every description of stamps have increased, with the exception of Court Fees and Share Transfer Stamps which show a falling off.

	Rs	A.	P.
Fasli 1285	31,37,605	5	6
„ 1286	30,96,882	7	0
	40,722	14	6

16. The falling off under Court Fees Stamps amounted to Rs. 40,722-14-6. The districts in which the sales have declined, and the extent of the decline, as compared with the previous year are given below :—

—	Fasli 1285.			Fasli 1286.			Difference.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Vizagapatam	1,08,917	7	0	99,346	15	0	9,570	8	0
Kistna District	1,17,211	2	0	1,17,089	9	0	121	9	0
Nellore	80,036	0	0	78,405	10	0	1,630	6	0
Cuddapah	1,17,371	2	0	99,879	3	0	17,491	15	0
Bellary	1,39,943	6	6	1,08,129	8	0	31,813	14	6
Kurnool	57,549	2	0	46,100	11	0	11,448	7	0
Chingleput	74,328	3	0	63,626	0	0	10,702	3	0
North Arcot	1,24,227	2	0	1,09,237	7	0	14,989	11	0
Salem...	1,17,500	7	0	1,09,148	6	0	8,352	1	0
Trichinopoly	92,244	1	0	91,652	9	0	591	8	0
Tinnevelly...	2,11,584	15	0	1,80,835	2	0	30,749	13	0
Madura	2,43,230	8	0	2,40,351	7	0	2,879	1	0
Nilgiris	12,525	4	0	11,772	9	0	752	11	0
South Canara.	1,57,477	15	0	1,50,369	15	0	7,108	0	0

17. In Nellore and Cuddapah the revenue from this source has fallen off for the past three years. Tanjore shows an improvement as compared with Fasli 1285, but has not come up to the figures of Fasli 1283 or 1284. Kistna, Kurnool, and Salem, where there had been a falling off last year, exhibit a further decline in the year under report.

Nellore.	Madura.
North Arcot.	Coimbatore.
South Arcot.	Nilgiris.
Tanjore.	Malabar.
Trichinopoly.	South Canara.
Tinnevelly.	

18. The districts which chiefly contributed to the increase in the sale of Non-Judicial stamped papers are given in the margin. The receipts from other districts have fallen off.

19. The revenue from Bills of Exchange which had declined in preceding years shows a small improvement. There is a marked improvement in Ganjam, Vizagapatam and Godavery Districts, whilst in Madras, Bellary and Tanjore there is a considerable falling off. The receipts in other districts have fluctuated, but the variations call for no remark.

20. In Bills of Lading there is an increase of Rupees 725-8-0, owing chiefly to Ganjam, Godavery, Madras and Malabar.

	Rs.	A.	P.
Fasli 1285...	54,293	13	0
„ 1286...	59,736	5	6
Increase ...	5,442	8	6

21. The sale of Revenue Stamps exhibits as usual an increase, and it is spread over all the districts excepting Tinnevelly, Madura, and Malabar where there has been a very slight decline.

	Rs.	A.	P.
Fasli 1284...	11,916	3	0
„ 1285...	19,369	15	0
„ 1286...	20,267	15	0

22. Under Foreign Bill Stamps there is an improvement, the revenue having steadily progressed since Fasli 1284. In Kistna, however, where the revenue declined in Faslis 1284 and 1285,

a further decline is exhibited in the year under report. In South Arcot, Tanjore, and Nilgiris where no transactions have appeared in previous years, sales to the extent specified in the margin have occurred during the present year.

	Rs.	A.	P.
South Arcot	3	0	0
Tanjore	7	8	0
Nilgiris	6	0	0

23. The receipts from Transfer Stamps show a falling off of Rs. 464-12-0, the transactions in this respect being almost entirely confined to Madras, Rupees 8-8-0 only having been realized in Nilgiris.

	Rs.	A.	P.
Fasli 1285	3,200	12	0
„ 1286	2,736	0	0
	464	12	0

24. The revenue in the General Stamp Office from the impressing and denoting of stamps has increased by Rs. 16,578-9-0. The receipts from districts on unstamped and insufficiently-stamped documents exhibit an increase of Rupees 1,393-11-8, but the penalties a decrease of Rupees 9,023-13-9.

	Rs.	A.	P.
Fasli 1286	1,22,918	6	0
„ 1285	1,06,339	13	0
	16,578	9	0

25. The principal difference between the last fasli and the preceding is attributed to the pressure of famine, as having at the same time, although not in the same districts, checked litigation and induced more sales, mortgages and loans, and as having thus caused both a smaller sale of Court Fees and a larger one of Non-Judicial Stamps. The marked increase in the sale of Bills of Exchange and Bills of Lading Stamps in Ganjam and Godavery is said to be owing to the large exportations of food-grain to the southern districts. The Deputy Collector of Chingleput observes that the general decrease of stamp revenue in that district would have been greater had not the Land Improvement Act come into operation.

26. The receipts in the districts on account of Court Fees realized in cash and of recoveries from pauper suits which were heretofore included under the above head are now excluded from the Stamp revenue, in consequence of their being entered under "Law and Justice" in accordance with the form of account prescribed by the Comptroller-General.

* *Vide* letter from this office paragraph 1, recorded in Board's Proceedings, 7th April 1877, No. 1,567.

27. The charges are particularized below :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
Stamp Office at Madras.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Superintendent's Salary and Establishment ...	25,617 7 7	27,487 4 4	1,869 12 9	.....
Cost of Stamps, &c., received from England ...	7,084 12 0	43,634 1 6	36,549 5 6	.....
Contingent Charges	3,336 9 5	3,391 15 1	55 5 8	.....
Establishment at the Stamping Department Paper Currency Office	2,082 13 5	1,886 8 7	.....	196 4 10
Charges incurred for the repair of Counter-stamping Dies, &c.	194 18 9	177 5 5	.....	17 8 4
	38,316 8 2	76,577 2 11	38,474 7 11	213 13 2
Districts.				
Discount to Vendors	1,02,685 11 5	1,06,103 13 10	3,418 2 5	.....
Contingent Charges	2,591 8 11	2,783 12 1	192 3 2	.....
	1,43,593 12 6	1,85,464 12 10	42,084 13 6	213 13 2
Amount refunded under Sections 13, 14, and 15 of Act VII of 1870	31,129 12 8	27,863 4 6	.....	3,266 8 2
Refund of Surplus Process Service Fees	7,841 12 9	8,897 9 9	1,055 13 0	.....
Value of spoiled Court Fees Stamps refunded.	1,124 11 2	941 6 3	.....	183 4 11
Do. stamps refunded under Section 45 of Act XVIII of 1869	34,115 8 8	33,906 12 9	.....	208 11 11
Value of Stamp duty refunded under Section 40 of Act XVIII of 1869	6,429 10 8	209 8 0	.....	6,220 2 8
Refund of Penalties	480 0 0	.....	.....	480 0 0
Total ...	2,21,715 4 5	2,57,283 6 1	43,140 10 6	10,572 8 10

	Rs.	A.	P.
Fasli 1286	2,57,283	6	1
„ 1285	2,24,715	4	5
	32,568	1	8

28. The total charges during the year exceed those of the previous year by Rupees 32,568-1-8. The most important increases are—

1*st.*—Rupees 1,869-12-9 (in the item "Superintendent's salary and establishment") caused by the additional establishment sanctioned in G.O., dated 9th September 1876, No. 1,245.

2*nd.*—Rupees 36,549-5-6 (in the item "Cost of Stamps received from England") caused by a larger quantity of Non-Judicial stamped papers having been received in Fasli 1286. The nominal value of the stamps of all descriptions imported last year (Rupees 15,06,845) is less than of those imported in the preceding year, (Rupees 18,54,150), but the quantity of Non-Judicial stamped papers, which cost of course more than adhesive stamps, was much greater, as shownin the margin.

