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23-1356

12 Dec 99

Revenue (1899) Department.

PRESS SERIES.

G.O., Nos 606-606A

Dated 8th September

[Despatch Abstract.]

Administration of Stamp Revenue.

Reviewing the report on the ——
in the Madras Presidency during the
triennium ending 1898-99.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O. C.No	No.	Department.	Date.	G.O.	No.	Department.	Date.
1389 100							

REVENUE DEPARTMENT.

1899.

Board of Revenue

(Separate Revenue),

MADRAS.

Current No. 4869

Printed July th.
Recd 26th July
Reg.d 27th do-

Proceedings, No. 166, 5th July 1899.

15 statements
& file of correspondence.
Enclosures 37 & 3 galley proofs sent separately.

JULY.

Submitting to Government, with remarks, report of the Superintendent of Stamps on the administration of stamp revenue for the triennial period ending 1898–99.

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FURTHER PAPERS.

G.O. C.No	No.	Department.	Date.	G.O.	No.	Department.	Date.
1289	990						

Stamps
Ab
17-7-99.

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PROCEEDINGS OF THE BOARD OF REVENUE

(SEPARATE REVENUE).

READ—the following letter from H. BRADLEY, Esq., I.C.S., Acting Superintendent of Stamps, Madras, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 5th June 1899, No. 1350:—

In accordance with the instructions contained in the Government order quoted in the margin,* I have the honour to submit the report † on the working of the Stamp Department during the three years ending 31st March 1899, together with the usual statements for 1898–99. Brief notes with statements showing the income and expenditure for 1896–97 and 1897–98 were duly submitted by this office and they were recorded in the Government orders noted in the margin.‡

2. The triennial reports received from the districts noted in the margin § are herewith submitted. Those of the other districts ‖ will be forwarded when received. I would invite attention to the delays that have occurred.

3. The details of the transactions of the General Stamp Office are embodied in statement No. I and its enclosure. The subjoined table is an abstract thereof.

* G.O., No. 950, Revenue, dated 30th Sept. 1887, communicated in B.P., No. 687, dated 2nd Nov. 1887.

† Including Appendices A and B.

‡ No. 724, Revenue, dated 27th Aug. 1897, embodied in B.P., No. 294 (Separate Revenue), dated 15th Sept. 1897.
No. 419, Revenue, dated 28th July 1898, embodied in B.P., No. 242 (Separate Revenue), dated 3rd Aug. 1898.

§

	Date of receipt.
1. Ganjám	9th May 1899.
2. Vizagapatam	25th ,,
3. Gódávari	6th ,,
4. Kistna	6th ,,
5. Nellore	11th ,,
6. Kurnool	22nd ,,
7. Bellary	22nd ,,
8. Anantapur	22nd ,,
9. North Arcot	23rd ,,
10. South Arcot	26th April 1899.
11. Salem	17th May 1899.
12. Tanjore	23rd ,,
13. Trichinopoly	30th April 1899.
14. Tinnevelly	2nd May 1899.
15. Madura	16th ,,
16. Coimbatore	4th ,,
17. Nilgiris	19th ,,
18. Chingleput	1st ,,
19. Madras	15th ,,
20. Bangalore	13th ,,
21. Travancore	29th April 1899.

‖ Cuddapah (received on 30th June 1899).
South Canara (received on 31st May 1899).
Malabar ,, ,,

—	1893–94.	1894–95.	1895–96.	Period of three years.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Balance at the commencement of the year or period	1,22,55,141	1,23,74,525	1,32,46,808	1,22,55,141
Receipts	78,90,084	90,70,739	87,85,323	2,57,46,146
Total	2,01,45,225	2,14,45,264	2,20,32,131	3,80,01,287
Issues	77,70,542	81,96,037	79,33,152	2,38,99,731
Stamps destroyed	158	2,419	157	2,734
Total Issues	77,70,700	81,98,456	79,33,309	2,39,02,465
Balance	1,23,74,525	1,32,46,808	1,40,98,822	1,40,98,822

—	1896–97.	1897–98.	1898–99.	Period of three years.	Increase.	Decrease.
	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at the commencement of the year or period	1,40,98,822	1,52,29,689	1,48,10,763	1,40,98,822	18,43,681	..
Receipts	89,67,699	86,42,738	* 82,48,264	2,58,58,701	1,12,555	..
Total	2,30,66,521	2,38,72,427	2,30,59,027	3,99,57,523	19,56,236	..
Issues	78,36,635	90,61,609	81,11,474	2,50,09,718	11,09,987	..
Stamps destroyed	197	55	..	252	..	2,482
Total Issues	78,36,832	90,61,664	81,11,474	2,50,09,970	11,07,505	..
Balance	1,52,29,689	1,48,10,763	† 1,49,46,498	† 1,49,46,498	† 8,47,676	..

* Rs.

England	74,14,227
Calcutta	6,86,330
Bombay	1,23,714
Districts	1,838
Stationery office	22,155
Total	82,48,264

† The difference of Rs. 1,055 is due to the reduction in the price of water-marked paper under G.O., No. 384, Revenue, dated 11th July 1898, embodied in Board's Proceedings, No. 213 (Separate Revenue), dated 17th July 1898.

4. It will be observed that the stock at the beginning of the triennial period under review was 15·04 per cent. greater than the stock at the beginning of the previous triennium. This is due to the gradual increase in sales during the previous triennium.

5. The value of the stamps received from England during the past three years exceeded that of the previous similar period by Rs. 1,12,555 or ·44 per cent., while the issues rose by Rs. 11,09,987 or 4·64 per cent.

6. In 1898–99 the value of stamps received from England was Rs. 74,14,227 or 9·60 per cent. less than that received in the previous year. In the issues also there was a decrease of Rs. 9,50,135 or 10·49 per cent.

7. The value of the stock at the central depot at the end of 1898–99 was Rs. 1,49,46,498, which, although it exceeded that at the end of 1895–96 by Rupees 8,47,676, or by 6·01 per cent., was less by Rs. 17,26,647 or by 10·36 per cent. than the two years' supply required to be maintained under the rules.

8. Stamps to the value of Rs. 252 were destroyed during the past triennium against Rs. 2,734 in the preceding three years, showing a decrease of Rs. 2,482.

9. The stock of stamps at the central depot was examined by the officers named in the margin,* and the Accountant-General certified the correctness of the stock of stamps as reported by them (*vide* Government orders quoted in the margin).†

* 1. In 1896–97 by M.R.Ry. G. Kothanda Ramayya Avergal, Head-quarter Deputy Collector, North Arcot.
2. In 1897–98 by M.R.Ry. P. Kristna Row Avergal, General Duty Deputy Collector, Chingleput district.
3. In 1898–99 by M.R.Ry. C. Ramasesha Aiyar Avergal, General Duty Deputy Collector, North Arcot.

† G.O., Mis. No. 3293, Revenue, dated 15th August 1896.
,, ,, ,, 4073, ,, ,, 5th ,, 1897.
,, ,, ,, 3403, ,, ,, 18th ,, 1898.

10. *District Transactions—Statement No. II.*—In this statement and its enclosure, the transactions of the districts in 1898–99 are detailed. In the subjoined table the figures of the past two triennial periods are compared.

—	1893-94.	1894-95.	1895-96.	Period of three years.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Balance	54,11,635	57,19,933	58,90,921	54,11,635
Receipts	73,34,900	76,53,150	73,97,690	2,23,85,740
Total ..	1,27,46,535	1,33,73,083	1,32,88,611	2,77,97,375
Sales and Issues	70,26,602	74,82,162	75,42,445	2,20,51,209
Balance ..	57,19,933	58,90,921	57,46,166	57,46,166

—	1896-97.	1897-98.	1898-99.	Period of three years.	Increase.	Decrease.
6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Balance	57,46,162	56,32,580	61,62,024	57,46,162	3,34,527	..
Receipts	74,32,446	85,68,067	77,39,694	2,37,40,207	13,54,467	..
Total ..	1,31,78,608	1,42,00,647	1,39,01,718	2,94,86,369	16,88,994	..
Sales and Issues	75,46,028	80,38,623	78,73,216	2,34,57,867	14,06,658	..
Balance ..	56,32,580	61,62,024	(a) 60,18,648	(a) 60,18,648	(a) 2,72,482	..

(a) The difference of Rs. 9,854 is due to the reduction in the price of water-marked paper.

No. II.—District Transaction (Damaged stamps destroyed).

Years.	Court-fee labels.	Court-fee paper.	Copy stamps.	Special adhesive stamps.	Non-judicial stamps.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1896-97	323 5 0	480 0 0	2 14 0	..	3,326 8 0
1897-98	117 1 0	540 0 0	7 12 0	0 4 0	5,507 6 0
1898-99	190 8 0	225 0 0	4 10 0 0 0 4*	15 0 0	13,961 12 0
Total ..	630 14 0	1,245 0 0	15 4 4	15 4 0	22,795 10 0

Years.	Bill of exchange.	Revenue adhesive.	Foreign bill.	Share transfer.	Total.
	7	8	9	10	11
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1896-97	3 0 0	10 7 0	1 11 0	..	4,147 13 0
1897-98	360 9 0	1 11 0	60 0 0	1,489 8 0	8,084 3 0
1898-99	15 8 0	14 1 0	..	..	14,426 7 0 0 0 4
Total ..	379 1 0	26 3 0	61 11 0	1,489 8 0	26,658 7 4

* Water-marked paper.

11. The value of stock in the districts at the end of 1898–99 shows an increase of Rs. 2,72,486 or 4·74 per cent. above that at the end of the previous triennium. The sales and issues of the period under report exceeded those of the previous triennium by Rs. 14,06,654 or 6·38 per cent. The sales and issues include Rs. 26,658 ‡ being the value of stamps damaged and destroyed.

		Rs.	A.	P.
† In 1896-97	... ...	4,147	13	0
„ 1897-98	... ...	8,084	3	0
„ 1898-99	... ...	14,426	7	4
Total	...	26,658	7	4

12. The balance of stock in the Tanjore district includes Rs. 29,372–4–0 being the value of stamps embezzled by a shroff in the Negapatam sub-treasury. Orders * for writing off the amount were received in the current year and it was accordingly deducted from the balance in the account for April 1899.

* Board's Proceedings, Mis. No. 1407, dated 7th April 1899 (Separate Revenue).

13. The values of stamps returned by vendors and of those supplied in lieu during the past three years are given below :—

Year.	Value of stamps returned by vendors.	Value of stamps issued in lieu.
	Rs. A. P.	Rs. A. P.
1896–97	2,165 6 0	201 8 0
1897–98	2,137 13 0	54 8 0
1898–99	3,154 2 6	45 3 10
Total ...	7,457 5 6	301 3 10

	Rs. A. P.
Value of stamps returned by vendors	7,457 5 6
Balance unadjusted in the previous triennium	16 11 0
Total ...	7,474 0 6
Value of stamps issued in exchange	301 3 10
Refund of value in cash ...	7,070 10 1
Total ...	7,371 13 11
Balance unadjusted ...	102 2 7

14. In the triennium under report a sum of Rs. 7,070–10–1 (which includes Rs. 16–11–0 being the balance at the end of 1895–96 mentioned in paragraph 16 of the previous report) less the usual discount was paid to vendors in cash, leaving a balance of Rs. 102–2–7.

15. *Statement No. III.*—The subjoined comparative table is an abstract of the statement No. III which shows the sales and stock of stamps of the value of Rs. 50 and upwards and of those below Rs. 50.

—	1893–94.	1894–95.	1895–96.	Total.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Sale of stamps from and above Rs. 50	7,23,624	7,85,010	8,02,182	23,10,816
„ under Rs. 50	62,94,200	66,57,014	67,27,224	1,96,78,438
Total ..	70,17,824	74,42,024	75,29,406	2,19,89,254
Stock of stamps from and above Rs. 50 ..	18,39,820	18,23,743	17,91,420	17,91,420
„ under Rs. 50	38,80,122	40,67,178	39,54,746	39,54,746
Total ..	† 57,19,942	58,90,921	57,46,166	57,46,166

—	1896-97.	1897-98.	1898-99.	Total.	Increase.	Decrease.
6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of stamps from and above Rs. 50	8,32,342	9,16,002	9,00,235	26,48,579	3,37,763	..
„ under Rs. 50	67,07,453	71,01,019	69,55,873	2,07,64,345	10,85,907	..
Total ..	75,39,795	80,17,021	78,56,108	2,34,12,924	14,23,670	..
Stock of stamps from and above Rs. 50 ..	18,05,835	18,57,526	18,59,488	18,59,488	68,068	..
„ under Rs. 50	38,26,745	43,04,498	41,59,160	41,59,160	2,04,414	..
Total ..	56,32,580	61,62,024	60,18,648	60,18,648	2,72,482	..

16. The sales under Rs. 50 value exceeded those of the previous three years by nearly eleven lakhs, and those of Rs. 50 value and upwards by over 3¼ lakhs of rupees.

17. The details of the receipts and charges of the three years ending 31st March 1899 contrasted with those of the previous three years are summarised in the subjoined table.

—	1896-97.	1897-98.	1898-99.	Total.	Increase.	Decrease.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS.							
Judicial.							
1. Sale-proceeds of Court-fee Adhesive and Stamped papers	48,13,681	51,08,121	50,94,181	1,50,15,983	12,24,894	..	1,37,91,089
2. Sale-proceeds of two-anna stamped papers for copies	3,76,471	3,86,530	3,84,388	11,47,389	44,521	..	11,02,868
3. Sale-proceeds of water-marked paper ..	.. 347	1,629	16,686	18,415	18,415	..	.. 971
4. Other receipts		328	339	1,014	43	..	
Total ..	51,90,499	54,96,808	54,95,494	1,61,82,801	12,87,873	..	1,48,94,928
Non-Judicial.							
1. Sale-proceeds of stamped papers ..	22,55,278	23,99,026	22,65,422	69,19,726	..	13,901	69,33,627
2. ,, of bills of exchange ..	29,332	27,333	25,915	82,580	..	6,981	89,561
3. ,, of bills of lading ..	..	..	..	..	..	21	21
4. ,, of impressed labels ..	1,33,989	1,53,410	1,42,607	4,30,006	7,568	..	4,22,438
5. ,, of adhesive labels and skeleton forms ..	2,66,634	2,78,963	2,73,662	8,19,259	75,203	..	7,44,056
6. Other receipts.	65,170	65,112	63,508	1,93,790	5,673	..	1,88,117
Total ..	27,50,403	29,23,844	27,71,114	84,45,561	67,541	..	83,77,820
Grand Total ..	79,40,902	84,20,652	82,66,608	2,46,28,162	13,55,414	..	2,32,72,748
CHARGES.							
Stamp Office.							
Assistant Superintendent's salary, establishment and contingent charges ..	24,062	22,718	24,151	70,926	277	..	70,649
Cost of stamps received from England ..	1,47,160	1,30,090	1,06,639	3,83,889	..	94,920	4,78,809
Total ..	1,71,222	1,52,803	1,30,790	4,54,815	..	94,643	5,49,458
Districts.							
Discount and salary to vendors	1,66,233	1,76,020	1,68,362	5,10,615	9,844	..	5,00,771
Contingent charges	4,016	4,143	4,478	12,637	3,675	..	8,962
Refund under Court-fees Act (VII of 1870).	61,177	62,304	66,535	1,90,016	28,139	..	1,61,877
,, on Court-copy stamps	157	227	143	527	2	..	525
,, under the Indian Stamp Act (I of 1879)	38,738	41,450	43,610	1,23,798	.. 160	26,295	1,50,093
Refund on water-marked paper	..	..	160	160	..	..	..
Total ..	2,70,321	2,84,144	2,83,288	8,37,753	15,525	..	8,22,228
Grand Total ..	4,41,543	4,36,947	4,14,078	12,92,568	..	79,118	13,71,686
Net Receipts ..	74,99,359	79,83,705	78,52,530	2,33,35,594	14,34,632	..	2,19,01,062

—	1893-94.	1894-95.	1895-96.	Total.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
Judicial.				
1. Sale-proceeds of Court-fee Adhesive and Stamped papers	43,52,178	46,91,814	47,47,097	1,37,91,089
2. Sale-proceeds of two-anna stamped papers for copies	3,45,293	3,76,943	3,80,627	11,02,863
3. Sale-proceeds of water-marked paper ..	.. 360	.. 305	.. 306	.. 971
4. Other receipts				
Total ..	46,97,836	50,69,062	51,28,030	1,48,94,928
Non-Judicial.				
1. Sale-proceeds of stamped papers ..	22,95,213	23,15,887	23,22,527	69,33,627
2. ,, of bills of exchange ..	27,583	30,358	31,370	89,561
3. ,, of bills of lading ..	6	14	1	21
4. ,, of impressed labels ..	1,18,072	1,41,930	1,62,436	4,22,438
5. ,, of adhesive labels and skeleton forms ..	2,32,811	2,56,010	2,55,235	7,44,056
6. Other receipts.	60,903	59,403	67,811	1,88,117
Total ..	27,34,838	28,03,602	28,39,380	83,77,820
Grand Total ..	74,32,674	78,72,664	79,67,410	2,32,72,748
CHARGES.				
Stamp Office.				
Assistant Superintendent's salary, establishment and contingent charges ..	23,153	23,500	23,996	70,649
Cost of stamps received from England ..	1,19,309	1,76,538	1,82,962	4,78,809
Total ..	1,42,462	2,00,038	2,06,958	5,49,458
Districts.				
Discount and salary to vendors	1,62,231	1,68,798	1,69,742	5,00,771
Contingent charges	2,849	2,827	3,286	8,962
Refund under Court-fees Act (VII of 1870).	61,165	62,768	47,944	1,61,877
,, on Court-copy stamps	208	296	91	525
,, under the Indian Stamp Act (I of 1879)	40,499	70,186	39,408	1,50,093
Refund on water-marked paper	..	..	..	..
Total ..	2,66,952	2,94,805	2,60,471	8,22,228
Grand Total ..	4,09,414	4,94,843	4,67,429	13,71,686
Net Receipts ..	70,23,260	73,77,821	74,99,981	2,19,01,062

18. The total stamp revenue of the triennial period under report was Rs. 2,46,28,162 against Rs. 2,32,72,748 in the preceding three years, showing an increase of Rs. 13,55,414 or 5·82 per cent. Of the present increase 95·02 per cent. is contributed by judicial and 4·98 per cent. by non-judicial stamps.

