M.R.O. 1—39,000—16-10-23.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	888	Press ~~Mis.~~
199-200 Dated	17-6-	1870

Not to be folded or roughly handled

No. 199. Read the following Proceedings of the Board of Revenue, dated 20th May 1870, No. 3,447 :—

Read the following letter from the Acting Superintendent of Stamps, to the Acting Secretary to the Board of Revenue, dated Madras, 22nd April 1870, No. 1,063.

In accordance with the instructions of the Board under date the 13th instant, I beg to make the following report on the subject of the supply of stamped papers for the Tanjore District.

2. Since the supplies mentioned in my letter dated 13th November last, recorded in Board's Proceedings, 18th idem, No. 239, the following supplies of stamped papers were despatched to Tanjore on the dates and requisitions specified below :—

Requisitions.	Date of Despatch.	Stamped papers supplied.					
		Judicial.		Non-judicial.		Bills of Exchange.	
		Rolls.	Value.	Rolls.	Value.	Rolls.	Value.
Urgent requisition received 19th November 1869, for remainder of Stamps due on Supplemental Indent dated 16th October 1869.	23rd Nov. 1869...	.....	.....	5,900	1,162	.....	.....
	24th do. ...	.....	.....	.....	.....	200	225
	27th do. ...	4,500	937	9,100	2,306	.....	.....
	30th do. ...	.....	.....	1,590	3,067	.....	.....
Quarterly Indent received 25th October 1869.	6th Jan. 1870 ...	25,670	23,050	1,139	30,110	132	2,241
Urgent requisition by letter received 10th January 1870.	18th do. ...	6,000	2,125	31,770	18,260	.....	.....
Telegram received 15th January 1870...	26th do. ...	40,308	15,210	.....	.....	1,905	1,225
Letter received 24th January 1870 ...	2nd Feb. 1870...	21,685	28,111	.....	.....	.....	.....
Without indent, in consequence of Court Fees Bill.	6th Jan. 1870...	7,800	25,537	.....	.....	.....	.....
	18th do. ...	2,300	17,900	.....	.....	.....	.....
	26th do. ...	1,100	7,000	.....	.....	.....	.....
Without indent, new values under Act XVIII. of 1869.	.....	.....	.....	132	46,500	.....	.....
Supplemental Indent dated 14th February 1870. Telegram received 24th idem.	8th March 1870...	110	1,350	12,000	2,750	1,348	612
	Total...	1,08,973	1,26,220	61,931	1,04,155	3,585	4,303

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	Total...	1,08,973	1,26,220	61,931	1,04,155	3,585	4,303

3. According to the last Monthly Return received from Tanjore, the balance of stamped papers in store in that district on the 1st instant was as follows:—

	Rolls.	Value.
Judicial	96,164	2,20,861
Non-judicial	31,942	2,33,455
Bills of Exchange	3,993	4,270
Bills of Lading...	1,797	449

4. As regards Judicial stamped papers, Bills of Exchange, and Bills of Lading, the supply is more than three months' average sales both in number of rolls and value; as regards Non-judicial stamped papers, the supply is considerably more than three months' average sales, if the value is looked to, but the number of rolls is less by about 1,470, a result probably of the rule* prescribing the use of a single stamp for each Non-judicial document.

* Section 49, Act XVIII. of 1869.

5. The Civil Judge of Tanjore appends, to his letter to the Registrar of the High Court dated 12th March 1870, a statement showing the revenue derived by Government from the sale of stamped papers, for the years 1867, 1868, and 1869. The amount for 1869, the highest of the three, is Rupees 4,87,747, being the total value of Judicial and Non-judicial stamped papers sold in that year in Tanjore. As shown above in paragraph 3, the value of the supply of Judicial and Non-judicial stamped papers, in Tanjore on the 1st instant, amounted to Rupees 4,54,316, or little less than the amount of last *year's* sales. There may have been a deficiency nevertheless in stamped papers of certain particular values; but, as the Monthly Returns received in this office do not show what has been sold of each value, I cannot easily ascertain in what values there was less than three months' supply in store.