	Number of Sheets.
Non-Judicial stamped papers received in Fasli 1285	118,630
Non-Judicial stamped papers received in Fasli 1286	2,230,000

3*rd.*—Rupees 3,418-2-5 (in the item "Discount to Vendors.") This however is the result of the increased sales, the percentage of charges on the sales being nearly the same as in last year as will be seen from Appendix B to Statement No. 3.

29. Of the refunds sanctioned by law, there is again a decrease under all heads excepting "Refund of Surplus Process Service Fees," the vouchers for which are not sent to this office.

	Rs.	A.	P.	Rs.	A.	P.
Net revenue as per report of this office for Fasli 1285, paragraph 40				47,98,226	10	4
Deduct Court Fees realized in cash	1,353	11	9			
Recoveries from Pauper Suits	15,224	11	0			
				16,578	6	9
				47,81,648	3	7
Net revenue of Fasli 1286				47,78,931	6	9
				2,716	12	10

30. Deducting the gross charges, amounting to Rupees 2,57,283-6-1 from the gross receipts, Rs. 50,36,214-12-10, the net result is Rs. 47,78,931-6-9 or Rs. 2,716-12-10 less than the previous year, excluding necessarily in the comparison the receipts on account of Court Fees realized in cash and the recoveries from pauper suits mentioned in paragraph 26.

31. The increase of gross revenue in Fasli 1286 over the preceding fasli being only Rupees 29,851-4-10,* it is not surprising, considering the excess of the cost of stamps imported from England in Fasli 1286, viz., Rupees 36,549-5-6, that there should be a decrease in the net revenue to the above extent.

	Rs.	A.	P.
* Fasli 1285	50,06,363	8	0
„ 1286	50,36,214	12	10

32. The following table shows the result of the last ten years :—

	Gross Receipts.	Gross Charges.	Net Revenue.
	Rs.	Rs.	Rs.
Fasli 1277	35,89,001	2,23,146	33,65,855
„ 1278	39,50,017	3,03,407	36,46,610
„ 1279	39,79,379	3,02,207	36,77,172
„ 1280	39,43,001	3,08,962	36,34,039
„ 1281	41,59,773	2,72,420	38,87,353
„ 1282	42,28,798	2,93,052	39,35,746
„ 1283	47,89,513	2,54,849	45,34,664
„ 1284	49,67,565	3,87,644	45,79,921
„ 1285	50,22,942	2,24,715	47,98,227
„ 1286	50,36,214	2,57,283	47,78,931

1179
22

33. The receipts and disbursements of the year divided under the two heads, Judicial and Non-Judicial Stamps, are given below :—

Law and Justice.

Disbursements.	Rs.	A.	P.	Receipts.	Rs.	A.	P.	Net Revenue.	Rs.	A.	P.
Share of establishment and other charges including contingencies	22,852	6	4	By sale of Court Fees stamps ..	31,89,902	7	0	....			
Cost of stamps	1,044	2	8	Recoveries on account of the value of paper issued gratis for Government Law suits	220	7	1	....			
Discount, &c.	30,789	5	5	Fees for attestation of Powers of Attorney	215	0	0	....			
Refunds under Act VII of 1870	27,863	4	6	Cost of stamps supplied to Mysore.	234	0	0	....			
Refunds of Surplus Process Service Fees	8,897	9	9								
Refunds on account of spoiled stamps	941	6	3								
Total ..	92,388	2	11	Total ..	31,90,571	14	1		30,98,183	11	2

Stamp Revenue.

Disbursements.	Rs.	A.	P.	Receipts.	Rs.	A.	P.	Net Revenue.	Rs.	A.	P.
Share of establishment and other charges including contingencies	13,219	6	0	By sale of non-judicial stamps, impressing non-judicial stamps on unexecuted documents and stamp duty received on account of non-judicial stamps	18,04,090	7	0	....			
Cost of stamps	42,245	0	0								
Discount, &c.	75,314	8	5								
Refund of value of unused and spoiled stamps and of stamp duty under Section 49 of Act XVIII of 1869	34,116	4	9	Penalties, value of paper supplied in lieu of spoiled stamps, adjudication fee, recoveries of discount and sundry other items	38,449	6	4	....			
				Cost of water-marked paper and adhesive stamps supplied to Mysore	3,103	1	5	....			
Total ..	1,64,895	3	2	Total ..	18,45,642	14	9		16,80,747	11	7
				Net Revenue under "Law and Justice" and "Stamp Revenue."	....				47,78,931	6	9

34. The Special Statements Nos. 5 and 6 for submission to the Government of India were forwarded on the 15th ultimo.

35. Adverting to the concluding paragraph of the Board's Proceedings of 29th May, I beg to state that there has been an improvement as regards the period of transmitting the annual returns to this office, the last having been received from the Assistant Commissioner, Nilgiris, on 27th August last.

36. In consequence of the absence on privilege leave of Mr. Wright, the permanent Superintendent, the duty has devolved on me of forwarding this report.

Enclosures Nos. 1 to 4.—Statements.

The foregoing is the report of the Superintendent of Stamps on the operations of his department for Fasli 1286, or the year ending 30th June 1877. The usual tabular statements illustrative of the results in detail accompany the report.

2. Stamps in use.—During Fasli 1286, there were nine descriptions of stamps in stock and eight in use as in the previous faslis. The subjoined abstract shows the number of values and the maximum and minimum values in each description of stamps :—

NUMBER of Stamps in use and their Minimum and Maximum Values.

Description of Stamps.	Number of Values available.	Minimum Value.	Maximum Value.
		RS A. P.	RS. A. P.
Judicial.			
1. Court Fees Stamped Papers...	80	8 0 0	2,000 0 0
2. Do. Adhesive Stamps	21	0 1 0	1,000 0 0
Non-Judicial.			
3. Stamped Papers	102	0 1 0	1,600 0 0
4. Bills of Exchange...	54	0 1 0	120 0 0
5. Bills of Lading	1	0 4 0	0 4 0
6. Adhesive Revenue and Receipt Stamps	2	0 0 6	0 1 0
7. Foreign Bill Stamps	16	0 2 0	24 0 0
8. Transfer Stamps	14	0 2 0	20 0 0
9. Special Adhesive Stamps	26	0 1 0	1,000 0 0

3. TRANSACTIONS OF THE SUPERINTENDENT.—The following statement shows the receipts and issue of stamps and the stock on hand with the Superintendent at the commencement and close of Fasli 1286 in comparison with those of the previous year. The stock at the close of the fasli includes Rupees 34,851-4-0, the value of stamps forwarded to the Collectors but not acknowledged by them before the close of the fasli :—

TRANSACTIONS of the Superintendent

Items.	Fasli 1285.	Fasli 1286.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
Balance of stock at the commencement of the fasli	482,36,098 5 0	472,47,260 7 0	— 9,88,837 14 0
Receipts.			
From the Commissioner of Paper Currency	1,29,543 10 0	5,662 8 0	— 1,23,881 2 0
From England	18,54,150 0 0	15,06,845 0 0	— 3,47,305 0 0
From the Superintendent of Stamps, Calcutta	7,46,490 0 0	1,37,580 0 0	— 6,08,910 0 0
From the Superintendent of Stamps, Bombay	23,40,022 0 0	2,250 0 0	—23,37,772 0 0
Returned from the Districts	6,017 15 0	2,85,938 14 0	+ 2,79,920 15 0
Returned from Coorg...	.....	3,978 8 0	+ 3,978 8 0
Excess found by counting	27 14 0	2 0 0	— 25 14 0
Bills of Exchange and Lading with Special Adhesive Stamps	.....	28,022 15 0	+ 28,022 15 0
Total ...	50,76,251 7 0	19,70,279 13 0	—31,05,971 10 0
Total including Balance ...	533,12,349 12 0	492,17,540 4 0	—40,94,809 8 0
Issues.			
To the Districts	38,38,319 11 0	46,63,172 4 0	+ 8,24,852 9 0
To Coorg	1,04,185 8 0	59,820 0 0	— 44,365 8 0
To Mysore	4,82,778 5 0	3,91,575 0 0	— 91,203 5 0
To Bangalore	785 0 0	1,320 0 0	+ 535 0 0
To the Superintendent of Stamps, Calcutta	15,25,682 8 0	7,37,950 5 0	— 7,87,732 3 0
Stamps sent to the Board for destruction	6,456 12 0	3,471 12 0	— 2,985 0 0
Stamps sent as sample to the Board and to the Government	71 14 0	0 2 0	— 71 12 0
By sale at the General Stamp Office...	1,06,809 15 0	1,28,530 15 0	+ 21,730 0 0
Deficiency found...	8 12 0	3 6 0	— 5 6 0
Adhesive Stamps issued to be affixed to Bills of Exchange and Lading ...	.....	28,022 15 0	+ 28,022 15 0
Total ...	60,65,089 5 0	60,13,866 11 0	— 51,222 10 0
Balance ...	472,47,260 7 0	432,03,673 9 0	—40,43,586 14 0