19. The variations under the different heads are noticed below.

20. *Court-fee Adhesive and Stamped papers.*—The revenue realized under this head rose from Rs. 1,37,91,089 in the triennium ending 31st March 1896 to Rupees 1,50,15,983 in the period under report. Details of the increase of Rs. 12,24,894 or 8·88 per cent. are given in the subjoined table :—

Districts.	1893-94.	1894-95.	1895-96.	Total.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Ganjám	1,15,707	1,19,469	1,27,858	3,63,034
Vizagapatam	1,72,292	1,62,241	1,58,409	4,92,942
Gódávari	3,26,792	3,51,761	3,86,920	10,65,473
Kistna	2,42,320	2,47,297	2,77,762	7,67,379
Nellore	1,35,908	1,43,868	1,45,406	4,25,182
Cuddapah	97,088	1,06,376	1,09,951	3,13,415
Anantapur	58,059	62,191	57,860	1,78,110
Bellary	75,091	85,712	87,410	2,48,213
Kurnool	70,887	70,458	74,687	2,16,012
Madras	2,85,414	2,95,717	2,95,691	8,76,822
Chingleput	1,05,957	1,21,005	1,22,789	3,49,751
North Arcot	1,80,571	1,78,291	2,04,779	5,63,641
South Arcot	1,61,719	1,92,585	1,91,084	5,45,388
Tanjore	4,15,613	4,82,670	4,79,967	13,78,250
Salem	1,40,896	1,53,247	1,50,302	4,44,445
Trichinopoly	1,30,765	1,51,511	1,52,278	4,34,554
Tinnevelly	2,73,104	3,02,373	3,08,188	8,83,665
Madura	3,22,181	3,84,457	3,88,191	10,94,829
Coimbatore	1,54,583	1,83,389	1,82,669	5,20,641
Malabar	5,18,836	5,37,726	5,06,812	15,63,374
The Nilgiris	23,330	27,908	20,314	71,552
South Canara	1,46,545	1,45,053	1,43,048	4,34,646
Bangalore	814	1,509	2,174	4,497
Travancore	625	67	287	979
General Stamp Office	1,97,081	1,84,953	1,72,261	5,54,295
Total ..	43,52,178	46,91,814	47,47,097	1,37,91,089

Districts.	1896-97.	1897-98.	1898-99.	Total.	Increase.	Decrease.
6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	1,26,601	1,31,648	1,33,695	3,91,944	28,910	..
Vizagapatam	1,60,533	1,71,340	1,85,522	5,17,395	24,453	..
Gódávari	3,79,116	3,99,143	3,86,444	11,64,703	99,230	..
Kistna	2,92,369	3,09,124	3,20,333	9,21,826	1,54,447	..
Nellore	1,44,197	1,63,509	1,64,365	4,72,071	46,889	..
Cuddapah	1,09,985	1,10,960	1,16,539	3,37,484	24,069	..
Anantapur	62,084	54,796	59,875	1,76,755	..	1,355
Bellary	89,616	95,294	80,993	2,65,903	17,690	..
Kurnool	67,281	67,871	72,079	2,07,231	..	8,781
Madras	3,08,974	3,16,237	3,05,504	9,30,715	53,893	..
Chingleput	1,31,511	1,34,607	1,28,835	3,94,953	45,202	..
North Arcot	1,97,794	1,99,096	1,99,928	5,96,818	33,177	..
South Arcot	1,89,684	2,02,954	1,77,707	5,70,345	24,957	..
Tanjore	5,00,625	5,65,979	5,44,564	16,11,168	2,32,918	..
Salem	1,65,196	1,77,989	1,66,836	5,10,021	65,576	..
Trichinopoly	1,56,401	1,78,208	1,70,288	5,04,897	70,343	..
Tinnevelly	3,18,479	3,34,076	3,38,247	9,90,802	1,07,137	..
Madura	3,67,535	3,83,673	4,15,201	11,66,409	71,580	..
Coimbatore	2,05,002	2,12,143	2,06,294	6,23,439	1,02,798	..
Malabar	4,92,389	5,33,134	5,27,274	15,52,797	..	10,577
The Nilgiris	30,226	31,629	34,880	96,735	25,183	..
South Canara	1,47,236	1,74,469	1,75,390	4,97,095	62,449	..
Bangalore	1,602	923	1,113	3,638	..	859
Travancore	57	552	271	880	..	99
General Stamp Office	1,69,188	1,58,767	1,82,004	5,09,959	..	44,336
Total ..	48,13,681	51,08,121	50,94,181	1,50,15,983	12,90,901	66,007

21. In nineteen districts there was an increase of Rs. 12,90,901, while there was a decrease of Rs. 66,007 in the remaining districts, leaving a net increase of Rupees 12,24,894 as stated above. Of this increase, 78·90 per cent. was contributed by the nine districts noted in the margin. Tanjore heads the list with more than 2¼ lakhs. Kistna comes second with more than 1½ lakhs and Tinnevelly and Coimbatore each show an advance of more than a lakh. The improvement in the revenue is generally attributed to increased litigation. In Tanjore, Tinnevelly and Salem, it is also ascribed to extension of trade, while a portion of the increase in Tinnevelly is stated to be due to the greater number of processes issued under Act VIII of 1865. In Salem the decrease in 1898–99 as compared with 1897–98 was due to the transfer of the Sub-Court from Salem to Vizagapatam, while the advance in Trichinopoly was partially due to the establishment of a Sub-Court from 1st March 1898 to 28th February 1899. The institution of several important suits by zamindars and other landed proprietors in the Gódávari district accounted for the increase there.

	RS.
1. Tanjore	2,32,918
2. Kistna	1,54,447
3. Tinnevelly	1,07,137
4. Coimbatore	1,02,798
5. Gódávari	99,230
6. Madura	71,580
7. Trichinopoly	70,343
8. Salem	65,576
9. South Canara	62,449
Total ...	9,66,478

22. *Court-copy Stamps.*—The revenue realized by the sale of Court-copy stamps during the triennium under report amounted to Rs. 11,47,389 or Rs. 44,521, *i.e.*, about 4·04 per cent. more than the sales of the previous three years.

—	1893–94.	1894–95.	1895–96.	Total.	1896–97.	1897–98.	1898–99.	Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	8,587	9,649	9,470	27,706	8,117	8,429	10,336	26,882	..	824
Vizagapatam.	11,708	11,381	11,402	34,491	11,459	9,939	11,920	33,318	..	1,173
Gódávari ..	23,939	27,319	26,902	78,160	23,980	23,137	24,340	71,457	..	6,703
Kistna ..	19,097	19,072	20,018	58,187	19,830	21,695	19,932	61,457	3,270	..
Nellore ..	6,956	7,580	9,059	23,595	8,320	10,568	9,779	28,667	5,072	..
Cuddapah ..	8,398	9,899	10,249	28,546	9,817	9,150	9,721	28,688	142	..
Bellary ..	6,954	7,377	9,007	23,338	8,675	8,639	6,936	24,250	912	..
Anantapur ..	4,728	5,725	6,153	16,606	5,384	4,889	4,167	14,440	..	2,166
Kurnool ..	5,591	6,908	6,877	19,376	6,710	5,707	6,146	18,563	..	813
Madras ..	4,300	5,069	5,043	14,412	5,562	6,106	6,129	17,797	3,385	..
Chingleput ..	9,755	10,618	11,458	31,831	11,329	12,078	10,936	34,343	2,512	..
North Arcot ..	16,195	17,760	18,261	52,216	17,311	17,016	14,550	48,877	..	3,339
South Arcot ..	14 333	14,460	14,951	43,744	14,297	16,314	14,253	44,864	1,120	..
Salem ..	13,726	14,120	14,975	42,821	16,966	18,390	16,679	52,035	9,214	..
Tanjore ..	36,559	39,590	37,942	1,14,091	37,207	42,006	41,256	1,20,469	6,378	..
Trichinopoly.	11,791	14,788	13,977	40,556	13,990	15,457	15,052	44,499	3,943	..
Tinnevelly ..	27,471	28,321	28,654	84,446	31,496	31,310	33,310	96,116	11,670	..
Madura ..	33,610	37,190	38,491	1,09,291	37,338	38,668	40,079	1,16,085	6,794	..
Coimbatore ..	15,987	18,339	18,620	52,946	16,763	17,417	16,593	50,773	..	2,173
The Nilgiris ..	1,069	1,242	1,233	3,544	1,268	1,753	1,382	4,403	859	..
Malabar ..	48,351	54,007	52,835	1,55,193	53,736	51,572	53,632	1,58,940	3,747	..
South Canara.	16,193	16,525	15,047	47,765	16,915	16,289	17,260	50,464	2,699	..
Travancore ..	..	4	3	7	1	1	..	2	..	5
Total ..	3,45,298	3,76,943	3,80,627	11,02,868	3,76,471	3,86,530	3,84,388	11,47,389	61,717	17,196

23. In fifteen districts there was an increase of Rs. 61,717, while seven districts contributed to a total decrease of Rs. 17,196 leaving a net increase of Rs. 44,521 as stated above. The increase in the revenue is generally ascribed to greater litigation, while the decrease in Gódávari, which amounted to Rs. 6,703, is said to be due to the desire of parties to obtain copies of only the important documents connected with their cases. The falling off in Anantapur is put down to the execution of fewer documents owing to decreased trade due to plague, while in North Arcot it is ascribed to the prevalence of cholera and plague, and in Coimbatore to the use of Court-copy papers in the Magisterial and Revenue Courts being much less than formerly. The number of copy stamps used in the Revenue offices of each district during the triennium is given below:—

—	1893–94.	1894–95.	1895–96.	Total.	1896–97.	1897–98.	1898–99.	Total.	Increase.	Decrease.
	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
Ganjám ..	19,066	17,535	22,171	58,772	23,604	17,994	28,942	70,540	11,768	..
Vizagapatam.	13,329	19,428	17,347	50,104	12,004	9,810	7,504	29,318	..	20,786
Gódávari ..	36,647	44,900	34,721	116,268	26,933	20,281	17,488	64,702	..	51,566
Kistna ..	41,092	48,398	53,418	142,908	47,189	36,811	51,360	135,360	..	7,548
Nellore ..	14,016	20,966	29,169	64,151	26,770	29,666	29,682	86,118	21,967	..
Cuddapah ..	10,195	12,674	35,647	58,516	31,984	33,813	34,152	99,949	41,433	..
Bellary ..	26,483	29,038	39,240	94,761	34,140	29,188	29,934	93,262	..	1,499
Anantapur ..	19,831	24,691	21,938	66,460	23,511	11,737	18,914	54,162	..	12,298
Kurnool ..	13,545	13,541	13,016	40,102	9,791	12,690	24,829	46,810	6,708	..
Madras ..	60	1,272	985	2,317	923	821	1,060	2,804	487	..
Chingleput ..	2,557	4,226	7,989	14,772	7,278	7,376	7,183	21,837	7,065	..
North Arcot ..	62,801	66,832	66,049	195,682	69,045	70,116	51,074	190,235	..	5,447
South Arcot ..	42,578	43,836	45,241	131,655	47,036	55,924	45,932	148,892	17,237	..
Salem ..	46,955	51,516	58,533	157,004	62,509	73,230	76,217	211,956	54,952	..
Tanjore ..	106,321	100,444	101,459	308,224	97,841	120,887	114,807	333,535	25,311	..
Trichinopoly.	46,209	48,284	49,827	144,320	50,283	55,171	52,602	158,056	13,736	..
Tinnevelly ..	90,997	87,532	81,048	259,577	82,882	63,648	84,770	231,300	..	28,277
Madura ..	98,864	101,205	122,141	322,210	1,27,388	140,151	131,288	398,827	76,617	..
Coimbatore ..	42,473	78,272	86,774	207,519	73,463	87,895	72,090	233,448	25,929	..
The Nilgiris ..	66	234	392	692	226	365	396	987	295	..
Malabar ..	65,550	81,654	91,109	2,38,313	93,543	79,018	85,137	257,698	19,385	..
South Canara.	51,218	53,810	54,090	1,59,118	52,427	57,194	48,465	158,086	..	1,032
Total ..	850,853	950,288	1,032,304	2,833,445	1,000,770	1,013,786	1,013,326	3,027,882	322,890	128,453

24. Water-marked paper for plaints and petitions was first supplied to the districts for sale to the public at 3 pies per sheet under G.O., No. 332, Revenue, dated 14th May 1897. The Government having subsequently made the use of the paper optional, the demand for it fell almost to vanishing point, although the price was reduced to 2 pies a sheet—*vide* G.O., No. 384, Revenue, dated 11th July 1898, embodied in Board's Proceedings, No. 213, dated 17th July 1898 (Separate Revenue). The revenue realized from the sale of the paper during a portion of 1897-98 and the whole of 1898–99 amounted to Rs. 18,415 as shown in the subjoined table :—

Districts.	1897–98. RS.	1898–99. RS.
Ganjám	44	745
Vizagapatam	17	306
Gódávari	75	1,650
Kistna	122	1,690
Nellore	17	933
Cuddapah	30	410
Bellary	...	262
Anantapur	7	235
Kurnool	20	326
Madras	36	708
Chingleput	90	726
North Arcot	47	921
South Arcot	160	920
Salem	70	687
Tanjore	170	912
Trichinopoly	240	441
Tinnevelly	182	930
Madura	94	1,074
Coimbatore	65	819
Malabar	250	1,412
South Canara	93	479
Total ...	1,829	16,586

25. *Other Receipts.*—Other receipts, as detailed below, amounted to Rs. 1,014 against Rs. 971 in the previous three years showing an increase of Rs. 43.

—	1893-94.	1894-95.	1895-96.	Total.	1896-97.	1897-98.	1898-99.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees collected for attestation of powers of attorney	192	177	218	587	241	240	214	695	108	..
Miscellaneous	168	128	88	384	106	88	125	319	..	65
Total ..	360	305	306	971	347	328	339	1,014	43	..

