M.R.O. 14-5,450—28-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2253-54 Press ~~Misc.~~

431.433

Dated 26—9—1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 26th September 1867.

No. 431. Read the following letter from the Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, Fort St. George, dated Madras, 24th September 1867, No. 6,139 :—

1. In the Order of Government, under date 16th April 1867, No. 866, the Board of Revenue are requested to take care that a report on the working of the new Stamp Act (Act No. XXVI. of 1867) is submitted to Government sufficiently early to allow of its despatch to Calcutta by the last Steamer in September.

2. I am accordingly directed by the Board to forward, for the information of Government, the annexed file of reports on the working of the Act, received from the Collectors of seventeen Districts, and from the Superintendent of Stamps at Madras. The reports of the Collectors of the Kurnool and Madras Districts have not yet reached the Board, but they will be submitted as soon as received.

3. The Government will observe that the Collectors complain generally that it is difficult to form any estimate of the working of an Act within such a very short period of its introduction, and before its somewhat intricate provisions have become by any means generally known.

4. It appears, however, to be the general opinion that, that portion of the Act which require a Stamp on Magisterial and Criminal petitions has worked satisfactorily, and has tended to prevent frivolous and vexatious complaints.

5. Those portions of the Schedule B., which seemed to require a Stamp on every petition in the Revenue Department, are almost unanimously condemned as likely to cause great injustice to the agricultural classes, by restricting their communications with the Revenue authorities; but the interpretation given to this portion of the Act in the Order of Government, under date 18th June 1867, No. 1,355, Revenue Department, in which all petitions or applications in any way connected with the settlement of the Land Revenue were held to be included under the exemption clause, has removed the most objectionable feature in this portion of the enactment.

6. The remarks of the Superintendent of Stamps, as to the great inconvenience likely to be caused by the requirements of the Act in so largely increasing the number of the different values of stamped papers, have already been brought under the notice of Government in the Board's Proceedings, dated 31st July 1867, No. 4,907, and the Board will reserve their own remarks upon the enactment for their general report about to be submitted in conformity with the Order of Government, under date 26th May 1867, No. 1,206. They desire me to express their regret that they have found it impossible to submit the latter report in August as desired, but it is now receiving their best consideration, and will be forwarded to Government very shortly.

7. I am directed by the Board to bring under the notice of Government the inordinate delay, which is allowed to take place in the office of the Canarese Translator to Government, in supplying the Collector of Canara with the necessary translation of Acts, &c., for such orders as may seem proper.

8. In conclusion, I am to report that, as a measure of finance, the new Act has worked satisfactorily so far as may be gathered from the annexed table of the Stamp Revenue Receipts, during the months of May, June, July, and August, in the three years 1865, 1866, and 1867; but it must be remembered, as remarked

by the Collector of Tinnevelly, that ignorance of the scope of the new law has probably led to a considerable amount of over-stamping, so that the apparent increase of about twenty per cent. over the revenue of the same months of 1866 may not be maintained throughout the year.

Statement shewing the revenue from Stamps of May, June, July, and August, for 1865, 1866, *and* 1867.

Months.	1865.	1866.	1867.
	Rs.	Rs.	Rs.
May	1,80,828	2,24,679	1,95,013
June	2,16,342	2,55,159	2,86,553
July	2,56,925	2,80,408	3,47,425
August	2,77,896	2,91,754	4,02,922
Total...	9,31,991	10,52,000	12,31,913

No. 432. ORDER THEREON, 26th September 1867, No. 2,253.

Separate Revenue, No. 28.
Stamps.

1. Ordered that copy of the above letter be forwarded to the Government of India, with reference to the letter from the Home Secretary, dated 30th March 1867, No. 3,259.

2. Paragraph 7 of the Board's letter, with copy of the letter from the Acting Collector of South Canara, will be referred to the Judicial Department for disposal.

Ordered that the following letter to the Government of India be despatched :—

(Here enter No. 2,254, dated 26th September 1867.)

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
Judicial Department.

Exd. S. T. Augustin.

REVENUE DEPARTMENT,
FORT ST. GEORGE,
26th September 1867.

No. 2,254.

No. 433.
To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

SIR,

Separate Revenue, No. 29.
Stamps.

1. Referring to your letter No. 3,259, dated 30th March 1867, I am directed to forward the accompanying report from the Board of Revenue on the working of the Stamp Act, and to inform you that a further and more detailed analysis will shortly be forwarded to the Government of India, with reference to the Circular letter of the Financial Secretary, dated 30th April 1867, No. 2,281.

2. Meanwhile, it may be briefly stated, that as a finance measure the change in the law has not been unsuccessful, although ignorance of its precise bearing has probably in very many instances led to the use of stamps of a needlessly high value.

3. The time has, however, been too short since the Act came into force here to allow of a conclusive judgment being formed, more especially as for a considerable portion of the interval the Courts were adjourned.

4. As regards the working of the duty newly imposed on Criminal petitions, the tendency of the general opinion seems not unfavorable, although the system by which the exemption can only be brought into play after the expense of procuring a stamp has been incurred, unless a somewhat minute oral enquiry be previously held, is condemned on all hands.

5. The change in the scale of duty for Civil plaints is believed to have had a tendency to check litigation, and thus to reduce the revenue, but this does not appear to be viewed as an unmixed evil.

6. After the law had been in operation for some little time, a reference was made to this Government as to the bearing of some articles in the Schedule relating to petitions and applications in Revenue cases and to Revenue authorities, and the correspondence on the subject was forwarded to the Government of India, with certain recommendations in my letter of 18th June 1867, No. 1,356, which still remains unanswered.

7. The interpretation placed by this Government on the provisions in question, when read with Act X of 1862, had the effect of removing most of the numerous objections that had been brought under consideration, but the previous experience had enabled the District officers to judge of what the effect would have been had the provisions been held applicable in this Presidency to the extent that was at first supposed, and the reports now received from the districts show that the withdrawal of the exemption from Stamp duty hitherto conceded to petitions, &c., in Revenue cases in this Presidency, was "cause of general complaint," "tantamount to a denial of justice," "most distasteful," "most oppressive to the great bulk of the people," "tended to defeat justice," "attended with mischievous consequences," and "a serious hindrance to the free intercourse between the Ryots and the Revenue officers, which is so desirable under the Ryotwari system of settlement."

8. This Government concur in the view indicated by the above quotations, and would deem the enactment of any provision which should oppose any obstacle to the freest intercourse between the Ryots and their District officers as a most serious evil, and fraught with the greatest injustice to the people.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary to Government.

Exd. S. T. Augustin.

No. 2,828.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th May 1867.

Read the following Proceedings of the Madras Government, dated 16th April 1867, No. 886, Revenue Department:—

No. 268. Read the following letter from the Secretary to the Government of India, Home Department, to the Chief Secretary to the Government of Fort Saint George, dated Fort William, the 30th March 1867, No. 3,259:—

I am directed to call the attention of the Government of Fort Saint George to the Act (XXV. of 1867) published at page 560 of "The Gazette of India" of the 23rd instant, "to amend the law relating to Stamp duties," and to request that a report on the working of it in Madras may be submitted, so as to reach this office by the 1st of October 1867, for the information of the Government of India.

No. 269. ORDER THEREON, 16th April 1867, No. 886.

Separate Revenue, No. 15.
Customs.

Communicated to the Board of Revenue, who will take care that the report is sent up to Government sufficiently early to allow of its despatch to Calcutta by the last steamer in September.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

Forwarded to all Collectors, and to the Superintendent of Stamps, who will submit a report on the working of the new law on the 15th of August, or 3½ months after it has been in full force.

(True Extracts.)

(Signed) R. A. DALYELL,
Secretary.

(True Copy.)

(Signed) J. T. MAYNE,
Acting First Assistant.

To all Collectors.
,, the Superintendent of Stamps.

Exd. J. Wright.

1867. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

To all Collectors, &c.

Dated 8th May 1867.

Received

No. 2,828.

Requesting Collectors and Superintendent of Stamps to submit a report, on 15th August 1867, on working of Act XXV. of 1867, for amending law relating to Stamp duties.

From G. L. MORRIS, Esq., Collector of Tanjore, to the Secretary to the Board of Revenue, dated Point Calimere, Tritrapundy taluk, 12th August 1867, No. 156.

1. As directed in Board's Proceedings, dated the 8th May 1867, No. 2,828, I have the honour to submit the following report on the working of the New Stamp Act XXVI. of 1867.

2. The material changes introduced by this Act, consisted in the duty imposed on petitions both Revenue and Magisterial by Article 10, and the enhancement of the scale of duty on suits by Article 11 of Schedule B.

3. The imposition of a duty on all Revenue petitions, with only a few exceptions as Article 10 was originally understood to imply, did undoubtedly press hardly on the poor classes of landholders, and was calculated to restrict that free intercourse between the ryots and the Revenue authorities which is so highly desirable; but the dissatisfaction which more or less generally prevailed in this respect, has been in a great measure removed by the recent Orders* of Government, by which a large class of petitions has been exempted from the incidence of the tax; and such as may still remain will altogether disappear, when the duty on all Revenue petitions now not exempt from duty, is reduced to one Anna with permission to use Adhesive Stamps in such cases.

* Vide Board's Proce., 15th July 1867, No. 4,439.

4. With regard to Magisterial petitions, I find that the poorer class of petitioners think it a hardship that they should have to pay a rupee for stamp paper in cases in which the Police are not authorised to arrest without warrant. I am not, however, prepared to recommend any alteration with regard to this proviso, for I am convinced that many, if not nearly all petty cases are much better settled out of Court than in it, and I, therefore, approve of making litigious parties pay, if they will be so rash as to indulge in the luxury of going before a Magistrate's Court.

5. I have no hesitation in saying that the Stamp duty imposed on Criminal petitions, neither has nor can have the effect of checking false complaints, for those who habitually prefer such complaints are never so poor as to be unable to pay the necessary Stamp duty; and in the generality of these cases, the expense involved is nothing compared with the gratification of being able to injure or spite an opponent. Indeed, the tendency would rather be to increase the gravity of the false charge in order to take it out of the pale of the Stamp Law.

6. With respect to Stamp duty prescribed† for suits; as the Courts of this district have been adjourned during the greater part of the time the new Act has been in operation, a correct or fair conclusion cannot yet be drawn as to how far the enhanced scale of the institution fee will bear on the means of the people, or affect the revenue of the province. Considering, however, the amount of litigation that is carried on in this district, and the natural proneness of the people to resort to the Courts on the slightest pretext, there cannot be a doubt but that the revenue from this source will be largely augmented.

† Article 11.

7. With regard to the incidence of the tax on the people generally, I certainly think that it will bear rather oppressively on such of the poorer classes as are actually obliged to have recourse to the Civil Courts. The duty rightly enough increases in proportion to the rise in the sum sued for; but the great majority of suits are for small sums, and ten per cent. (which is the rate prescribed for sums up to Rupees 1,000) seems a heavy price to pay for the privilege of asserting one's rights in a Civil Court. I am, however, so firmly convinced that it is highly beneficial to the poorer classes to be kept away from the rapacious clutches of Vakeels and the intricacies and uncertainties of Civil Courts, that I cannot for a moment recommend that the duty should be in any way lessened.

Ed. J. Wright.

From G. VANS AGNEW, Esq., Acting Collector of Trichinopoly, to the Secretary to the Board of Revenue, dated Anandavady, 12th August 1867, No. 213.

1. Adverting to the Proceedings of the Board, dated 8th May 1867, No. 2,828, I have the honour to report that in my opinion the Amended Stamp Act has operated most beneficially from a Magisterial point of view, imposing, as it does, a wholesome check upon malicious and trumpery complaints.

2. Until lately modified under the orders of Government its operation in revenue matters was found to be quite unsuited to our system, and most oppressive to the great bulk of the people.

Exd. T. Cartledge.

From J. FRASER, Esq., Collector of the Godavery district, to the Secretary to the Board of Revenue, dated Cocanada, 14th August 1867, No. 221.

1. I have the honour to submit the report called for in the Board's Proceedings of the 8th May last, No. 2,828, on the working of the amended Stamp, Schedule B.

2. I had the Act XXVI. of 1867 translated and circulated in May, calling the attention of the public and Government Officers thereto, by a Notice in the Gazette.

3. At first great dissatisfaction was felt, the rates being heavy, and novel in some cases.

4. The sales of General and Judicial Stamps, which alone are affected by the amendment, are shown below for the past three months, compared with the results of the corresponding period in 1866:—

Months.	1866. No. of Stamps.	1866. Value. Rs. A.	1867. No. of Stamps.	1867. Value. Rs. A.
May...	11,473	6,003 2	10,797	5,369 1
June	16,821	13,321 5	19,328	14,009 10
July	15,740	10,836 6	24,158	16,300 11
	44,034	30,160 13	54,283	35,679 6

Except in May, during the greater parts of which month the Courts were shut, the sales are large. The tax on Revenue and Criminal petitions yielded about Rupees 2,010, during the three months, as ascertained from a Register kept in the offices.

5. The rulings of the Board, especially those of the 15th ultimo, have cleared up the misapprehensions which greatly prevailed in respect to revenue petitions. The necessity of maintaining free communication in writing between the Collector and the people in all revenue matters, having received the fullest consideration of Government, and the Board, it is not for me to comment further on the subject. At first there was a manifest decrease in the number of miscellaneous petitions presented, but this soon disappeared. I think the rates for these are generally too high.

Rxd. J. Wright.

From H. G. SMITH, Esq., Collector of Cuddapah, to the Secretary to the Board of Revenue, dated 16th August 1867, No. 111.

With reference to the Proceedings of the Board of Revenue, dated 8th May 1867, No. 2,828, calling for a report on the working of the New Stamp Act No. XXVI. of 1867, I have the honour to state that collections of Stamp revenue in this district have been raised, as per margin, since the Act came into operation. The collections in May and June 1867 are, however, below that in July, owing to the adjournment of the Civil and District Munsiff's Courts. The stamp paper of the different values to be used for various purposes, as provided for in the Act, have not as yet been supplied to this district; but I am informed that parties and other persons purchase ordinary stamp paper to make up the proper value of stamp required on each occasion under the new law.

		Rs.	A.	P.
In March 1867	.....	9,930	8	6
,, April ,,	.....	9,836	7	6
,, May ,,	.....	4,918	8	6
,, June ,,	.....	9,470	12	6
,, July ,,	.....	14,090	13	6

Exd. J. Wright.

From D. F. CARMICHAEL, Esq., Collector of Ganjam, to the Secretary to the Board of Revenue, dated Chetterpore, 16th August 1867, No. 2,452.

1. I have the honour to report on the results of the new Stamp Law, as required by the Board's Proceedings, No. 2,828 of 8th May last.

2. The law came into force on 1st May, but the Courts were all closed during May and part of June; while the provisions of the law were not generally known till the end of May.

But the Revenue for June is Rupees 6,966-0-14,* against Rupees 4,747-0-15* in June 1866, and for July Rupees 8,253-0-4 against Rupees 6,482-0-1 in July 1866; a progressive rate of improvement which is highly promising.

*Sic. in original.

Exd. T. Cartledge.