4. There was a considerable decrease as compared with previous year in the stamps received from the Commissioner of Paper Currency as well as from the surplus stocks of other Presidencies. The nominal value of the stamps received from England also shows a decrease, but the number of stamps was nearly double that of the previous year, being 223,000 against 118,630, the supplies consisting chiefly of stamps of the lower denominations. The practice of impressing blue and black stamps on water-marked paper was discontinued during the year, and special adhesive stamps are affixed to bills of exchange and lading instead of having them impressed as hitherto.

5. TRANSACTIONS OF COLLECTORS.—The details of the transactions in the districts in the fasli under review compared with those of Fasli 1285 are given below :—

Transactions of Collectors.

Items.	Fasli 1285.	Fasli 1286.
	RS. A. P.	RS. A. P.
Balance at the commencement of the fasli	1,51,67,396 11 0	1,42,12,074 1 0
Receipts.		
1. From the Superintendent of Stamps...	38,38,319 11 0	46,63,172 4 0
2. Received by one district from another	2,31,551 13 0	66,450 15 0
3. Returned by Vendors, &c.	870 15 0	315 12 0
4. Do. by Collectors out of stamps issued for Government law suits	8 9 0	8 7 0
5. Excess found in stock	0 8 0	0 2 0
6. Transferred from Court Fees impressed stamps in Madras	66 0 0	.....
Total...	40,70,817 8 0	47,29,947 8 0
Total including Balance...	1,92,38,214 3 0	1,89,42,021 9 0
Sales and Issues.		
1. To the Public	47,59,258 12 6	47,66,258 10 6
2. Surplus stock transferred to other districts ...	2,31,551 13 0	66,450 15 0
3. Do. do. to Coorg	13,611 2 0	4,945 0 0
4. Supplied to Vendors in lieu of those returned ...	870 1 0	209 8 0
5. Do. for Government Law suits	2,091 9 0	968 15 0
6. Do. for title-deed issued for escheated land sold by Government	491 8 0	342 0 0
7. Returned to the Superintendent of Stamps ...	6,010 0 0	7,94,356 4 0
8. Unserviceable and damaged stamps destroyed and those issued in lieu of spoiled ones ...	9,837 6 0	4,503 9 0
9. Transferred from Court Fees impressed stamps in Madras	66 0 0	.....
10. Written off in Bellary, G.O., No. 2,557, dated 4th December 1875	1,851 14 6	.....
11. Stamps advanced to Rajahmundry Vendor ...	500 0 0	.....
12. Issued by Collector of Kistna for agreement from "Soapnut Jungle Renter under Clause 5, Section 6, of Stamp Act	.....	1 0 0
Total...	50,26,140 2 0	56,38,035 13 6
Balance ..	1,42,12,074 1 0	1,33,03,985 11 6

N.B.—The excess of two Annas found in the stock is reported to have been found as in last year in South Arcot and is attributed to short issue to a stamp vendor in the Trinomalai Taluq.

6. From the foregoing abstract it will be observed that the value of stamps returned by the vendors (Rupees 315-12-0) is more than that supplied in lieu thereof (Rupees 209-8-0) by Rupees 106-4-0 which was paid in cash and included under the head of refunds.

7. The value of the stamps entered in the above statement (Rupees 7,94,356-4-0) as having been returned to the Superintendent of Stamps differ from that (Rupees 2,85,938-14-0) given by the Superintendent as having been received from districts by Rupees 5,08,417-6-0. This is stated to be due to the Treasury Officer at Vizagapatam having debited in his accounts the value of Court Fees stamped papers returned by him to the Superintendent before their receipt was duly acknowledged by the latter, notwithstanding the repeated instructions of the Board enjoining that unacknowledged consignments of stamps should not be excluded from the accounts. The Collector of Vizagapatam is requested to draw the attention of his Treasury Deputy to the subject and to guard against similar mistakes in future.

Of the stock in the districts at the end of the year stamps, valued at Rupees 60,82,441-4-0, are Court Fees stamped papers in which there are no transactions at present.

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

Total Transactions at the Presidency and in the Districts.

Items.	Fasli 1285.			Fasli 1286.		
	RS.	A.	P.	RS.	A.	P.
Balance on hand at the beginning of—						
With the Superintendent of Stamps	4,82,36,098	5	0	4,72,47,260	7	0
With the Collectors	1,51,67,396	11	0	1,42,12,074	1	0
Total ...	6,34,03,495	0	0	6,14,59,334	8	0
Receipts.						
Received from the Commissioner of Paper Currency.	1,29,543	10	0	5,662	8	0
Do. from England	18,54,150	0	0	15,06,845	0	0
Do. from other Governments	30,86,512	0	0	1,39,830	0	0
Stamps returned by Collectors, Vendors, &c.	6,897	7	0	2,90,241	9	0
Excess found	28	6	0	2	2	0
Total ...	50,77,131	7	0	19,42,581	3	0
Total including Balance ...	6,84,80,626	7	0	6,34,01,915	11	0
Issues and Sales.						
Issues to other Governments	21,27,042	7	0	11,95,610	5	0
Sales in the Districts and in the General Stamp Office.	48,66,059	11	6	48,94,789	9	6
Supplied to Government purposes	2,654	15	0	1,311	1	0
Stamps destroyed and supplied to Vendors, &c., in lieu of those damaged	23,174	3	0	8,02,541	1	0
Stamps written off	1,851	14	6	.....		
Deficiency found	8	12	0	3	6	0
Advance to Rajahmundry Vendor	500	0	0	.....		
Issued for agreement from Soapnut Jungle Renter under Clause 5, Section 6, of Stamp Act in Kistna.	.....			1	0	0
Total Sales and Issues ...	70,21,291	15	0	68,94,256	6	6
Balance at the close of { With the Superintendent.	4,72,47,260	7	0	4,32,03,673	9	0
{ With Collectors	1,42,12,074	1	0	1,33,03,985	11	6
Total ...	6,14,59,334	8	0	5,65,07,659	4	6
In transit from Vizagapatam to the Superintendent of Stamps	.....			5,08,417	6	0
Total ...	.....			5,70,16,076	10	6

1179/24

9. Stamp Revenue.—The Board observe that the total stamp revenue as given in the Collectors' Demand, Collection, and Balance Statement slightly differs as noted in the margin from the figures reported by the Superintendent. The difference under Superintendent of Stamps is evidently due to the exclusion of the cost of water-mark paper and adhesive stamps (Rs. 3,337-1-5) supplied to Mysore in the Demand, Collection, and Balance Statement, and the Collectors concerned will be called upon to explain the other differences above noticed. There are also differences in classification similar to those noticed in paragraph 14 of the Board's review for Fasli 1285. Collectors should see that such differences do not recur.

Districts.	As per Demand, Collection, and Balance Statement.	As per Stamp Report.		
	RS.	RS.	A.	P.
Ganjam	1,08,122	1,08,126	1	0
Cuddapah ...	1,65,087	1,64,951	4	0
Bellary	1,66,390	1,66,332	5	0
Chingleput ...	94,933	94,923	15	0
Salem	1,75,636	1,75,598	10	6
Superintendent of Stamps ...	2,15,938	2,19,275	7	5

The subjoined abstract shows the variations under the several heads :—

Stamp Revenue.

