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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	1784	Press.
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Dated	4.11.1878	197

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1784
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GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

4th November 1878, No. 1,784.

Read the following paper :—

No. 71. Proceedings of the Board of Revenue, dated 4th October 1878,
No. 2,696.

Read Proceedings of the Madras Government, dated 26th July 1878, No. 1,179,
Revenue Department.

COMMUNICATED to all Collectors, the Commissioner of Nilgiri, and the Superintendent of Stamps.

2. *Paragraph 4.*—The Board have nothing before them to enable them to explain the variations referred to, but attention will be given to points of the kind in future reports.

3. *Paragraph 5.*—Famine appears to have had its influence both in increasing and decreasing the sales of non-judicial stamps. Where the famine was not very severe or a fair proportion of the people were left unaffected by it, the high prices prevailing and the wants of the sufferers enabled the moneyed portion of the community to extend their transactions, but it had a contrary effect in districts where the conditions were different. The Board doubt whether the famine in South Arcot and North Arcot can be said to have been as intense or its effects as widely diffused as in Bellary and Kurnool.

4. *Paragraph 10.*—At present criminal processes are served not by a special establishment but by the ordinary Police; so the actual cost incurred in connection with the service is not known by the Board and consequently cannot be shown in the accounts. In G.O., dated 1st February 1875, Judicial Department, it was directed that the cost of the additional Police establishment entertained on this account should not exceed Rupees 77,381.

(A true Extract.)

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

No. 72. ORDER THEREON, 4th November 1878, No. 1,784.

Separate Revenue, No. 7.
Stamps.

RECORDED.

(True Extract.)

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

the Board of Revenue.

L. A. F. Goodall.

Stamp Department.—Recording Proceedings of the Board of Revenue communicating to all Collectors, &c., Government Order reviewing report on the operations of the — for Fasli 1285.

NOVEMBER
Nos. 71-72.

G.O. 49 November 1878, No. 1,781.

Dated November 4th.
Printed 8th.
By the
Encl.

THE BOARD OF REVENUE.

REVENUE.

Govt. of (1878) Mysore.

No. 2,696.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th October 1878.
Read the following Proceedings of the Madras Government, dated 26th July 1878,
No. 1,179, Revenue Department:—

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

ABSTRACT.—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.

Separate Revenue, No. 36.

Stamps.

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

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

2. The net revenue amounted to Rupees 47,78,931* or Rupees 2,717 less than that of Fasli 1285, and the gross revenue aggregated Rupees 50,36,214, or Rupees 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 Rupees 26,053, the result of an increase of Rupees 1,22,149 in seven districts, and a decrease of Rupees 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.

	RS.
† e.g. —	14,751 increase.
Ganjam	9,570 decrease.
Vizagapatam	45,570 increase.
Malabar	7,163 decrease.
Canara	...
The decreases in Bellary (31,813) and Tinnevely (30,749) are larger than in any other districts.	...

	RS.
Non-Judicial	40,089
Mercantile and Revenue	7,634
Impressed Stamps	17,972
	<u>+ 65,695</u>

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 Rupees 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.

Bellary	Rs. 15,271
Kurnool	15,918
North Arcot	11,103
South Arcot	8,736

6. The perceptible increase in Ganjam and Godavari 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 Rupees 165 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 Rupees 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 Rupees 2,67,283 against Rupees 2,24,715 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., 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:—

Items.	Revenue Courts.	Civil and Criminal Courts.	High Court, Appellate Side.	Total.
Value of stamps received in lieu of Process Service Fees	Rs. 9,873	Rs. 7,62,627	Rs. 2,214	Rs. 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 Rupees 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	1,29,544	5,662	— 1,23,882
Received from England	18,51,150	15,06,845	— 3,44,305
Do. from other Presidencies	30,86,512	1,39,830	— 29,46,682
Stamps returned to Store, excess found, &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	8,02,513	+ 7,77,010
Total Issues, &c.	70,21,292	68,94,256	— 1,27,036
Balance at close of (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	6,65,07,659	+ 49,51,675
In transit from Vizagapatnam to the Superintendent of Stamps	...	5,08,417	...
Total	...	5,70,16,075	...

Of this balance at the close of Fasli 1286 it is observed that Court Fee Impressed Stamps to the value of Rs. 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.

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.

Communicated to all Collectors, the Commissioner of Nilgiri, and the Superintendent of Stamps.

2. Paragraph 4.—The Board have nothing before them to enable them to explain the variations referred to, but attention will be given to points of the kind in future reports.

(A true Extract.)

Heinrich

Acting Sub-Secretary.

To the Secretary to Government, Revenue Department.
To all Collectors

To all Collectors.

To the Commissioner of Nilgiri.

" Superintendent of Stamps.

Exd. W. J. Lewis.

15-101-77 - 119-121-
24-2-77 - 763-61

Cherrie and John Brown

1878.

MADRAS.

Board of Revenue,

MADRAS.

Printed 10th

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24/10/78
OCTOBER.

No. 2,696.

On 1984
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