26. The total receipts under judicial stamps, including water-marked paper for plaints and petitions, amounted to Rs. 1,61,82,801, being Rs. 12,87,873 or 8·65 per cent above the receipts of the preceding three years. The subjoined table furnishes the details :—

—	1893-94.	1894-95.	1895-96.	Total.	1896-97.	1897-98.	1898-99.	Total.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Court-fee adhesive and stamped papers ..	43,52,178	46,91,814	47,47,097	1,37,91,089	48,13,681	51,08,121	50,94,181	1,50,15,983	12,24,894	..
2. Impressed two-anna stamped papers for copies.	3,45,298	3,76,943	3,80,627	11,02,868	3,76,471	3,86,530	3,84,388	11,47,389	44,521	..
3. Special water-marked papers	..	..	..	..	..	1,829	16,586	18,415	18,415	..
4. Other receipts	360	305	306	971	347	328	339	1,014	43	..
Total ..	46,97,836	50,69,062	51,28,030	1,48,94,928	51,90,499	54,96,808	54,95,494	1,61,82,801	12,87,873	..

27. *Non-judicial stamped papers.*—The following comparative table exhibits the revenue from the sale of non-judicial stamped papers in each district :—

—	1893-94.	1894-95.	1895-96.	Total.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Ganjám	55,845	55,254	55,425	1,66,524
Vizagapatam	75,506	81,760	76,048	2,33,314
Gódávari	1,20,603	1,16,104	1,19,922	3,56,629
Kistna	95,722	88,461	87,771	2,71,954
Nellore	69,102	65,429	65,873	2,00,404
Cuddapah	81,617	79,814	80,510	2,41,941
Bellary	49,459	47,588	48,020	1,45,067
Anantapur	37,219	34,190	33,150	1,04,559
Kurnool	63,996	62,282	62,232	1,88,510
Madras	1,19,254	88,468	89,621	2,97,343
Chingleput	53,558	55,678	57,466	1,66,702
North Arcot	1,11,994	1,08,702	1,11,326	3,32,022
South Arcot	1,19,282	1,17,746	1,13,584	3,50,612
Salem	94,942	1,04,878	1,07,908	3,07,728
Tanjore	2,22,851	2,26,538	(a) 2,35,987	6,85,376
Trichinopoly	86,490	91,278	85,225	2,62,993
Tinnevelly	1,74,691	1,87,428	1,89,464	5,51,583
Madura	1,88,031	2,05,723	2,15,142	6,08,896
Coimbatore	1,35,964	1,47,424	1,43,157	4,26,545
The Nilgiris	16,053	16,092	20,163	52,308
Malabar	2,56,957	2,66,972	2,54,415	7,78,344
South Canara	65,542	67,582	69,639	2,02,763
Bangalore	512	421	444	1,377
Travancore	23	75	35	133
Public Works Department	..	..	..	..
Total ..	22,95,213	23,15,887	23,22,527	69,33,627

(a) Rs. 1,795 .. .. 1895-96.

—	1896-97.	1897-98.	1898-99.	Total.	Increase.	Decrease.
	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	59,382	65,168	61,733	1,86,283	19,759	..
Vizagapatam	78,928	78,827	72,044	2,29,799	..	3,515
Gódávari	1,19,392	1,34,598	1,25,821	3,79,811	23,182	..
Kistna	85,456	98,384	90,889	2,74,729	2,775	..
Nellore	65,524	63,984	63,054	1,92,562	..	7,842
Cuddapah	(a) 75,878	76,372	72,104	2,24,354	..	17,587
Bellary	42,653	39,667	39,441	1,21,761	..	23,306
Anantapur	31,917	27,499	27,003	86,419	..	18,140
Kurnool	58,257	55,712	55,499	1,69,468	..	19,042
Madras	1,04,134	88,766	84,107	2,77,007	..	20,336
Chingleput	56,287	58,338	52,302	1,66,927	225	..
North Arcot	1,06,380	1,02,366	98,569	3,07,315	..	24,707
South Arcot	1,09,390	1,18,156	1,00,348	3,27,894	..	22,718
Salem	1,08,251	1,08,621	98,473	3,15,345	7,617	..
Tanjore	(b) 2,20,814	(d) 2,42,895	(e) 2,32,323	6,96,032	10,656	..
Trichinopoly	81,225	92,850	87,224	2,61,299	..	1,694
Tinnevelly	1,84,951	1,99,687	1,97,368	5,82,006	30,423	..
Madura	1,99,591	2,13,117	2,16,017	6,28,725	19,829	..
Coimbatore	1,40,267	1,61,187	1,51 436	4,52,890	26,345	..
The Nilgiris	15,444	32,611	21,177	69,232	16,924	..
Malabar	2,45,333	2,65,654	2,46,921	7,57,908	..	20,436
South Canara	65,130	74,124	71,173	2,10,427	7,664	..
Bangalore	452	373	299	1,124	..	253
Travancore	104	70	97	271	138	..
Public Works Department	(c) 138	..	..	138	138	..
Total ..	22,55,278	23,99,026	22,65,422	69,19,726	1,65,675	1,79,576

(a) Rs. 550 ..
(b) ,, 2,385 .. .. 1896-97.
(c) ,, 137½ ..
(d) ,, 1,200 .. .. 1897-98.
(e) ,, 100 .. .. 1898-99.

28. From the above it will be observed that although the revenue under this head during 1897–98 was greater than that of any of the three years of the previous triennium, yet the total revenue of the period under report is less by Rs. 13,901 or ·20 per cent.

	Decrease. Rs.		Increase. Rs.
1. North Arcot	24,707	(1) Tinnevelly	30,423
2. Bellary	23,306	(2) Coimbatore	26,345
3. South Arcot	22,718	(3) Gódávari	23,182
4. Malabar	20,436	(4) Madura	19,829
5. Madras	20,336	(5) Ganjám	19,759
6. Kurnool	19,042	(6) The Nilgiris	16,924
7. Anantapur	18,140	(7) Tanjore	* 10,794
8. Cuddapah	17,587	(8) South Canara	7,664
9. Nellore	7,842	(9) Salem	7,617
10. Vizagapatam	3,515	(10) Kistna	2,775
11. Trichinopoly	1,694	(11) Chingleput	225
12. Bangalore	253	(12) Travancore	138
Total ..	1,79,576	Total ..	1,65,675

* Includes Rs. 138, the figure against Public Works Department.

29. In twelve districts there was a decrease of Rupees 1,79,576 in the revenue, while in a similar number of districts there was an increase of Rs. 1,65,675 as noted in the margin, the result being a falling off of Rupees 13,901.

30. The decrease of Rs. 24,707 in the revenue in North Arcot is attributed to the prevalence of cholera and plague, and to the fact that 1898–99 was a good year and there were in consequence fewer monetary transactions among the agricultural classes.

31. The reduction of the revenue by Rs. 23,306 in the Bellary district is ascribed to the following reasons :—

(*a*) The granting of loans by Government, the securities for which are exempt from stamp duty, and the free distribution of relief from the Indian Famine Charitable Relief Fund to ryots during the famine, thus relieving the agricultural population to a large extent from the necessity of borrowing from professional money-lenders.

(*b*) The effects of famine and the apprehension of plague caused the public to hesitate before advancing money, buying land, &c., and therefore documents were not executed so freely as before.

32. The decrease of revenue in Madras is stated to be due to the smaller sales of stamps of higher denominations than Rs. 100, while that in Kurnool is accounted for by the fact that famine prevailed during 1896–97 and that plague broke out in 1898. This affected the dealings of money-lenders.

33. The decrease in Anantapur is attributed to the execution of fewer documents owing to decreased trade due to plague.

34. The increase of revenue in Tinnevelly, Coimbatore, Gódávari and Madura is said to be due to the development of trade and the consequent increase of monetary transactions; while in Ganjám it is attributed to famine and the concomitant borrowing of money on a large scale. In the Nilgiris the advance is attributed to the large number of transfers, partitions, &c., of property effected during 1897–98, for which high denominations of stamps were required and in Tanjore to the increase of litigation and trade.

35. *Bills of Exchange including Hundi.*—The receipts under this head amounted to Rs. 82,580 against Rs. 89,561 in the previous triennium showing a decrease of Rs. 6,981 :—

—	1893–94.	1894–95.	1895–96.	Total.	1896–97.	1897–98.	1898–99	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	835	640	951	2,426	702	462	505	1,669	..	757
Vizagapatam	690	44	403	1,137	391	507	1,258	2,156	1,019	..
Gódávari	2,360	1,875	2,388	6,623	3,097	1,929	2,989	8,015	1,392	..
Kistna	231	240	248	719	516	701	213	1,430	711	..
Nellore	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..
Bellary	2,197	2,602	3,263	8,062	1,225	721	558	2,504	..	5,558
Anantapur	38	23	35	96	21	18	14	53	..	43
Kurnool	43	53	10	106	77	21	10	108	2	..
Madras	6,667	9,209	7,234	23,110	8,079	7,902	6,007	21,988	..	1,122
Chingleput	..	..	..	..	..	..	..	..	..	..
North Arcot	135	148	172	455	230	209	75	514	59	..
South Arcot	..	..	..	..	..	..	..	..	..	..
Salem	846	411	628	1,885	500	202	169	871	..	1,014
Tanjore	492	405	470	1,367	570	603	1,170	2,343	976	..
Trichinopoly	297	520	367	1,184	342	113	124	579	..	605
Tinnevelly	942	1,935	1,681	4,558	873	2,034	806	3,713	..	845
Madura	114	95	102	311	99	22	47	168	..	143
Coimbatore	562	557	660	1,779	502	441	486	1,429	..	350
The Nilgiris	113	72	86	271	104	109	42	255	..	16
Malabar	7,934	8,454	9,867	26,255	9,487	8,823	9,149	27,459	1,204	..
South Canara	3,337	3,075	2,805	9,217	2,517	2,516	2,293	7,326	..	1,891
Total ..	27,833	30,358	31,370	89,561	29,332	27,333	25,515	82,580	5,363	12,344

36. Eleven districts show a decrease aggregating Rs. 12,344 as noted in the margin, while there was an increase of Rs. 5,363 in seven districts, leaving a net decrease of Rs. 6,981 or 7·79 per cent.

	Decrease. Rs.
1. Bellary	6,558
2. South Canara	1,891
3. Madras	1,122
4. Salem	1,014
5. Tinnevelly	845
6. Ganjám	757
7. Trichinopoly	605
8. Coimbatore	350
9. Madura	143
10. Anantapur	43
11. The Nilgiris	16
Total ..	12,344

37. In Bellary the large decrease of Rs. 5,558 is ascribed to famine and plague which caused considerable stagnation in business and also to three or four mutual benefit funds that were in existence during the previous triennium having gone into liquidation.

38. In Ganjám, the decrease of Rs. 757 is said to be due to the fluctuations of trade which has fallen off owing to the paucity of transactions in grain, while in Tinnevelly the falling off of Rs. 845 is attributed to the less frequent use of promissory notes in loan transactions.

39. More than one-fourth of the total increase occurred in the Gódávari district and this is ascribed to the wider use of these stamps by the mercantile community of the district. The advance in revenue was appreciable in Malabar (Rs. 1,204), in Vizagapatam (Rs. 1,019), in Tanjore (Rs. 976) and in Kistna (Rs. 711). That in Vizagapatam is due to the increased business carried on by the branch office of the Bank of Madras.

40. In Tanjore the increase of revenue is attributed to greater litigation and more trade. In Kistna it is put down to the prevalence of famine in the Ceded districts and consequent high prices which stimulated local trade. This would naturally add to the necessity for borrowing from the Madras Bank at Guntúr for the purchase of food grains for exportation to famine districts.

41. *Bills of Lading.*—Fifteen stamps of the value of Rs. 3–12–0 which remained undisposed of in Tinnevelly at the end of the previous triennium were destroyed under Board's Proceedings, No. 480, dated 1st December 1896.

42. *Impressed Labels.*—Two hundred and seventy-two thousand four hundred and seventy documents were presented at the General Stamp office during the triennium under report. The value of the stamps affixed to them was Rs. 3,66,927. There is a decrease of 53,136 in number and Rs. 44,525 in value when compared with those of the previous three years. 59,864 documents were received and stamps of the value of Rs. 36,341 were affixed to them in the districts as shown in the margin.

—	1896–97.		1897–98.		1898–99.	
	Number.	Value.	Number.	Value.	Number.	Value.
		Rs		Rs.		Rs.
Gódávari	2,443	2,043	1,886	1,274	2,450	1,891
Tinnevelly	3,078	2,134	3,533	3,530	4,359	4,735
Malabar	9,352	4,729	12,311	5,474	13,533	6,198
South Canara ..	2,669	1,685	1,886	1,146	2,364	1,502
Total .	17,542	10,591	19,616	11,424	22,706	14,326

The figures of the General Stamp office for the past six years are noted below.

43. The number of unexecuted documents received through District Collectors and the Board of Revenue (Separate Revenue) and of documents executed out of British India sent to this office for stamping under section 17 of Act I of 1879 was 6,156 against 7,634 in the previous triennium as detailed below :—

Years.	Number of documents.	Value of stamps used.	Years.	Number of documents.	Value of stamps used.
1	2	3	4	5	6
Received from Private parties.					
		Rs.			Rs. A. P.
1893–94	107,902	1,14,898	1896–97	91,833	1,12,952 0 0
1894–95	109,119	1,38,181	1897–98	90,818	1,31,753 0 0
1895–96	108,585	1,58,373	1898–99	89,819	1,22,222 0 0
Total ..	325,606	4,11,452	Total ..	272,470	3,66,927 0 0
	..	..	Decrease ..	53,136	44,525 0 0
Received through Collectors.					
1893–94	2,529	..	1896–97	1,715	1,465 4 0
1894–95	2,048	..	1897–98	1,659	1,538 4 0
1895–96	2,402	..	1898–99	2,165	2,945 3 0
Total ..	6,979	..	Total ..	5,53	5,948 11 0
Received under section 17.					
1893–94	233	..	1896–97	206	9,567 0 0
1894–95	216	..	1897–98	243	9,042 0 0
1895–96	206	..	1898–99	168	4,053 0 0
Total ..	655	..	Total ..	617	22,662 0 0

44. The subjoined table exhibits the details of the receipts under this head in the second period as compared with those of the first :—

—	1893-94.	1894-95.	1895-96.	Total.	1896-97.	1897-98.	1898-99.	Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Impressed labels affixed on unexecuted documents produced before the Superintendent of Stamps	1,14,898	1,38,181	(a) 1,60,032	(a) 4,13,111	(b) 1,23,015	(c) 1,43,080	(d) 1,36,368	4,02,463	..	10,648
Impressed labels affixed on documents executed out of British India received through Collectors ..	2,058	2,853	938	5,849	10,089	(e) 9,124	4,209	23,422	17,573	..
Impressed labels affixed on unexecuted documents received through Collectors, &c.	1,116	896	1,466	3,478	885	(e) 1,206	2,030	4,121	643	..
Total ..	1,18,072	1,41,930	1,62,436	4,22,438	1,33,989	1,53,410	1,42,607	4,30,006	7,568	..

(a) includes Rs. 1,658-9-0
(b) ,, ,, 10,063-1-0 } being value of stamps affixed to documents by the Collectors of Gódávari, Tinnevelly,
(c) ,, ,, 11,327-2-0 } South Canara and Malabar.
(d) ,, ,, 14,146-5-0
(e) *Vide* this office No. 593, dated 16th March 1899.

45. The receipts under other classes of adhesive stamps used for various purposes during the last six years are compared below :—

—	1893-94.	1894-95.	1895-96.	Total.	1896-97.	1897-98.	1898-99.	Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Receipt stamps	1,76,329	1,86,559	2,01,257	5,64,145	2,05,993	2,21,260	2,18,242	6,45,495	81,350	..
One anna skeleton forms.	17,742	24,540	19,795	62,077	23,947	23,669	22,612	70,228	8,151	..
Foreign bill stamps ..	18,766	20,824	14,574	54,164	16,666	17,462	14,213	48,341	..	5,823
Share transfer stamps ..	2,601	4,984	4,462	12,047	4,414	4,401	5,450	14,265	2,218	..
Adhesive Notarial Stamps.	123	103	147	373	114	171	145	430	57	..
Adhesive stamps bearing the words "Advocate," "Vakil" or "Attorney"	17,250	19,000	15,000	51,250	15,500	12,000	13,000	40,500	..	10,750
Total ..	2,32,311	2,56,010	2,55,235	7,44,056	2,66,634	2,78,963	2,73,662	8,19,259	75,203	..