	Rs.
Judicial	2,20,861
Non-judicial	2,33,455
Total...	4,54,316

6. Mr. Whiteside also brings to notice that the District Moonsiff of Munnargudi, reported, in January last, first that the order of the High Court prohibiting the use of supplementary stamps could not be enforced by him, in consequence of the people complaining that they were unable to get the required stamps from the Stamp Vendor or the Talook Treasury, and that the Moonsiff subsequently reported that no stamped papers at all were procurable at his station, or even in its neighbourhood. I subjoin a statement showing the supply in store in the district of Tanjore of the several values required by the High Court Circular† on the 1st of January and on the 1st of each of the succeeding months. It will be seen that, excepting 12 annas value, of which there was none on 1st January last, there were some of every other value in the district on that date, and some of every one of the values on the 1st of each of the succeeding months; the supplies sent from this office between 27th November 1869 and 26th January 1870, as specified in paragraph 2 of this letter, included these values: the required stamped papers might therefore apparently have been obtained from the town of Tanjore, and the supply in Tanjore replenished by an emergent indent on this office.

† Dated 8th November 1869.

Supply in Store in the district of Tanjore of Judicial Stamped papers of the following values:—

Values.	On 1st January 1870.	On 1st February 1870.	On 1st March 1870.	On 1st April 1870.
	Rolls.	Rolls.	Rolls.	Rolls.
1 Anna	1,110	1,353	8,410	2,969
2 Annas	11,133	25,980	24,597	23,430
4 do.	7,747	4,421	14,969	14,158
8 do.	4,673	4,395	31,141	20,695
12 do.	.....	480	476	476
1 Rupee	15,775	17,836	16,383	14,456
2 Rupees	3,464	5,093	4,813	4,539
4 do.	2,665	4,229	4,085	3,945
5 do.	210	925	838	681
6 do.	566	1,380	1,315	1,253
8 do.	915	1,275	1,197	1,112
10 do.	45	420	553	513
12 do.	131	214	200	156
15 do.	109	226	198	163
16 do.	603	630	601	561
20 do.	88	211	174	135
24 do.	287	274	259	245
25 do.	67	47	123	94
30 do.	196	261	239	217
32 do.	282	273	259	252
35 do.	77	103	92	80
40 do.	79	107	83	63
48 do.	42	80	74	63
50 do.	64	80	86	35
	50,418	70,323	1,11,165	90,291
Other values...	540	5,373	6,528	5,873
Total...	50,958	75,696	1,17,693	96,164

Court Fees Adhesive Stamps in Store in Tanjore.

Values.	On 1st March 1870.	On 1st April 1870.
2 Annas	3,200	3,200
4 do.	4,880	4,880
6 do.	160	160
8 do.	1,760	1,760
12 do.	80	80
Total...	10,080	10,080

7. I mentioned, in paragraph 7 of my letter dated 13th November last, that the number of stamped papers daily prepared for the districts had been then increased to about 30,500. I have since, by means of the additional aid afforded by the large Scrivens' Press, increased the number to from 40,000 to 45,000; and

have thus been able, by working extra hours and during holidays as well as other days, to comply with urgent requisitions quickly enough to prevent any accumulation, and with all other indents to such an extent that the stamped papers remaining to be supplied on the district requisitions of all kinds on hand in this office at present will occupy only about eleven working days. I have no doubt therefore that very little inconvenience would have been experienced in Tanjore on this occasion, from the non-supply of stamps from this office, if I had received timely information that they were urgently required. If I had then failed to meet the requirements of Tanjore, the course prescribed in paragraph 6 of the Board's order, dated 18th November last, No. 8,528, should have been followed.

8. With my letter of 13th November last, I forwarded a comparative statement showing the number of rolls of stamped papers supplied to districts during Fuslies 1277, 1278, and part of 1279. I enclose a statement in continuation thereof showing the issues up to 31st March 1870. It will be seen from these that while the issues for the quarter ending 30th September 1869, viz., 16,05,052 rolls, were larger than that of any preceding quarter, the issues of the succeeding quarters have been still greater, being 17,32,263 rolls for the quarter ending 31st December 1869, and 18,56,331 rolls for that ending 31st March 1870. Judging from this, the few indents remaining uncomplied with, and from the replies received up to the present time to the reference to Collectors, which will be subsequently mentioned (paragraph 12,) I think that full and timely supplies would have been sent to Tanjore as well as every other district if I could have, with certainty, known where and to what extent they were first and most urgently needed. Information to guide me can only be obtained here by researches into registers and calculations from data not always up to date, and these can only be made, with the present establishment of this office, by taking men away from pressing current work. It is, therefore, most desirable that Collectors should give me full and immediate information of their wants.