From J. H. MASTER, Esq., Acting Collector of Vizagapatam, to the Secretary to the Board of Revenue, dated 19th August 1867, No. 629.

1. Referring to Board's Proceedings, dated 8th May last, No. 2,828, I have the honour to submit my report on the working of Act XXVI. of 1867.

2. The new Schedule came into force in this district in the middle of the month of May, and has, therefore, been working for only three months.

3. A Comparative Statement of the sales during the three months of May, June, and July 1866 and 1867 is given below, showing an increase of Rupees 7,978 for the latter period. This is attributable chiefly to the introduction of the new Stamp Law, and somewhat to the discount system adopted in the district.

4. The effect of the new law on the number of petitions presented before me as well as before my Assistants is very considerable. The number of petitions received during the three months of May, June, and July in last year was very great compared to those received in the same months during this year. I cannot say that this decrease is any proof that parties are unduly prevented from bringing to notice their grievances; but it is quite evident that by the new law, we have got rid of all frivolous and vexatious petitions.

Number.	Taluks.	In May, June, and July 1867.			In May, June, and July 1866.		
		Rs.	A.	P.	Rs.	A.	P.
1	Vizagapatam	5,307	8	0	4,401	6	0
2	Vizianagram	3,458	5	0	1,998	0	0
3	Sarvasiddhi	3,901	9	0	1,712	6	0
4	Viravilli	1,225	8	0	1,041	13	0
5	Parvatipur	2,906	10	0	1,532	0	0
6	Bimlipatam	2,729	4	0	1,562	7	0
7	Palcondah	2,350	0	0	620	15	0
8	Gujapatinagram	600	0	0	701	7	0
9	Srungavarapukota...	520	14	0	2,613	8	0
10	Chipurupilli	1,963	2	0	630	0	0
11	Gunupur	456	4	0	326	5	0
12	Salur	545	4	0	489	3	0
13	Golcondah	419	15	0	624	12	0
14	Ankapilli	1,050	0	0	1,158	9	0
15	Bobbili	475	0	0	354	0	0
16	Rayaghada	304	12	0	438	1	0
17	Jeypore	212	1	0	243	9	0
18	Mahadoviputti	1	14	0	1	3	0
		28,427	14	0	20,449	14	0

Exd. T. Cartledge.

From C. N. POCHIN, Esq., Collector of Salem, to the Secretary to the Board of Revenue, dated 20th August 1867, No. 220.

1. With reference to the Order of Government, dated 16th April 1867, No. 886, conveyed in the Proceedings of the Board, dated 8th May last, No. 2,828, calling for a report on the working of the new Stamp Act, I have the honour to state that the Courts having been closed for two months out of three-and-a-half that the new law came into force, it would be premature of me to give any decided opinion at present.

2. The enclosed Statement shows the several descriptions of Stamp papers sold in this district from the 1st May to the 31st July 1867, as compared with the sale of Stamp papers in the corresponding three months of the past year.

3. It will be seen from the Statement that the net increase in the sale of Stamp papers amounts to Rupees 4,060. The largest increase is for papers of 1 and 8 annas and 1 rupee value.

4. The increase in the sale of one anna paper is attributable to the stamping of all petitions presented to Civil and Small Cause Courts, and to Revenue Officers, in suits less than Rupees 50 value, which were exempted under Act X of 1862; and, moreover, all applications for copies of decrees, orders, or other documents are now required to be engrossed on one anna Stamp paper which was not required formerly.

5. It will also be seen that the increase in the sale of 8 annas paper is very large. This is owing to the stamping of all miscellaneous petitions and applications for copies of decrees and judgments affecting property of Rupees 50 value and under, and the duty on plaints. From what I have observed during the past three months, I may safely say that the increase in the stamp revenue will be principally derived from the sale of papers of this value (8 annas.)

6. The increase in the sale of one rupee paper is on account of certain Revenue and Criminal petitions now being required to be written on a Stamp paper of one rupee value.

7. It must be admitted that the introduction of the new Schedule has to a great extent checked the presentation of frivolous complaints, particularly in criminal matters. On the revenue side, till Government Order, No. 1,454, dated 28th June 1867, was issued, the ryots felt that their being compelled to file Razinamahs (relinquishments) and make Durkasts and other similar complaints on Stamp papers, was unduly heavy as regards them.

Enclosure No. 1.

Statement showing the sale of several description of Stamp papers since the new Stamp Act came into force from 1st May to 31st July 1867, and of the sale of the corresponding three months of the past year.

Description of Stamps.	May 1866.		June 1866.		July 1866.		Total.		June 1867.		July 1867.		Total.		Increase.		Decrease.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
		Rs. A.		Rs. A.		Rs. A.		Rs. A.		Rs. A.		Rs. A.		Rs. A.		Rs. A.		Rs. A.
1 Anna ...	1,813	80 3	945	61 9	661	41 6	3,419	183 2	2,009	131 4	5,88	332 11	7,897	516 1	2,362	147 10	...	...
2 Annas ...	7,357	923 6	9,444	1,180 6	7,140	893 6	23,941	2,997 2	6,772	840 6	25,191	3,149 4	38,963	4,887 0	1,223	152 14	...	...
4 Annas ...	8,722	1,438 0	4,734	1,127 0	8,403	1,050 6	21,859	3,615 6	8,172	703 0	18,169	2,395 6	34,393	4,798 6	...	...	778	193 4
8 Annas ...	8,013	1,516 8	3,677	1,033 8	8,911	1,113 8	20,601	3,664 0	8,604	2,955 0	16,479	7,739 0	41,084	13,394 0	4,600	2,804 8	...	...
12 Annas ...	14	10 6	...	...	1	0 12	15	11 6	11	8 4	15	11 4	41	30 12	...	...	...	...
1 Rupee ...	2,313	2,313 0	2,194	2,194 0	1,977	1,977 0	6,484	6,484 0	2,313	2,313 0	7,630	7,630 0	17,427	17,427 0	1,203	1,203 0	...	...
2 Rupees ...	827	1,654 0	486	973 0	443	886 0	1,756	3,513 0	681	1,360 0	1,614	3,228 0	4,051	8,101 0	295	590 0	...	...
4 Rupees ...	184	736 0	281	1,124 0	225	900 0	690	2,760 0	484	1,936 0	714	2,856 0	1,888	7,552 0	198	792 0	...	...
5 Rupees ...	15	75 0	6	30 0	11	55 0	32	160 0	38	190 0	63	315 0	133	665 0	31	155 0	...	...
8 Rupees ...	108	864 0	15	120 0	137	1,096 0	260	2,080 0	123	984 0	316	2,528 0	699	5,592 0	56	448 0	...	...
10 Rupees ...	47	470 0	124	1,240 0	97	970 0	268	2,680 0	129	1,290 0	383	3,830 0	780	7,800 0	115	1,150 0	...	...
12 Rupees ...	10	120 0	6	72 0	9	108 0	25	300 0	41	492 0	40	480 0	106	1,272 0	81	972 0	...	...
15 Rupees ...	6	90 0	2	30 0	6	90 0	14	210 0	11	165 0	30	450 0	55	825 0	41	615 0	...	...
16 Rupees ...	5	80 0	26	410 0	6	96 0	37	592 0	10	160 0	26	416 0	73	1,168 0	36	576 0	...	...
20 Rupees ...	1	20 0	5	100 0	1	20 0	7	140 0	24	480 0	67	1,340 0	98	1,960 0	91	1,820 0	...	...
25 Rupees ...	...	...	1	25 0	...	...	1	25 0	6	150 0	7	175 0	14	350 0	13	325 0	...	...
30 Rupees ...	...	...	6	180 0	4	120 0	10	300 0	6	180 0	14	420 0	30	900 0	20	600 0	...	...
40 Rupees ...	...	...	19	760 0	11	440 0	30	1,200 0	8	320 0	17	680 0	45	1,800 0	15	600 0	...	...
50 Rupees ...	...	...	3	150 0	1	50 0	4	200 0	2	100 0	8	400 0	14	700 0	10	500 0	...	...
60 Rupees ...	...	...	1	60 0	1	60 0	2	120 0	1	60 0	3	180 0	6	360 0	4	240 0	...	...
80 Rupees ...	...	...	2	160 0	1	80 0	3	240 0	3	240 0	4	320 0	10	800 0	7	560 0	...	...
100 Rupees ...	2	200 0	1	100 0	...	...	3	300 0	1	100 0	1	100 0	5	500 0	2	200 0	...	...
120 Rupees ...	...	...	...	...	...	...	...	...	1	120 0	2	240 0	3	360 0	3	360 0	...	...
150 Rupees ...	1	150 0	...	...	...	...	1	150 0	...	...	...	...	...	...	...	...	1	150 0
200 Rupees ...	...	...	...	...	...	...	...	...	4	800 0	3	600 0	7	1,400 0	7	1,400 0	...	...
Total ...	20,514	9,193	22,866	11,358	18,136	10,994	60,908	31,546	21,732	13,613 10	69,585	35,605 15	91,317	49,219 9	9,643	6,457	969	2,897 4

Salem,
17th August 1867.

(Signed) J. W. JOHNSTON,
Deputy Collector.

From J. D. ROBINSON, Esq., Collector of North Arcot, to the Secretary to the Board of Revenue, dated Chittoor, 21st August 1867, No. 227.

1. I have the honour, with reference to the Proceedings of the Board, dated 8th May last, No. 2,823, to report on the working of the Act (XXVI. of 1867) "to amend the law relating to Stamp duties" which came into operation in the beginning of May last.

2. The accompanying Statement shows the value of Stamp papers sold during the months of May, June, and July, respectively. From this the Board will learn that the aggregate sales for these three months amounted to Rupees 28,907-9-0, being Rupees 7,938-7-0 in excess of the sale proceeds for the corresponding months of the previous year. If the total amount be compared with the average of sales effected during three months of the past Official year, the increase will be Rupees 3,771-4-9.

3. The sale proceeds would have been even larger had it not been that during the greater portion of the period embraced in this report, the Civil and Session Court and the Courts of the District Munsiffs were adjourned.

4. The wording of the last paragraph of Article 10 of Schedule B. of the Act, gave rise to some misapprehension in the district with regard to the mode in which applications for admission to the Uncovenanted Civil Service Examinations should be presented, and in consequence of this, many candidates for the approaching Special Test Examination presented their applications on stamped paper of the value of eight annas. This point was subsequently settled by the Government order embodied in the Board's Proceedings noted in the margin.

Board's Proceedings, dated 25th June 1867, No. 3,014.

5. This combined with the very general misapprehension which has intermediately prevailed respecting the particular kinds of papers which come within the provisions of the Act, has no doubt tended to augment to some extent the receipts from this source. This misapprehension has now in a great measure ceased, and the tenor of the instructions conveyed in the Board's Proceedings, dated 15th and 18th July 1867, Nos. 4,420 and 4,547, is already very generally known to the public.

6. The Act, as at first understood and applied, was unquestionably irksome, and might have been attended with mischievous consequences, but now that its provisions have been more fully explained, these objections have for the most part disappeared.

Enclosure No. 1.

Memorandum showing the sales of Stamp papers in the months of May, June, and July, in the years 1866 *and* 1867 *respectively.*

	1866.				1867.			
	May.	June.	July.	Total.	May.	June.	July.	Total.
North Arcot District...	5,069 1 0	6,156 6 0	9,691 11 0	20,919 2 0	9,390 6 0	5,601 13 0	11,915 6 0	28,907 9 0

Chittoor,
21st August 1867.

(Signed) J. D. ROBINSON,
Collector.

Encl. T. Cartledge.

ENCLOSURE No. 2.

From H. E. STOKES, Esq., Acting Head Assistant Collector of Nellore, to the Acting Collector of Nellore, dated 22nd August 1867, No. 112.

1. I have the honour to forward, herewith, as desired in your letter, No. 529, dated 15th August 1867, an abstract of the Register of Stamp duty levied on Revenue and Magisterial petitions, &c., received in my office. All the columns of the form of Register, prescribed in the Board's Proceedings, No. 2,828, dated 8th May 1867, except those given and numbered in the abstract enclosed are blank

2. You have asked for my opinion as to the working of the new law, and in reply I have to state that its provisions relating to petitions, &c., to Magistrates, seem to me very salutary. For the period of last year corresponding to that for which a registor has been kept this year, forty-three petitions of complaint, which would under the new law require a rupee stamp, were entered. There are only nine in the register, and as I have made no remissions, this is the whole number filed. This fact shows that the law does all it was intended to do in the way of checking frivolous complaints. I do not think that the way in which the tax on complaints is levied is good. The Magistrate is vested with power to remit the rupee charged in any case in which he may see fit; but he must to do so before he writes down the complainant's deposition, that is to say, before he is in possession of all the facts of the case, and before he has sufficient data for forming an opinion as to whether the case is or is not a fit one for remission. Complaints in this country are very usually coloured. I think a sum to be paid for the process, to be refunded after Judgment if the Magistrate think fit so to order, would be a better plan.

3. With regard to the revenue provisions of the Act, I have, as my register shows, had no experience of its effects in the mattor of revenue plaints. In the matter of petitions, 118 petitions were received in the office during May, June, July, and half of August 1866, against 38 during the same months this year. Some of those on which Stamp duty has been charged this year would be now exempted under the recent rulings of Government. The proportion given above shows that the effect of the law in checking revenue petitions has been great; and this, under a Ryotwary Settlement, seems to me an unmixed evil. A great number of aggrieved persons must have been deterred from seeking redress.

(True Copy.)

(Signed) J. A. C. BOSWELL,
Acting Collector.

From H. S. THOMAS, Esq., Acting Collector of South Canara, to the Secretary to the Board of Revenue, dated Mangalore, 23rd August 1867, No. 154.

1. With reference to the Proceedings of the Board, dated the 8th May 1867, No. 2,828, I have the honour to submit the following report on the working of the new Stamp Act (XXVI. of 1867.)

2. I should premise that it is early to arrive at any conclusions as to the working of the Act in this district; for, the Canarese translation was received so late that it could not be issued before the 13th July, and could not reach the taluks before the middle of that month, so that the provisions of the new law could not be expected to be known to the main body of the people earlier than the 1st August, and this report is based on information of its working up to the end of July in the taluks and divisional offices, and 15th August in my own office. That the Act was brought into operation at all earlier than 1st August is owing to an extract from it having been translated in my own office, and published in the District Gazette on 25th May 1867. This extract related to Revenue and Magisterial matters only, and was, therefore, incomplete.

3. The Canarese translations of Acts are always received late. The translation of the License-tax Amendment Act XXIX. of 1867, promulgated in *Fort Saint George Gazette*, on the 28th June, was not received till yesterday.

4. The main innovations introduced by the new Stamp Act in the Stamp Law, in the Madras Presidency, are, it will be seen, the imposition of Stamp duty on petitions and applications presented to the Revenue authorities; second, the requisition of Stamps for complaints preferred to the Criminal Courts and for other petitions and applications presented to those Courts and the Magistrates in their executive capacity; third, a remodelled and graduated scale of duty for plaints and appeals in Civil Suits and the extension of that scale to Suits in Revenue Courts; and fourth, the computation of duty in Suits for immoveable property upon the market value of the property in Suit.

