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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

REVENUE DEPARTMENT

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Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
31st January 1876.*

No. 257. From J. A. BOURDILLON, Esq., Officiating Under-Secretary to the Government of India, Financial Department, (Separate Revenue--Stamps), to the Secretary to the Government of Madras, dated Fort William, 14th December 1875, No. 2,936.

I am directed to inquire whether there is in Madras any officer whose duty it is to inspect and supervise stamp arrangements in the mofussil, and, if not, whether the duty might not advantageously be entrusted to the Inspector-General of Registration. In that case, the Imperial Government would be prepared to bear some share of his allowances and those of his subordinates.

(True Copy.)

Secretary to Government.

Edw. F. B. Bantleman.

REVENUE DEPARTMENT,
FORT ST. GEORGE,
31st January 1876.

No. 127.

No. 257A.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Separate Revenue, No. 26.

Stamps.

Sir,—In reply to your letter, No. 2,930, of 14th December, ultimo, I have the honor to enclose a memorandum showing the "stamp arrangements in the mofussil," and to state that it does not appear to His Grace in Council that any system of inspection and supervision by an officer unconnected with the general administration in the Revenue Department is required.

I have the honor to be,

Sir,

Your most obedient servant,

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

Edw. B. H. Sandeman

MEMORANDUM.

REVENUE DEPARTMENT.

Stamp Arrangements in the Mofussil.

Letter from the Government of India, 14th December 1875, No. 2,936.

All stamps for sale to the public in the mofussil are issued by the Superintendent of Stamps at the Presidency, to whom they are accounted for by the officers in charge of district treasuries in full detail by returns monthly, half-yearly, and yearly. The Superintendent of Stamps furnishes a full report yearly to the Board of Revenue, with elaborate returns of receipts and issues, as well as of sales both at the Presidency and in the districts; these returns are checked by the Board with the actual cash receipts, as shown in the Accountant-General's books as well as in the Collectors' monthly Revenue returns.

2. Stamps are sold to the public by vendors licensed and ex-officio. The licensed vendors purchase stamps on prepayment at a discount, and are bound to comply with certain rules as to keeping registers of their sales, endorsing every stamped paper sold, and the like; they are allowed to purchase only stamps at a discount up to a certain rate of value (Rs. 50); stamps above that value are to be obtained by the public from ex-officio vendors. The ex-officio vendors are generally cash-keepers of Collectorate treasuries, Taluq Sheristadars, and Deputy Tahsildars.

3. In the Collectorate treasuries the bulk of stamps, like the bulk of cash, remains under the lock and seal of the Collector, and, in his absence from headquarters, of one of his covenanted subordinates; such stamps as are required for daily issue and for sale by the cash-keeper being alone left in his charge. The stock of stamps is further examined by the Collector or one of his covenanted subordinates periodically.

4. The stamps issued to taluqs are under the joint custody of Tahsildars and Sheristadars, and are also examined periodically by Tahsildars and by Revenue Divisional Officers.

5. The functions of district authorities in the administration of the Stamp Department are thus restricted to the sale of stamps supplied by the Presidency Superintendent. They have nothing to do in the way of impressing or denoting stamps on private materials.

6. Under these arrangements, there seems to be little need for any independent inspection or supervision. As a further precaution, however, the comparison with the Accountant-General's figures now instituted by the Board of Revenue yearly might be instituted quarterly, the returns of sales of stamps rendered by Treasury Deputy Collectors to the Presidency Superintendent being forwarded by him to the Board for this purpose. They can be afterwards returned to the Superintendent.

(True Copy.)

D. F. CARMICHAEL,

Secretary to Government.

No. 2936.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.

Stamps.

To

The Secretary to the Government of Madras

PORT WILLIAM, the 14th December 1875.

SIR,

I am directed to enquire whether there is in Madras any officer whose duty it is to inspect and supervise stamp arrangements in the mofussil, and, if not, whether the duty might not advantageously be entrusted to the Inspector General of Registrars. In that case, the Imperial Government would be prepared to bear some share of his allowances and those of his subordinates.

I have the honor to be,

SIR,

Your most obedient Servant,

J. D. D. D.

Offg. Under Secretary to the Government of India.

Revenue 1875. Sept.

N^o 4871

From

The Gov^t of India.
Financial Dept.

Dated 14 Decr 1875

Recd 22nd ———

N^o 2986

Dt. Dec 127 - 21 January 1876

Enquiring whether there is in
Madras any officer whose duty it is
to inspect & supervise Stamp arrange-
ments in the Professed, & if not
whether the duty might not ad-
vantageously be entrusted to
the Deputy Secy. of the Revenue Dept.

Revenue Department

a Memo

Stamp arrangements in the Professed.

Letter from the Secy of India No. Decr 1875. 1875.