46. *Receipt and Revenue Stamps.*—The income under this head exceeded that of the previous three years by Rs. 81,350 or 14·42 per cent. In only three districts was there a decrease, Anantapur (Rs. 274), Bellary (Rs. 926) and Madras (Rs. 560). With the exception of Gódávari, the districts which contributed largely to the increase in the first period continued to do so in the second period as will be seen from the figures given in the margin. There is a large increase amounting to Rs. 8,925 in the sales by the General Stamp office to the Presidency Post office, Madras.

Districts.	Receipt and Revenue stamps. Increase in 1st period.	Increase in 2nd period.
	RS.	RS.
Gódávari	13,701	3,799
Kistna	10,018	7,289
Tanjore	9,369	8,469
Tinnevelly	9,055	10,402
Madura	5,205	9,132
Total ...	47,348	39,091

47. The advance in the revenue under this head is due to the fact that the public is gradually learning the necessity for the use of receipt stamps on payment of sums exceeding Rs. 20, to improved money dealings and also to the extensive use of promissory notes generally, instead of regular bonds on non-judicial stamped papers. The decrease in Anantapur and Bellary is due to the prevalence of famine, to the fall of traffic owing to plague restrictions and also to the granting of loans by Government, the securities for which are exempt from stamp duty.

48. *Skeleton forms.*—1,123,648 skeleton forms (blank cheques) against 993,232 in the previous three years were stamped at the General Stamp office with coloured impressions indicating a stamp duty of one anna. The revenue realized therefrom was Rs. 70,228 or Rs. 8,151 more than in the preceding period.

49. *Foreign Bill Stamps.*—In eight districts and in Travancore, this class of stamps was sold to the value of Rs. 48,341 during the triennium under report, a decrease of Rs. 5,823 compared with the previous three years. There was an increase of Rs. 2,590, of which Travancore contributed Rs. 2,570 and Gódávari Rs. 20. The decrease of Rs. 8,413 in seven districts was made up of (Rs. 10) in Kurnool, (Rs. 4,774) in Madras, (Rs. 4) in Tanjore, (Rs. 29) in Tinnevelly, (Rs. 9) in Madura, (Rs. 3,565) in Malabar, and (Rs. 22) in South Canara. The decrease in Madras is due to the falling off of trade on credit with English and Foreign markets.

50. *Share Transfer Stamps.*—Rs. 14,265 or Rs. 2,218 more than in the previous three years were realized by the sale of share transfer stamps in only four districts as shown in the margin. In Madras there is an increase of Rs. 1,991, in Tinnevelly Rs. 235, in Kistna Rs. 35, and in Bellary Rs. 7, while there is a decrease of Rs. 50 in Malabar. In Tinnevelly the increase is attributed to a large number of changes in shares in the Sugar Mill factories established at Tachanallur and the railway station, Tinnevelly, and in the Cotton Mills Company at Koilpatti, and also to the establishment of a limited Bank in Tinnevelly town.

	Sales during the triennium under report.
	RS.
Kistna	35
Bellary	21
Madras	13,844
Tinnevelly	365
Total ...	14,265

51. *Notarial Stamps.*—There were sales in six districts only amounting to Rs. 430 as noted in the margin against Rs. 373 in the previous triennium showing a net increase of Rs. 57. The sales were high in Madras and Malabar, though there was a decrease of Rs. 74 in the latter district when compared with the sales of the previous triennium.

	Sales during the triennium under report.
	RS.
Gódávari	4
Kistna	10
Bellary	13
Madras	256
Malabar	106
South Canara	41
Total ...	430

52. *Special adhesive stamps bearing the words "Advocate," "Vakil" or "Attorney."*—The General Stamp office issues to the High Court stamps with the words "Advocate," "Vakil" or "Attorney" impressed thereon. The number of such stamps issued and the receipts realized shows a decrease of 14 in number and Rs. 10,750 in value under the figures of the previous triennium as shown below :—

—	1893-94.	1894-95.	1895-96.	Total.	1896-97.	1897-98.	1898-99.	Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.
Adhesive stamps over printed "Vakil," "Advocate" or "Attorney."	17,250	19,000	15,000	51,250	15,500	12,000	13,000	40,500	..	10,750
	NO. 36	NO. 38	NO. 30	NO. 104	NO. 37	NO. 24	NO. 29	NO. 90	..	NO. 14

53. *Other Receipts.*—Miscellaneous receipts under Non-Judicial stamps amounted to Rs. 1,93,790, exceeding the receipts of the previous three years by Rs. 5,673 as detailed in the subjoined comparative table :—

—	1893-94.	1894-95.	1895-96.	Total.	1896-97.	1897-98.	1898-99.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stamp duty realized by Collectors under sections 37 and 38 of Act I of 1879	6,239	5,705	7,516	19,460	10,314	8,588	7,196	26,098	6,638	..
Penalties realized by Collectors under section 37 of Act I of 1879 ..	12,755	13,475	13,326	39,556	18,607	13,407	16,443	48,457	8,901	..
Stamp duty realized under section 34 by Courts ..	3,501	3,548	2,856	9,905	2,893	3,737	3,035	9,665	..	240
Penalties recovered by Courts	33,001	32,571	31,327	96,899	31,051	35,811	33,296	1,00,158	3,259	..
Amount of stamp duty under adjudication fees under section 30 of Act I of 1879	5,029	3,948	12,559	21,536	1,614	2,841	2,886	7,341	..	14,195
Miscellaneous	378	156	227	761	691	728	652	2,071	1,310	..
Total ..	60,903	59,403	67,811	1,88,117	65,170	65,112	63,508	1,93,790	5,673	..

54. The foregoing items are of a fluctuating nature and the variations cannot be traced to any special causes.

55. *Charges* are as detailed below :—

—	1893-94.	1894-95.	1895-96.	Total.
1	2	3	4	5
Stamp Office at Madras.	Rs.	Rs.	Rs.	Rs.
Assistant Superintendent's salary and establishment	17,545	17,423	17,511	52,479
Cost of stamps received from England including freight	1,19,309	1,76,538	1,82,962	4,78,809
Contingent charges	5,526	5,844	6,470	17,840
Amount charged by the Public Works Workshops for the repair of counter-stamping dies, &c.	82	233	15	330
Total ..	1,42,462	2,00,038	2,06,958	5,49,458
Districts.				
Discount and salary to vendors	1,62,231	1,68,798	1,69,742	5,00,771
Contingent charges	2,849	2,827	3,286	8,962
Refund of Court-fees under sections 13, 14 and 15 of Act VII of 1870 and of Small Cause and City Civil Court-fees	34,236	32,174	28,000	94,410
Refund of surplus process-service fees	1,254	1,108	975	3,337
Do. of value of spoiled and unused Court-fee stamps	25,675	19,486	18,969	64,130
Do. of value of spoiled and unused Court-copy stamps	208	226	91	525
Do. of value of spoiled and unused stamps under sections 53 and 54 of Act I of 1879	36,380	67,612	37,744	1,41,736
Do. of stamp duty	6	..	52	58
Do. of penalties	613	2,023	996	3,632
Do. of adjudication fees	..	5	..	5
Do. of value of stamps renewed	3,500	531	426	4,457
Do. "Miscellaneous"	..	15	190	205
Do. of water-marked paper	..	..	..	..
Total ..	2,66,952	2,94,805	2,60,471	8,22,228
Grand Total ..	4,09,414	4,94,843	4,67,429	13,71,686

—	1896-97.	1897-98.	1898-99.	Total.	Increase.	Decrease.
	6	7	8	9	10	11
Stamp Office at Madras.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assistant Superintendent's salary and establishment	17,491	16,113	17,538	51,142	..	1,337
Cost of stamps received from England including freight	1,47,160	1,30,090	1,06,639	3,83,889	..	94,920
Contingent charges	5,920	6,508	6,510	18,938	1,098	..
Amount charged by the Public Works Workshops for the repair of counter-stamping dies, &c.	651	92	103	846	516	..
Total ..	1,71,222	1,52,803	1,30,790	4,54,815	..	94,643
Districts.						
Discount and salary to vendors	1,66,233	1,76,020	1,68,362	5,10,615	9,844	..
Contingent charges	4,016	4,143	4,478	12,637	3,675	..
Refund of Court-fees under sections 13, 14 and 15 of Act VII of 1870 and of Small Cause and City Civil Court-fees	37,620	36,633	36,856	1,11,109	16,699	..
Refund of surplus process-service fees	1,336	1,166	1,013	3,515	178	..
Do. of value of spoiled and unused Court-fee stamps	22,030	24,495	28,434	74,959	10,829	..
Do. of value of spoiled and unused Court-copy stamps	157	227	143	527	2	..
Do. of value of spoiled and unused stamps under sections 53 and 54 of Act I of 1879	37,158	39,945	40,953	1,18,056	..	23,680
Do. of stamp duty	157	334	37	528	470	..
Do. of penalties	1,116	738	2,397	4,251	619	..
Do. of adjudication fees	..	..	..	..	..	5
Do. of value of stamps renewed	485	443	444	1,372	..	3,085
Do. "Miscellaneous"	13	..	11	24	..	181
Do. of water-marked paper	..	..	160	160	160	..
Total ..	2,70,321	2,84,144	2,83,288	8,37,753	15,525	..
Grand Total ..	4,41,543	4,36,947	4,14,078	12,92,568	..	79,118

56. The General Stamp Office charges amounted to Rs. 4,54,815 and the district charges to Rs. 8,37,753 or Rs. 12,92,568 in the aggregate. The General Stamp Office charges during the triennium under report are less than those of the previous three years by Rs. 94,643, while the district charges show an excess of Rs. 15,525. There was thus a decrease of Rs. 79,118 in the aggregate charges. A large portion of the decrease under the General Stamp Office charges occurred under the cost of stamps received from England. This is chiefly due to the rise in the rate of exchange as will be seen from the official rates given in the margin.

	Rate per rupee. s. d.
1893-94	1—2¾
1894-95	1—1¼
1895-96	1—1¼
1896-97	1—1½
1897-98	1—2⅓
1898-99	1—3¼

57. The decrease in the Assistant Superintendent's salary and establishment is chiefly due to a third-class Deputy Collector having been posted to the office during 1897-98.

58. The increase of Rs. 9,844 under "Discount and salary to vendors" paid in districts corresponds with the increase in the sale of stamps.

59. *Refunds.*—There is an increase of Rs. 28,957 in seven items, while there is a decrease amounting to Rs. 26,951 in four items. The former is distributed among the several districts and is due to ordinary fluctuation. The latter is due to an abnormal item of refund, viz., Rs. 29,062-8-0, referred to in paragraph 64 of the report for the previous triennium, having been included in the figures of that triennium.

60. The following table exhibits the total charges and the total receipts with the percentage of the former to the latter and also the net receipts from the year 1882-83 :—

53. *Other Receipts.*—Miscellaneous receipts under Non-Judicial stamps amounted to Rs. 1,93,790, exceeding the receipts of the previous three years by Rs. 5,673 as detailed in the subjoined comparative table :—

—	1893-94.	1894-95.	1895-96.	Total.	1896-97.	1897-98.	1898-99.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stamp duty realized by Collectors under sections 37 and 38 of Act I of 1879	6,239	5,705	7,516	19,460	10,314	8,588	7,196	26,098	6,638	..
Penalties realized by Collectors under section 37 of Act I of 1879 ..	12,755	13,475	13,326	39,556	18,607	13,407	16,443	48,457	8,901	..
Stamp duty realized under section 34 by Courts ..	3,501	3,548	2,856	9,905	2,893	3,737	3,035	9,665	..	240
Penalties recovered by Courts	33,001	32,571	31,327	96,899	31,051	35,811	33,296	1,00,158	3,259	..
Amount of stamp duty under adjudication fees under section 30 of Act I of 1879	5,029	3,948	12,559	21,536	1,614	2,841	2,886	7,341	..	14,195
Miscellaneous	378	156	227	761	691	728	652	2,071	1,310	..
Total ..	60,903	59,403	67,811	1,88,117	65,170	65,112	63,508	1,93,790	5,673	..

54. The foregoing items are of a fluctuating nature and the variations cannot be traced to any special causes.

55. *Charges* are as detailed below :—

—	1893-94.	1894-95.	1895-96.	Total.
1	2	3	4	5
Stamp Office at Madras.	Rs.	Rs.	Rs.	Rs.
Assistant Superintendent's salary and establishment	17,545	17,423	17,511	52,479
Cost of stamps received from England including freight	1,19,309	1,76,538	1,82,962	4,78,809
Contingent charges	5,526	5,844	6,470	17,840
Amount charged by the Public Works Workshops for the repair of counter-stamping dies, &c.	82	233	15	330
Total ..	1,42,462	2,00,038	2,06,958	5,49,458
Districts.				
Discount and salary to vendors	1,62,231	1,68,798	1,69,742	5,00,771
Contingent charges	2,849	2,827	3,286	8,962
Refund of Court-fees under sections 13, 14 and 15 of Act VII of 1870 and of Small Cause and City Civil Court-fees	34,236	32,174	28,000	94,410
Refund of surplus process-service fees	1,254	1,108	975	3,337
Do. of value of spoiled and unused Court-fee stamps	25,675	19,486	18,969	64,130
Do. of value of spoiled and unused Court-copy stamps	208	226	91	525
Do. of value of spoiled and unused stamps under sections 53 and 54 of Act I of 1879	36,380	67,612	37,744	1,41,736
Do. of stamp duty	6	..	52	58
Do. of penalties	613	2,023	996	3,632
Do. of adjudication fees	..	5	..	5
Do. of value of stamps renewed	3,500	531	426	4,457
Do. "Miscellaneous"	..	15	190	205
Do. of water-marked paper	..	..	..	..
Total ..	2,66,952	2,94,805	2,60,471	8,22,228
Grand Total ..	4,09,414	4,94,843	4,67,429	13,71,686

—	1896-97.	1897-98.	1898-99.	Total.	Increase.	Decrease.
	6	7	8	9	10	11
Stamp Office at Madras.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assistant Superintendent's salary and establishment	17,491	16,113	17,538	51,142	..	1,337
Cost of stamps received from England including freight	1,47,160	1,30,090	1,06,639	3,83,889	..	94,920
Contingent charges	5,920	6,508	6,510	18,938	1,098	..
Amount charged by the Public Works Workshops for the repair of counter-stamping dies, &c.	651	92	103	846	516	..
Total ..	1,71,222	1,52,803	1,30,790	4,54,815	..	94,643
Districts.						
Discount and salary to vendors	1,66,233	1,76,020	1,68,362	5,10,615	9,844	..
Contingent charges	4,016	4,143	4,478	12,637	3,675	..
Refund of Court-fees under sections 13, 14 and 15 of Act VII of 1870 and of Small Cause and City Civil Court-fees	37,620	36,633	36,856	1,11,109	16,699	..
Refund of surplus process-service fees	1,336	1,166	1,013	3,515	178	..
Do. of value of spoiled and unused Court-fee stamps	22,030	24,495	28,434	74,959	10,829	..
Do. of value of spoiled and unused Court-copy stamps	157	227	143	527	2	..
Do. of value of spoiled and unused stamps under sections 53 and 54 of Act I of 1879	37,158	39,945	40,953	1,18,056	..	23,680
Do. of stamp duty	157	334	37	528	470	..
Do. of penalties	1,116	738	2,397	4,251	619	..
Do. of adjudication fees	..	..	..	..	..	5
Do. of value of stamps renewed	485	443	444	1,372	..	3,085
Do. "Miscellaneous"	13	..	11	24	..	181
Do. of water-marked paper	..	..	160	160	160	..
Total ..	2,70,321	2,84,144	2,83,288	8,37,753	15,525	..
Grand Total ..	4,41,543	4,36,947	4,14,078	12,92,568	..	79,118

56. The General Stamp Office charges amounted to Rs. 4,54,815 and the district charges to Rs. 8,37,753 or Rs. 12,92,568 in the aggregate. The General Stamp Office charges during the triennium under report are less than those of the previous three years by Rs. 94,643, while the district charges show an excess of Rs. 15,525. There was thus a decrease of Rs. 79,118 in the aggregate charges. A large portion of the decrease under the General Stamp Office charges occurred under the cost of stamps received from England. This is chiefly due to the rise in the rate of exchange as will be seen from the official rates given in the margin.