5. Suits under Madras Rent Recovery Act VIII. of 1865, and Regulation XII of 1816, having been declared exempt from Stamp duty, the third and fourth heads affect the Civil Courts only, and the Civil Judge with whom I have communicated, proposes to make his own report after 30th September 1867. On these heads, therefore, I can only give the general impression, unsupported or defined by any returns at my command, that litigation has been unduly repressed, and that the Stamp revenues have in these respects declined.

G. O., 19th June 1867, communicated with Board's Proce., of 15th July 1867, No. 4,420.

6. The remaining heads are (1) Revenue and (2) Criminal Petitions.

7. On the receipt of the Board's Proceedings, dated 19th June 1867, No. 3,794, Durkhasts and Razinamahs for land were exempted from Stamp duty.

8. Till the receipt of the Proceedings of the Board, dated 15th July 1867, No. 4,420, it was considered that Revenue petitions presented otherwise than during the progress of the annual Settlement needed to be stamped, and Stamp paper was required accordingly. The duty levied under Articles 8 and 10 on petitions presented to Revenue Officers is shown in the margin. How much of this would under the above quoted Proceedings be now exempt, I am unable to say, for other than matters so exempted come under these Articles, and the information received from the taluks cannot be satisfactorily separated.

Rupees 406-14-0.

9. The amount of duty levied under Article X. in the several Magisterial Courts is given in the margin. Of this, the sum of Rupees 291 was the duty at the rate of one rupee on complaints or petitions containing a complaint of offences for which Police Officers cannot arrest without warrant.

Rupees 406-3-0.

10. No instance of any real hardship resulting from the imposition of Stamp duty on Criminal complaints has yet come to my knowledge, and I am inclined to think it has not even discouraged frivolous complaints.

11. A Tabular Statement showing the duty levied in the Revenue and Magisterial Offices under the several Articles of Schedule B. of the new Act, is herewith forwarded.

ENCLOSURE No. 1.

Tabular Statement showing the Stamp duty levied under Act XXVI. of 1867, in the Revenue and Magisterial Offices in the District of South Canara.

	ARTICLES.														
	I	II	III	IV	V	VI	VII	VIII	IX	X					XI
										ANY OTHER PETITION OR APPLICATION.					
	Bond or Obligation given by direction of a Court or Revenue authority. Duty 8 Annas.	Certificate under Act XXVII of 1860. Duty as per value.	Copy of Decree or order having force of a decree, of the value not exceeding 50 Rupees. Duty 8 Annas.	Copy of Judgment or order not being a Decree of the value exceeding 50 Rupees. Duty 8 Annas.	Copy of any Revenue or Judicial proceeding or order not otherwise provided for or of any Account, Statement, &c. Duty 8 Annas.	Copy of any Deed, &c., left in place of the original withdrawn. Duty 8 Annas per sheet.	Vakalatnamah presented to any Criminal or Revenue Courts or to Collector or Magistrate or other Revenue or Executive authority. Duty 8 Annas.	Petition of Appeal not from a Decree, presented to any Revenue Court. Duty 8 Annas.	Petition of Appeal not from a Decree presented to Revenue Board, &c. Duty 2 Rupees.	Presented to any Criminal Court and containing a complaint of certain offences specified. Duty 1 Rupee.	Presented to a Collector or Officer of Revenue, and relating to any case of which the value is less than Rupees 50. Duty 1 Anna.	Presented to any Criminal or Revenue Court for copy of order, &c. Duty 1 Anna.	When not otherwise provided for or exempted, and when presented to any Revenue or Criminal Court or any Collector or any other Revenue authority or any Magistrate in his executive capacity. Duty 8 Annas.	Plaint or Appeal Petition in Suits and Appeals instituted in any Civil or Revenue Court.
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
REVENUE DEPARTMENT.															
Collector's Office.															
May	... ...	... ...	... ...	... ...	22 8	... ...	1 8	... ...	... ...	... ...	... ...	0 2	3 8	... ...
June	... ...	... ...	... ...	... ...	16 0	1 8	10 0	0 8	... ...	... ...	0 2	1 4	28 8	... ...
July	... ...	... ...	... ...	... ...	21 8	... ...	6 8	... ...	... ...	... ...	0 2	1 1	24 8	... ...
August up to 15th.	... ...	... ...	... ...	... ...	11 8	... ...	6 0	... ...	... ...	... ...	... ...	1 0	11 0	... ...
	... ...	... ...	... ...	... ...	71 8	1 8	24 0	0 8	... ...	... ...	0 4	3 7	67 8	... ...
Head Assistant Collector's Office.															
May	... ...	... ...	... ...	... ...	... ...	... ...	0 8	... ...	... ...	... ...	... ...	... ...	1 0	... ...
June	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	4 1	... ...
July	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	0 3	9 8	... ...
	... ...	... ...	... ...	... ...	... ...	... ...	0 8	... ...	... ...	... ...	... ...	0 3	14 9	... ...
Assistant Collector's Office.															
May	... ...	... ...	... ...	... ...	... ...	... ...	3 0	... ...	... ...	... ...	... ...	... ...	7 0	... ...
June	... ...	... ...	... ...	... ...	... ...	... ...	14 8	... ...	... ...	... ...	... ...	0 4	20 0	... ...
July	... ...	... ...	... ...	... ...	1 8	... ...	9 8	... ...	... ...	... ...	... ...	0 3	9 8	... ...
	... ...	... ...	... ...	... ...	1 8	... ...	27 0	... ...	... ...	... ...	... ...	0 7	36 8	... ...
Salt Deputy Collector's Office.															
May	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
June	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	2 0	... ...
July	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	1 8	... ...
	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	3 8	... ...
Mangalore Tahsildar's Office.															
May	... ...	... ...	... ...	... ...	5 0	8 0	6 0	... ...	... ...	... ...	... ...	0 6	34 8	... ...
June	... ...	... ...	... ...	... ...	6 8	7 8	5 0	... ...	... ...	... ...	... ...	0 2	27 8	... ...
July	... ...	... ...	... ...	... ...	4 8	4 8	10 0	... ...	... ...	... ...	... ...	0 11	19 0	... ...
	... ...	... ...	... ...	... ...	16 0	20 0	21 0	... ...	... ...	... ...	... ...	1 3	81 0	... ...
Kassergode Tahsildar's Office.															
May	0 8	... ...	0 8	... ...	14 8	16 8	6 8	... ...	... ...	... ...	... ...	0 3	4 0	... ...
June	8 8	... ...	... ...	... ...	15 0	3 0	3 8	... ...	... ...	... ...	... ...	0 6	21 0	... ...
July	3 8	... ...	... ...	0 8	60 8	11 0	10 8	... ...	... ...	... ...	... ...	1 1	22 8	... ...
	12 8	... ...	0 8	0 8	90 0	30 8	20 8	... ...	... ...	... ...	... ...	1 10	47 8	... ...
Uppinangadi Tahsildar's Office.															
May	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
June	3 4	... ...	... ...	... ...	... ...	2 0	4 0	... ...	... ...	... ...	... ...	0 1	7 8	... ...
July	1 8	... ...	... ...	... ...	1 0	1 8	4 8	... ...	... ...	... ...	... ...	1 5	6 8	... ...
	4 12	... ...	... ...	... ...	1 0	3 8	8 8	... ...	... ...	... ...	... ...	1 6	14 0	... ...

Tabular Statement showing the Stamp duty levied under Act XXVI. of 1867, *&c.*—(Continued.)

	ARTICLES.											
	I	II	III	IV	V	VI	VII	VIII	IX	X		XI
	Bond or obligation given by direction of a Court or Revenue authority. Duty 8 Annas.	Certificate under Act XXVII. of 1860. Duty as per value.	Copy of Decree or order having force of a Decree of the value not exceeding 50 Rupees. Duty 8 Annas.	Copy of Judgment or order not being a Decree of the value exceeding 50 Rupees. Duty 8 Annas.	Copy of any Revenue or Judicial proceeding or order not otherwise provided for, or of any Account, Statement, &c. Duty 8 Annas.	Copy of any Deed, &c., left in place of the original withdrawn. Duty 8 Annas per sheet.	Vakalatnamah presented to any Criminal or Revenue Courts or to Collector or Magistrate or other Revenue or Executive authority. Duty 8 Annas.	Petition of Appeal not from a decree presented to any Revenue Court. Duty 8 Annas.	Petition of appeal not from a decree presented to Revenue Board, &c. Duty 2 rupees.	ANY OTHER PETITION OR APPLICATION. Presented to any Criminal Court and containing a complaint of certain offences specified. Duty 1 rupee.	Presented to a Collector or Officer of Revenue and relating to any case of which the value is less than Rupees 50. Duty 1 Anna.	Presented to any Criminal or Revenue Court for copy of Order, &c. Duty 1 Anna.	When not otherwise provided for nor exempted, and when presented to any Revenue or Criminal Court or any Collector or any other Revenue authority or any Magistrate in his executive capacity. Duty 8 Annas.	Plaint or Appeal Petition in Suits and Appeals instituted in any Civil or Revenue Court.
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
						Head Assistant Magistrate's Office.								
May	... ...	... ...	... ...	... ...	1 0	... ...	2 8	... ...	... ...	1 0	... ...	... ...	... ...	... ...
June	... ...	... ...	... ...	... ...	2 0	... ...	1 8	... ...	... ...	... ...	... ...	0 1	0 8	... ...
July	... ...	... ...	... ...	... ...	0 8	... ...	1 8	... ...	... ...	2 0	... ...	0 2	1 0	... ...
	... ...	... ...	... ...	... ...	3 8	... ...	5 8	... ...	... ...	3 0	... ...	0 3	1 8	... ...
						Assistant Magistrate's Office.								
May	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	1 0	... ...	... ...	1 0	... ...
June	... ...	... ...	... ...	... ...	... ...	... ...	2 0	... ...	... ...	4 0	... ...	0 2	2 0	... ...
July	... ...	... ...	... ...	... ...	1 0	... ...	2 0	... ...	... ...	5 0	... ...	0 2	1 0	... ...
	... ...	... ...	... ...	... ...	1 0	... ...	4 0	... ...	... ...	10 0	... ...	0 4	4 0	... ...

Tabular Statement showing the Stamp duty levied under Act XXVI of 1867, *&c.*—(Continued.)

	ARTICLES.											
	I	II	III	IV	V	VI	VII	VIII	IX	X		XI
	Bond or Obligation given by direction of a Court or Revenue authority. Duty 8 Annas.	Certificate under Act XXVII. of 1860. Duty as per value.	Copy of Decree or order having force of a Decree, of the value not exceeding 50 Rupees. Duty 8 Annas.	Copy of Judgment or order not being a Decree of the value exceeding 50 Rupees. Duty 8 Annas.	Copy of any Revenue or Judicial proceeding or order not otherwise provided for or of any Account, Statement, &c. Duty 8 Annas.	Copy of any Deed, &c., left in place of the original withdrawn. Duty 8 Annas per sheet.	Vakalatnamah presented to any Criminal or Revenue Courts or to Collector or Magistrate or other Revenue or Executive authority. Duty 8 Annas.	Petition of Appeal not from a decree presented to any Revenue Court. Duty 8 Annas.	Petition of Appeal not from a Decree presented to Revenue Board, &c. Duty 2 Rupees.	ANY OTHER PETITION OR APPLICATION. Presented to any Criminal Court and containing a complaint of certain offences specified. Duty 1 Rupee.	Presented to a Collector or Officer of Revenue and relating to any case of which the value is less than Rupees 50. Duty 1 Anna.	Presented to any Criminal or Revenue Court for copy of Order, &c. Duty 1 Anna.	When not otherwise provided for nor exempted, and when presented to any Revenue or Criminal Court or any Collector or any other Revenue authority or any Magistrate in his executive capacity. Duty 8 Annas.	Plaint or Appeal Petition in Suits and Appeals instituted in any Civil or Revenue Court.
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
						Udgir Tahsildar's Office.								
May	... ...	... ...	... ...	... ...	6 0	3 3 8	1 0 8	... ...	... ...	... ...	... ...	... ...	... ...	... ...
June	... ...	... ...	... ...	... ...	20 8	23 0 0	... ...	... ...	... ...	... ...	... ...	0 10	2 8	... ...
July	... ...	... ...	... ...	... ...	15 8	6 3 0	10 8	... ...	... ...	... ...	... ...	0 11	1 7	... ...
	... ...	... ...	... ...	... ...	68 8	12 8	15 0	... ...	... ...	... ...	... ...	1 9	4 8	... ...
						Gundapur Tahsildar's Office.								
May	... ...	... ...	... ...	... ...	10 6 8	1 0	... 0 8	... ...	... ...	... ...	... ...	... 0 3	3 0	... ...
June	... ...	... ...	... ...	... ...	3	1 3 6	4	... ...	... ...	... ...	... ...	... 0 6	19 8	... ...
July	... ...	... ...	... ...	... ...	...	14 0	...	... ...	... ...	... ...	... ...	...	26 8	... ...
	... ...	... ...	... ...	... ...	20 0	18 8	5 0	... ...	... ...	... ...	... 0 5	0 3	49 0	... ...

Tabular Statement showing the Stamp duty levied under Act XXVI. of 1867, &c.—(Concluded.)