9. As it was, in regard to Tanjore, remembering the supplies made to that district, as specified in paragraph 2, and no mention having been made in the telegram received on the 24th February* from Tanjore of any other stamps than those included in the Supplemental Indent being urgently required, and no further communication having been received from Tanjore until the 7th instant regarding the quarterly indent on hand from that district, I did not take up that indent until the last mentioned date, being engaged in meeting indents from other districts.

* See tabulated statement at foot of paragraph 2.

10. On the 7th instant I received a letter from the Deputy Collector in charge of the Treasury, Tanjore, (copy of which is herewith forwarded,) stating that the stamped papers of certain values (3† of Judicial and 14 of Non-judicial) have been entirely exhausted and are urgently required, and requesting that 20,598 rolls (5,057 of Judicial and 15,541 of Non-judicial) may be forwarded immediately, and that the remaining portion of his indent may be complied with as early as possible, as the stock on hand is too low. On the 9th instant I received a second

	Rolls.
†1 Anna	5,000
17 Rupees	50
125 ,, ...	7

letter from the Deputy Collector (copy of this also is forwarded) requesting that the transmission of the Adhesive Stamps and Bills of Exchange included in the same indent may be expedited, the same being urgently required.

11. Accordingly the stamps most urgently required were despatched partly on the 13th and the remainder on the 18th instant, as noted in the Statement below; and the balance of the only indent on hand from Tanjore will be despatched in the early part of next week.

—	Judicial.		Non-judicial.		Bills of Exchange.	
	Rolls	Value.	Rolls.	Value.	Rolls.	Value.
13th April 1870...	5,590	55,208	16,124	11,200	2,400	9,231
18th April ,, ...	6,289	29,787	2,216	45,207	4,830	4,475

12. It is doubtless necessary that there should be an ample supply of stamped papers available in every district and at every station, and this office should be in a position to comply without delay not only with urgent requisitions, but with all the regular quarterly indents. I am therefore disposed, if it should be found requisite, to increase the number of stamped papers daily prepared to about 65,000, for a time, say, three months. With the presses now available in this office, I can prepare this quantity, provided the following additional temporary establishment is sanctioned, viz. :—

Twelve Pressmen, ten on Rupees 7 per mensem, and two on Rupees 10 per mensem each...	Rs. 90
Four Counters, two on Rupees 15 each, and two on Rupees 12 each per mensem...	,, 54

The Commissioner of Paper Currency in charge of the Stamp Paper Department informs me that, for an outturn of 65,000 stamps a day, he will require an additional establishment, at a cost of Rupees 250 per mensem. I forward copy of his letter, dated 21st instant, No. 19, for the information of the Board. I am not, however, convinced that it will be necessary to increase the stamping to 65,000 a day. On the 7th instant I addressed a circular (copy of which is herewith forwarded) to Collectors, for the purpose of ascertaining whether the supply of stamps in store in each district was equal to three months, and in what description there was any deficiency; a summary of the replies received up to the present date is herewith forwarded. I shall also call soon for the next quarterly indents if they are not received in a few days. If from the result it appears advisable to increase the number of stamped papers issued, I shall wish to do so at once to 65,000 a day. The required establishment need be sanctioned only, conditionally, on its being found necessary to increase the amount of stamping. I shall make a further report to the Board on the subject in a month from this date.

13. I must take the opportunity of bringing to notice that this office requires other additions to the establishment also.

1*st*.—The average number of stamped papers daily prepared, up to February 1869, was 18,000.* This has been gradually increased, as already mentioned, to about 45,000. The number of values has also very considerably increased the work of the Storekeepers, Clerks, etc. I find that even with the increase of three Clerks, sanctioned in January† last, the daily accounts can only, with great difficulty, be brought up, and arrears are frequently occurring in the several periodical returns which have to be furnished by this office and in the advices and invoices which have to be sent to districts of the stamps supplied. It is essentially necessary for such an office as this not only that the required stamps should be duly despatched, but that the accounts should keep pace with the supplies. I find that an additional Accountant is temporarily required for the single stamp room, and a Counting Clerk for the double stamp room, say, for six months. Salaries proposed, for former, Rupees 30, and, for latter, Rupees 21 per mensem.