	Rate per rupee. s. d.
1893-94	1—2¾
1894-95	1—1½
1895-96	1—1½
1896-97	1—1½
1897-98	1—2⅓
1898-99	1—3¼

57. The decrease in the Assistant Superintendent's salary and establishment is chiefly due to a third-class Deputy Collector having been posted to the office during 1897-98.

58. The increase of Rs. 9,844 under "Discount and salary to vendors" paid in districts corresponds with the increase in the sale of stamps.

59. *Refunds.*—There is an increase of Rs. 28,957 in seven items, while there is a decrease amounting to Rs. 26,951 in four items. The former is distributed among the several districts and is due to ordinary fluctuation. The latter is due to an abnormal item of refund, viz., Rs. 29,062-8-0, referred to in paragraph 64 of the report for the previous triennium, having been included in the figures of that triennium.

60. The following table exhibits the total charges and the total receipts with the percentage of the former to the latter and also the net receipts from the year 1882-83 :—

—	Receipts.	Charges.	Percentage.	Net revenue.
	Rs.	Rs.		Rs.
1882-83	52,03,420	2,63,873	5·07	49,39,547
1883-84	56,24,858	2,84,620	5·06	53,40,238
1884-85	56,49,430	3,33,516	5·90	53,15,914
1885-86	58,98,199	3,18,023	5·39	55,80,176
1886-87	58,21,637	4,24,783	7·29	53,96,854
1887-88	59,71,670	3,30,963	5·54	56,40,707
1888-89	61,35,123	3,87,212	6·31	57,47,911
1889-90	65,01,023	3,64,091	5·60	61,36,932
1890-91	64,55,921	3,17,039	4·91	61,38,882
1891-92	67,48,760	3,47,249	5·14	64,01,511
1892-93	73,53,653	3,73,870	5·08	69,79,783
1893-94	74,32,674	4,09,414	5·08	70,23,260
1894-95	78,72,664	4,94,843	6·28	73,77,821
1895-96	79,67,410	4,67,429	5·87	74,99,981
1896-97	79,40,902	4,41,543	5·56	74,99,359
1897-98	84,20,652	4,36,947	5·19	79,83,705
1898-99	82,66,608	4,14,078	5·01	78,52,530

61. It will be observed that the stamp revenue has steadily advanced from year to year since 1889–90. The revenue of 1889–90 rose by 14·44 per cent. during the five years ending with 1893–94 and by 27·96 per cent. during the ten years ending with 1898–99. The revenue of the past year is the highest on record with the exception of 1897–98.

62. The percentage of charges to receipts in 1894–95 (6·28) was higher than that of any of the previous five years or the succeeding four years owing to the large increase under refunds of value of spoiled and damaged stamps in that year; while that in 1898–99 (5·01) is the lowest on record excepting that of 1890–91.

63. *Vendors.*—General statement No. 7 contains particulars as to the number of non-official vendors employed in each district and the proportion of vendors to every 100,000 of population. In the subjoined table the average annual number of vendors in the last two triennial periods are compared with their proportion to 100,000 of population in each district :—

—	Population in 1891.	1893-94.	1894-95.	1895-96.	Average annual number of vendors.	Percentage of vendors for 100,000 of population.	1896-97.	1897-98.	1898-99.	Average annual number of vendors.	Percentage of vendors for 100,000 of population.
	No.										
1. Ganjám	1,896,803	63	70	70	68	3·58	59	60	53	57	3·00
2. Vizagapatam ..	2,802,992	114	116	116	115	4·10	116	119	113	116	4·14
3. Gódávari ..	2,078,782	156	120	120	132	6·35	120	122	121	121	5·82
4. Kistna	1,855,582	81	83	84	83	4·47	88	88	124	100	5·39
5. Nellore	1,463,736	86	91	82	86	5·87	82	87	93	87	5·94
6. Cuddapah ..	1,272,072	57	69	71	66	5·18	72	78	75	75	5·89
7. Anantapur ..	708,549	39	39	39	39	5·50	39	36	39	38	5·36
8. Bellary	900,126	68	60	60	63	7·00	60	72	74	69	7·67
9. Kurnool	817,811	91	92	94	92	11·25	94	96	87	92	11·25
10. Madras	452,518	39	43	42	41	9·06	43	42	38	41	9·06
11. Chingleput ..	1,136,928	83	37	35	52	4·57	34	37	38	36	3·17
12. North Arcot ..	2,180,487	110	124	122	119	5·46	119	123	130	124	5·69
13. South Arcot ..	2,162,851	138	119	115	124	5·73	100	101	103	101	4·67
14. Tanjore	2,228,114	268	250	255	258	11·58	236	236	231	234	10·50
15. Trichinopoly ..	1,372,717	86	87	87	87	6·34	100	87	90	92	6·70
16. Madura	2,608,404	201	222	170	198	7·59	197	217	193	202	7·74
17. Tinnevelly ..	1,916,095	246	224	227	232	12·11	239	242	255	245	12·79
18. Coimbatore ..	2,004,839	179	184	198	187	9·33	181	178	132	164	8·18
19. Salem	1,962,591	89	87	96	91	4·64	99	97	99	98	4·99
20. South Canara ..	1,056,081	48	50	53	50	4·73	57	65	63	62	5·87
21. Malabar	2,652,565	220	198	207	208	7·84	233	231	233	232	8·75
22. The Nilgiris ..	99,797	6	4	4	5	5·01	6	7	6	6	6·01
Total ..	..	..	..	..	2,396	..	..	..	..	2,392	..

64. The average annual number of vendors in the last triennium is 2,392 or only 4 less than the number in the preceding three years. In thirteen districts there were 105 more and in seven districts 109 less. In Tanjore the number was reduced by 24 owing to the vendors not finding the profession sufficiently remunerative, as the already high rates demanded for loans in the market were still on the increase. In Coimbatore there is a decrease of 23, and this is accounted for by the fact that the

licenses of vendors who had insufficient transactions were cancelled at the beginning of the last official year. In South Arcot (23) and Chingleput (16) also there were fewer vendors. The number was somewhat higher in Malabar (24) and Kistna (17).

Ex-officio vendors of Post offices numbered on 31st March 1899 as detailed below :—

Ganjám	18	North Arcot	26
Vizagapatam ..	22	South Arcot	24
Gódávari	55	Tanjore	14
Kistna	20	Trichinopoly ..	11
Nellore	19	Madura	40
Cuddapah	45	Tinnevelly	23
Anantapur	10	Coimbatore	9
Bellary	21	Salem	39
Kurnool	51	South Canara ..	12
Madras	2	Malabar	18
Chingleput	18	The Nilgiris	2

Information in the case of the other districts will be submitted on receipt.

65. The average annual number of vendors for every 100,000 persons was as in the previous triennium high in Tinnevelly (12·79), in Kurnool (11·25), in Tanjore (10·50) and in Madras (9·06). In Malabar it was (8·75), Coimbatore (8·18), Madura (7·74), and Bellary (7·67). Ganjám showed the lowest number, viz., (3·00) against (3·58) in the previous triennium. In the other thirteen districts, the number varied from 3·17 in Chingleput to 6·70 in Trichinopoly.

66. *Statement No. VIII.*—In this statement the names of non-official vendors whose income exceeded Rs. 30 a month are given. This class of vendors numbered 21 in ten districts against fourteen districts in the previous triennium, the places of eight districts, viz., Bellary, Kurnool, Chingleput, Madras, Anantapur, South Arcot, Tanjore and Trichinopoly having been taken by the following four districts, viz., Vizagapatam North Arcot, Coimbatore and South Canara. Their income varied from Rs. 30 a month in Gódávari to Rs. 46 in Malabar, while in the previous triennium it was between Rs. 30 in Trichinopoly and Rs. 58 in Madura. The vendors are classified below with reference to their income :—

—	Number of vendors, whose income is						
	Above Rs. 30 and under Rs 35.	Above Rs. 35 and under Rs. 40.	Above Rs. 40 and under Rs 45.	Above Rs. 45 and under Rs. 50.	Above Rs 50 and under Rs. 55.	Above Rs. 55.	Total.
Vizagapatam	1	..	..	..	..	..	1
Gódávari	2	1	1	..	..	..	4
Kistna	..	1	..	..	..	..	1
North Arcot	2	..	..	..	..	..	2
Salem	..	1	..	..	..	..	1
Madura	..	1	..	..	..	..	1
Coimbatore	2	..	..	..	..	..	2
The Nilgiris	..	..	1	..	..	..	1
Malabar	5	1	..	1	..	..	7
South Canara	1	..	..	..	..	..	1
Total ..	13	5	2	1	..	..	21

67. Statement No. IX annexed to this report gives the details of receipts and charges of the year 1898–99 divided between Judicial and Non-Judicial. The establishment and contingent charges of the Central office as well as the other charges of that office and the district charges are proportionately distributed to Judicial, Non-Judicial, Postage and Telegraph stamps as shown below :—

—	Year.	Judicial.	Non-Judicial.	Postage.	Telegraph.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	1893–94 ..	46,97,836	27,34,888	22,99,991	7,89,866	1,05,22,531
	1894–95 ..	50,69,062	28,03,602	24,46,561	8,85,978	1,12,05,203
	1895–96 ..	51,28,030	28,39,380	23,57,803	8,66,509	1,11,91,722
Charges of the Central office. Establishment ..	1893–94 ..	7,833	4,560	3,835	1,317	17,545
	1894–95 ..	7,882	4,359	3,804	1,378	17,423
	1895–96 ..	8,024	4,443	3,689	1,355	17,511
Contingencies ..	1893–94 ..	2,467	1,436	1,208	415	5,526
	1894–95 ..	2,644	1,462	1,276	462	5,844
	1895–96 ..	2,964	1,642	1,363	501	6,470
Other charges of the Central and District offices.	1893–94 ..	1,68,555	2,17,788	..	..	3,86,343
	1894–95 ..	2,07,643	2,63,933	..	..	4,71,576
	1895–96 ..	2,23,850	2 19,598	..	..	4,43,448
Total .. Receipts ..		1,48,94,928	83,77,820	71,04,355	25,42,353	3,29,19,456
Charges ..		6,31,862	7,19,221	15,175	5,428	13,71,686

—	Receipts.	Charges.	Percentage.	Net revenue.
	Rs.	Rs.		Rs.
1882–83	52,03,420	2,63,873	5·07	49,39,547
1883–84	56,24,858	2,84,620	5·06	53,40,238
1884–85	56,49,430	3,33,516	5·90	53,15,914
1885–86	58,98,199	3,18,023	5·39	55,80,176
1886–87	58,21,637	4,24,783	7·29	53,96,854
1887–88	59,71,670	3,30,963	5·54	56,40,707
1888–89	61,35,123	3,87,212	6·31	57,47,911
1889–90	65,01,023	3,64,091	5·60	61,36,932
1890–91	64,55,921	3,17,039	4·91	61,38,882
1891–92	67,48,760	3,47,249	5·14	64,01,511
1892–93	73,53,653	3,73,870	5·08	69,79,783
1893–94	74,32,674	4,09,414	5·08	70,23,260
1894–95	78,72,664	4,94,843	6·28	73,77,821
1895–96	79,67,410	4,67,429	5·87	74,99,981
1896–97	79,40,902	4,41,543	5·56	74,99,359
1897–98	84,20,652	4,36,947	5·19	79,83,705
1898–99	82,66,608	4,14,078	5·01	78,52,530

61. It will be observed that the stamp revenue has steadily advanced from year to year since 1889–90. The revenue of 1889–90 rose by 14·44 per cent. during the five years ending with 1893–94 and by 27·96 per cent. during the ten years ending with 1898–99. The revenue of the past year is the highest on record with the exception of 1897–98.

62. The percentage of charges to receipts in 1894–95 (6·28) was higher than that of any of the previous five years or the succeeding four years owing to the large increase under refunds of value of spoiled and damaged stamps in that year; while that in 1898–99 (5·01) is the lowest on record excepting that of 1890–91.

63. *Vendors.*—General statement No. 7 contains particulars as to the number of non-official vendors employed in each district and the proportion of vendors to every 100,000 of population. In the subjoined table the average annual number of vendors in the last two triennial periods are compared with their proportion to 100,000 of population in each district :—

—	Population in 1891.	1893–94.	1894–95.	1895–96.	Average annual number of vendors.	Percentage of vendors for 100,000 of population.	1896–97.	1897–98.	1898–99.	Average annual number of vendors.	Percentage of vendors for 100,000 of population.
	No.										
1. Ganjám	1,896,803	63	70	70	68	3·58	59	60	53	57	3·00
2. Vizagapatam ..	2,802,992	114	116	116	115	4·10	116	119	113	116	4·14
3. Gódávari ..	2,078,782	156	120	120	132	6·35	120	122	121	121	5·82
4. Kistna	1,855,582	81	83	84	83	4·47	88	88	124	100	5·39
5. Nellore	1,463,736	86	91	82	86	5·87	82	87	93	87	5·94
6. Cuddapah ..	1,272,072	57	69	71	66	5·18	72	78	75	75	5·89
7. Anantapur ..	708,549	39	39	39	39	5·50	39	36	39	38	5·36
8. Bellary	900,126	68	60	60	63	7·00	60	72	74	69	7·67
9. Kurnool	817,811	91	92	94	92	11·25	94	96	87	92	11·25
10. Madras	452,518	39	43	42	41	9·06	43	42	38	41	9·06
11. Chingleput ..	1,136,928	53	37	35	52	4·57	34	37	38	36	3·17
12. North Arcot ..	2,180,487	110	124	122	119	5·46	119	123	130	124	5·69
13. South Arcot ..	2,162,851	138	119	115	124	5·73	100	101	103	101	4·67
14. Tanjore	2,228,114	268	250	255	258	11·58	236	236	231	234	10·50
15. Trichinopoly ..	1,372,717	86	87	87	87	6·34	100	87	90	92	6·70
16. Madura	2,608,404	201	222	170	198	7·59	197	217	193	202	7·74
17. Tinnevelly ..	1,916,095	246	224	227	232	12·11	239	242	255	245	12·79
18. Coimbatore ..	2,004,839	179	184	198	187	9·33	181	178	132	164	8·18
19. Salem	1,962,591	89	87	96	91	4·64	99	97	99	98	4·99
20. South Canara ..	1,056,081	48	50	53	50	4·73	57	65	63	62	5·87
21. Malabar	2,652,565	220	198	207	208	7·84	233	231	233	232	8·75
22. The Nilgiris ..	99,797	6	4	4	5	5·01	6	7	6	6	6·01
Total ..	..	..	..	..	2,396	..	..	..	..	2,392	..

64. The average annual number of vendors in the last triennium is 2,392 or only 4 less than the number in the preceding three years. In thirteen districts there were 105 more and in seven districts 109 less. In Tanjore the number was reduced by 24 owing to the vendors not finding the profession sufficiently remunerative, as the already high rates demanded for loans in the market were still on the increase. In Coimbatore there is a decrease of 23, and this is accounted for by the fact that the

licenses of vendors who had insufficient transactions were cancelled at the beginning of the last official year. In South Arcot (23) and Chingleput (16) also there were fewer vendors. The number was somewhat higher in Malabar (24) and Kistna (17).

65. The average annual number of vendors for every 100,000 persons was as in the previous triennium high in Tinnevelly (12·79), in Kurnool (11·25), in Tanjore (10·50) and in Madras (9·06). In Malabar it was (8·75), Coimbatore (8·18), Madura (7·74), and Bellary (7·67). Ganjám showed the lowest number, viz., (3·00) against (3·58) in the previous triennium. In the other thirteen districts, the number varied from 3·17 in Chingleput to 6·70 in Trichinopoly.