	ARTICLES.														
	I	II	III	IV	V	VI	VII	VIII	IX	X					XI
										Any other Petition or Application.					
	Bond or Obligation given by direction of a Court or Revenue authority. Duty 8 Annas.	Certificate under Act XXVII. of 1860. Duty as per value.	Copy of Decree or order having force of a Decree of the value not exceeding 50 Rupees. Duty 8 Annas.	Copy of Judgment or order not being a Decree of the value exceeding 50 Rupees. Duty 8 Annas.	Copy of any Revenue or Judicial proceeding or order not otherwise provided for, or of any Account, Statement, &c. Duty 8 Annas.	Copy of any deed, &c., left in place of the original withdrawn. Duty 8 Annas per sheet.	Vakalutnamah presented to any Criminal or Revenue Courts or to Collector or Magistrate or other Revenue or Executive authority. Duty 8 Annas.	Petition of Appeal not from a Decree presented to any Revenue Court. Duty 8 Annas.	Petition of Appeal not from a Decree presented to Revenue Board, &c. Duty 2 Rupees.	Presented to any Criminal Court and containing a complaint of certain offences specified. Duty 1 Rupee.	Presented to a Collector or Officer of Revenue and relating to any case, of which the value is less than Rupees 50. Duty 1 Anna.	Presented to any Criminal or Revenue Court for copy of Order, &c. Duty 1 Anna.	When not otherwise provided for, nor exempted, and when presented to any Revenue or Criminal Court or any Collector or any other Revenue authority or any Magistrate in his executive capacity. Duty 8 Annas.	Plaint or Appeal Petition in Suits and Appeals instituted in any Civil or Revenue Court.
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
Udipi Taluk, Sub-Magistrate's Office.															
May	... ...	... ...	... ...	... ...	... ...	... ...	0 8	... ...	... ...	3 0	... ...	... ...	... ...	... ...	
June	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	7 0	... ...	0 1	... ...	... ...	
July	... ...	... ...	... ...	... ...	7 8	6 0	... ...	... ...	... ...	6 0	... ...	0 4	... ...	... ...	
	... ...	... ...	... ...	... ...	7 8	6 0	0 8	... ...	... ...	16 0	... ...	0 5	... ...	... ...	
Cundapur Taluk, Sub-Magistrate's Office.															
May	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	1 0	... ...	... ...	... ...	... ...	
June	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	1 0	... ...	... ...	... ...	... ...	
July	... ...	... ...	... ...	... ...	3 8	... ...	... ...	... ...	... ...	6 0	... ...	0 4	... ...	... ...	
	... ...	... ...	... ...	... ...	3 8	... ...	... ...	... ...	... ...	8 0	... ...	0 4	... ...	... ...	
Nileshwar Deputy Tahsildar's Office.															
May	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
June	... ...	... ...	... ...	... ...	1 8	3 8	1 8	... ...	... ...	... ...	... ...	... ...	10 8	... ...	
July	... ...	... ...	... ...	... ...	... ...	1 8	1 8	... ...	... ...	... ...	... ...	1 1	8 8	... ...	
	... ...	... ...	... ...	... ...	1 8	5 0	3 0	... ...	... ...	... ...	... ...	1 1	19 0	... ...	
Buntwal Deputy Tahsildar's Office.															
May	... ...	... ...	... ...	... ...	... ...	0 8	... ...	... ...	... ...	... ...	... ...	... ...	1 0	... ...	
June	... ...	... ...	... ...	... ...	... ...	5 8	1 0	... ...	... ...	... ...	... ...	... ...	9 8	... ...	
July	... ...	... ...	... ...	... ...	... ...	3 0	... ...	... ...	... ...	... ...	... ...	0 3	4 0	... ...	
	... ...	... ...	... ...	... ...	... ...	9 0	1 0	... ...	... ...	... ...	... ...	0 3	14 8	... ...	
Karkal Deputy Tahsildar's Office.															
May	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
June	0 8	... ...	... ...	... ...	... ...	2 0	1 0	... ...	... ...	... ...	... ...	... ...	7 8	... ...	
July	... ...	... ...	... ...	... ...	0 8	2 0	0 8	... ...	... ...	... ...	... ...	0 1	3 0	... ...	
	0 8	... ...	... ...	... ...	0 8	4 0	1 8	... ...	... ...	... ...	... ...	0 1	10 8	... ...	
Beltangadi Deputy Tahsildar's Office.															
May	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
June	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
July	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
Total Rev. Dept...	17 12	... ...	0 8	0 8	200 8	104 8	127 0	0 8	... ...	... ...	0 9	15 12	392 1	... ...	
Magisterial Department. *Magistrate's Office.*															
May	... ...	... ...	... ...	... ...	... ...	... ...	2 0	... ...	... ...	7 0	... ...	0 1	1 8	... ...	
June	... ...	... ...	... ...	... ...	3 0	... ...	20 8	... ...	... ...	40 0	... ...	0 11	23 8	... ...	
July	... ...	... ...	... ...	... ...	4 8	0 8	5 0	... ...	... ...	18 0	... ...	0 4	10 0	... ...	
August up to 15th.	... ...	... ...	... ...	... ...	1 8	... ...	3 8	... ...	... ...	8 0	... ...	0 6	7 8	... ...	
	... ...	... ...	... ...	... ...	9 0	0 8	31 0	... ...	... ...	73 0	... ...	1 6	42 8	... ...	

							Nileshwar Sub-Magistrate's Office.									
May	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
June	... ...	... ...	... ...	... ...	3 8	... ...	0 8	... ...	... ...	... ...	9 0	... ...	1 6	1 0	... ...	... ...
July	... ...	... ...	... ...	... ...	5 0	0 8	... ...	... ...	... ...	... ...	8 0	... ...	0 10	0 8	... ...	... ...
	... ...	... ...	... ...	... ...	8 8	0 8	0 8	... ...	... ...	17 0	... ...	2 0	1 8	... ...		
							Buntwal Sub-Magistrate's Office.									
May	... ...	... ...	... ...	... ...	0 8	1 0	2 0	... ...	... ...	1 0	... ...	1 0	... ...	... ...	... ...	... ...
June	... ...	... ...	... ...	... ...	2 0	... ...	3 0	... ...	... ...	11 0	... ...	10 0	... ...	... ...	... ...	... ...
July	... ...	... ...	... ...	.. ...	2 8	... ...	2 8	... ...	... ...	7 0	... ...	0 4	0 8	... ...	... ...	... ...
	... ...	... ...	... ...	... ...	5 0	1 0	7 8	... ...	... ...	19 0	... ...	11 4	0 8	... ...		
							Karkal Sub-Magistrate's Office.									
May	... ...	... ...	... ...	... ...	... ...	... ...	3 0	... ...	... ...	1 0	... ...	... ...	... ...	... ...	... ...	... ...
June	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	10 0	... ...	... ...	... ...	... ...	... ...	... ...
July	... ...	... ...	... ...	... ...	... ...	... ...	4 8	... ...	... ...	3 0	... ...	0 1	... ...	... ...	... ...	... ...
	... ...	... ...	... ...	... ...	... ...	... ...	7 8	... ...	... ...	14 0	... ...	0 1	... ...	... ...		
							Beltangadi Sub-Magistrate's Office.									
May	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
June	... ...	... ...	... ...	.. ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
July	... ...	... ...	... ...	... ...	0 8	... ...	... ...	... ...	... ...	... ...	... ...	0 1	2 8	... ...	... ...	... ...
	... ...	... ...	... ...	... ...	0 8	... ...	... ...	... ...	... ...	... ...	... ...	0 1	2 8	... ...		
Total Magisterial Department. ...	... ...	... ...	... ...	... ...	71 8	8 0	104 0	... ...	... ...	291 0	... ...	19 3	90 0	... ...		

Abstract.

		Rs.	A.	P.
Total duty levied in Revenue Department...	...	919	10	0
Do. do. Magisterial Department	...	583	11	0
Total...	...	1,503	5	0

Mangalore,
23rd August 1867.

(Signed) H. S. THOMAS,
Acting Collector.

							Deputy Magistrate's Office.									
May	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
June	... ...	... ...	... ...	... ...	... ...	... ...	2 8	... ...	... ...	... ...	... ...	... ...	0 5	0 8	... ...	... ...
July	... ...	... ...	... ...	... ...	... ...	... ...	4 8	... ...	... ...	... ...	... ...	... ...	0 1	... ...	... ...	... ...
	... ...	... ...	... ...	... ...	... ...	... ...	7 0	... ...	... ...	... ...	... ...	... ...	0 6	0 8	... ...	
							Mangalore Taluk, Sub-Magistrate's Office.									
May	... ...	... ...	... ...	... ...	... ...	... ...	2 0	... ...	... ...	5 0	... ...	0 1	11 0	... ...	... ...	... ...
June	... ...	... ...	... ...	... ...	3 8	... ...	3 8	... ...	... ...	8 0	... ...	0 2	5 0	... ...	... ...	... ...
July	... ...	... ...	... ...	... ...	0 8	... ...	1 0	... ...	... ...	9 0	... ...	0 5	5 8	... ...	... ...	... ...
	... ...	... ...	... ...	... ...	4 0	... ...	6 8	... ...	... ...	22 0	... ...	0 8	21 8	... ...		
							Mangalore Town, Sub-Magistrate's Office.									
May	... ...	... ...	... ...	... ...	... ...	... ...	13 8	... ...	... ...	20 0	... ...	0 4	0 8	... ...	... ...	... ...
June	... ...	... ...	... ...	... ...	17 8	... ...	12 8	... ...	... ...	40 0	... ...	1 0	8 8	... ...	... ...	... ...
July	... ...	... ...	... ...	... ...	1 0	... ...	3 8	... ...	... ...	14 0	... ...	0 9	3 0	... ...	... ...	... ...
	... ...	... ...	... ...	... ...	18 8	... ...	29 8	... ...	... ...	74 0	... ...	1 13	12 0	... ...		
							Buntwal Taluk, Sub-Magistrate's Office.									
May	... ...	... ...	... ...	... ...	... ...	... ...	0 8	... ...	... ...	3 0	... ...	... ...	... ...	... ...	... ...	... ...
June	... ...	... ...	... ...	... ...	1 0	... ...	1 8	... ...	... ...	16 0	... ...	0 2	... ...	... ...	... ...	... ...
July	... ...	... ...	... ...	... ...	8 8	... ...	2 8	... ...	... ...	16 0	... ...	0 8	... ...	... ...	... ...	... ...
	... ...	... ...	... ...	... ...	9 8	... ...	4 8	... ...	... ...	35 0	... ...	0 10	... ...	... ...		
							Uppinnangady Taluk, Sub-Magistrate's Office.									
May	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
June	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
July	... ...	... ...	... ...	... ...	1 0	... ...	... ...	... ...	... ...	... ...	... ...	... ...	1 0	... ...	... ...	... ...
	... ...	... ...	... ...	... ...	1 0	... ...	... ...	... ...	... ...	... ...	... ...	0 2	2 8	... ...		

From R. K. PUCKLE, Esq., Collector of Tinnevelly, to the Secretary to the Board of Revenue, dated Circuit Cutcherry at Tenkasy, 26th August 1867, No. 454.

1. As required in the Board's Proceedings, No. 2,828, dated 8th May 1867, I have the honour to report on the working of the Stamp Act in this district.

2. The total collections up to the 10th August are as under:—

	Article I.	Article III.		Article IV.				Article V.		Article VI.		Article VII.		Article VIII and IX.		Article X.				Article XI.		Total.	
	1	2	3	4		5		6		7		8		9		10		11	12	13	14	15	16	
	Rs.	Rs.	Rs.	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.	Rs.	Rs.	Rs.	A. P.
1. Collector and Magistrate	...	1	...	1	1 0	0	8 0	13	0 0	0	8 0	30	0 0	1	0 0	50	0 0	2	0 0	...	...	221	14 0
2. Sub-Collector and Joint Magistrate	...	...	...	1	8 0	1	8 0	2	0 0	...	...	50	0 0	...	...	56	0 0	1	0 0	...	...	80	9 0
3. Head Assistant Collector and Magistrate ...	...	...	...	...	...	...	...	15	0 0	...	...	10	0 0	...	...	...	...	...	...	...	...	53	7 0
4. Assistant Collector and Magistrate Mr. Wallace...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	226	6 0
Do. do. Mr. Cruickshanke...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	179	15 0
5. General charge Deputy Collector and Magistrate.	...	...	...	...	...	...	...	134	0 0	...	...	...	...	...	...	...	...	...	...	...	...	54	13 0
6. Treasury do. do. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	109	13 0
7. Sait do. do. ...	...	...	...	...	...	...	...	20	0 0	10	0 0	...	...	...	...	...	...	...	...	...	...	111	9 0
8. Tahsildar and Sub-Magistrate of Tenkasi ...	...	...	...	...	...	...	...	6	0 0	...	...	...	...	...	...	...	...	...	...	...	...	14	15 0
Do. and do. of Tinnevelly	...	...	...	...	...	...	...	23	0 0	...	...	...	...	...	...	...	...	...	...	...	...	23	14 0
Do. and do. of Ambasamudram...	...	...	...	...	...	...	...	4	0 0	...	...	...	...	...	...	...	...	...	...	...	...	56	12 0
Do. and do. of Nanguneri	...	...	...	...	...	...	...	43	8 0	...	...	...	...	...	...	...	...	...	...	...	...	84	14 0
Do. and do. of Sankarenainarkoil.	...	...	...	...	...	...	...	23	8 0	...	...	...	...	...	...	...	...	...	...	...	...	49	13 0
Do. and do. of Srivilliputtur ...	...	...	...	...	...	...	...	17	8 0	...	...	...	...	...	...	...	...	...	...	...	...	85	15 0
Do. and do. of Tenkasi	...	...	...	...	...	...	...	9	8 0	...	...	...	...	...	...	...	...	...	...	...	...	29	15 0
Do. and do. of Sattur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	14 0
Do. and do. of Ottapidaram ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	87	1 0
Do. and do. of Ottapidaram ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18	8 0
Deputy Tahsildar and Sub-Magistrate of Palamcottah...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25	8 0
																						17	2 0
Do. do. and do. of Calasapatnam...	...	...	...	...	...	...	...	8	8 0	...	...	...	...	...	...	...	...	...	...	...	...	11	10 0
Do. do. and do. of Vilancolam	...	...	...	...	...	...	...	1	0 0	...	...	...	...	...	...	...	...	...	...	...	...	1,806	1 0
Do. do. and do. of Tuticorin	...	...	...	...	...	...	...	2	0 0	...	...	...	...	...	...	...	...	...	...	...	...		
Do. do. and do. of Kaiar	...	...	...	...	...	...	...	15	0 0	...	...	...	...	...	...	...	...	...	...	...	...		
Do. do. and do. of Virdapati ...	...	...	...	...	...	...	...	4	0 0	...	...	...	...	...	...	...	...	...	...	...	...		
Do. do. and do. of Watrap... ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Do. do. and do. of Radapuram ...	...	...	...	...	...	...	...	10	8 0	...	...	...	...	...	...	...	...	...	...	...	...		
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		

From J. A. C. BOSWELL, Esq., Acting Collector of Nellore, to the Secretary to the Board of Revenue, dated 29th August 1867, No. 657.

1. With reference to the Board's Proceedings, dated 8th May 1867, No. 2,828, I have the honour to enclose a Statement showing the Stamp duty levied by Revenue and Magisterial Officers in this district, under Act XXVI. of 1867, up to the 15th instant.

2. I enclose copy of the Head Assistant Collector's letter, dated 22nd August 1867, No. 112. The remarks of the other Officers so far as they have been made are entered in the Remark Column Statement.

3. As regards this Presidency, where Ryotwar prevails, the greater number of petitions presented to a Collector relate to the settlement of the land. All these are expressly exempted from the operation of the Act.

4. My own experience leads me to believe that the requisition of stamps in plaints, petitions, &c., is taxation on one of the most popular shapes in which it could be presented. Of course the system is new, and it takes sometime for the people to understand it; but the revenue from this source, I anticipate, will go on steadily increasing from year to year.

5. I find as a rule, petitioners prefer to send their letters by post, paying postage and registration fee upon them, to coming and presenting them in person or by Vakil at the Cutcherry. They have the idea that the petition will receive more attention when something is paid upon it. Thus the idea of writing petitions on stamp paper was very quickly taken up, and I do not think that the imposition of a Stamp duty has, except very temporarily, checked the presentation of complaints.

3. There was no perceptible diminution of petitions, (even when some of those now excluded from tax were required to be presented on stamp papers,) but on the contrary the people seemed to think that they strengthened their claim to be heard, by buying a stamped paper; the extra labour involved by the Act has been, however, a serious obstruction to business; for the minute registry of stamps and petitions, not only occupies the time of public servants who have much other work to do, but petitioners have to wait for endorsements or extracts especially when the Cutcherry is on circuit. This difficulty, however, daily decreases and will vanish entirely when the Clerks become better acquainted with the headings under which each deed, order, or petition, should be registered. These headings appear capable of great simplification, and when this is done, I do not anticipate any inconvenience by registry.