All stamps for sale to the
public in the Professed, are issued by the
Deputy Secy of Stamps at the Presidency & when
they are accounted for by the Officer in charge
of District Surveys in full details by
returns monthly, half yearly and yearly
the Deputy Secy of Stamps forwards a full report
yearly to the Secy of Revenue, with
abstract returns of receipt and issue,
as well as of sales both at the Presidency
and in the Districts. These returns are
checked by the Secy with the actual sales
receipts, as there is the best
General Works as well as in the
collection

Collectors' monthly Return Uturus

2. Stamps are sold to the public by vendors licensed under office. The licensee knows purchases stamps in preparation of a receipt, and is bound to comply with certain rules as to keeping Register of their sales, endorsing every stamped paper sold, and the like; they are allowed to purchase stamps at a discount up to a certain rate of value (Rs. 50). Stamps above that value are to be obtained by the public from the office vendors. The office vendors are generally Cash. Officers of the Revenue Department, District Commissioners, and Deputy District Commissioners.

3. In the collection of stamps, the bulk of stamps, like the bulk of cash, remains under the lock and seal of the collector, and is not removed from his chamber of one of his assistants. Subordinate, such stamps as are required for

for daily issue and for sale by the Cash-keeper being alone left in his charge. The stock of stamps is further examined by the collector or one of his assistants subordinates periodically.

4. The stamps issued to the public are under the joint custody of Subcollectors and Subtreasurers, and are also examined periodically by Subcollectors and by Revenue Division Officers.

5. The functions of District authorities in the administration of the Stamp Department are thus restricted to the sale of stamps supplied by the Departmental Superintendents. They have nothing to do in the way of inspecting or removing stamps from private markets.

6. Under these arrangements there seems to be little need for any

any independent inspection or supervision.
As a further precaution, however, the
comparison with the Accountant General's
papers, now instituted by the Board of
Revenue yearly, might be instituted
quarterly. The returns of sales of stamps,
rendered by Revenue Deputy Collectors to the
Presiding Superintendent being forwarded
by him to the Board for this purpose.
They can be afterwards returned to the
Superintendent.

True Copy,
[Signature]
[Signature]
[Signature]

Revenue Department

Memo

Stamp Arrangements in the Mofussil.
Letter from the Govt of India
14th December 1875 No. 2956.

All Stamps for sale to the
public in the Mofussil, are
issued by the Superintendent
of Stamps at the Presidency,
to whom they are accounted
for by the Collectors in each
District. The names are
detailed by returns monthly,
quarterly and yearly. The
Superintendent of Stamps
furnishes a full report yearly
to the Board of Revenue
with elaborate returns of
receipts and issues, as well
as of sales both at the
Presidency and in the
Districts.

Districts, and these returns are checked by the Board with the actual cash receipts, as shown in the Accountant General's Books as well as in the collectors monthly Revenue returns.

2. Stamps are sold to the public by vendors, licensed and ex-officio. The licensed vendors purchase the stamps on prepayment at a discount and are bound to comply with certain rules as to keeping Registers of their sales, endorsing every stamped paper sold and the like; they are allowed

15/11
allowed to purchase stamps at a discount only up to a certain rate of value (Rs. 50), and stamps above that value are to be bought by the public from ex-officio vendors. The ex-officio vendors are: Cash-keepers of Collectorate Treasuries, Taluk Sheristadars and Deputy Tahsildars in charge of Sub-Depôts.

3. In the Collectorate Treasuries, the bulk of stamps, like the bulk of cash, remains under the lock and seal of the collector, and in his absence from

Head

Hand quarters, of one of his
covenanted subordinates;
such stamps are required
for daily issue and for sale
by the Cash-keeper being
alone left in his charge.

The stock of stamps is
further examined by the
Collector or one of his
covenanted subordinates
periodically.

4. The stamps issued
to taluk are under the
joint custody of Tahsildars
and Sheristadars, and are
also examined periodically
by Tahsildars and by Revenue

District

Divisional
District Officers.

5. The functions of
District authorities in
the administration of the
Stamp Department are thus
restricted to the sale of
stamps supplied by the
Presidency Superintendent.
They have nothing to do
in the way of impressing
or denoting stamps on private
materials.

6. Under these arrange-
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little need for any independ-
ent inspection or supervision.
As a further precaution,
however, the comparison
with

with the Accidental
General's figures, now
instituted by the Board
of Revenue yearly, might
be instituted ^{quarterly} monthly; the
returns of ^{sales} receipts and
issues of stamps rendered
by Collectors to the
Presidency Superintendent
being forwarded by him
to the Board for this
purpose. They can be
afterwards returned to
the Superintendent.

Stamp Arrangements in the
Mogusil

9 Copies Dec 11 1896

No 127

Rev. Secy

To the Secy Post India

Financial Dept.

Sir,

In reply to letter No 2936
of the 3. Decr ulto, I have the honor
to enclose a memorandum showing
the 'Stamp arrangements in the
Mogusil', and to state that it
does not appear to His Grace in
that any system of inspection is
superintended by an officer unconnected
with the general administration
of the Revenue Dept. is required.

Dy. 4/1/6.

21 January 1896

22/1/1896
C. S. J. 11/1/1896

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Stamps

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