Ex-officio vendors of Post offices numbered on 31st March 1899 as detailed below :—

Ganjám	18	North Arcot	26
Vizagapatam ..	22	South Arcot	24
Gódávari	55	Tanjore	14
Kistna	20	Trichinopoly ..	11
Nellore	19	Madura	40
Cuddapah	45	Tinnevelly	23
Anantapur	10	Coimbatore	9
Bellary	21	Salem	39
Kurnool	51	South Canara ..	12
Madras	2	Malabar	18
Chingleput	18	The Nilgiris	2

Information in the case of the other districts will be submitted on receipt.

66. *Statement No. VIII.*—In this statement the names of non-official vendors whose income exceeded Rs. 30 a month are given. This class of vendors numbered 21 in ten districts against fourteen districts in the previous triennium, the places of eight districts, viz., Bellary, Kurnool, Chingleput, Madras, Anantapur, South Arcot, Tanjore and Trichinopoly having been taken by the following four districts, viz., Vizagapatam North Arcot, Coimbatore and South Canara. Their income varied from Rs. 30 a month in Gódávari to Rs. 46 in Malabar, while in the previous triennium it was between Rs. 30 in Trichinopoly and Rs. 58 in Madura. The vendors are classified below with reference to their income :—

—	Number of vendors, whose income is						
	Above Rs. 30 and under Rs 35.	Above Rs. 35 and under Rs. 40.	Above Rs. 40 and under Rs 45.	Above Rs. 45 and under Rs. 50.	Above Rs 50 and under Rs. 55.	Above Rs. 55.	Total.
Vizagapatam	1	..	..	..	..	..	1
Gódávari	2	1	1	..	..	..	4
Kistna	..	1	..	..	..	..	1
North Arcot	2	..	..	..	..	..	2
Salem	..	1	..	..	..	..	1
Madura	..	1	..	..	..	..	1
Coimbatore	2	..	..	..	..	..	2
The Nilgiris	..	..	1	..	..	..	1
Malabar	5	1	..	1	..	..	7
South Canara	1	..	..	..	..	..	1
Total ..	13	5	2	1	..	..	21

67. Statement No. IX annexed to this report gives the details of receipts and charges of the year 1898–99 divided between Judicial and Non-Judicial. The establishment and contingent charges of the Central office as well as the other charges of that office and the district charges are proportionately distributed to Judicial, Non-Judicial, Postage and Telegraph stamps as shown below :—

—	Year.	Judicial.	Non-Judicial.	Postage.	Telegraph.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	1893–94 ..	46,97,836	27,34,888	22,99,991	7,89,866	1,05,22,531
	1894–95 ..	50,69,062	28,03,602	24,46,561	8,85,978	1,12,05,203
	1895–96 ..	51,28,030	28,39,380	23,57,803	8,66,509	1,11,91,722
Charges of the Central office. Establishment ..	1893–94 ..	7,833	4,560	3,835	1,317	17,545
	1894–95 ..	7,882	4,359	3,804	1,378	17,423
	1895–96 ..	8,024	4,443	3,689	1,355	17,511
Contingencies ..	1893–94 ..	2,467	1,436	1,208	415	5,526
	1894–95 ..	2,644	1,462	1,276	462	5,844
	1895–96 ..	2,964	1,642	1,363	501	6,470
Other charges of the Central and District offices.	1893–94 ..	1,68,555	2,17,788	..	..	3,86,343
	1894–95 ..	2,07,643	2,63,933	..	..	4,71,576
	1895–96 ..	2,23,850	2 19,598	..	..	4,43,448
Total .. Receipts ..		1,48,94,928	83,77,820	71,04,355	25,42,353	3,29,19,456
Total .. Charges ..		6,31,862	7,19,221	15,175	5,428	13,71,686

—	Year.	Judicial.	Non-Judicial.	Postage.	Telegraph.	Total.
		RS.	RS.	RS.	RS.	RS.
Receipts	1896-97 ..	51,90,499	27,50,403	26,94,115	7,90,618	1,14,25,635
	1897-98 ..	54,96,808	29,23,844	28,12,539	7,72,610	1,20,05,801
	1898-99 ..	54,95,494	27,71,114	28,84,374	7,18,417	1,18,69,399
Charges of the Central office. Establishment ..	1896-97 ..	7,946	4,211	4,124	1,210	17,491
	1897-98 ..	7,377	3,924	3,775	1,037	16,113
	1898-99 ..	8,120	4,095	4,261	1,062	17,538
Contingencies ..	1896-97 ..	2,689	1,425	1,396	410	5,920
	1897-98 ..	2,980	1,585	1,524	419	6,508
	1898-99 ..	3,014	1,520	1,582	394	6,510
Other charges of the Central and District offices.	1896-97 ..	1,89,952	1,00,653	98,594	28,933	4,18,132
	1897-98 ..	1,89,698	1,00,903	97,062	26,663	4,14,326
	1898-99 ..	1,80,583	91,059	94,780	23,608	3,90,030
Total ..	Receipts ..	1,61,82,801	84,45,361	83,91,028	22,81,645	3,53,00,835
	Charges ..	5,92,359	3,09,375	3,07,098	83,736	12,92,568

68. The statement below shows the receipts and charges of the year 1898–99 as compared with those exhibited in the books of the Accountant-General :—

Particulars.	Accountant-General's figures.	Stamp office figures.	Difference. Excess.	Difference. Deficit.
Receipts.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Sale of General stamps	26,76,954 2 0	26,78,755 13 0	..	1,801 11 0
Do. of Court-fee stamps	50,94,180 12 0	50,94,180 10 0	0 2 0	..
Do. of Copy stamps	3,84,388 0 0	3,84,388 0 0	..	..
Do. of water-marked paper	16,577 8 9	16,585 13 11	..	8 5 2
Duty on impressing documents	43,617 9 4	41,695 10 4	1,921 15 0	..
Miscellaneous	51,028 11 5	51,001 8 7	27 2 10	..
Total, Receipts ..	82,66,746 11 6	82,66,607 7 10	139 3 8	..
Charges.				
Districts.				
Discount on sale of General stamps	1,05,660 14 7	1,05,658 6 6	2 8 1	..
Do. of Court-fee stamps	40,580 11 4	40,579 8 2	1 3 2	..
Do. of Copy stamps	18,632 5 9	18,632 10 6	..	0 4 9
Do. of water-marked paper	1,021 10 0	1,021 5 8	0 4 4	..
Salary to vendors	2,470 5 6	2,470 5 6	..	..
Refunds	1,10,421 0 3	1,10,447 4 3	..	26 4 0
Carriage and other charges on account of stamps sent to districts	3,923 12 11	3,922 12 11	1 0 0	..
Landing and shipping charges	52 11 1	53 11 1	..	1 0 0
Purchase of country and European articles ..	435 14 0	435 14 0	..	..
Repairs to furniture	10 7 0	10 7 0	..	..
Telegraph charges	7 8 0	7 8 0	..	..
Binding charges	31 11 0	31 11 0	..	..
Petty carriage and cooly charges	12 9 2	12 9 2	..	..
Office expenses	1 8 6	1 8 6	..	..
Miscellaneous charges	2 0 0	2 0 0	..	..
Total ..	2,83,265 1 1	2,83,287 10 3	..	22 9 2
Central office.				
Assistant Superintendent's salary	7,423 13 7	7,423 13 7	..	..
Office establishment	10,114 0 8	10,114 0 8	..	..
Cost of stamps and freight paid in England ..	..	1,06,639 7 7	..	1,06,639 7 7
Freight and other charges on European stores ..	1,101 1 8	1,047 14 2	53 3 6	..
Freight, carriage and other charges on stamps sent to districts	4,523 7 8	4,523 7 8	..	..
Purchase of country and European articles	55 9 10	55 9 10	..	..
Repairs to furniture, stamp die, &c.	140 10 8	140 10 8	..	..
Hot and cold weather charges	70 7 11	70 7 11	..	..
Binding charges	21 14 0	21 14 0	..	..
Lighting charges	31 8 6	31 8 6	..	..
Scavenging expenses	6 4 0	6 4 0	..	..
Petty carriage and cooly charges	10 5 9	10 5 9	..	..
Postage charges	167 15 4	167 15 4	..	..
Telegraph charges	53 6 0	53 6 0	..	..
Rents, rates and taxes	457 8 0	457 8 0	..	..
Office expenses	26 2 4	26 2 4	..	..
Total ..	24,204 3 11	1,30,790 8 0	..	1,06,586 4 1
Total, Charges ..	3,07,469 5 0	4,14,078 2 3	..	1,06,608 13 3

69. It will be observed that the Accountant-General shows a net excess of Rs. 139–3–8 under receipts and a net decrease of Rs. 1,06,608–13–3 under charges. The large decrease in the latter is chiefly due to the omission by the Accountant-General of a debit of Rs. 1,06,639–7–7, being the cost of stamps imported during the year and paid for in England. Other differences are explained in detail in the memoranda A and B annexed to the report.

70. Statements relating to (*a*) evasions of stamp law, (*b*) Court-fee stamps used, and (*c*) petitions for grant of Probates and Letters of Administration filed during the year 1898–99 have not yet been received from the districts named below :—

Statement of evasions due from	Statement of petitions for grant of probates and letters of administration due from	Statement of Court-fee stamps due from Collectors of	Statement of Court-fee stamps due from The Judges of
Ganjám	Ganjám	Gódávari	Tinnevelly.
Cuddapah	Madras	Cuddapah	Malabar (North).
Anantapur	....	Tinnevelly	....
Kurnool	....	Salem	....
North Arcot	....	The Nilgiris	....
Salem	....	....	....

The usual general statements in respect of them will therefore be submitted hereafter.

71. The service registers of all employés of this department were maintained and verified up to the end of 31st March 1899.

APPENDIX A.

STATEMENT showing the percentage of the number of Court-fee stamps sold, &c., referred to in paragraph (1) of the report.

Denomination.	Percentage of 1893-94.		Percentage of 1894-95.		Percentage of 1895-96.		Denomination.	Percentage of 1896-97.		Percentage of 1897-98.		Percentage of 1898-99.	
	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.		Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.
8 annas ..	36·247	20·094	36·476	19·850	36·564	19·939	8 annas ..	36·518	19·684	37·527	31·326	37·113	19·313
1 rupee ..	7·665	8·475	7·643	8·327	7·928	8·647	1 rupee ..	7·813	8·423	8·255	13·783	8·255	8·591
2 rupees ..	2·734	6·063	2·786	6·068	2·708	5·907	2 rupees ..	2·695	5·810	2·767	9·238	2·639	5·492
10 ,, ..	·458	5·075	·484	5·276	·472	5·104	10 ,, ..	·485	5·227	38·463	13·601	·495	5·151
8 ,, ..	1·449	4·818	1·469	4·801	1·089	4·828	3 ,, ..	1·469	4·749	1·582	7·924	1·545	4·823
6 ,, ..	·702	4·673	·714	4·673	·719	4·709	6 ,, ..	·741	4·790	·782	7·833	·762	4·755
1½ ,, ..	2·651	4·410	2·650	4·331	2·669	4·365	1½ ,, ..	2·720	4·398	2·860	7·163	2·834	4·425
15 ,, ..	·230	3·838	·237	3·888	·239	3·911	15 ,, ..	·244	3·944	20·222	10·726	·264	4·121
12 annas ..	3·948	3·259	3·965	3·256	3·961	3·240	12 annas ..	3·980	3·218	4·231	5·297	4·106	3·205
20 rupees ..	·133	2·954	·140	3·070	·140	3·056	20 rupees ..	·144	3·102	11·544	8·164	·150	3·137
4 ,, ..	·694	3·080	·700	3·051	·687	2·998	4 ,, ..	·707	3·049	·733	4·894	·679	2·914
1 anna ..	35·563	2·464	35·325	2·405	35·159	2 398	5 ,, ..	·439	2·365	·473	3·949	·442	2·302
5 rupees ..	·410	2·267	·419	2·284	·418	2·279	1 anna ..	35·038	2·361	33·862	3·533	33·585	2·185
30 ,, ..	·060	1·987	·063	2·062	·066	2·161	30 rupees ..	·067	2·155	5·337	5·661	·069	2·153
25 ,, ..	·067	1·857	·069	1·894	·074	2·033	25 ,, ..	·072	1 959	6·111	5·402	·078	2·021
40 ,, ..	·023	1·047	·024	1·083	·025	1·954	35 ,, ..	·038	1·435	2·995	3·707	·040	1·454
35 ,, ..	·033	1·310	·037	1·362	·034	1·400	1 rupee 2 annas.	1·148	1·392	1·238	2·324	1·226	1·436
1,000 ,, ..	·001	1·907	·001	1·768	·001	1·390	1,000 rupees ..	·001	1·433	·089	3·133	·001	1·355
1 rupee 2 annas.	1·145	1·282	1·144	1·402	1·129	1·386	50 ,, ..	·023	1·233	1·912	3·380	·024	1·248
50 rupees ..	·022	1·235	·022	1·246	·025	1·111	40 ,, ..	·026	1·146	2·129	3·011	·027	1·117
45 ,, ..	·020	1·017	·020	1·020	·021	1·039	45 ,, ..	·019	·934	1·596	2·540	·022	·989
4 annas ..	3·815	1·057	3·699	1·007	3·637	·992	4 annas ..	3·712	1·001	3·814	1·592	3·689	·960
100 rupees ..	·008	·866	·007	·854	·008	·848	100 rupees ..	·008	·904	·683	2·415	·009	·891
60 ,, ..	·011	·740	·011	·746	·016	·818	60 ,, ..	.013	·827	1·062	2·252	·013	·823
6 annas ..	1·674	·696	1·645	·670	1·631	·668	80 ,, ..	·009	·766	·707	2·001	·009	·763
80 rupees ..	·008	.630	·007	·639	·008	·661	6 annas ..	1·680	·679	1·776	1·112	1·712	·668
90 ,, ..	·005	·579	·005	·567	·006	·599	90 rupees ..	·006	·649	·553	1·760	·007	·640
85 ,, ..	·005	·525	·006	·574	·006	·578	55 ,, ..	·009	·555	·749	1·456	·010	·600
65 ,, ..	·007	·498	·007	5·292	·006	·519	65 ,, ..	·008	·555	·682	1·567	·009	·593
55 ,, ..	·008	·457	·008	·495	·008	·499	85 ,, ..	·007	·667	·586	1·761	·007	·576
75 ,, ..	·005	·492	·006	·497	·006	·499	75 ,, ..	·005	·483	·482	1·277	·007	·533
70 ,, ..	.005	·461	·006	·469	·006	·467	70 ,, ..	·006	·478	·540	1·337	·007	·517
95 ,, ..	·004	·438	·004	·401	·004	·448	95 ,, ..	·004	·456	·373	1·263	·005	·451
150 ,, ..	·002	·348	·002	·329	·002	·389	150 ,, ..	·001	·259	·159	·841	·002	·362
275 ,, ..	·001	·442	·001	·380	·001	·330	900 ,, ..	..	·299	·023	·728	..	·336
105 ,, ..	·002	·291	·002	·293	·003	·305	105 ,, ..	·003	·318	·224	·833	·003	·334
325 ,, ..	..	·171	..	·220	·001	·294	275 ,, ..	·001	·303	·100	·973	·001	·319
125 ,, ..	·002	·289	·002	·293	·002	·292	120 ,, ..	·002	·277	·193	·819	·002	·299
120 ,, ..	·001	·223	·001	·219	·003	·288	300 ,, ..	·001	·305	·061	·652	·001	·294
300 ,, ..	..	·275	..	·306	·001	·273	375 ,, ..	·001	·226	·051	·682	·001	·294
110 ,, ..	·002	·265	·002	·246	·002	·266	110 ,, ..	·003	·334	·197	·767	·003	·292
155 ,, ..	.	·160	·001	·211	·001	·258	115 ,, ..	·002	·313	·187	·761	·002	·282

Statement showing the percentage of the number of Court-fee stamps sold, &c., referred to in paragraph (1) of the report—*cont.*