4. Petitioners, however, were at first put to great straits, and no small expense, in their search for information as to the stamps required; as a rule the cost of stamps was doubled by fees for advice which as often as not was wrong: but the Board's liberal interpretation of the meaning of Schedule B. has remedied the hardship felt by revenue petitioners whose grievances needed redress, and the few petitions that are now taxable can well afford to pay.

5. It is, however, somewhat premature to offer an opinion now, as it is only during the latter part of the period reported on that the reading of the Schedule has been modified, and we have yet to see whether public business is delayed or hardship is experienced by those to whom the schedule applies.

6. Neither can the amount collected be received as any criterion of the probable income to be derived from stamps, as, from ignorance, petitions (especially applications for extracts) have often been written on paper bearing an unnecessarily high stamp, and numerous petitions now excluded from the tax have been presented on stamped paper.

Ed. J. Wright.

ENCLOSURE No. 1.

Return of Stamp duty levied under Schedule B., Section 6, Act XXVI. of 1867, in the District of Nellore.

Talooks and other offices.	Month.	Column 8, Article V.	Column 9, Article VII.	Column 9, Articles VIII. & IX.	Column 10, Article X.				Column 16, total duty collected.	Remarks.
			Third head.	Second head.	Third head.	Fourth head.	Sixth head.	Seventh head.		
		Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	
Gudur talook.— *Vide* report, dated 21st August 1867, No. 542.	May ...	... ...	... ...	... ...	... ...	... ...	... ...	2 8	2 8	
	June ...	... ...	... ...	... ...	2 0	... ...	... ...	... ...	2 0	
	July ...	... ...	2 8	... ...	11 0	... ...	... ...	1 0	14 8	
	August..	... ...	0 8	... ...	6 0	... ...	... ...	0 8	7 0	
	Total ...	... ...	3 0	... ...	19 0	... ...	... ...	4 0	26 0	
Rapur talook.— *Vide* Talook Serishtadar's report, dated 29th August 1867, Extra No. 1.	May ...	... ...	... ...	... ...	... ...	... ...	... ...	8 8	8 8	
	June ...	... ...	... ...	... ...	... ...	... ...	... ...	23 0	23 0	
	July ...	... ...	... ...	... ...	... ...	... ...	... ...	3 0	3 0	
	August..	... ...	... ...	... ...	... ...	... ...	... ...	1 8	1 8	
	Total ...	... ...	... ...	... ...	... ...	... ...	... ...	36 0	36 0	
Nellore talook.— *Vide* report, dated 18th August 1867, No. 695.	May ...	0 8	... ...	... ...	5 0	... ...	0 1	34 0	39 9	The Tahsildar suggests that Criminal petitions should be executed on eight-annas stamp, instead of one-rupee stamp as now required, and that the value of stamps on which applications for public copies are presented, should be raised from one to eight annas.
	June ...	... ...	0 8	... ...	1 0	... ...	... ...	92 0	93 8	
	July ...	2 0	2 0	... ...	8 0	... ...	0 1	42 8	54 9	
	August..	... ...	... ...	... ...	1 0	... ...	0 1	6 0	7 1	
	Total ...	2 8	2 8	... ...	15 0	... ...	0 3	174 8	194 11	
Atmakur talook.— *Vide* report, dated 20th August 1867, No. 435.	May ...	... ...	0 8	... ...	14 0	... ...	... ...	13 0	27 8	
	June ...	... ...	1 0	... ...	11 0	... ...	... ...	84 0	96 0	
	July ...	... ...	... ...	... ...	6 0	... ...	... ...	12 8	18 8	
	August..	... ...	... ...	... ...	3 0	... ...	... ...	3 0	6 0	
	Total ...	... ...	1 8	... ...	34 0	... ...	... ...	112 8	148 0	
Kavali talook.— *Vide* report, dated 19th August 1867, No. 115.	May ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	June ...	... ...	1 0	2 8	4 0	... ...	... ...	0 8	8 0	
	July ...	3 0	1 0	1 8	4 0	... ...	0 1	2 8	12 1	
	August..	2 8	... ...	... ...	8 0	... ...	... ...	1 0	11 8	
	Total ...	5 8	2 0	4 0	16 0	... ...	0 1	4 0	31 9	
Udayagiri talook.— *Vide* docket, dated 26th August 1867, No. 116.	May ...	... ...	... ...	... ...	4 0	... ...	... ...	... ...	4 0	
	June ...	... ...	... ...	... ...	3 0	... ...	... ...	16 0	19 0	
	July ...	... ...	... ...	... ...	3 0	... ...	... ...	18 8	21 8	
	August..	0 8	... ...	... ...	10 0	... ...	... ...	1 0	11 8	
	Total ...	0 8	... ...	... ...	20 0	... ...	... ...	35 8	56 0	
Kandukur talook.— *Vide* report, dated 21st August 1867, No. 68.	May ...	... ...	1 0	... ...	1 0	... ...	... ...	... ...	2 0	
	June ...	... ...	1 0	... ...	11 0	... ...	... ...	... ...	12 0	
	July ...	... ...	1 0	... ...	28 0	... ...	... ...	... ...	29 0	
	August..	... ...	3 8	... ...	26 0	... ...	... ...	... ...	29 8	
	Total ...	... ...	6 8	... ...	66 0	... ...	... ...	... ...	72 8	
Kanigiri talook.— *Vide* report, dated 22nd August 1867, No. 39.	May ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	June ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	July ...	... ...	... ...	... ...	11 0	... ...	... ...	... ...	11 0	
	August..	... ...	... ...	... ...	2 0	... ...	... ...	... ...	2 0	
	Total ...	... ...	... ...	... ...	13 0	... ...	... ...	... ...	13 0	
Ongole talook.— *Vide* report, dated 20th August 1867, No. 70, and 8th August 1867, No. 61.	May ...	... ...	... ...	... ...	3 0	... ...	... ...	... ...	3 0	
	June ...	... ...	... ...	... ...	5 0	... ...	... ...	... ...	5 0	
	July ...	... ...	1 0	... ...	16 0	... ...	... ...	6 8	23 8	
	August..	... ...	... ...	... ...	7 0	... ...	... ...	... ...	7 0	
	Total ...	... ...	1 0	... ...	31 0	... ...	... ...	6 8	38 8	
Sriharikota Sub-Magistrate.— *Vide* report, dated 21st August 1867, No. 18.	May ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	Rupee 1 is entered in the local return as levied under Column 2, Article 1. The Sub-Magistrate appears to have made a mistake. He will be called upon to report on this point entering the amount under proper head in the future returns.
	June ...	... ...	... ...	... ...	3 0	... ...	... ...	0 8	3 8	
	July ...	... ...	0 8	... ...	0 8	... ...	... ...	... ...	1 0	
	August..	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	Total ...	... ...	0 8	... ...	3 8	... ...	... ...	0 8	4 8	

Return of Stamp duty levied under Schedule B., Section 6, Act XXVI. of 1867, in the District of Nellore.—(Continued.)

Talooks and other offices.	Month.	Column 6, Article V.	Column 8, Article VII. Third head.	Column 9, Articles VIII. & IX. Second head.	Column 10, Article X. Third head.	Column 10, Article X. Fourth head.	Column 10, Article X. Sixth head.	Column 10, Article X. Seven head.	Column 10, total duty collected.	Remarks.
		Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	
Venkatagiri Division.—*Vide* report, dated 19th August 1867, No. 20.	May ...	... ...	1 0	... ...	5 0	... ...	... ...	... ...	6 0	
	June ...	... ...	0 8	... ...	1 0	... ...	... ...	... ...	1 8	
	July ...	1 8	1 0	... ...	5 0	... ...	0 1	1 0	8 9	
	August...	... ...	... ...	... ...	1 0	... ...	... ...	... ...	1 0	
	Total...	1 8	2 8	... ...	12 0	... ...	0 1	1 0	17 1	
Polur Division.—*Vide* report, dated 19th August 1867, No. 49.	May ...	0 8	0 8	... ...	... ...	... ...	0 1	... ...	1 1	
	June ...	... ...	0 8	... ...	... ...	... ...	... ...	... ...	0 8	
	July ...	... ...	1 0	... ...	... ...	... ...	... ...	... ...	1 0	
	August...	... ...	... ...	... ...	3 0	... ...	... ...	... ...	3 0	
	Total ...	0 8	2 0	... ...	3 0	... ...	0 1	... ...	5 9	
Nellore Town.—*Vide* report, dated 19th August 1867, No. 28.	May ...	5 8	18 0	... ...	43 0	... ...	0 7	... ...	66 15	The Sub-Magistrate reports that, in three cases, complaints were received on eight-anna stamp, instead of one-rupee stamp. In another case two stamps of eight annas each were received, instead of one stamp of one rupee.
	June ...	1 8	12 0	... ...	26 0	... ...	0 3	... ...	39 11	
	July ...	1 8	16 0	... ...	21 0	... ...	0 5	... ...	38 13	
	August...	1 8	2 0	... ...	11 8	... ...	0 2	0 8	15 10	
	Total...	10 0	48 0	... ...	101 8	... ...	1 1	0 8	161 1	
Allur Division.—*Vide* report, dated 18th August 1867, No. 16.	May ...	... ...	1 0	... ...	1 0	... ...	0 2	... ...	2 2	The Sub-Magistrate remarks that the new Stamp Law has not checked petty complaints, and that it is being gradually well understood.
	June ...	... ...	1 0	... ...	17 0	... ...	0 2	4 8	22 10	
	July ...	... ...	0 8	... ...	10 0	... ...	... ...	2 8	13 0	
	August...	0 8	... ...	... ...	2 0	... ...	0 2	1 0	3 10	
	Total...	0 8	2 8	... ...	30 0	... ...	0 6	8 0	41 6	
Addanki Division.—*Vide* reports, dated 10th August 1867, No. 5, and 20th August 1867, No. 6.	May ...	... ...	0 8	... ...	2 0	... ...	... ...	... ...	2 8	
	June ...	0 8	3 8	... ...	12 0	... ...	... ...	... ...	16 0	
	July ...	2 0	1 0	... ...	11 0	... ...	... ...	... ...	14 0	
	August...	... ...	... ...	... ...	17 0	... ...	... ...	... ...	17 0	
	Total...	2 8	5 0	... ...	42 0	... ...	... ...	... ...	49 8	
Darsi Division.—*Vide* reports, dated 29th July 1867, No. 17, and dated 9th August 1867.	May ...	0 8	0 8	... ...	5 0	... ...	... ...	... ...	6 0	The Sub-Magistrate remarks that the new Stamp Law bear hard on the poor.
	June ...	1 8	0 8	... ...	5 0	... ...	... ...	... ...	7 0	
	July ...	... ...	... ...	... ...	10 0	... ...	... ...	... ...	10 0	
	August...	... ...	0 8	... ...	10 0	... ...	... ...	... ...	10 8	
	Total...	2 0	1 8	... ...	30 0	... ...	... ...	... ...	33 8	
Podile Division.—*Vide* reports, dated 20th July 1867, No. 16, and 23rd August 1867, No. 20.	May ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	June ...	0 8	... ...	... ...	2 0	... ...	... ...	... ...	2 8	
	July ...	... ...	... ...	... ...	7 0	... ...	... ...	... ...	7 0	
	August...	0 8	... ...	... ...	1 0	... ...	0 1	... ...	1 9	
	Total...	1 0	... ...	... ...	10 0	... ...	0 1	... ...	11 1	
Kanuparti Salt Division.—*Vide* report, dated 21st August 1867, No. 8.	May ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	No Stamp duty is shown to have been collected.
	June ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	July ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	August...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	Total...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
Padarti Division.—*Vide* report, dated 20th August 1867, No. 8.	May ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	June ...	... ...	0 8	... ...	... ...	... ...	... ...	... ...	0 8	
	July ...	... ...	0 8	... ...	... ...	... ...	... ...	... ...	0 8	
	August...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	Total...	... ...	1 0	... ...	... ...	... ...	... ...	... ...	1 0	
Pakala Division.—*Vide* report, dated 20th August 1867, No. 12.	May ...	... ...	2 8	... ...	... ...	... ...	... ...	... ...	2 8	
	June ...	... ...	1 0	... ...	... ...	... ...	... ...	... ...	1 0	
	July ...	... ...	1 0	... ...	... ...	... ...	... ...	... ...	1 0	
	August...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	Total...	... ...	4 8	... ...	... ...	... ...	... ...	... ...	4 8	

Return of Stamp duty levied under Schedule B., Section 6, Act XXVI. of 1867, in the District of Nellore.—(Continued.)

Talooks and other offices.	Month.	Column 6, Article V.	Column 8, Article VII.	Column 9, Articles VIII. & IX.	Column 10, Article X.				Column 16, total duty collected.	Remarks.
			Third head.	Second head.	Third head.	Fourth head.	Sixth head.	Seventh head.		
		Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	
Jummalapenta Division. *Vide* report, dated 20th August 1867, No. 22.	May ...	... ...	0 8	... ...	... ...	... ...	... ...	... ...	0 8	
	June ...	... ...	0 8	... ...	... ...	... ...	... ...	... ...	0 8	
	July ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	August..	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	Total ...	... ...	1 0	... ...	... ...	... ...	... ...	... ...	1 0	
Isakapalli Division.— *Vide* report, dated 20th August 1867, No. 10.	May ...	... ...	1 8	... ...	... ...	... ...	... ...	... ...	1 8	
	June ...	... ...	0 8	... ...	... ...	... ...	... ...	... ...	0 8	
	July ...	... ...	0 8	... ...	... ...	... ...	... ...	... ...	0 8	
	August..	... ...	... ...	... ...	... ...	... ...	... ...	0 8	0 8	
	Total ...	... ...	2 8	... ...	... ...	... ...	... ...	0 8	3 0	
Gogulapalli Division.— *Vide* report, dated 21st August 1867, No. 2.	May ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	June ..	... ...	3 0	... ...	... ...	... ...	... ...	... ...	3 0	
	July ...	... ...	1 8	... ...	... ...	... ...	... ...	... ...	1 8	
	August..	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	Total ..	... ...	4 8	... ...	... ...	... ...	... ...	... ...	4 8	
Gangapatnam Division. *Vide* report, dated 18th August 1867, No. 2.	May ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	No Stamp duty is shown to have been collected.
	June ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	July ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	August..	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	Total ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
Krishnapatnam Division.— *Vide* report, dated 18th August 1867, No. 13.	May ...	... ...	1 8	... ...	... ...	... ...	... ...	... ...	1 8	
	June ...	... ...	4 8	... ...	... ...	... ...	... ...	... ...	4 8	
	July ...	... ...	1 0	... ...	... ...	... ...	... ...	... ...	1 0	
	August..	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	Total ...	... ...	7 0	... ...	... ...	... ...	... ...	... ...	7 0	
Dugarazupatnam Division.— *Vide* report, dated 21st August 1867, No. 16.	May ...	... ...	1 8	... ...	... ...	... ...	... ...	... ...	1 8	
	June ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	July ...	... ...	3 0	... ...	... ...	... ...	... ...	... ...	3 0	
	August..	... ...	1 8	... ...	... ...	... ...	... ...	... ...	1 8	
	Total ...	... ...	6 0	... ...	... ...	... ...	... ...	... ...	6 0	
Tada Division.— *Vide* report, dated 19th August 1867, No. 9.	May ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	No Stamp duty is shown to have been collected.
	June ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	July ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	August..	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	Total ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
Sunnapuguntа Division. — *Vide* report, dated 20th August 1867, No. 24.	May ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	June ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	July ...	... ...	... ...	... ...	... ...	... ...	... ...	0 8	0 8	
	August..	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
	Total ...	... ...	... ...	... ...	... ...	... ...	... ...	0 8	0 8	
Treasury Deputy Collector's Office.— *Vide* report, dated 20th August 1867.	May ...	21 0	... ...	... ...	... ...	... ...	0 2	4 8	25 10	
	June ...	15 8	... ...	... ...	... ...	0 1	0 5	5 0	20 14	
	July ...	15 0	... ...	... ...	... ...	... ...	0 14	3 0	18 14	
	August..	12 0	... ...	... ...	... ...	... ...	... ...	1 8	13 8	
	Total	63 8	... ...	... ...	... ...	0 1	1 5	14 0	78 14	
Sub-Collector's Office.— *Vide* letter, dated 20th August 1867, No. 148.	May ...	... ...	0 8	... ...	... ...	0 1	... ...	0 8	1 1	The Sub-Collector makes the following remarks:— "Till the receipt of the Board's Proceedings, dated 15th July, No. 4,420, directing that there is no necessity for the use of stamped paper in the several
	June ...	... ...	6 0	... ...	4 0	0 8	... ...	2 8	13 0	
	July ...	... ...	0 8	... ...	5 0	0 4	... ...	11 0	16 12	
	August..	... ...	... ...	... ...	9 0	... ...	... ...	4 0	13 0	
	Total ...	... ...	7 0	... ...	18 0	0 13	... ...	18 0	43 13	

Return of Stamp duty levied under Schedule B., Section 6, Act XXVI. of 1867, in the District of Nellore.—(Concluded.)