Items.	Fasli 1285.	Fasli 1286.	Difference.
Court Fees.	RS. A. P.	RS. A. P.	RS. A. P.
Sale of Stamps in the Districts	31,37,605 5 6	30,96,882 7 0	— 40,722 14 6
Do. do. by the Superintendent	78,350 0 0	93,020 0 0	+ 14,670 0 0
Total ...	32,15,955 5 6	31,89,902 7 0	— 26,052 14 6
Court Fees Miscellaneous.			
Cost of Stamps supplied to Mysore ...	650 0 3	234 0 0	— 416 0 3
Other items...	497 7 3	435 7 1	— 62 0 2
Total ...	1,147 7 6	669 7 1	— 478 0 5
Total Court Fees ...	32,17,102 13 0	31,90,571 14 1	— 26,530 14 11
Non-Judicial Stamps.			
Sale of stamped papers in the Districts	15,05,871 1 0	15,45,960 1 0	+ 40,089 0 0
Do. of Bills of Exchange do. ...	36,578 6 0	37,610 14 0	+ 1,032 8 0
Do. of Bills of Lading do. ...	2,339 8 0	3,065 0 0	+ 725 8 0
Do. of Adhesive Revenue Stamps in the Districts.	54,293 13 0	59,736 5 6	+ 5,442 8 6
Sale of Foreign Bill Stamps in the Districts.	19,369 15 0	20,267 15 0	+ 898 0 0
Sale of Transfer Stamps in the Districts	3,200 12 0	2,736 0 0	— 464 12 0
Stamps impressed on unexecuted documents by the Superintendent of Stamps.	77,888 14 0	87,407 7 0	+ 9,518 9 0
Special Adhesive Stamps affixed on unexecuted documents by the Superintendent of Stamps.	28,450 15 0	35,510 15 0	+ 7,060 0 0
Duty levied in the Districts on unexecuted documents presented by private parties.	127 2 0	816 8 0	+ 689 6 0
Duty levied in the Districts on executed documents under Sections 20 and 24, Act XVIII of 1869.	10,274 15 10	10,979 5 6	+ 704 5 8
Total ...	17,38,395 5 10	18,04,090 7 0	+ 65,695 1 2
Miscellaneous.			
Penalties levied in the Districts under Sections 20 and 24 of Act XVIII of 1869.	47,393 8 6	38,369 10 9	— 9,023 13 9
Cost of Water-marked paper and Adhesive Stamps supplied to Mysore.	3,388 12 8	3,103 1 5	— 285 11 3
Other Miscellaneous Items	83 0 0	79 11 7	— 3 4 5
Total ...	50,865 5 2	41,552 7 9	— 9,312 13 5
Total Non-Judicial ...	17,89,260 11 0	18,45,642 14 9	+ 56,382 3 9
Total Court Fees and Non-Judicial ...	49,54,350 11 4	49,93,992 14 0	+ 39,642 2 8
Total Miscellaneous ...	52,012 12 8	42,221 14 10	— 9,790 13 10
Total Court Fees, Non-Judicial, and Miscellaneous.	*50,06,633 8 0	50,36,214 12 10	+ 29,851 4 10

* *N.B.*—Rupees 15,224-11-0 being stamp duty recovered in pauper suits, and Rupees 1,353-11-9 fees collected under Section 18 of the Court Fees Act have been excluded from this statement to facilitate comparison, as they are now credited to Law and Justice.

It will be seen that the aggregate stamp revenue of the year (Rs. 50,36,214-12-10) exhibits an increase of Rupees 29,851-4-10 over the revenue of Fasli 1285.

In the subjoined statement the stamp revenue in each district is compared with similar figures for Fasli 1285 :—

District.	Fasli 1285. Court Fees.	Fasli 1285. Non-Judicial.	Fasli 1285. Miscellaneous.	Fasli 1285. Total.	Fasli 1286. Court Fees.	Fasli 1286. Non-Judicial.	Fasli 1286. Total.
	2	3	4	5	6	7	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam ...	60,487 8 0	32,003 7 0	823	93,314 2 0	75,239 1 0	32,401 8 0	
2. Vizagapatam ...	1,08,917 7 0	58,413 4 0	1,603	1,68,933 11 0	99,346 15 0	56,894 2 6	
3. Godavery ...	2,06,365 8 0	76,516 11 0	1,710	2,84,592 12 0	2,08,253 14 0	78,458 11 0	
4. Kistna ...	1,17,211 2 0	52,685 14 0	1,008	1,70,905 5 0	1,17,089 9 0	45,916 4 0	
5. Nellore... ...	80,036 0 0	47,590 8 0	450	1,28,077 1 4	78,405 10 0	48,340 11 0	
6. Cuddapah ...	1,17,371 2 0	66,007 5 0	823	1,84,202 4 0	99,879 3 0	64,164 12 0	
7. Bellary... ...	1,39,943 6 6	71,746 15 0	2,180	2,13,871 2 6	1,08,129 8 0	56,475 14 0	
8. Kurnool ...	57,549 2 0	44,909 4 0	1,022	1,03,480 9 0	46,100 11 0	28,991 0 0	
9. Madras... ...	2,38,055 4 0	99,367 2 0	2,061	3,29,484 0 0	2,44,832 8 0	98,652 12 0	
10. Chingleput ...	74,328 3 0	31,226 0 0	928	1,06,482 8 0	63,626 0 0	30,695 8 0	
11. North Arcot...	1,24,227 2 0	72,459 10 0	1,337	1,97,624 8 8	1,09,237 7 0	76,372 4 0	
12. South Arcot...	1,17,765 1 0	62,884 5 10	2,051	1,82,501 4 6	1,85,520 4 0	73,792 11 0	
13. Tanjore	3,47,462 1 0	1,85,191 10 0	7,126	5,39,730 10 0	3,52,902 12 0	1,93,978 1 0	
14. Trichinopoly ...	92,244 1 0	48,125 1 0	2,763	1,43,138 11 0	91,652 9 0	54,675 6 0	
15. Madura... ...	2,43,230 8 0	1,26,952 4 0	3,641	3,73,824 8 0	2,40,351 7 0	1,43,951 14 0	
16. Tinnevelly ...	2,11,584 15 0	1,23,102 10 0	5,464	3,40,151 14 10	1,80,835 2 0	1,41,327 14 6	
17. Coimbatore ...	94,670 14 0	71,010 2 0	1,629	1,67,310 0 0	99,846 7 0	77,560 4 0	
18. Nilgiris... ...	12,525 4 0	7,721 11 0	25	20,272 9 0	11,772 9 0	11,812 8 0	
19. Salem... ...	1,17,500 7 0	66,604 4 0	2,220	1,86,325 0 9	1,09,148 6 0	64,516 5 0	
20. South Canara.	1,57,477 15 0	51,081 6 0	1,325	2,09,884 9 0	1,50,369 15 0	51,870 9 0	
21. Malabar ...	4,28,772 7 0	2,37,056 3 0	7,769	6,73,597 11 6	4,74,342 10 0	2,50,423 2 0	
Total ...	31,37,605 5 6	16,32,055 8 10	47,973	48,17,634 14 1	30,96,882 7 0	16,81,172 1 0	
Superintendent of Stamps, Madras.	78,350 0 0	1,06,339 13 0	4,038	1,88,728 9 11	93,020 0 0	1,22,918 6 0	
Grand Total ...	32,15,955 5 6	17,38,395 5 10	52,011	50,06,363 8 0	31,89,902 7 0	18,04,090 7 0	

FASLI 1286—(*Continued*).