Paragraph 1 of letter from Superintendent of Stamps in Board's Proceedings, 6th May 1867, No. 2,790.

Paragraph 4 of do. in do. 13th February 1869, No. 963.

† Board's Proceedings, 31st January 1870, No. 697.

2*nd*.—The provision of the Court Fees Act, substituting stamps for fees in the Original Side of the High Court, has had the effect of sending almost all the suitors to this office for impressed stamps. An additional Clerk, a Counter, and a Peon, are, on this account, absolutely necessary in the Private Goods Department, to meet the heavy increase of work. Salaries proposed—

Clerk, Rupees 30 per mensem.
Counter, ,, 10 per do.
Peon, ,, 7 per do.

Under the pressing emergency assistance has been given to the Private Goods from the Account Department, but this cannot be continued without injuriously affecting the work in the latter department.

14. A tabular statement, in the prescribed form of the proposed increase to the establishment, is enclosed.

15. The manuscript enclosure to the Board's order under reply is herewith returned.

Enclosure No. 1.

Comparative Statement of Issues of Stamped papers to districts.

For 1st Quarter of Fusly 1279 ending 30th September 1869.

Judicial Stamps	5,58,805
Non-judicial Stamps	9,91,961
Bills of Exchange and Bills of Lading	54,283
	16,05,052

For 2nd Quarter of Fusly 1279 ending 31st December 1869.

Judicial Stamps	8,05,026
Non-judicial Stamps	8,69,043
Bills of Exchange and Bills of Lading	58,194
	17,32,263

For 3rd Quarter of Fusly 1279 ending 31st March 1870.

Judicial Stamps	8,96,926
Non-judicial Stamps	8,79,143
Bills of Exchange and Bills of Lading	80,262
	18,56,331

Enclosure No. 2.

From V. SASHIENGAR, Deputy Collector in charge of the Treasury, Tanjore, to the Superintendent of Stamps, Madras, dated Tanjore, 4th April 1870, No. 14.

Judicial Stamps.	Rolls.
1 Anna...	5,000
17 Rupees	50
125 do.	7
	5,057

Non-judicial Stamps.	
2 Annas	5,000
4 do.	5,000
8 do.	5,000
1½ Rupees	100
2½ do.	100

3 Rupees	100
3½ do.	100
4½ do.	50
7½ do.	50
12½ do.	20
110 do.	6
120 do.	5
130 do.	5
140 do.	5
	15,541
Total...	20,598*

The stamped papers marginally described have been entirely exhausted, and are urgently required to meet the demands of the public ; I have therefore the honour to request you will be so good as to forward immediately the 20,598* papers out of my indent submitted for the fourth quarter of Fusly 1279, and I further request you will cause the remaining portion of the indent to be forwarded as early as possible, as the stock on hand is too low.

From the same Officer, dated 6th April 1870, No. 28.

In continuation of my letter of the 4th instant, No. 14, I have the honour to request you will be so good as to expedite the transmission of Adhesive Stamps and Bills of Exchange, as per indent, the same being urgently required.

Enclosure No. 3.

From P. F. BELLEW, Esq., Commissioner of Paper Currency, in charge of Stamp Paper Department, to the Superintendent of Stamps, Madras, dated 21st April 1870, No. 19.

In answer to your letter No. 1,032 of yesterday's date, requesting to be informed, as early as possible, if I had sufficient presses and workmen to turn out 65,000 value stamps a day, for the next three months to meet the urgent demand for stamps from the different District Officers, I have the honour to state that the permanent establishment of the Stamp Paper Department at the late Mint premises under my charge was only calculated for an ordinary outturn of from 20 to 25,000 stamps a day according as the values to be impressed were few or many.

2. In consequence of the great increase of work that has occurred since the introduction of the new Stamp Act XVIII. of 1869, the Board of Revenue have authorized me to construct a new press, and entertain extra hands at a monthly cost of Rupees 219, which has enabled me to go up to 40,000 stamps a day.