Talooks and other offices.	Month.	Column 6, Article V.	Column 8, Article VII. Third head.	Column 9, Articles VIII. & IX. Second head.	Column 10, Article X. Third head.	Fourth head.	Sixth head.	Seventh head.	Column 16, total duty collected.	Remarks.
		Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	
Collector's Office ...	May ...	... ...	1 8	... ...	7 8	... ...	0 10	34 8	44 2	"cases mooted thereon stamped papers "have been invariably required. Nor as "I believe a single petition was ever "prevented from recording his grievances "by having to use stamped instead of "plain paper."
	June ...	... ...	1 0	... ...	9 13	... ...	0 8	54 8	65 13	
	July ...	... ...	3 0	... ...	14 8	... ...	1 14	44 0	63 6	
	August..	... ...	0 8	... ...	... ...	... ...	0 6	15 0	15 14	
	Total ...	... ...	6 0	... ...	31 13	... ...	3 6	148 0	189 3	
Head Assistant Collector.—*Vide* letter, dated 22nd August 1867, No. 112.	May ...	... ...	0 8	... ...	1 0	... ...	... ...	2 0	3 8	*Vide* enclosed copy of the Head Assistant Collector's letter.
	June ...	1 0	... ...	... ...	1 0	... ...	... ...	2 0	3 8	
	July ...	1 8	1 0	... ...	6 0	... ...	0 2	10 2	12 4	
	August..	0 8	0 8	... ...	1 0	... ...	0 3	10 0	18 11	
	Total ...	3 0	2 0	... ...	9 0	... ...	0 5	23 2	37 7	
Deputy Collector of of Naidupett.—*Vide* report, dated 29th August 1867.	May ...	... ...	0 8	... ...	2 0	... ...	... ..	0 8	3 0	
	June ...	0 8	... ...	... ...	2 0	... ...	0 3	1 8	4 3	
	July	31 8	... ...	... ...	4 0	... ...	0 1	0 8	36 1	
	August..	... ...	1 0	... ...	10 0	... ...	... ...	0 8	11 8	
	Total ...	32 0	1 8	... ...	18 0	... ...	0 4	3 0	54 12	
Total...	May ...	28 0	33 8	... ...	93 8	0 1	1 7	100 0	256 8	
	June ...	21 0	38 8	2 8	119 13	0 9	1 7	294 2	477 15	
	July ...	68 0	39 8	1 8	181 0	0 4	3 8	159 0	442 12	
	August..	18 0	10 0	... ...	128 8	... ...	0 12	37 0	194 4	
	Total ...	125 0	121 8	4 0	522 13	0 14	7 2	590 2	1,371 7	

NELLORE,
29th August 1867.

(Signed) J. A. C. BOSWELL,
Acting Collector.

Return of Stamp duty levied under Schedule B., Section 6, Act XXVI. of 1867, &c.—(Continued.)

Divisions.	Date of day and month.	Column 7, Article VI. Copy of any Deed, Instrument, or Writing, stamped in accordance with Schedule A. when left by any party to a suit, on proceedings in place of the original withdrawn. Duty, either the same duty as on the original deed, &c., or else 8 Annas per sheet, provided duty on copy does not exceed that on original.	Column 8, Article VII. Mooktarnama, Wakeelutnama, and other power, filed or presented for the conduct of any one case in any Court, or before any Revenue or Executive Authority.		
			When presented to the High Court, the Board of Revenue, the Chief Commissioner, or other Chief Revenue or Executive Authority, Duty Rupees 2 in each case.	When presented to a Commissioner of Revenue or Circuit, or to any Chief officer charged with the executive administration of a division, or to a Commissioner of Customs, Duty Rupee 1 in each case.	When presented to any Civil or Criminal Court, other than the High Court, or to any Revenue Court, or to any Collector or Magistrate or other Revenue or Executive Authority not already provided for, Duty 8 Annas in each case.
COLLECTOR'S DIVISION.					
Huzoor.					
Revenue and Magistrate ...	From 1st May to 10th August 1867.	.....	.....	.....	8 Annas Stamps... 14 4 Rupees do. 1
Talooks.					
Revenue	From 1st May to 7th do.	.....	.....	.....	85
Magistrate	Do. do.	.....	.....	.....	8 Annas Stamps... 103 1 Rupees do. 1
Huzoor Treasury Deputy Collector.	From 1st May to 10th August 1867.	.....	.....	.....	.....
Sub-Collector and Joint Magistrate.	From 6th May to 15th August 1867.	.....	.....	.....	5
Head Assistant Collector and Magistrate.	From 3rd May to 7th August 1867.	.....	.....	.....	4
Salt Deputy Collector ...	From 1st May to 10th August 1867.	.....	.....	.....	.....
General Deputy Collector and Magistrate.	From 1st May to 31st August 1867.	.....	.....	.....	4
	Total of Stamps...	.....	.....	.....	170
	Total value in Rupees...	.....	.....	.....	89

Return of Stamp duty levied under Schedule B., Section 6, Act XXVI. of 1867, &c.—(Continued.)

Divisions.	Date of day and month.	Column 9, Articles VIII and IX. — Petition of Appeal. — When not from an Order rejecting a plaint, or from a Decree or Order having the force of a Decree, and — When presented to High Court, Duty Rupees 2.	Column 9, Articles VIII and IX. — Petition of Appeal. — When not from an Order rejecting a plaint, or from a Decree or Order having the force of a Decree, and — When presented to any Civil Court other than the High Court, or to any Revenue Court other than the Board of Revenue, Duty 8 Annas.	Column 9, Articles VIII and IX. — Petition of Appeal. — When presented to the Board of Revenue or to the Chief Commissioner, or other Chief Revenue or executive authority, Duty Rupees 2.	Column 10, Article X. — Any other Petition and any Application. — When presented to the High Court, Duty Rupees 2.	Column 10, Article X. — Any other Petition and any Application. — When presented to the Board of Revenue, or to the Chief Commissioner, or other Chief Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any Chief Officer charged with executive administration of a division, Duty Rupee 1.
Collector's Division. *Huzoor.*						
Revenue and Magistrate ...	From 1st May to 10th August 1867.	.....	7	.....	.....	.....
Talooks.						
Revenue	From 1st May to 7th do.	.....	.....	.....	.....	.....
Magistrate...	Do. do.	.....	.....	.....	.....	.....
Huzoor Treasury Deputy Collector.	From 1st May to 10th August 1867.	.....	.....	.....	.....	.....
Sub-Collector and Joint Magistrate.	From 6th May to 15th August 1867.	.....	1	.....	.....	.....
Head Assistant Collector and Magistrate.	From 3rd May to 7th August 1867.	.....	.....	.....	.....	.....
Salt Deputy Collector ...	From 1st May to 10th August 1867.	.....	.....	.....	.....	.....
General Deputy Collector and Magistrate.	From 1st May to 31st August 1867.	.....	.....	.....	.....	.....
	Total of Stamps...	.....	8	.....	.....	.....
	Total value in Rupees...	.....	4	.....	.....	.....

From W. WILSON, Esq., Acting Collector of the Kistna district, to the Secretary to the Board of Revenue, dated 9th September 1867, No. 314:—

Return of Stamp duty levied under Schedule B., Section 6, Act XXVI. of 1867, in the Revenue and Magisterial Departments of the District of Kistna, in the Madras Presidency, from 1st May to 31st August 1867.

Divisions.	Date of day and month.	Column 2, Article I. — Bond or other Obligation when given by direction of any Court or Revenue Authority, Duty 8 Annas. N. B.—This applies to Bonds, such as are detailed in form D., Act XXV. of 1861, and Act X. of 1859, respectively; for the duty on Bonds and Obligations generally see Schedule Act X. of 1862.	Column 3, Article II. — Certificate granted under Acts XXVII. of 1860, and XL. of 1858, Bengal Act, and Regulation VIII. of 1827, Bombay Code; Duty as per value.	Column 4, Article III. — Copy of Decree or Order having the force of a Decree. — When passed by the High Court, Duty Rupees 4.	Column 4, Article III. — Copy of Decree or Order having the force of a Decree. — When passed by any Civil Court other than the High Court, or by any Revenue Court. — If Rupees 50 or less than Rupees 50 in value, Duty 8 Annas.	Column 4, Article III. — Copy of Decree or Order having the force of a Decree. — When passed by any Civil Court other than the High Court, or by any Revenue Court. — If exceeding Rupees 50 in value, Duty Rupee 1.
Collector's Division. *Huzoor.*						
Revenue and Magistrate ...	From 1st May to 10th August 1867.	.....	.....	.....	.....	.....
Talooks.						
Revenue	From 1st May to 7th do.	.....	.....	.....	.....	.....
Magistrate	Do. do.	.....	.....	.....	.....	.....
Huzoor Treasury Deputy Collector.	From 1st May to 10th August 1867.	.....	.....	.....	.....	.....
Sub-Collector and Joint Magistrate.	From 6th May to 15th August 1867.	.....	.....	.....	.....	.....
Head Assistant Collector and Magistrate.	From 3rd May to 7th August 1867.	.....	.....	.....	.....	.....
Salt Deputy Collector... ...	From 1st May to 10th August 1867.	.....	.....	.....	.....	.....
General Deputy Collector and Magistrate.	From 1st May to 31st August 1867.	.....	.....	.....	.....	.....
	Total of Stamps...	.....	.....	.....	.....	.....
	Total value in Rupees...	.....	.....	.....	.....	.....

Return of Stamp duty levied under Schedule B., Section 6, Act XXVI. of 1867, &c.—(Continued.)

Divisions.	Date of day and month.	Column 5, Article IV. — Copy or translation of a Judgment or Order not being, or having the force of, a Decree.			Column 6, Article V.
		When passed by the High Court, Duty Rupee 1.	When passed by any Court other than the High Court, or by any Revenue Court, or by the Board of Revenue, or by any Chief Commissioner, or other Chief Revenue or Executive Authority, or by any Commissioner of Circuit, or any Chief Officer charged with the Executive Administration of a Division.		Copy of any Revenue or Judicial Proceeding or Order not provided for, or of any Account, Statement, Report, or the like when taken out of any Civil or Criminal Court, or Revenue Court or Office, or any office of any Commissioner of Circuit, or any Chief Officer charged with the Executive Administration of a Division; Duty 8 Annas per sheet.
			If Rupees 50 or less than Rupees 50 in value, Duty 4 Annas.	If exceeding Rupees 50 in value, Duty 8 Annas.	
Collector's Division. *Huzoor.*					
Revenue and Magistrate ...	From 1st May to 10th August 1867.	.....	.....	.....	1
Talooks.					
Revenue	From 1st May to 7th do.	.....	.....	.....	6
Magistrate	Do. do.	.....	.....	.....	36
Huzoor Treasury Deputy Collector.	From 1st May to 10th August 1867.	.....	.....	.....	.....
Sub-Collector and Joint Magistrate.	From 6th May to 15th August 1867.	.....	.....	.....	7
Head Assistant Collector and Magistrate	From 3rd May to 7th August 1867.	.....	.....	.....	7
Salt Deputy Collector ...	From 1st May to 10th August 1867.	.....	.....	.....	1
General Deputy Collector and Magistrate.	From 1st May to 31st August 1867.	.....	.....	.....	33
	Total of Stamps...	.....	.....	.....	91
	Total value in Rupees...	.....	.....	.....	45-8-0

Return of Stamp duty levied under Schedule B, Section 6, Act XXVI. of 1867, &c.—(Continued.)

Divisions.	Date of day and month.	Column 12. Note (c) Article XI. — Excess of duty paid in suits for meme profits.	Column 13. Note (e) Article XI. — Additional duty paid by respondents taking objections under Section 348, C. C. P.	Column 14. Note (d) Article XI. — Amount of duty refunded on remands.	Column 15. Section 26, Act X of 1862. — Amount of duty refunded on compromises, &c.
Collector's Division. *Huzoor.*					
Revenue and Magistrate ...	From 1st May to 10th August 1867.	.....	.....	.....	.....
Talooks.					
Revenue	From 1st May to 7th do.	.....	.....	.....	.....
Magistrate	Do. do.	.....	.....	.....	.....
Huzoor Treasury Deputy Collector.	From 1st May to 10th August 1867.	.....	.....	.....	.....
Sub-Collector and Joint Magistrate.	From 6th May to 15th August 1867.	.....	.....	.....	.....
Head Assistant Collector and Magistrate.	From 3rd May to 7th August 1867.	.....	.....	.....	.....
Salt Deputy Collector ...	From 1st May to 10th August 1867.	.....	.....	.....	.....
General Deputy Collector and Magistrate.	From 1st May to 31st August 1867.	.....	.....	.....	.....
	Total of Stamps ..	.....	.....	.....	.....
	Total value in Rupees...	.....	.....	...	.....

Return of Stamp duty levied under Schedule B, Section 6, Act XXVI. of 1867, &c.—(Concluded.)