Districts.	Miscellaneous. Total.			Grand Total.		
	9			13		
	Rs.	A.	P.	Rs.	A.	P.
1. Ganjam	1,08,126	1	0	+ 14,811	15	0
2. Vizagapatam	1,57,138	15	6	+ 11,794	11	6
3. Godavery	2,88,158	5	0	+ 3,625	9	0
4. Kistna	1,63,946	2	0	+ 6,959	3	0
5. Nellore	1,27,427	12	3	— 649	5	1
6. Cuddapah	1,64,951	4	0	— 19,251	0	0
7. Bellary	1,66,332	5	0	— 47,538	13	6
8. Kurnool	76,258	0	0	— 27,222	9	0
9. Madras	3,44,522	12	0	+ 15,038	12	0
10. Chingleput	94,923	15	0	— 11,558	9	0
11. North Arcot	1,87,287	4	1	+ 28,888	13	7
12. South Arcot	2,11,340	2	1	+ 13,923	2	0
13. Tanjore	5,53,643	12	0	+ 5,008	0	0
14. Trichinopoly	1,48,146	11	0	+ 13,393	11	0
15. Madura	3,87,158	3	0	+ 15,875	7	4
16. Tinnevelly	3,24,276	7	6	+ 12,404	14	3
17. Coimbatore	1,79,714	14	3	+ 3,337	7	0
18. Nilgiris	23,610	0	0	— 10,726	6	3
19. Salem	1,75,598	10	6	— 6,524	14	0
20. South Canara	2,03,359	11	0	+ 57,420	6	9
21. Malabar	7,31,018	2	3			
Total ...	48,16,939	5	5	— 695	8	8
Superintendent of Stamps, Madras	2,19,275	7	5	+ 30,546	13	6
Grand Total ...	50,36,214	12	10	+ 29,851	4	10

Districts.	Non-Judicial. 11			Miscellaneous. 12			Total. 13		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Ganjam	+ 398	1	0	— 337	11	0	+ 14,811	15	0
2. Vizagapatam	— 1,519	1	6	— 705	2	0	— 11,794	11	6
3. Godavery	+ 1,942	0	0	— 264	13	0	+ 3,625	9	0
4. Kistna	— 6,769	10	0	— 68	0	0	— 6,959	3	0
5. Nellore	+ 750	3	0	+ 230	13	11	— 649	5	1
6. Cuddapah	— 1,842	9	0	— 83	8	0	— 19,251	0	0
7. Bellary	— 15,271	1	0	— 453	14	0	— 47,538	13	6
8. Kurnool	— 15,918	4	0	+ 144	2	0	— 27,222	9	0
9. Madras	— 714	6	0	— 1,024	2	0	+ 15,038	12	0
10. Chingleput	+ 4,312	10	0	+ 325	14	0	— 11,558	9	0
11. North Arcot	+ 11,108	5	2	+ 339	12	5	+ 28,888	13	7
12. South Arcot	+ 8,786	7	0	— 364	0	0	+ 13,923	2	0
13. Tanjore	+ 6,550	5	0	— 950	13	0	+ 5,008	0	0
14. Trichinopoly	+ 16,999	10	0	— 786	14	0	+ 13,393	11	0
15. Madura	+ 18,125	4	6	— 3,250	14	10	— 15,875	7	4
16. Tinnevelly	+ 6,550	2	0	— 679	3	3	+ 12,404	14	3
17. Coimbatore	+ 4,090	13	0	— 0	11	0	+ 3,337	7	0
18. Nilgiris	— 2,087	15	0	— 286	6	3	— 10,726	6	3
19. Salem	+ 789	3	0	— 206	1	0	— 6,524	14	0
20. South Canara	+ 13,366	15	0	— 1,516	11	3	+ 57,420	6	9
Total ...	+ 49,116	8	2	+ 9,089	2	4	— 695	8	8
Superintendent of Stamps, Madras	+ 16,578	9	0	— 701	11	6	+ 30,546	13	6
Grand Total ...	+ 65,695	1	2	— 9,790	13	10	+ 29,851	4	10

The revenue from Court Fees stamps shows a net decrease of Rupees 26,052-14-6 resulting from an increase of Rupees 1,22,148-13-0 in seven districts and a decrease of Rupees 1,48,201-11-6 in the remaining fourteen districts. The decrease is conspicuous in Bellary, Tinnevelly, Cuddapah, North Arcot, Kurnool, and Chingleput, being more than Rupees 10,000 in each. In Tinnevelly it is ascribed to two successive vacations of the Civil Courts having fallen within the year and in the other districts it is due to famine having checked litigation. There can be little doubt that the natural tendency of famine would be to operate in this direction, but there is an increase in Coimbatore which also suffered from famine, and the reason assigned is "increase of litigation," a statement which really conveys no information at all. The Collector will now report on the matter. The increase in the other districts are stated to be due to ordinary fluctuations of litigation and no special causes are assigned.

The revenue from Non-Judicial stamps shows an increase under all heads except Transfer stamps. The increase is to be generally ascribed as noticed in paragraph 25 of the Superintendent's report to the famine having induced more sales, mortgages, and loans both from private parties and from Government under the Land Improvement Act. The marked increase under Bills of Exchange and Bills of Lading in Ganjam and Godavery is attributed to the large exportation of food grains to the southern districts.

10. CHARGES.—The aggregate charges of the Stamp Department in Fasli 1286 including those necessitated by law, such as refunds, &c., exceeded those of the preceding year by Rupees 32,568-1-8 as detailed below:—

Stamp Charges.

Items.	Fasli 1285.			Fasli 1286.			Difference.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Working Charges.									
1. Salary, Establishment, and Contingencies	31,231	12	2	32,943	1	5	+ 1,711	5	3
2. Cost of Stamps	7,084	12	0	43,634	1	6	+ 36,549	5	6
3. Discount to licensed Vendors	1,05,277	4	4	1,08,887	9	11	+ 3,610	5	7
Total ...	1,43,593	12	6	1,85,464	12	10	+ 41,871	0	4
Charges necessitated by Law.									
4. Refunds under Sections 13, 14, and 15, of Act VII of 1870	31,129	12	8	27,863	4	6	— 3,266	8	2
5. Refunds under Sections 40 and 45 of Act XVIII of 1869	40,545	3		34,116	4	9	— 6,428	14	7
6. Refund of Surplus Process Service Fees.	7,841	12		8,897	9	9	+ 1,055	13	0
7. Other Refunds	1,604	11	2	941	6	3	— 663	4	11
Total ...	81,121	7	11	71,818	9	3	— 9,302	14	8
Grand Total ...	2,24,715	4	5	2,57,283	6	1	+ 32,568	1	8

The increase under Item No. 1 is the result of the additional establishment sanctioned in G.O., dated 9th September 1876, No. 1,245; that under Item No. 2 is due to a larger quantity of non-judicial stamped paper having been received from England in Fasli 1286, and the increased sales account for the increase under Item No. 3. The variations under refunds, &c., which are variable and uncertain in their nature, call for no special remark.

11. NET REVENUE.—Deducting the total charges above detailed from the gross receipts the net revenue for the year under review was Rupees 47,78,931-6-9.

12. The Stamp revenue for the past ten years is shown in the margin. The figures here given differ from those given in the report for Fasli 1285 owing to the Stamp duty recovered in pauper suits, and the fees collected under Section 18 of the Court Fees Act which are now credited to Law and Justice, having been excluded from the figures to obtain a fair comparison with the Stamp revenue of Fasli 1286.

Faslis.	Amount. RS.
1277...	33,63,827
1278...	36,45,626
1279...	36,74,641
1280...	36,31,546
1281...	38,78,489
1282...	39,25,988
1283...	45,23,475
1284...	45,64,653
1285...	47,81,648
1286...	47,78,931

13. The receipts and charges divided under the two heads Judicial and Non-Judicial, compared with the similar particulars for Fasli 1285, are given below:—

Items.	Fasli 1285.	Fasli 1286.	Difference.
Judicial or Court Fees.	RS. A. P.	RS. A. P.	RS. A. P.
Gross receipts	32,17,102 13 0	31,90,571 14 1	— 26,530 14 11
Disbursements...	96,999 12 7	92,388 2 11	— 4,611 9 8
Net Revenue...	31,20,103 0 5	30,98,183 11 2	— 21,919 5 3
Non-Judicial or General Stamps.			
Gross receipts	17,89,260 11 0	18,45,642 14 9	+ 56,382 3 9
Disbursements...	1,27,715 7 10	1,64,895 3 2	+ 37,179 11 4
Net Revenue...	16,61,545 3 2	16,80,747 11 7	+ 19,202 8 5
Total Net Revenue...	47,81,648 3 7	47,78,931 6 9	— 2,716 12 10

14. The charges above shown do not include those incurred for serving processes, while the receipts include the value of fees collected in stamps. The accompanying Statement A shows the particulars of receipts and charges under the head in each district.