Denomination.	Percentage of 1893-94.		Percentage of 1894-95.		Percentage of 1895-96.		Denomination.	Percentage of 1896-97.		Percentage of 1897-98.		Percentage of 1898-99.	
	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.		Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.
175 rupees ..	·001	·221	·001	·205	·001	·247	125 rupees ..	·002	·270	·181	·802	·002	·272
115 ,, ..	·001	·235	·001	·213	·002	·242	500 ,, ..	..	·208	·031	·556	·001	·265
500 ,, ..	..	·390	..	·372	..	·232	200 ,, ..	·001	·179	·066	·465	·001	·255
200 ,, ..	·001	·243	·001	·220	·001	·219	325 ,, ..	·001	·257	·054	·624	·001	·255
400 ,, ..	..	·248	..	·119	·061	·219	130 ,, ..	·001	·192	·149	·683	·002	·245
140 ,, ..	·001	·186	·001	·223	·001	·218	135 ,, ..	·001	·283	·143	·682	·002	·233
350 ,, ..	..	·241	..	·305	·001	·206	475 ,, ..	·001	·247	·033	·552	..	·233
145 ,, ..	·001	·206	·001	·228	·001	·205	140 ,, ..	·001	·195	·129	·637	·002	·228
165 ,, ..	..	·178	..	·109	·001	·198	145 ,, ..	·001	·208	·104	·535	·001	·219
130 ,, ..	·001	·200	·001	·232	·001	·197	175 ,, ..	·001	·211	·084	·522	·001	·213
135 ,, ..	·001	·200	·001	·218	·001	·195	155 ,, ..	·001	·142	·086	·470	·001	·209
900 ,, ..	..	·248	..	·287	..	·189	450 ,, ..	..	·112	·024	·387	..	·186
375 ,, ..	..	·210	..	·252	..	·182	400 ,, ..	·001	·208	·034	·485	..	·173
450 ,, ..	..	·113	..	·115	..	·180	170 ,, ..	·001	·120	·041	·249	·001	·167
475 ,, ..	..	·098	..	·185	..	·170	350 ,, ..	·001	·196	·040	·495	..	·165
160 ,, ..	..	·165	..	·143	·001	·162	160 ,, ..	·001	·129	·070	·396	·001	·160
625 ,, ..	..	·043	..	·120	..	·158	550 ,, ..	..	·103	·017	·333	..	·151
800 ,, ..	..	·055	..	·119	..	·152	225 ,, ..	·001	·112	·041	·330	·001	·146
850 ,, ..	..	·058	..	·036	..	·143	195 ,, ..	..	·093	·044	·305	·001	·138
425 ,, ..	..	·166	..	·098	..	·134	875 ,, ..	..	·145	·019	·575	..	·137
180 ,, ..	..	·103	..	·118	·001	·117	775 ,, ..	..	·097	·003	·078	..	·137
225 ,, ..	..	·093	..	·148	..	·113	625 ,, ..	..	·182	·013	·284	..	·135
270 ,, ..	..	·093	..	·103	..	·113	425 ,, ..	..	·124	·021	·322	..	·133
600 ,, ..	..	·124	..	·115	..	·113	270 ,, ..	..	·107	·031	·300	..	·132
550 ,, ..	..	·126	..	·105	..	·108	250 ,, ..	..	·083	·029	·253	·001	·132
250 ,, ..	..	·057	..	·101	..	·105	725 ,, ..	..	·060	·007	·183	..	·128
700 ,, ..	..	·176	..	·149	..	·103	700 ,, ..	..	·116	·007	·177	..	·124
220 ,, ..	..	·106	..	·065	..	·102	185 ,, ..	·001	·099	·030	·196	·001	·123
170 ,, ..	..	·164	..	·130	·001	·101	165 ,, ..	·001	·130	·050	·292	·001	·119
185 ,, ..	..	·106	..	·122	·001	·101	600 ,, ..	..	·099	·010	·212	..	·118
210 ,, ..	..	·077	..	·071	..	·093	575 ,, ..	..	·096	·013	·261	..	·113
260 ,, ..	..	·041	..	·072	..	·093	215 ,, ..	..	·067	·034	·261	..	·109
190 ,, ..	..	·065	..	·112	..	·092	180 ,, ..	·001	·150	·047	·300	·001	·106
875 ,, ..	..	·100	..	·111	..	·092	750 ,, ..	..	·062	·004	·114	..	·103
725 ,, ..	..	·114	..	·046	..	·091	650 ,, ..	..	·122	·003	·066	..	·102
195 ,, ..	..	·085	..	·141	..	·086	210 ,, ..	..	·078	·021	·159	..	·099
650 ,, ..	..	·089	..	·138	..	·082	190 ,, ..	·001	·103	·030	·202	..	·093
775 ,, ..	..	·142	..	·049	..	·081	265 ,, ..	..	·072	·029	·268	..	·083
215 ,, ..	..	·113	..	·114	..	·077	850 ,, ..	..	·088	·007	·215	..	·083
230 ,, ..	..	·052	..	·046	..	·072	230 ,, ..	..	·076	·021	·174	..	·081
265 ,, ..	..	·091	..	·096	..	·072	260 ,, ..	..	·081	·021	·197	..	·080
575 ,, ..	..	·158	..	·085	..	·072	800 ,, ..	..	·133	·014	·404	..	·079

APPENDIX B.

STATEMENT showing the percentage of the number of Non-Judicial Stamps sold, &c., referred to in paragraph (1) of the report.

Denomination.	1893-94.		1894-95.		1895-96.		1896-97.		1897-98.		1898-99.	
	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.
8 annas ..	80·214	19·299	30·638	19·002	30·667	18·609	30·612	18·199	30·686	17·622	30·764	17·325
1 rupee ..	11·476	14·641	12·263	14·743	11·938	14·488	12·067	14·344	12·343	14·096	12·618	14·104
4 annas ..	36·478	11·630	35·861	11·120	35·846	10·876	35·665	10·599	34·644	9·270	34·352	9·676
2 rupees ..	3·649	9·066	3·366	9·215	3·760	9·127	3·869	9·200	3·862	9·270	4·160	9·874
6 ,, ..	1·187	7·677	1·268	7·869	1·302	7·901	1·287	7·650	1·436	8·201	1·465	8·256
3 ,, ..	1·612	5·788	1·698	6·948	1·630	6·934	1·674	6·969	1·804	6·179	1·866	6·305
10 ,, ..	·282	4·010	·233	4·362	·242	4·419	·266	4·633	·271	4·646	·266	4·843
4 ,, ..	·800	4·086	·886	·415	·847	4·114	·869	4·132	·869	4·215	·970	4·873
15 ,, ..	·209	4·010	·233	4·362	·242	4·419	·266	4·633	·271	4·646	·286	4·843
8 ,, ..	1·612	5·788	1·698	6·948	1·630	6·934	1·674	6·969	1·804	6·179	1·866	6·305
5 ,, ..	·209	4·010	·233	4·362	·242	4·419	·266	4·633	·271	4·646	·286	4·843
12 ,, ..	1·153	2·208	1·242	2·312	1·255	2·285	1·310	2·274	·105	2·406	·111	2·601
20 ,, ..	·075	·193	·084	2·102	·091	2·221	·096	2·274	·105	2·406	·111	2·601
25 ,, ..	·063	1·721	·067	1·795	·064	1·965	1·310	2·336	1·864	2 357	1·348	2·279
2 annas ..	12·082	1·926	11·293	1·761	11·079	1 680	1½ ,, ..	2·336	1·864	2 357	1·348	2·279
2½ rupees ..	·290	1·244	·442	1·371	·423	1 283	25 ,, ..	·070	2·082	2·017	·074	2·108
6 ,, ..	·126	1·046	·135	1·007	·149	1·080	2 annas ..	10·831	1·609	10·882	10·683	1·490
8 ,, ..	·094	·962	·091	·912	·098	1·192	2½ rupees ..	·467	1·358	·406	·484	1·417
7 ,, ..	·093	·839	·092	·800	·100	·836	6 ,, ..	·167	1·192	1·179	1·182	1·225
30 ,, ..	·018	·726	·026	·785	·028	·837	8 ,, ..	·113	1·080	1·116	1·061	1·022
60 ,, ..	·008	·658	·008	·657	·009	·690	7 ,, ..	·119	·988	·128	1 ·821	·025
1,000 ,, ..	·001	1·614	..	·618	..	·474	30 ,, ..	·028	·835	·024	·821	·026
100 ,, ..	·002	·358	·002	·367	·003	·443	60 ,, ..	·009	·668	·012	·671	·013
40 ,, ..	·007	·363	·007	·392	·008	·412	100 ,, ..	·003	·439	·004	·424	·004
75 ,, ..	·026	·346	·044	·418	·041	·374	75 ,, ..	·047	·419	·049	·420	·046
85 ,, ..	·004	·266	·005	·256	·007	·306	40 ,, ..	·009	·414	·010	·435	·008
9 ,, ..	·026	·289	·024	·277	·026	·292	9 ,, ..	·030	·825	·034	·346	·003
200 ,, ..	·003	·261	·003	·257	·003	·285	35 ,, ..	·006	·266	·008	·312	·008
60 ,, ..	..	·183	..	·181	·001	·275	60 ,, ..	·008	·272	·004	·293	·004
600 ,, ..	..	·196	..	·129	·003	·286	200 ,, ..	·001	·142	·001	·260	·001
80 ,, ..	·001	·174	·001	·190	..	·176	70 ,, ..	·002	·183	·002	·163	·003
300 ,, ..	..	·039	..	·155	..	·168	45 ,, ..	·002	·184	·003	·146	·003
75 ,, ..	..	·086	..	·118	..	·161	62½ ,, ..	..	·018	..	·013	..
260 ,, ..	..	·086	..	·118	..	·168	80 ,, ..	·001	·124	·002	·180	·002
70 ,, ..	·001	·152	·001	·110	·001	·155	250 ,, ..	·001	·156	·002	·169	·002
150 ,, ..	·001	·152	·001	·163	·001	·168	90 ,, ..	·001	·084	·001	·115	·001
45 ,, ..	·002	·128	·002	·114	·002	·123	150 ,, ..	·001	·163	·001	·106	·001
700 ,, ..	·091	·123	..	·211	·002	·148	500 ,, ..	·001	·222	..	·167	..
350 ,, ..	·037	·073	..	·089	..	·109	1,000 ,, ..	·001	·799	..	·417	..
90 ,, ..	·117	·098	·001	·098	·001	·106	65 ,, ..	·001	·086	·002	·099	·002
65 ,, ..	·093	·069	..	·103	..	·108	400 ,, ..	..	·124	..	·184	..
400 ,, ..	·001	·104	·007	·116	·006	·102	700 ,, ..	..	·124	..	·117	..
125 ,, ..	..	·061	..	·060	..	·096	120 ,, ..	..	·096	·001	·076	·001
140 ,, ..	·006	·121	·007	·116	·006	·102	300 ,, ..	..	·079	..	·163	..
							85 ,, ..	·001	·068	·001	·064	·001

Statement showing the percentage of the number of Court-fee stamps sold, &c., referred to in paragraph (1) of the report—*cont.*

Denomination.	Percentage of 1893-94.		Percentage of 1894-95.		Percentage of 1895-96.		Denomination.	Percentage of 1896-97.		Percentage of 1897-98.		Percentage of 1898-99.	
	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.		Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.
825 rupees ..	·094	..	·053	..	·069	240 rupees ..	..	·090	·014	·121	..	·075	..
625 ,, ..	·132	..	·156	..	·066	625 ,, ..	..	·066	·010	·186	..	·072	..
285 ,, ..	·075	..	·110	..	·064	205 ,, ..	..	·068	·026	·186	..	·072	..
750 ,, ..	·068	..	·063	..	·063	220 ,, ..	..	·069	·026	·200	..	·066	..
675 ,, ..	·108	..	·012	..	·067	245 ,, ..	..	·087	·019	·161	..	·062	..
205 ,, ..	·070	..	·100	..	·062	675 ,, ..	..	·043	·004	·102	..	·058	..
240 ,, ..	·088	..	·082	..	·051	265 ,, ..	..	·074	·021	·193	..	·050	..
245 ,, ..	·045	..	·083	..	·046	225 ,, ..	·001	·107	·027	·226	..	·032	..
225 ,, ..	·052	..	·102	..	·043	3 annas ..	·105	·021	·100	·031	·096	·019	..
3 annas ..	·038	·028	·128	·026	·099	825 rupees ..	..	·086	·006	·167	..	·016	..
2 ,, ..	·085	·001	·001	..	·023	2 annas ..	..	..	..	..	..	..	..

Statement showing the percentage of the number of Court-fee stamps sold, &c., referred to in paragraph (1) of the report—*cont.*

Denomination.	Percentage of 1893–94.		Percentage of 1894–95.		Percentage of 1895–96.		Denomination.	Percentage of 1896–97.		Percentage of 1897–98.		Percentage of 1898–99.	
	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.		Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.
825 rupees ..	..	·094	..	·053	..	·069	240 rupees ..	..	·090	·014	·121	..	·075
525 ,, ..	..	·132	..	·156	..	·066	525 ,, ..	..	·065	·010	·186	..	·072
235 ,, ..	..	·075	..	·110	..	·064	205 ,, ..	..	·068	·026	·186	..	·072
750 ,, ..	..	·068	..	·063	..	·063	220 ,, ..	..	·059	·026	·200	..	·065
675 ,, ..	..	·108	..	·012	..	·057	245 ,, ..	..	·087	·019	·161	..	·062
205 ,, ..	..	·070	..	·100	..	·052	675 ,, ..	..	·043	·004	.102	..	·053
240 ,, ..	..	·088	..	·082	..	·051	255 ,, ..	..	·074	·021	·193	..	·050
245 ,, ..	..	·045	..	·083	..	·046	235 ,, ..	·001	·107	·027	·226	..	·032
255 ,, ..	..	·052	..	·102	..	·043	3 annas ..	·105	·021	·100	·031	·096	·019
3 annas ..	·038	·028	·128	·026	·099	·023	825 rupees ..	..	·086	·006	·167	..	·016
2 ,, ..	·085	·001	·001	..	..	..	2 annas ..	..	..	..	..	..	..

APPENDIX B.

STATEMENT showing the percentage of the number of Non-Judicial Stamps sold, &c., referred to in paragraph (1) of the report.