Divisions.	Date of day and month.	Column 16. Total of duty collected.	N. B. Razinamahs and the like referred to in Article 13, Schedule B, Act X. of 1862, will now bear the Stamp duty appropriate to such under the provisions of Schedule A.	Remarks.
Collector's Division.				In this column, Courts and Officers will be so good as to bring to notice any thing requiring notice in the working of the new Schedule.
Huzoor.		Rs. A. P.		
Revenue and Magistrate ...	From 1st May to 10th August 1867.	266 12 0		
Talooks.				
Revenue	From 1st May to 7th do.	2,181 2 0		
Magistrate...	Do. do.	619 8 0		
Huzoor Treasury Deputy Collector.	From 1st May to 10th August 1867.	17 10 0		
Sub-Collector and Joint Magistrate.	From 6th May to 15th August 1867.	158 3 0		
Head Assistant Collector and Magistrate.	From 3rd May to 7th August 1867.	79 12 0		
Salt Deputy Collector	From 1st May to 10th August 1867.	11 8 0		
General Deputy Collector and Magistrate.	From 1st May to 31st August 1867.	109 7 0		
	Total... ...	3,443 14 0		

(1.) Petitions and first examination of complainants in all Criminal cases whatever should be exempt from Stamp duty. The present Schedule, besides weighing on the poorer part of the community having complaints to make of offences against them, for which the Police cannot arrest without warrant, demands a stamp on complaints of offences under such Sections as 260, 261, &c., in which Government would necessarily be complainant.

(2.) It may be doubted whether the opinion of the Law Officer of the Crown that petitions to all Municipal Commissioners not of a Presidency Town, are exempt is correct; the Section will grammatically bear the opposite meaning quite as easily, but this doubt should be authoritatively solved.

(3.) It should be distinctly stated what is the scope of the word "Settlement" (third exemption,) as it is ambiguous, meaning one thing in Bengal, and the same thing and another besides in Madras.

1. Forwarded to Board as required by Proceedings, No. 2,828, dated 8th May 1867.
2. The delay in submitting is due solely to the dilatoriness of the General Deputy Collector, whose Return was received only on Saturday, the 7th current.

Masulipatam, 9th September 1867.

(Signed) W. WILSON, Acting Collector.

Return of Stamp duty levied under Schedule B., Section 6, Act XXVI. of 1867, &c.—(Continued.)

Divisions.	Date of day and month.	Column 10, Article X.—(Concluded.) Any other Petition and any Application.—(*Concluded.*) When presented to, or when written down on examination as provided by Section 7 by any Criminal Court, and containing a complaint of certain offences specified, Duty Rupee 1.	When presented to any Civil Court other than a Principal Civil Court of original jurisdiction, or to any Cantonment Joint Magistrate sitting under Act III. of 1859, or to any Court of Small Causes under Act XI. of 1865, or to any Collector or Officer of Revenue, and when the petition relates to any matter less than Rs. 50 in value, Duty 1 Anna.	When presented to the Collector of Customs at any Presidency Town to any Municipal Commissioner, or to any Magistrate or Justice of the Peace under any Act for the time being in force for the conservancy and improvement of any Presidency town, Duty 1 Anna.	When presented to Civil, Criminal, or Revenue Court, or any Board of Revenue, or any Commissioner of Revenue on Circuit, or any Chief Officer charged with the executive administration of a division, and when the petition is for copy or translation of any judgment, decree, or order, or other document on record, Duty 1 Anna.	When not otherwise provided for nor exempted, and when presented to any Civil, Criminal, or Revenue Court, or to any Collector or other Revenue authority, or any Magistrate in his executive capacity, Duty 8 Annas.
Collector's Division.						
Huzoor.						
Revenue and Magistrate ...	From 1st May to 10th August 1867.	19	.....	.....	1 Anna Stamps 12 8 Do. do. 3	454 1 Re. Stamps 8
Talooks.						
Revenue	From 1st May to 7th do.	.....	.....	.....	2	4,311 1 Re. do. 5
Magistrate...	Do. do.	256	.....	.....	1 Anna Stamps 38 2 Annas do. 1 8 Do. do. 7 1 Rupee do. 1	572
Huzoor Treasury Deputy Collector.	From 1st May to 10th August 1867.	.....	1 Anna Stamps... 14 8 Do. do. ... 2	.....	1 Anna Stamps 28 8 Annas do. 1	27
Sub-Collector and Joint Magistrate.	From 6th May to 15th August 1867.	11	.....	.....	1 Anna Stamps 3 8 Annas do. 5	273
Head Assistant Collector and Magistrate.	From 3rd May to 7th August 1867.	12	.....	.....	12	123
Salt Deputy Collector. ...	From 1st May to 10th August 1867.	.....	.....	.....	.....	22
General Deputy Collector and Magistrate.	From 1st May to 31st August 1867.	21	.....	.....	23	137
	Total of Stamps...	319	16	.....	136	5,923
	Total value in Rupees...	319	1-14-0	.....	16-8-0	2,968

* This includes reports of lands taken up and relinquished:— 2,511 Stamps.

Return of Stamp duty levied under Schedule B., Section 6, Act XXVI. of 1867, &c.—(Continued.)

Divisions.	Date of day and month.	Column 11, Article XI. Petition of Plaint or Appeal in Civil or Revenue Courts outside the local limits of the ordinary original Civil jurisdiction of Courts established by Royal Charter.			
		Amount or value of the property claimed in each Suit or Appeal.	Amount of Stamp duty levied in suits and appeals in Civil or Revenue Courts not otherwise provided for, Duty as per scale.	Amount of duty levied in a Military Court of Request, or in the Court of a Cantonment Joint Magistrate under Act III. of 1859, or in a Court of Small Causes established under Section 6, Act XXII. of 1864, Duty as per scale.	Amount of duty levied in suits under Section 15, Act XIV. of 1859, or in applications under Section 1, Act XVI. of 1838 and Act V. of 1864 of the Bombay Code, Duty one-fourth the value of that prescribed by the scale.
Collector's Division.					
Huzcor.					
Revenue and Magistrate ...	From 1st May to 10th August 1867.	.....	.....	.....	.....
Talooks.					
Revenue	From 1st May to 7th do.	.....	.....	.....	.....
Magistrate	Do. do.	.....	.....	.....	.....
Huzoor Treasury Deputy Collector.	From 1st May to 10th August 1867.	.....	.....	.....	.....
Sub-Collector and Joint Magistrate.	From 6th May to 15th August 1867.	.....	.....	.....	.....
Head Assistant Collector and Magistrate.	From 3rd May to 7th August 1867.	.....	.....	.....	.....
Salt Deputy Collector ...	From 1st May to 10th August 1867.	.....	.....	.....	.....
General Deputy Collector and Magistrate.	From 1st May to 31st August 1867.	.....	.....	.....	.....
	Total of Stamps	.....	.....	.....	.....
	Total value in Rupees ...	.....	.....	.....	.....

From the Honorable D. ARBUTHNOTT, Collector of Madura, to the Secretary to the Board of Revenue, dated Camp Paumbaur, 10th September 1867, No. 254.

1. I have the honour to forward my report on the working of the amended Stamp Act, (XXVI. of 1867,) called for in the Board's Proceedings, dated 8th May 1867, No. 2,828.

2. No complaints regarding the working of the Act have reached me. For some time the provisions of the Act were misunderstood, and petitions of almost every kind were sent to me as Collector or Magistrate on stampt paper.

3. The provisions of the Act are generally clear, but the third exemption under Section 10 of Schedule B. requires explanation. I am aware that the Board and Government have ruled that all petitions on revenue matters may be presented on unstampt paper, and also Dhurkasts and Razinamahs.

4. I think, however, there are several difficulties which require explanation: *e. g.*, What is the meaning of the words "Collector or Officer making a settlement;" and again, "pending the formation of such settlement?"

Do the words refer to the annual Settlement or Jummabhundy?

If so then, all petitions, except those presented at the time of the annual Jummabhundy, should be on stampt paper!

5. I am aware that at present the utmost confusion exists as to the interpretation of this exemption, and many petitions (which are exempt) are still sent to me on stampt paper; and many of the Ryots, I believe, look on a stampt paper as a sort of charm or talisman, which is certain to obtain them the object of their petition.

Rd. T. Cartledge.

From V. RAMIENGAR, Superintendent of Stamps, Madras, to the Secretary to the Board of Revenue, dated 12th September 1867, No. 486 of Fusly 1277.

1. I have the honour to reply to the Proceedings of the Board of Revenue, dated 8th May last, No. 2,828, calling for a report on the working of Act XXVI. of 1867, passed for amending the Law relating to Stamp duties.

2. The first point to which I think it necessary to call attention is the wording of Article 11 of the new Schedule. The Board are aware that it has recently formed the subject of discussion before the High Court at Madras; and although the point mooted appears to me to have been hypercritical, and although a majority of the Judges have decided that the Appellate side of that Court does come under the operation of the Act, it seems desirable that the wording should be so altered as to place the matter beyond doubt.

3. The scale of duties laid down in the same Article 11, rising as it does often by increments of half and one rupee, is a source of great practical inconvenience, as already stated in my letters of the 7th May, and 7th and 10th June last, recorded in the Board's Proceedings of the 31st July 1867, No. 4,907. It has not been possible to supply the numerous and varying values thus rendered necessary by the amended Schedule, and the only practicable course at present has been adopted, viz., of allowing the value of the prescribed stamp in any particular case to be made up by the use of two or more stamps, although this is apparently in contravention of the general rule at the end of the Schedule, and notwithstanding the great waste of paper it involves. How the greatly enhanced duties on plaints imposed under the Article in question have worked in other respects, and how they have been received by the public, will be best told by the Mofussil authorities, who have had opportunities of observing the practical working of the new Law during the four months it has now been in operation. The general impression appears to be that the duties have been rendered very onerous.

4. Another part of the Schedule which, as far as I can learn, is a subject of very general complaint, is that under which a tax is imposed on petitions to Revenue and Criminal Authorities. This is a great innovation, as far as this Presidency is concerned, but as the subject has, I believe, already engaged the attention of the Board, I shall not dwell upon it further than to state that the duty will, in practice, be often tantamount to a denial of justice as far as the great body of the Ryots are concerned, considering the nature of our Land Revenue Settlements and the intimate relations existing between the landholders and the authorities.

5. But apart from this, I am by no means certain that Articles 8 and 10 are clearly understood, that is, that a person knows what petitions to stamp under either Article, and with what amount. I have had petitions addressed to *Government* sent to me even by High Court Vakeels to be stamped. If, therefore, it be ultimately determined to allow the Articles to stand, I am of opinion that they should be re-cast and rendered clearer.

6. I should have sent this report earlier, but I was under the impression that it was intended to be submitted after the 30th instant, in connection with the register kept under the Board's subsequent Proceedings of the 18th May last, No. 3,068.

Exd. T. Cartledge.

From A. WEDDERBURN, Esq., Collector of Bellary, to the Secretary to the Board of Revenue, dated 13th September 1867, No. 179.

1. In reply to the Proceedings of the Board of Revenue, dated 8th May 1867, No. 2,828, I have the honour to state that I have no observations to make on the working of the amended Stamp Law.

2. My Sub-Collector remarks that the operation of the Act on petitions has been to decrease their number. I have not found this to be the case, and, at any rate, the Board of Revenue have exempted the bulk of Revenue petitions from the operation of the Act.

3. The Head Assistant remarks that an application from an office servant for leave of absence seems to him to come under Clause 10 of Section B. I have informed him that I do not think that applications for leave of absence require to be stamped.

4. The General Deputy Collector has not replied.

5. The Deputy Collector in charge of Treasury's report is confined to the increase in the number of stamps sold, being in round numbers Rupees 67,000 against Rupees 18,000 of the corresponding months, before the introduction of the new Schedule.

6. With the limited information as yet before me, I am not prepared to say that the Stamp duties, especially with the modifications introduced by the Board of Revenue, work oppressively; financially, there is an increase of revenue.

7. This report was delayed waiting for those of my subordinates, only lately received, and for which reminders had to be sent.

Rxd. T. Cartledge.

From P. GRANT, Esq., Collector of Coimbatore, to the Secretary to the Board of Revenue, dated 17th September 1867, No. 236.

1. I have the honour to submit a brief report on the working of the new Stamp Act, (Act XXVI. of 1867,) in accordance with the Board's instructions communicated with their Proceedings of the 8th May 1867, No. 2,828.

2. The immediate result of the promulgation of the new Stamp Act was to paralize the action of all petitioners and complainants, who had not hitherto been subjected to the operation of an Act armed with such sweeping clauses. The Collector of a district is generally looked on by the Ryots as an authority to whom they can at all times have free access. They now found from experience that he is seldom to be approached except during the actual annual settlement, without the payment of 8 annas in the shape of a stamp. No doubt this state of things was distasteful to the people, but it was much modified by the receipt of the Order of Government communicated with the Board's Proceedings, dated 15th July 1867. From the 1st May to the receipt of these Orders, the people were deterred by the novelty of the Act from bringing petitions; and after the receipt of the orders, the Act was practically so much modified that the period that has elapsed since its introduction affords no real criterion as to its eventual working. As at present modified under instructions from Government, the Act does not bear with hardship on the people, whilst it has undoubtedly tended to repress false complaints and useless appeals. Whether the Act will prove a success in a financial point of view, I doubt.

Rnd. T. Cartledge.

From G. A. BALLARD, Esq., Collector of Malabar, to the Secretary to the Board of Revenue, dated Calicut, 18th September 1867, No. 206.

1. I have the honour to submit the report required in the Board's Proceedings, dated 8th May 1867, No. 2,828, regarding the operation of the new Stamp Act No. XXVI. of 1867.

2. The most notable changes introduced by the Act are, firstly, the enhancement of the stamp duties on plaints and appeals in Civil suits; secondly, the imposition of one-anna stamp on miscellaneous petitions in suits under 50 rupees value, which were previously exempt; thirdly, the imposition of one-rupee stamp on certain complaints to Criminal Courts; and fourthly, the imposition of eight-anna stamps on petitions and applications to Revenue authorities excepting those relating to the settlement of the Land Revenue.

3. The general effect of the first, which is the most important measure on suits, will have been reported by the Civil Courts. The impression amongst the people appears to be that the enhanced duties bear heavily, especially in suits of larger value, and are likely to prove an obstruction to justice; but justice is a commodity that, like other benefits must be paid for, and is essentially one which is cheap at almost any price.

4. The accompanying Statement exhibits the sales of Stamps of the different values during the four months from 1st May to 31st August 1867, compared with the similar period of 1866. The Courts were adjourned during nearly the same time in both periods. Assuming that the sales of stamps for other purposes such as Bonds, Deeds of Sale, &c., have undergone no material change, the fluctuations observable in the Statement may be chiefly attributed to the effect of the changes introduced by the new Stamp Act as affecting judicial or quasi-judicial matters.

5. The rates of stamps prescribed for plaints in suits under the old and new Act being different, a comparison of the sales under each description of stamp is valueless, but a comparison in convenient groups is possible, and will be useful. Thus the first group of stamps from one to six rupees comprise nearly the same suits under both Acts, up to 60 rupees value under the new, and 64 rupees value under the old Act. The stamps used in the former case are all the denominations up to six rupees, with additional eight-anna stamps for the intermediate fractions; those in the latter case only one, two, and four rupee stamps, five and six rupee values not being used for plaints in suits under the old Act, a comparison of the aggregate sales of stamps up to six rupees will properly indicate the effect of the two Acts on suits up to the value of 64 rupees, the portion of these stamps used for purposes other than suits being supposed to have undergone no change. Similarly the stamps from 8 to 30 rupees comprise under both Acts suits from 60 or 64 to 300 rupees, and those above, the suits of higher value.