H179/27

Statement showing the Revenue levied by Stamps for the Service of Processes and the cost of Process Service Establishment in the several Revenue Civil and Criminal Courts in the Madras Presidency, during the Fasli 1286 or 1876-77.

Districts.	Courts.	Value of Stamps received in lieu of Process Fees.	Deduct share of charges in the Stamp Department.	Net Process Fees.	Charges. Process serving Establishment.	Estimated cost of pensions at 12 per cent.	Other Contingencies.	Total.	Result. Surplus.	Result. Deficit.
		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.
Ganjam	Revenue	380 6 0	8 9 0	371 13 0	841 0 0	41 4 6	..	885 4 6	..	13 7 6
	Civil	18,798 5 6	} 456 12 2	19,813 4 4	14,386 10 8	1,726 6 5	327 5 0	16,440 6 1	3,372 14 3	..
	Criminal	1,477 11 0								
	Total..	20,656 6 6	465 5 2	20,185 1 4	15,227 10 8	1,767 10 11	327 5 0	16,325 10 7	3,859 6 9	..
Vizagapatam	Revenue	202 2 0	3 12 11	198 5 1	225 15 4	..	..	225 15 4	..	27 10 3
	Civil	23,305 15 0	} 490 14 9	28,556 13 3	3,383 10 2	3,634 0 7	352 2 0	34,269 12 9	..	8,712 13 6
	Criminal	2,651 15 0								
	Total..	26,250 0 0	494 11 3	25,755 4 4	3,609 9 6	3,634 0 7	352 2 0	34,495 12 1	..	8,740 7 9
Godavery	Revenue	510 8 0	7 8 7	502 15 5	593 3 8	..	..	593 3 8	..	90 4 3
	Civil	59,514 11 0	} 916 11 10	61,231 1 7	5,330 10 7	6,926 14 0	2,669 12 0	63,587 4 7	..	2,356 3 0
	Criminal	2,533 2 5								
	Total..	62,558 5 5	924 4 6	61,734 1 0	5,924 14 3	6,926 14 0	2,669 12 0	64,180 8 3	..	2,446 7 3
Kistna	Revenue	171 12 0	3 5 3	168 6 9	317 14 3	34 9 0	..	352 7 3	..	184 0 6
	Civil	39,440 9 0	} 716 2 1	38,295 0 11	6,560 1 11	4,386 0 3	556 13 6	41,522 15 8	..	3,227 14 9
	Criminal	1,670 10 0								
	Total..	27,182 13 0	719 7 4	26,463 7 8	6,868 0 2	4,420 3 3	586 13 6	41,875 6 11	..	5,411 15 3
Nellore	Revenue	37 0 0	0 12 6	36 3 6	37 0 0	..	..	37 0 0	..	0 12 6
	Civil	18,323 10 0	} 586 5 7	17,737 4 5	23,758 10 4	2,851 0 7	116 3 6	26,726 14 5	..	8,988 10 0
	Criminal	..								
	Total..	18,360 10 0	587 2 1	17,773 7 11	23,796 10 4	2,851 0 7	116 3 6	26,762 14 5	..	8,989 6 6
Cuddapah	Revenue	26 6 0	0 8 0	25 14 0	..	..	..	..	25 14 0	..
	Civil	25,446 15 0	} 516 7 3	26,445 14 10	30,166 12 10	3,620 0 3	310 9 6	34,097 6 7	..	7,651 7 9
	Criminal	1,015 12 0								
	Total..	26,988 12 0	516 15 2	26,471 12 10	30,166 12 10	3,620 0 3	310 9 6	34,097 6 7	..	7,625 9 9
Bellary	Revenue	65 5 0	1 3 4	64 1 8	254 1 5	..	..	254 1 5	..	189 15 9
	Civil	23,892 13 0	} 485 3 2	25,617 0 10	27,689 6 2	3,310 11 6	179 14 0	35,079 14 8	..	5,462 13 19
	Criminal	1,799 7 6								
	Total..	26,167 9 0	486 6 6	25,681 2 6	27,943 6 7	3,310 11 6	179 14 0	31,334 0 1	..	5,652 13 7

* Includes Rupees 29-14-3 Famine bhtta.

STATEMENT showing the Revenue levied by Stamps for the Service of Processes and the cost of Process Service Establishment, &c.—(*Continued*).