3. An outturn of 65,000 stamps a day can be obtained, provided Rupees 250 per mensem is at once sanctioned on account of the wages of extra Pressmen, Paper-workers, and Counters for the next three months, but it will entail extremely hard and responsible work on myself and the rest of the establishment under my charge.

Enclosure No. 4.

From J. G. FERRAND, Esq., Acting Superintendent of Stamps, to all Collectors, the Commissioner of the Neilgherries, and the Superintendent of Coorg, dated Madras, 7th April 1870, Circular No. 878.

To enable me to comply with a requisition from the Board of Revenue, I beg you will have the goodness to furnish me with a return of the stamps now in store in your treasury, and to report whether the supply in store is equal to three months' average demand of each descrip-

tion of stamp. If the supply in store is not equal to three months' average demand, please specify in what descriptions of stamps there is a deficiency, and forward an indent for the required quantity. Any indent already forwarded remaining uncomplied with will be attended to irrespectively of the result of this application.

ENCLOSURE No. 5.

Summary of replies received up to 21st April 1870 to Circular to Collectors from Superintendent of Stamps, dated 7th April 1870, referred to in paragraph 12 of letter to Board of Revenue from Superintendent, dated 22nd idem, No. 1,063.

District.	Date of reply.	Substance of reply to Circular.	Remarks by Superintendent of Stamps.
Cuddapah ...	12th April 1870.	Deputy Collector forwards a return of stamped papers in store. States that the indent for quarter ending 30th June 1870 sent on 22nd January last was prepared with due regard to the average expenditure during the previous three months; notwithstanding sends a list of stamped papers for which demands have of late risen, in part of the indent for the current quarter.	The list forwarded by Deputy Collector is one of Non-judicial stamps (25,200 rolls) stated to be wanted emergently. Almost all of these were despatched on 20th instant with a considerable portion of other stamps included in the quarterly indent. The remainder of the stamps wanted emergently will be despatched tomorrow together with the remainder of the supplies due on the quarterly indent.
Mount Road ...	April 1870.	Deputy Collector encloses an account of the balance of stamps on hand instant, and states that these are equal to three months' average demand.	
Kurnool ...	16th April	Collector encloses a statement showing stamps in store, and forwards an indent for the stamps required.	The indent is for 3,000 rolls each of two values of Judicial stamped papers which will be forwarded without delay.

MADRAS,
April 1870.

(Signed) J. G. FERRAND,
Acting Superintendent of Stamps.

ENCLOSURE No. 6.—Tabular Statement.

ENCLOSURE No. 7.

ABSTRACT.—Copy of letter from the Acting Civil Judge of Tanjore, dated 12th March 1870, No. 459.

SUBMITTED to Government, with reference to Government Order, 11th April 1870, No. 504.

2. The Superintendent of Stamps shows that there is now an ample supply of stamps in the Tanjore District. The temporary deficiency reported by Mr. Whiteside could have been prevented if the Deputy Collector had given the Superintendent notice in time that the supply of certain descriptions of stamps would be soon exhausted. He must make it his business in future to be acquainted

with the requirements of the district, and he will be held responsible if inconvenience is caused to the public and the Courts by the want of stamps for which indents have not been submitted at a reasonable time beforehand, or with regard to which he has not specially warned the Superintendent.

3. Although the Superintendent of Stamps would have been able to meet the requirements of the Tanjore District, if he had been duly warned of their urgency with the establishment now at his disposal, he contemplates the possibility that it will be necessary to raise the number of papers stamped daily from 45,000 to 65,000 at an additional cost in his office of Rupees 144 a month and in that of the Commissioner of Paper Currency of Rupees 250. The Board do not consider it necessary to dispose of this conditional proposal at present. If the necessity really does arise, the requisition may be re-submitted, and in that case particulars of the establishment required by the Commissioner of Paper Currency should be given.

4. In their Order of the 26th January 1870, No. 144, Government sanctioned a temporary addition to the establishment of the Superintendent of Stamps at a cost of Rupees 146 a month. He now applies for a permanent addition to the Private Goods Department of a Clerk, Counter, and Peon, at Rupees 47, and a temporary addition (for six months) of an Accountant [illegible] Rupees [illegible] and a Clerk at Rupees 21 for the single and double stamp rooms.