6. In the comparison of the first group, however, it must be remarked that the large increase shown in the sale of one rupee stamps is attributable in part to their being required for complaints to Criminal Courts, but chiefly to their having come into extensive requisition as additional stamps to make up deficiencies in the present available value of stamp papers for suits under the new Act. Leaving out, therefore, the one rupee stamps, the sales from two to six rupees show a slight decrease in the number, and a small increase in the value, which latter will be somewhat larger if the eight anna stamps used as additional stamps in these suits, is also taken into account. This result is as might be expected. The new Schedule in regard to these lower suits is a decided improvement on the old, making the incidence of Stamp duty more equal and productive, without raising its maximum amount in each scale.

	May to August 1866.		May to August 1867.	
	Number.	Value.	Number.	Value.
One Rupee	14,840	14,840	23,577	23,577

	May to August 1866.		May to August 1867.	
	Number.	Value.	Number.	Value.
Two to six Rupees...	10,797	23,694	10,560	23,184

	May to August 1866.		May to August 1867.	
	Number.	Value.	Number.	Value.
8 to 30 Rupees... ...	2,957	32,424	2,587	31,074

	May to August 1866.		May to August 1867.	
	Number.	Value.	Number.	Value.
32 to 3,000 Rupees	494	24,912	423	27,402

7. In the next group from 8 to 30 rupees stamps (suits from 64 to 300 rupees) there is a considerable falling off in the number of stamps sold, with a small decrease also in the value; but this latter, however, will be made up if the additional stamps used are taken into account, as in the preceding case.

8. In the last group, comprising suits above 300 rupees value, there is, likewise, a considerable falling off in the number of stamps sold, but an increase in the value.

9. The sales here shown are those to licensed vendors, and not to the ultimate purchasers, but these keep pace with each other, specially if taken for long periods, and the results above shown may be taken as some indication of the effects of the new Act on Civil suits.

	May to August 1866.		May to August 1867.	
	Number.	Value.	Number.	Value.
		Rs. A. P.		Rs. A. P.
One Anna...	4,118	257 6 0	21,017	1,313 9 0

10. The imposition of one-anna stamp on miscellaneous petitions in suits under 50 rupees value has resulted in a considerable increase of the sales of these stamps, but the absolute gain to revenue from the low value of the items is necessarily small, and the measure must be looked upon chiefly as involving the improvement of Judicial records, rather than as a question of revenue.

11. The effect of the imposition of one-rupee stamp on complaints to Criminal Courts cannot be separately shown. The measure may be unobjectionable, but the wording of the Schedule would seem to require improvement, as appeals to Criminal Courts are now chargeable with only eight-anna stamps, whilst original complaints, which surely should be on a lower value than the appeals, are charged with one rupee.

12. The eight-anna stamps on petitions to Revenue authorities had, under the views expressed by Government, but a limited operation; the large increase shown in the sales of these stamps is owing almost entirely to their use as additional stamps in Civil suits as already shown. The subject of stamps on revenue petitions having been already discussed by Government, I would simply beg to urge the entire repeal of this portion of the new Schedule. Stamp duties in connection with the collection of revenue, whether from land or other sources, cannot be viewed with favour, whilst the petitions and applications to Revenue authorities in the other miscellaneous departments are so varied in their character, constantly involving the direct interests of, and originating with Government, that it will be hopeless to distinguish when and where to charge Stamp duties properly in these cases.

	May to August 1866.		May to August 1867.	
	No.	Value.	No.	Value.
		Rs. A. P.		Rs. A. P.
Eight Anna	44,877	23,438 8 0	57,146	28,573

	May to August 1866.		May to August 1867.	
	No.	Value.	No.	Value.
		Rs. A. P.		Rs. A. P.
Aggregate sales ...	151,926	1,40,191 14 0	180,038	1,55,207 5 0

13. In the aggregate sales the large increase shown in the number is due to the introduction of the one-anna stamps on miscellaneous petitions, and to the extensive use of additional stamps. But the increase in the value may be for the most part taken as the result of the revised stamps prescribed for suits.

14. The simplification of the Schedule in regard to the number of denominations of stamps in Civil suits, and other matters requiring consideration in connection with the Stamp Acts in general, have recently formed the subject of separate reports.

12

ENCLOSURE No. 1.

Comparative Statement of the sale of Judicial Stamp papers in the District of Malabar, under the operations of Act No. XXVI. of 1867.

Descriptions.	From May to August 1866.		From May to August 1867.	
	Number.	Value.	Number.	Value.
		Rs. A. P.		Rs. A. P.
1 Anna	4,118	257 6 0	21,017	1,313 9 0
2 ,, ...	46,914	5,864 4 0	42,502	5,312 12 0
4 ,, ...	26,870	6,717 8 0	23,197	5,799 4 0
8 ,, ...	44,877	22,438 8 0	57,146	28,573 0 0
12 ,, ...	59	44 4 0	29	21 12 0
Total...	1,22,838	35,321 14 0	1,43,891	41,020 5 0
1 Rupee...	14,840	14,840 0 0	22,577	22,577 0 0
2 ,, ...	5,901	11,802 0 0	5,663	11,326 0 0
4 ,, ...	4,100	16,400 0 0	3,423	13,692 0 0
5 ,, ...	284	1,420 0 0	728	3,640 0 0
6 ,, ...	512	3,072 0 0	746	4,476 0 0
Total...	25,637	47,534 0 0	33,137	55,711 0 0
8 ,, ...	1,694	13,552 0 0	1,044	8,352 0 0
10 ,, ...	306	3,060 0 0	493	4,930 0 0
12 ,, ...	127	1,524 0 0	303	3,636 0 0
15 ,, ...	78	1,170 0 0	149	2,235 0 0
16 ,, ...	588	9,408 0 0	257	4,112 0 0
20 ,, ...	99	1,980 0 0	193	3,860 0 0
24 ,, ...	5	120 0 0	21	504 0 0
25 ,, ...	38	950 0 0	73	1,825 0 0
30 ,, ...	22	660 0 0	54	1,620 0 0
Total...	2,957	32,424 0 0	2,587	31,074 0 0
32 ,, ...	256	8,192 0 0	94	3,008 0 0
35 ,, ...	22	770 0 0	37	1,295 0 0
40 ,, ...	22	880 0 0	53	2,120 0 0
48 ,, ...	...	... ...	8	384 0 0
50 ,, ...	139	6,950 0 0	147	7,350 0 0
60 ,, ...	2	120 0 0	9	540 0 0
75 ,, ...	2	150 0 0	5	375 0 0
80 ,, ...	...	... ...	1	80 0 0
100 ,, ...	28	2,800 0 0	35	3,500 0 0
125 ,, ...	...	... ...	...	... ...
150 ,, ...	8	1,200 0 0	15	2,250 0 0
200 ,, ...	3	600 0 0	8	1,600 0 0
250 ,, ...	11	2,750 0 0	1	250 0 0
300 ,, ...	...	... ...	3	900 0 0
350 ,, ...	...	... ...	1	350 0 0
400 ,, ...	...	... ...	1	400 0 0
500 ,, ...	1	500 0 0	4	2,000 0 0
700 ,, ...	...	... ...	...	... ...
1,000 ,, ...	...	... ...	1	1,000 0 0
2,000 ,, ...	...	... ...	...	... ...
Total...	494	24,912 0 0	423	27,402 0 0
Grand Total...	1,51,926	1,40,191 14 0	1,80,038	1,55,207 5 0

CALICUT,
18th September 1867.

(Signed) G. A. BALLARD,
Collector.

Exd. J. Wright.

Enc. in a letter the Secy to the B. Rev. to the Secy to G. D. dated 24 Sep 08

Rev. No. 2550/67

Procd. Sept/07 No. 431.

File of Collectors replies regg the working of new Stamp Act.

R. 26 Sep 07

No. 2550

P. 431-432

warded to the ...

Govt.

Pro. 18th April 1867 Nos 243 267
- 5 June - - 71. 72
- 15 June - - 142. 244
- 26 May - - 447 - 438
- 2 July - - 266 24
- 15 Augt - - 315 - 314

24

Rev. 1867. Department.
Pro of Govt for Septr

No. 2550.

From the Secretary to the Board of Revenue,

To the Secretary to Government, R. D.

Dated 24th September 1867.
Received 26
Ex.

No. 6,139.

Sir No 2253-26 Sept

Submitting, with remarks, file of reports on working of Stamp Act No. XXVI. of 1867, and stating that Board's views on subject will be submitted with their general report on Stamp Act.

Exd. J. Wright.

No 2431.

25 Septr 1867.

12,31,913 ... 1,29,704 ... [illegible]

From C. W. READE, Esq., Collector of South Arcot, to the Secretary to the Board of Revenue, dated Pondicherry, 20th September 1867.

1. Adverting to the Proceedings of the Board, dated 8th May 1867, No. 2,823, I have the honour to enclose a Comparative Statement showing the Stamp revenue realized in May, June, July and August 1867, and in the corresponding months of 1866, from which the Board will perceive that the approximate sales in May and June 1867, by Vendors, have been slack as compared with the same months in 1866, while those for the months of July and August 1867 have increased. The decrease during May and June 1867 may be attributed, mainly to the adjournments of the Courts, and also to the non-institution of Suits by the public, who are reported to have been buoyed up with the hope that the new Stamp Act would be immediately repealed; the income during the period under notice is, therefore, I think, not to be accepted as any correct data for estimating the results of the introduction of the new Act.

2. From the Stock account the aggregate sale to Vendors in the above four months in 1867, amounts to Rupees 39,185, while during the same period in 1866 it aggregated only Rupees 34,943, as given in the Statement showing an increase of Rupees 4,242 during 1867; there is, however, a decrease in May 1867 owing to the causes already stated.

3. I am not of opinion that the provisions of the new Stamp Act No. XXVI. of 1867 have been evaded; I believe they are strictly conformed to and enforced, although no doubt there is a very general feeling of dissatisfaction at the Act, but which is subsiding with time.

4. I have to apologize for the delay in submitting this report, for which I am of course responsible. It escaped me, and being in the district when it became due, I was not reminded of it through oversight.

ENCLOSURE No. 1.

Statement showing the sales of Stamps during the months of May, June, July and August 1866, and the corresponding months in 1867 by Licensed Vendors, and from the Government store in the Huzoor and in Talooks.

No.	Year.	May. Value.			June. Value.			July. Value.			August. Value.			Total. Value.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	Sold from Store.															
	1866	8,659	0	0	7,235	0	0	5,777	0	0	13,272	0	0	34,943	0	0
	1867	7,039	0	0	8,167	0	0	10,673	0	0	13,306	0	0	39,185	0	0
	Sold by Vendors.															
	1866	8,659	12	0	7,235	2	0	6,154	6	0	9,855	8	0	31,904	12	0
	1867	6,255	9	0	5,381	6	0	10,784	9	0	12,198	12	0	34,620	4	0

PONDICHERRY,
20th September 1867.

(Signed) C. W. READE,
Collector.

Encl. J. Wright.

Other Despatches

26th Sept. 67

Revenue Department

No. 2254.

To

The Secretary to the Govt of India
Home Department

Sir,

Referring to your letter No. 3259 dated 30th March 1867, I am directed to forward the accompanying report from the Board of Revenue on the working of the Stamp Act and to inform you that a further and more detailed analysis will shortly be forwarded to the Govt

Government of
India with reference
to the Circular let-
ter of the Finan-
cial Secretary dated
30th April 1867 No 2281
... meanwhile it
may be briefly
stated that as a
finance measure
the change in the
Law has not
been unsuccessful-
although ignorance
of its precise
bearing

to Govt of Bengal Dept 26
Judicial Dept V

Revl Deptt

No. 2253.

Proceedings of the Madras Government
Under date the 26th September 1867.

Read the following letter
from the Secretary to the Board of
Revenue.

Submitting, with remarks, file
of papers on working of Stamp
Act No. XXVI of 1867, and stating
that the Board's views on subject
will be submitted with their general
report on Stamp Act.

Here enter 24th September 1867
Cl. 6139.

Ordered that copy of
the above letter be forwarded
to the Government of India
with reference to the letter from
the Home Secretary dated 30th
March 1867 No. 2259.

Para 7 of the Board's letter
with copy of the letter from the
Collector of South Canara
will be referred to the Judicial
Department for disposal.

Ordered that the following
letter to the Government of India
be despatched.

(Here enter)

Revl Dept. 26th
Judicial Dept.

hearing

bearing has probably in very many instances led to the use of stamps of a needlessly high value.

The time has however been too short since the Act came into force here to allow of a conclusive judgement being formed more especially as for a considerable portion [redacted] interval the Courts were adjourned

the

As regards the working of the duty newly imposed on Criminal Petitions the Lieutenancy of the general opinion seems not unfavorable altho' the system by which the exemption can only be brought into play after the expense of procuring a stamp has been incurred, unless a somewhat minute oral enquiry be previously held, is condemned on all hands.

this change as the scale of duty for both stands is believed to have had a tendency to check litigation and thus to reduce the revenue but this does not appear to be urged as an unmixed evil.

After the Committee had been in operation for some time the Commissioners made to the Government as to the bearing of power circulars on the schedule relating to Petitions or applications on Revenue cases and to Revenue authorities and the Commissioners forwarded to the

the Government of India
in the certain Regulations
of Fees" dated 4th April 1854
which He considered
contained ...

He interpreted
Law passed by the
Govt. of the Presidency
in question to have
in the Act X of 1862
to the effect of
removing most of the
numerous objections that
had been brought under
consideration but the
numerous references had
enabled the Deputy
Collectors to judge of
which the effect would
have been to the Revenue

Revenue case in the
Presidency in
the extent that was at
first supposed and the
information received from
the Districts show that
the increase of the
exemptions from stamp
duty further to cancel
to reductions from the
Revenue case in the
Presidency was caused
of General Confusion
"Countenance Evidence
of justice "must
distasteful "must
of pressure to the great
bulk of the people" —

"Sealed

"tended to defeat justice"
attended with mischievous and
consequences." a serious
hindrance to the free
intercourse between the
Ryots & the Revenue officers
which is so desirable under
the Ryotwari system
of settlement."

This Govt. concurs
in the view indicated
by the above quotations
and would deem the
enactment of any
provision which should
oppose any obstacle to
the freest intercourse
between the Ryots
and their District

ended to defeat justice"
attended with mischievous
and
consequences." "a serious
hindrance to the free
intercourse between the
Ryots & the Revenue officers
which is so desirable under
the Ryotwari system
of settlement."

His Govt. concur
in the view indicated
by the above quotations
and would deem the
enactment of any
provision which should
impose any obstacle to
the freest intercourse
between the Ryots
and their District

officers as a most
serious evil and fraught
with the greatest in-
justice to the people.

25th May.

Revenue 1867 Dep.t
Pro of Govt for Sept.r

No 2254

To The Govt of Madras
Home Dep.t

Dt 26 Sept.r 1867.

No 433.