Districts.	Courts.	Value of Stamps received in lieu of Process Fees.	Deduct share of charges in the Stamp Department.	Net Process Fees.	Charges.				Result.	
					Process serving Establishment.	Estimated cost of pensions at 12 per cent.	Other Contingencies.	Total.	Surplus.	Deficit.
		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.
Kurnool	Revenue	60 0 0	1 12 5	58 3 7	..	..	..	..	58 3 7	..
	Civil	10,952 0 0	324 7 10	10,627 8 2	18,456 10 11	2,214 12 10	39 5 0	20,710 12 9	..	10,083 4 7
	Criminal	..								
	Total ..	11,012 0 0	326 4 3	10,685 11 9	18,456 10 11	2,214 12 10	39 5 0	20,710 12 9	..	10,025 1 0
Chingleput	Revenue	274 4 0	7 3 7	267 0 5	227 15 0	27 5 7	..	255 4 7	11 11 10	..
	Civil	15,089 14 0	414 12 8	15,312 11 4	14,644 0 11	1,757 4 7	76 1 0	16,477 6 6	..	1,164 11 2
	Criminal	637 10 0								
	Total ..	16,001 12 0	422 0 3	15,579 11 9	14,871 15 11	1,784 10 2	76 1 0	16,732 11 1	..	1,152 15 4
North Arcot	Revenue	271 8 0	4 12 4	266 6 8	* 313 0 2	34 7 7	..	347 7 9	..	81 1 1
	Civil	29,211 5 0	560 1 3	31,268 9 9	30,668 4 4	3,682 9 5	980 1 6	35,330 15 3	..	4,062 5 6
	Criminal	2,617 6 0								
	Total ..	32,099 14 0	564 13 7	31,535 0 5	30,981 4 6	3,717 1 0	980 1 6	35,678 7 0	..	4,143 6 7
South Arcot	Revenue	† 82 2 0	1 5 11	80 12 1	11 10 0	..	..	11 10 0	69 2 1	..
	Civil	42,780 8 0	716 9 3	42,063 12 9	34,924 7 8	4,190 15 0	65 6 6	39,180 13 2	2,882 15 7	..
	Criminal	..								
	Total ..	42,862 8 0	717 15 2	42,144 8 10	34,936 1 8	4,190 15 0	65 6 6	39,192 7 2	2,952 1 8	..
Tanjore	Revenue	785 12 0	12 4 9	773 7 3	552 7 8	63 11 6	57 12 6	673 15 8	99 7 7	..
	Civil	98,334 9 0	1,590 0 2	1,00,038 14 10	78,789 9 11	9,454 12 0	912 8 0	89,156 13 11	10,882 0 11	..
	Criminal	3,294 6 0								
	Total ..	1,02,414 11 0	1,602 4 11	1,00,812 6 1	79,342 1 7	9,518 7 6	970 4 6	89,830 13 7	10,981 8 6	..
Trichinopoly ..	Revenue	210 8 0	4 2 0	206 6 0	46 4 0	..	..	46 4 0	160 2 0	..
	Civil	22,798 2 0	482 4 0	24,194 15 0	19,037 5 8	2,284 7 9	298 11 0	21,620 8 5	2,574 6 7	..
	Criminal	1,879 1 0								
	Total ..	24,887 11 0	486 6 0	24,401 5 0	19,083 9 8	2,284 7 9	298 11 0	21,666 12 5	2,734 8 7	..
Madura	Revenue	1,314 12 0	16 3 9	1,298 8 3	716 9 8	85 15 10	..	802 9 6	495 14 9	..
	Civil	63,380 9 1	822 7 4	65,803 0 9	48,528 13 5	5,823 7 4	1,353 3 6	55,705 8 3	10,097 8 6	..
	Criminal	3,244 15 0								
	Total ..	67,940 4 1	838 11 1	67,101 9 0	49,245 7 1	5,909 7 2	1,353 3 6	56,508 1 9	10,593 7 3	..
Tinnevelly	Revenue	2,199 6 0	28 11 9	2,170 10 3	378 13 1	45 7 4	..	424 4 5	1,746 5 10	..
	Civil	45,848 11 0	641 1 1	48,417 12 11	48,139 3 2	5,776 11 3	521 6 0	54,437 4 5	..	6,019 7 6
	Criminal	3,210 3 0								
	Total ..	51,258 4 0	669 12 10	50,588 7 2	48,518 0 3	5,822 2 7	521 6 0	54,861 8 10	..	4,273 1 8
Coimbatore	Civil	21,393 8 0	423 1 7	23,706 9 5	17,954 11 1	2,154 9 0	140 13 6	20,250 1 7	3,456 7 10	..
	Criminal	2,736 3 0								
	Total ..	24,129 11 0	423 1 7	23,706 9 5	17,954 11 1	2,154 9 0	140 13 6	20,250 1 7	3,456 7 10	..
Nilgiris	Civil	1,434 0 0	140 7 3	1,712 9 9	1,296 12 7	155 9 10	16 3 0	1,468 9 5	244 0 4	..
	Criminal	419 1 0								
	Total ..	1,853 1 0	140 7 3	1,712 9 9	1,296 12 7	155 9 10	16 3 0	1,468 9 5	244 0 4	..
Salem	Revenue	167 2 0	3 1 5	164 0 7	‡ 242 12 2	29 2 1	..	271 14 3	..	107 13 8
	Civil	30,023 2 0	589 15 2	31,313 15 10	24,143 4 0	2,897 8 0	261 2 6	27,301 9 6	4,012 6 4	..
	Criminal	1,880 13 0								
	Total ..	32,071 1 0	593 0 7	31,478 0 5	24,386 0 2	2,926 5 1	261 2 6	27,573 7 9	3,904 8 8	..
South Canara ..	Revenue	‖ 3,114 15 0	61 6 6	3,053 8 6	§ 3,942 12 0	432 2 6	..	4,374 14 6	..	1,321 6 0
	Civil	32,713 2 0	676 9 9	33,645 6 3	26,317 1 5	3,166 7 3	532 14 0	30,086 6 8	3,558 15 7	..
	Criminal	1,608 14 0								
	Total ..	37,436 15 0	738 0 3	36,698 14 9	30,329 13 5	3,598 9 9	532 14 0	34,461 5 2	2,237 9 7	..
Malabar	Civil	1,05,860 1 0	1,236 9 3	1,09,037 11 6	81,638 13 4	9,796 10 6	468 1 6	91,903 9 4	17,134 2 2	..
	Criminal	4,414 3 9								
	Total ..	1,10,274 4 9	1,236 9 3	1,09,037 11 6	81,638 13 4	9,796 10 6	468 1 6	91,903 9 4	17,134 2 2	..
Total ..	Revenue	9,873 7 1	166 12 0	9,706 11 0	8,204 6 5	794 1 11	57 12 6	9,056 4 10	650 6 2	..
	Civil	7,25,541 14 7	12,786 15 4	7,49,840 4 5	6,61,735 0 1	79,410 9 4	10,208 8 6	7,51,354 1 11	..	1,513 13 6
	Criminal	37,085 5 2								
	Total ..	7,72,500 10 9	12,953 11 4	7,59,546 15 5	6,69,939 6 6	80,204 11 3	10,266 5 0	7,60,410 6 9	..	863 7 4
	High Court of Judicature, Appellate Side.	2,214 0 0	6 4 9	2,207 11 3	..	..	55 5 6	55 5 6	2,152 5 9	..
	Grand Total ..	7,74,714 10 9	12,960 0 1	7,61,754 10 8	6,69,939 6 6	80,204 11 3	10,321 10 6	7,60,465 12 3	1,288 14 5	..

* Includes Rupees 25-11-3 Famine batta.
† Exclusive of Rupees 84-2-0 received in cash, of which Rupees 66-10-0 was disbursed.
‡ Includes Rupees 26-12-2 Famine batta.
§ Includes Rupees 341-6-1 do.
Exclusive of Rupees 244-3-8 levied in cash to meet the cost of temporary establishment for the collection of arrears.

The following is an abstract thereof:—

Process Service.

Items.	Revenue Courts.	Civil and Criminal Courts.	High Court, Appellate Side.	Total.
	Rs.	Rs.	Rs.	Rs.
Value of Stamps received in lieu of Process Service Fees.	9,873	7,62,627	2,214	7,74,714
Deduct Stamp charges including the proportion of the charges incurred in the Stamp Superintendent's office.	167	12,787	6	12,960
Remainder ...	9,706	7,49,840	2,208	7,61,754
Charges incurred on account of Process Service establishment including cost of pension at 12 per cent. and contingencies.	9,056	7,51,354	55	7,60,465
Surplus ...	6 50		2,153	1,289
Deficit ...	... 50	1,514	...	...

From the foregoing statement it will be observed that the charges on account of the service of processes are on the whole less than the net receipts from process fees by Rupees 1,289, but the charges do not include the cost of serving criminal processes through the Police, though the fees collected for the same are included under receipts.

15. The figures given in this report slightly differ from those of the Accountant-General as pointed out in Board's Proceedings embodied in G.O., dated 6th December 1877, No. 3,361. The differences will be adjusted in due course on receipt of the explanation called for from the Superintendent of Stamps.

16. In future the Superintendent of Stamps is requested to obtain a statement from the Collectors showing the number of evasions of the Stamp law brought to notice and the number of prosecutions instituted and the results thereof. The accompanying form used in the North-Western Provinces may be adopted.

Districts.	How brought to Notice.				How Disposed of.			Number of instruments brought to notice under Section 23 which were impounded by the Registration Department.	Remarks.
	Under Section 22.	Under Section 23.	Under Section 24.	Total.	Under Sections 20 and 24.	Criminally prosecuted.	Total.		

(A true Copy and Extract.)

Acting Sub-Secretary.

To the Secretary to Government, Revenue Department,
with four original Statements to be returned.
„ all Collectors.
Copy to the Accountant-General.

Exd. A. Grubert, W. H. French, W. J. Lewis, and J. Tulloch.

Revenue 1878 Sept
No 2205.

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 4TH APRIL 1878, No. 928.

Dup: 21/5/78

Encld

SO No 1179 - 26 July 1878

Received 29 July 1878.

APRIL.

No. 928.

Stamp Department.—Reviewing report of the Superintendent of Stamps on the operations of the — for Fasli 1286, and requesting that officer to obtain in future from Collectors a statement showing the number of evasions of the Stamp law brought to notice and the number of prosecutions instituted and the results thereof.

G.O. 4 Dec 75 No 2557
9 Sept 76 80-81
15 Feb 77 119-21
6 Dec 76 55-57
24 July 73 214-5

35-6

C 18-7-78.
R 25-7-78

Comparative Abstract of receipts from sales of the different description of stamps and other sources. This gross revenue is stated to be greater than in any previous fasli

	Fasli 1285	Fasli 1286	Increase	Decrease
Court Fees	32.15.955	31.89.902	"	26,053
Non-Judicial Stamps	15.05.871	15.45.960	40,089	"
Mercantile & Revenue Stamps	1.15.782	1.23.416	7.634	"
Impressed Stamps	1.16.742	1.34.714	17.972	"
Miscellaneous receipts	52.013	42.222	"	9.791
Total	50.06.363	50.36.214	65.695	35.844
Net increase	"	"	29.851	"

8. The revenue from the sale of Court Fees Stamps has fallen on the whole by Rs 26.053. the result of an increase of Rs 1.22.149 in 9 Districts and a decrease of Rs 1.48,202 in 14 districts. No special causes are assigned

* e.g.
Ganjam — Rs. 14751 increase
Vizagapatam Rs 9570 decrease
Malabar — Rs. 45570 increase
Canara — Rs 7108 decrease

The decrease in Bellary (21813)* is finally (30.749) are larger than in any other districts.