5. The addition to the Private Goods Department is necessary, because suitors in the High Court instead of paying fees as they did before the change in the law, now come to the Stamp Office to have their [illegible] stamped. As far as the Board can judge, the consequent increase [illegible] great, but it may diminish when a full supply of the proper [illegible] other stamps is available. They accordingly resolve to recommend [illegible] addition be sanctioned temporarily for six months. At the end of that [illegible] other report should be submitted showing the increase in work for each month [illegible] Court Fees Act has been in force.

6. The additions to the single and double stamp room establishments are evidently necessary, and the Board recommend that they also be sanctioned.

No. 200. ORDER THEREON, 17th June 1870, No. 888.

Separate Revenue, No. 16.
Stamps.

THE Government regret to learn that the supply of Judicial Stamps in the Tanjore District has again proved unequal to the demand.

2. From the statement annexed to paragraph 6 of Mr. Ferrand's letter, it appears that on the 1st January 1870 there were no Judicial stamped papers in store of the value of 12 Annas, and that from that date to the 1st April, the supply of stamped papers of values exceeding 4 Rupees was so deficient, that in many cases it would not have been safe to replenish the Talook Treasuries from the stock in hand at head quarters in the manner suggested by the Acting Superintendent of Stamps.

3. The Government consider that this fact, which was first brought to their notice by a Judicial officer, calls for some explanation on the part of the District officers. The Collector and Superintendent will accordingly be called upon for a report on the subject.

4. The question of increased establishments in the offices of the Superintendent of Stamps and the Commissioner of Paper Currency has been already disposed of.

Chief Secretary.

To the Board of R[illegible]

Exd. E. C. Shunker.

Rs. 17 January No. 284 - 70
= 9 November - 492 - 72
= 22 March 72 - 384 - 73
= 10 March 70 - 236 - 73
= 26 March 70 - 242 - 73
= 11 April 70 - 252 - 73
= 23 April 70 - 275 - 73

Recd. 1870. Original

Board of Revenue

MADRAS. H. 1871.

PROCEEDINGS, 20TH MAY 1870, No. 3447.

Received 28 Dec. Encl. 2

Read 27 May 1870

S. Canara 888 - 17 June 1870

MAY.

No. 3,447.

Stamped papers.—Letter from Superintendent of Stamps requesting sanction for entertainment of additional hands in his Office and in that of Commissioner of Paper Currency, owing to increased demand for, submitted to Government, with remarks.

199

Collector to 188

Govt. of {1870} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

Dated June, 17th.

Recd. *Encl.*

G. O., 17th June 1870, No. 888.

JUNE.

Nos. 199-200.

Deficiency of Judicial Stamps in Tanjore District.—The Collector and Superintendent of Stamps requested to report on the above subject.

Revenue Department.

No. 888.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 17th June 187 .

Read the following. Proceedings of the Board of Revenue.

Submg: letter from the Supdt. of Stamps, requesting sanction for entertainment of additional hands in his office & in that of Commr. of Paper Currency owing to increased demand for Stamped papers.

R. C. 20th May 1870 No 3447-

I D.S.

The Govt. regret to learn that the supply of judicial stamps in the Tanjore District has again proved unequal to the demand.

2. From the Statement annexed to para 6 of Mr. Ferrand's letter, it appears that on the 1st Jany. 1870 there

there were no judicial
stamped papers in store
of the value of 12 annas,
and that from that date
to the 1st April, the supply
of stamped papers of values
exceeding four rupees was
so deficient, that in many
cases it would not have
been safe to replenish
the Taluq Treasuries from
the stock in hand at
head-quarters in the
manner suggested by
the Ag: Supdt of Stamps.

3. The Govt consider
that this fact which
was

was first brought to their
notice by a judicial officer
calls for some explanation
on the part of the District
officers. The Collector & Sub Dt
accordingly be called
upon for a report on the
subject.

4. The question of in-
-creased establishments in
the office of the Supdt of
Stamps and the Commissr
Paper Currency, has been already
disposed of.

14 Letter to Govt Revd Dec 14 P. 20

22
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