Non Judicial	Rs 40.089.
Mercantile & Revenue	7634.
Impressed Stamps	17.972
	* 65.695.

- signed to the increase beyond the ordinary fluctuations in litigation. The decrease is mostly in Famine Districts

4. The reason for considerable variations in contiguous Districts is not apparent & fuller explanation should have been given.

5. There is an increase of Rs 65.695 in the sale of non-judicial stamps which as the Board observe, is distributed under all heads except transfer stamps. It is attributed to the Famine, more than usual sales, mortgages and loans having taken place both on private account and in reference to the Land Improvement Act.

1179

Act. I am not aware of any circumstances which have exercised considerable influence on the sale of non-judicial stamps during the year under report but the marginal figures relating to districts similarly circumstanced in regard to distress indicate the existence of other causes.

	Rs
+ Bellary —	- 15,271
Kurnool —	- 15,918
North Arcot —	+ 11,108
South Arcot —	+ 8,786

6. The perceptible increase in Ganjam and Godavery under Bills of exchange & Bills of lading is rightly ascribed by the Supt to

1179/32

the large exportation of food grain to the distressed Districts.

7. As regards the falling off of Rs 465 under Transfer Stamps, the Superintendent explains that the transfers in this province were almost entirely confined to Madras during the year under review

8. "Miscellaneous receipts" have fallen under all heads, the decrease under "penalties" alone

alone amounting to
Rupees 9024. This may
indicate slender compliance with the requirements of the law:
9. The charges of the Stamp Department under the various heads aggregated Rupees 2,57,283. against Rupees 2,28,713 in the previous year, showing an increase of Rupees 32,568. The increase in the "working charges" is due (1) to the additional establishment sanctioned in G.O.

G.O. 9. 4 September 1876 No. 1245 (2) to a larger quantity of non-judicial stamped paper having been received from England and (3) to the increased sales during the year. The charges on account of "Refunds" is of a fluctuating character and needs no special notice.

10. It is observed that the charges do not include the cost of serving processes while the receipts comprise the value of process fees collected in Stamps. The Board have in their former Reports a statement to shew the particulars of the receipts and charges of process service fees for each District. The subjoined Abstract therefore contains the information called for

for by the Government of India in this respect.

G. O. 14th September 1876 no. 1883 D. D.
G. O. 24th February 1877 no. 811 R. D.

Items	Revenue Courts	Civil and Criminal Courts	High Court Appellate side	Total.
	Rs	Rs	Rs	Rs
Value of Stamps received in lieu of Court Service fees.	9,873	7,62,627	2,214	7,74,714
Deduct Stamp charges including the proportion of the charges incurred in the Stamp Superintendent's Office	167	12,787	6	12,960
Remainder	9,706	7,49,840	2208	7,61,754
Charges incurred on account of the Process service establishment including ½ pension at 12 per cent and Contingencies	9,056	7,51,354	55	7,60,465
Surplus	650	"	2153	1289
Deficit	"	1514	"	"

On the whole, there is a net surplus of Rupees 1289 in the amount of Fees Collected, but the Board point out that the charges as shown above do not include the cost of serving criminal processes through the Police, though the fees allowed for the same are included under Receipts.

(Two items omitted which are Remitted)

3 1

179/34

11. The following Comparative abstract shews the transactions of the Stamp Department in one year:—

	Fasli 1285	Fasli 1286	Increase or decrease
Balance Value of stock at beginning of year	6,34,03,495	6,14,59,334	−19,44,161
Receipts			
Received from the Commissioner of Paper Currency	1,29,544	5,662	− 1,23,882
Received from England	18,54,100	15,06,840	− 3,47,305
Do from other Presidencies	30,96,512	4,39,830	−2946,682
Stamps returned to store, excess found &c.	6,92,53	2,90,744	+ 2,80,319
Total	6,84,80,626	6,34,01,915	−50,78,711
Issues and sales			
Issues to other Governments	21,27,042	11,95,610	− 9,31,432
Sales of Stamps and amounts realized from Stamps affixed to private documents	48,66,060	48,94,790	+ 28,730
Supplied for Government purposes	2,655	1,311	− 1,344
Stamps destroyed, written off, deficiency found, &c.	25,635	8,02,545	+ 7,77,910
Total issues &c.	70,21,292	68,94,256	− 1,27,036
Balance at close of Fasli With Superintendent	472,47,260	432,03,673	−40,43,587
With Collectors.	1,42,12,074	1,33,03,986	− 9,08,088
Total	6,14,59,334	5,65,07,659	−49,51,675
Entrances from Vizagapatam &c. Superintendent of Stamps	"	508,417	"

(Continuation of para 11)

Of this balance at the close of July 1286 it is observed that Court Fee impressed Stamps to the value of Rs 80,64,026-2-0 are no longer in use and will be struck off the accounts of 1287 under the operation of G.O. 14 March 1878 No 486. The remaining descriptions of stamps hereafter in stock will thus be reduced to figures

12. The forms prescribed by the Board in paragraph 16 for showing the number of evasions of the Stamp Law brought to notice, the number of prosecutions instituted and the results ~~thereof~~, ~~is a useful~~ ~~one and~~ has the approval of Government.

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

† Para 13 B.R. No 29 of 1877 No 2467 — G.O. 15th Oct 1877 No 3107

Comparative Statement of Receipts on account of Stamps in Bombay for 1285 and 1286.

Description of Stamps	Bombay 1285	Bombay 1286	Difference. Increase	Difference. Decrease
Court Fee Stamps				
Stamped papers	21	"	"	21
Adhesive Stamps	32,15,934	31,89,902	"	26032
Total	32,15,955	31,89,902	"	26053
Non-judicial or General Stamps				
Stamped papers and adhesive Stamps	16,06,871	16,46,960	40,089	"
Bills of exchange	36,578	37,611	1,033	"
Foreign Bill Stamps	19,370	20,268	898	"
Bills of Lading	2,340	3,065	725	"
Adhesive Stamps (Revenue)	54,274	59,736	8462	"
Transfer Stamps	3200	2,736	"	464
Total	16,21,653	16,69,376	48,187	464
Grand total	48,37,608	48,59,278	21,670	"
Duty on impressed Stamps and other items.	1,16,742	134,714	17,972	"
Total Stamp Revenue	49,54,350	49,93,992	39,642	"
Miscellaneous.				
Cost of Stamps supplied to Mysore	650	234	"	416
Penalties	47394	38370	"	9024
Cost of water marked papers and adhesive stamps supplied to Mysore	3389	3103	"	286
Other miscellaneous items	580	515	"	65
Total	52012	42222	"	9791
Grand total Stamp Revenue	50,06,363	50,36,214	29851	"

570

Comparative Statement of the disbursements on account of Stamps in Yashs 1285 and 1286.

Items	Yashs 1285	Yashs 1286	Difference. Increase	Decrease
Establishment including Commission and discount & Vend ors	131,223	135766	4543	"
Refund of Surplus Process. Service Fees	7842	8897	1055	"
do of Penalties	480	"	"	480
do of Stamps duty	37560	28073	"	9487
do of Value of insured & damaged	35240	34848	"	392
Miscellaneous including Value of stamps marked paper supplied from England	12370	49699	37329	"
Total	224715	257283	42927	10359
Net increase	"	"	32568	"

14th Feb. Board of Revenue 10th August
& the Accountant General 5

Draft G.O.

Concerning the Report on
the operations of the Staff
Department for 1886.