Denomination.	1893–94.		1894–95.		1895–96.		Denomination.	1896–97.		1897–98.		1898–99.	
	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.		Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.
8 annas ..	30·214	19·299	30·638	19·002	30·667	18·609	8 annas ..	30·612	18·199	30·686	17·522	30·754	17·325
1 rupee ..	11·476	14·641	12·268	14·743	11·938	14·488	1 rupee ..	12·067	14·344	12·343	14·096	12·518	14·104
4 annas ..	36·478	11·630	35·861	11·120	35·846	10·876	4 annas ..	35·665	10·599	34·544	9·863	34·352	9·676
2 rupees ..	3·549	9·056	3·366	9·215	3·760	9·127	2 rupees ..	3·869	9·200	4·059	9·270	4·160	9·374
5 ,, ..	1·187	7·577	1·268	7·869	1·302	7·901	5 ,, ..	1·287	7·650	1·436	8·201	1·465	8·255
3 ,, ..	1·512	5·788	1·598	5·948	1·630	5·934	3 ,, ..	1.674	5·969	1·804	6·179	1·865	6·305
15 ,, ..	·209	4·010	·233	4·352	·242	4·419	15 ,, ..	·255	4·533	·271	4·646	·286	4·843
4 ,, ..	·800	4·086	·836	·415	·847	4·114	4 ,, ..	·869	4·132	·932	4·257	·970	4·373
10 ,, ..	·282	3·604	·299	3·722	·315	3·822	10 ,, ..	·343	4·075	·369	4·215	·038	4·320
1½ ,, ..	1·153	2·208	1·242	2·312	1·255	2·285	20 ,, ..	·096	2·274	·105	2·405	·111	2·501
20 ,, ..	·075	·193	·084	2·102	·091	2·221	1½ ,, ..	1·310	2·336	1·364	2 337	1·348	2·279
25 ,, ..	·053	1·721	·057	1·795	·064	1·965	25 ,, ..	·070	2·082	·071	2·017	·074	2·108
2 annas ..	12·082	1·926	11·293	1·751	11·079	1 680	2 annas ..	10·831	1·609	10·882	1·553	10·583	1·490
2½ rupees ..	·390	1·244	·442	1·371	·423	1 283	2½ rupees ..	·457	1·358	·4°6	1·417	·484	1·364
6 ,, ..	·126	1·045	·135	1·007	·148	1·080	6 ,, ..	·167	1·192	·179	1 225	·182	1·231
8 ,, ..	·094	·962	·091	·912	·098	·959	8 ,, ..	·113	1·080	·116	1·061	·115	1·035
7 ,, ..	·093	·839	·092	·800	·100	·856	7 ,, ..	·119	·988	·128	1 022	·125	·987
30 ,, ..	·018	·726	·026	·785	·023	·837	30 ,, ..	·023	·835	·024	·831	·025	·866
50 ,, ..	·008	·558	·008	·557	·009	·590	50 ,, ..	·009	·568	·012	·671	·013	·748
1,000 ,, ..	·001	1·614	..	·518	..	·474	100 ,, ..	·003	·439	·004	·434	·004	·433
100 ,, ..	·002	·358	·002	·367	·003	·443	7½ ,, ..	·047	·419	·049	·420	·046	·393
40 ,, ..	·007	·363	·007	·392	·008	·412	40 ,, ..	·009	·414	·010	·435	·008	·383
7½ ,, ..	·026	·346	·044	·413	·041	·374	9 ,, ..	·030	·325	·034	·346	·003	·352
35 ,, ..	·004	·266	·005	·256	·007	·306	35 ,, ..	·006	·266	·008	·312	·008	·321
9 ,, ..	·025	·289	·024	·277	·026	·292	60 ,, ..	·003	·272	·004	·293	·004	·302
200 ,, ..	..	·183	..	·181	·001	·275	200 ,, ..	·001	·142	·001	·250	·001	·265
60 ,, ..	·003	·251	·003	·257	·003	·235	70 ,, ..	·002	·183	·002	·163	·003	·226
500 ,, ..	..	·196	..	·129	..	·193	52½ ,, ..	..	·018	..	·013	..	·209
80 ,, ..	·001	·174	·001	·190	·001	·175	45 ,, ..	·002	·134	·003	·146	·003	·184
300 ,, ..	..	·039	..	·155	..	·168	80 ,, ..	·001	·124	·002	·180	·002	·180
250 ,, ..	..	·086	..	·118	.	·161	75 ,, ..	·001	·129	·002	·169	·002	·166
75 ,, ..	·001	·110	·001	·110	·001	·155	250 ,, ..	·001	·156	..	·115	·001	·166
70 ,, ..	·001	.152	·001	·163	·001	·153	90 ,, ..	·001	·084	·001	·139	·002	·155
150 ,, ..	..	·108	..	·123	..	·148	150 ,, ..	·001	·153	·001	·106	·001	·146
45 ,, ..	·002	·123	·002	·114	·002	·124	500 ,, ..	..	·222	..	·167	..	·132
700 ,, ..	..	·091	..	·211	..	·120	1,000 ,, ..	·001	·799	..	·417	..	·152
350 ,, ..	..	·037	..	·073	..	·109	55 ,, ..	·001	·085	·002	·099	·002	·131
90 ,, ..	·001	·117	..	·089	·001	·108	400 ,, ..	..	·124	..	·184	..	·124
65 ,, ..	·001	·093	·001	·098	·001	·106	700 ,, ..	..	·124	..	·117	..	·124
400 ,, ..	..	·104	..	·069	..	·103	120 ,, ..	·001	·096	·001	·075	·001	·106
12½ ,, ..	·006	·121	·007	·116	·006	·102	300 ,, ..	..	·079	..	·163	..	·106
140 ,, ..	..	·061	..	·060	..	·096	85 ,, ..	·001	·068	·001	·064	·001	·105

Statement showing the percentage of the number of Non-Judicial Stamps, sold, &c., referred to in paragraph (1) of the report—*cont.*

Denomination.	1893-94.		1894-95.		1895-96.		Denomination.	1896-97.		1897-98.		1898-99.	
	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.		Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.
55 rupees ..	·001	·091	·001	·078	.001	·092	65 rupees ..	·001	·078	·002	·114	·001	·103
350 ,, ..	..	·042	..	·032	..	·090	110 ,, ..	..	·049	·001	·065	·001	·097
120 ,, ..	..	·089	..	·088	..	·087	3½ ,, ..	·019	·081	·021	·085	·023	·092
160 ,, ..	..	·055	..	·034	..	·082	12½ ,, ..	·005	·078	·007	·095	·006	·092
3½ ,, ..	·021	·094	·020	·085	·018	·078	450 ,, ..	..	·020	..	·075	..	·079
450 ,, ..	..	·058	..	·019	..	·077	350 ,, ..	..	·015	..	·102	..	·077
550 ,, ..	..	·071	..	·047	..	·071	95 ,, ..	..	·050	·001	·075	·001	·076
							140 ,, ..	·001	·093	..	·070	·001	·074
85 ,, ..	..	·066	..	·080	..	·065	130 ,, ..	..	·058	..	·038	·001	·069
130 ,, ..	..	·068	..	·050	..	·056	160 ,, ..	..	·035	..	·040	..	·064
125 ,, ..	..	·054	..	·054	..	·053	190 ,, ..	..	·042	..	·055	..	·059
170 ,, ..	..	·022	..	·036	..	·051	115 ,, ..	..	·051	·001	·072	..	·051
45 ,, ..	·008	·051	·008	·049	·009	·050	225 ,, ..	..	·049	..	·038	..	·050
225 ,, ..	..	·029	..	·029	..	·048	4½ ,, ..	·008	·043	·010	·052	·009	·048
180 ,, ..	..	·023	..	·038	..	·046	105 ,, ..	..	·046	·001	·061	..	·046
95 ,, ..	..	·021	..	·053	..	·045	180 ,, ..	..	·039	..	·075	..	·044
105 ,, ..	..	·041	..	·022	..	·045	185 ,, ..	..	·008	..	·023	..	·041
115 ,, ..	..	·050	..	·059	..	·044	925 ,, ..	..	..	..	·116	..	·041
110 ,, ..	..	·048	..	·052	..	·042	175 ,, ..	..	·031	..	·029	..	·039
52½ ,, ..	..	·025	..	·024	..	·040	170 ,, ..	..	·045	..	·035	..	·038
62½ ,, ..	..	·005	..	·010	..	·040	97½ ,, ..	..	·017	..	·024	..	·038
475 ,, ..	..	..	..	·041	..	·040	135 ,, ..	..	·036	..	·017	..	·036
425 ,, ..	..	·018	..	..	..	·036	92½ ,, ..	..	·020	..	·023	..	·033
135 ,, ..	..	·023	..	·034	..	·034	145 ,, ..	..	·032	..	·018	..	·032
77½ ,, ..	..	·033	..	·016	..	·033	212½ ,, ..	..	·037	..	·027	..	·028
775 ,, ..	..	..	..	·033	..	·033	312½ ,, ..	..	·014	..	..	..	·028
87½ ,, ..	..	·025	..	·012	..	·032	325 ,, ..	..	·014	..	·041	..	·028
175 ,, ..	..	·046	..	·037	..	·030	625 ,, ..	..	·083	..	·052	..	·028
237½ ,, ..	..	·017	..	·020	..	·030	125 ,, ..	·001	·072	..	·063	..	·028
37½ ,, ..	..	·025	..	·019	..	·029	562½ ,, ..	..	·049	..	·070	..	·025
165 ,, ..	..	·028	..	·042	..	·028	47½ ,, ..	..	·017	·001	·030	..	·025
27½ ,, ..	..	·027	..	·022	..	·027	62½ ,, ..	..	·014	..	·023	..	·025
92½ ,, ..	..	..	..	·003	..	·027	550 ,, ..	..	·073	..	..	..	·024
155 ,, ..	..	·020	..	·026	..	·026	525 ,, ..	..	·046	..	..	..	·023
625 ,, ..	..	..	..	·053	..	·026	262½ ,, ..	..	·035	..	·011	..	·023
32½ ,, ..	..	·018	..	·016	..	·026	487½ ,, ..	..	..	..	..	..	·022
42½ ,, ..	..	·020	..	·036	..	·025	72½ ,, ..	..	·023	..	·015	..	·022
97½ ,, ..	..	·021	..	·033	..	·025	155 ,, ..	..	·014	..	..	·001	·021
195 ,, ..	..	·008	..	·016	..	·025	67½ ,, ..	..	·015	..	·034	..	·021
275 ,, ..	..	·012	..	·047	..	·023	237½ ,, ..	..	·032	..	·030	..	·021
47½ ,, ..	..	·025	..	·034	..	·022	57½ ,, ..	..	·028	..	·029	..	·020
87½ ,, ..	..	·015	..	·030	..	·022	17½ ,, ..	·002	·033	·001	·026	·001	·020
16 ,, ..	·001	·037	..	·018	·001	·021	37½ ,, ..	·001	·023	..	·017	..	·018

Statement showing the percentage of the number of Non-Judicial Stamps sold, &c., referred to in paragraph (1) of the report—*cont.*

Denomination.	1893-94.		1894-95.		1895-96.		Denomination.	1896-97.		1897-98.		1898-99.	
	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.		Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.
17½ rupees ..	·001	·030	·001	·022	·001	·021	82½ rupees ..	..	·011	..	·010	..	·018
22½ ,, ..	..	·018	..	·017	..	·021	412½ ,, ..	..	..	..	..	..	·018
145 ,, ..	..	·044	..	·025	..	·018	375 ,, ..	..	..	..	..	..	·017
67½ ,, ..	..	·011	..	·014	..	·017	195 ,, ..	..	..	..	·041	..	·017
137½ ,, ..	..	·017	..	·011	..	·017	462½ ,, ..	..	..	..	..	..	·016
412½ ,, ..	..	..	..	·017	..	·017	87½ ,, ..	..	·019	..	·022	..	·016
190 ,, ..	..	·016	..	·008	..	·016	337½ ,, ..	..	..	..	·014	..	·015
375 ,, ..	..	..	..	·032	..	·016	165 ,, ..	..	·014	..	·014	..	·015
387½ ,, ..	..	..	..	..	..	·016	27½ ,, ..	·001	·017	·001	·020	..	·015
72½ ,, ..	..	·012	..	·006	..	·015	22½ ,, ..	·001	·013	·001	·020	..	·015
185 ,, ..	..	·008	..	·023	..	·015	16 ,, ..	·001	·014	·001	·011	..	·014
325 ,, ..	..	·042	..	..	..	·014	77½ ,, ..	..	·014	·000	·016	..	·014
312½ ,, ..	..	·013	..	..	..	·013	32½ ,, ..	..	·009	·001	·023	..	·013
287½ ,, ..	..	·025	..	..	..	·012	137½ ,, ..	..	·018	..	·011	..	·012
82½ ,, ..	..	·014	..	·018	..	·010	42½ ,, ..	·001	·030	..	·021	..	·011
212½ ,, ..	..	·024	..	·036	..	·009	187½ ,, ..	..	..	..	..	..	·008
112½ ,, ..	..	·048	..	..	..	·004	112½ ,, ..	..	·005	..	·004	..	·005
925 ,, ..	..	·040	..	·039	..	..	162½ ,, ..	..	·007	..	..	..	..
262½ ,, ..	..	·021	..	·033	..	..	275 ,, ..	..	·024	..	·046	..	..
337½ ,, ..	..	·030	..	·029	..	..	362½ ,, ..	..	..	..	..	..	..
537½ ,, ..	..	·023	..	·022	..	..	387½ ,, ..	..	·017	..	..	..	..
362½ ,, ..	..	·049	..	·015	..	..	425 ,, ..	..	·057	..	·035	..	..
237½ ,, ..	..	·035	..	..	..	..	437½ ,, ..	..	..	..	·036	..	..
525 ,, ..	..	·021	..	..	..	..	475 ,, ..	..	..	..	·020	..	..
187½ ,, ..	..	·008	..	..	..	..	512½ ,, ..	..	·045	..	..	..	..
							537½ ,, ..	..	·047	..	..	..	..
							775 ,, ..	..	·103	..	·097	..	..
							850 ,, ..	..	..	..	·035	..	..

MEMORANDUM A explaining the differences under receipts of stamps in 1898–99 between the figures of the Accountant-General and those of the Stamp office.

Particulars.	Sale of general stamps.	Sale of court-fee stamps.	Sale of water-marked paper.	Duty on impressing documents.	Miscellaneous receipts.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Value remitted into the treasury in 1897-98 for which stamps were issued in 1898-99 (Nellore Rs. 11, Bellary As. 8, Kurnool Re. 1 and Malabar Rs. 5)	— 17 8 0	..	..	..	..
Value remitted into the treasury in 1898-99 for which stamps were not issued in 1898-99 (Gódávari Rs. 2-10-0, Malabar Rs. 197-2-0 and General Stamp office Rs. 15-10-0	+ 199 12 0	..	..	+ 15 10 0	..
Erroneous credit in the treasury account to "sale of general stamps" instead of to duty (Vizagapatam Re. 1, Kistna Rs. 3-1-0 and South Canara As. 8	+ 4 9 0	..	..	— 4 9 0	..
Erroneous credit of sale-proceeds of special adhesive stamps in the treasury account to "duty" instead of to "sale of general stamps" (Gódávari Rs. 373-3-0, Malabar Rs. 1,585-3-0 and General Stamp office As. 6)	— 1,958 12 0	..	..	+ 1,958 12 0	..
Value of stamps issued in lieu of spoiled stamps omitted to be credited to "sales" in the treasury accounts (Nellore Rs. 20, South Arcot Rs. 1-8-0, Coimbatore Rs. 3-4-0 and Nilgiris Rs. 5) ..	— 29 12 0	..	..	..	..
Excess credit in the treasury account of Ganjám	..	+ 0 2 0	..	..	..
Amount omitted in the treasury account of Tanjore being a portion of sale-proceeds of water-marked paper	..	..	— 7 10 6	..	..
Erroneous credit in the treasury account to "Miscellaneous" instead of to sale of water-marked paper in South Arcot	..	..	— 0 10 8	..	+ 0 10 8
Erroneous credit in the treasury account to "Local funds" instead of to "duty" in Madura ..	..	..	..	— 15 12 0	..
Erroneous credit in the treasury to "miscellaneous" instead of to "duty" (Kistna Rs. 2-2-0, Anantapur Rs. 20, Bellary Re 1, South Arcot Re. 1 and Madura Rs. 10) ..	..	..	..	— 34 2 0	+ 34 2 0
Erroneous credit in the treasury account to "duty" instead of to "miscellaneous" in Travancore.	..	..	..	+ 5 0 0	— 5 0 0
Erroneous credit in the treasury account to IV. Stamps, "Miscellaneous," instead of to (25) Stationery and printing, "miscellaneous" (Coimbatore Rs. 5-9-0 and South Canara Rs. 1-1-0)	..	..	..	..	+ 6 10 0
Amount omitted in the treasury account being a portion of sale-proceeds of empty stamp cases (Cuddapah Rs. 9-5-0, Nilgiris Rs. 1-1-0 and South Canara As. 7.)	..	..	..	..	— 10 13 0
Amount of excess discount paid and recovered in the same month but not expunged in the treasury account (Ganjám As. 14-9 and Travancore As. 10-5)	..	..	..	..	+ 1 9 2
Total ..	— 1,801 11 0	+ 0 2 0	— 8 5 2	+ 1,921 15 0	+ 27 2 10

Memorandum B explaining the difference under charges on account of stamps in 1898–99 between the Accountant-General's figures and those of the Stamp office.

Particulars.	Discount on sale of general stamps.	Discount on sale of Court-fee stamps.	Discount on sale of Copy stamps.	Discount on sale of water-marked paper.	Refunds.	Carriage and other charges on account of stamps sent to districts.	Landing and shipping.	Freight and other charges on European stores.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Amount of excess discount paid and recovered in the same month but not expunged in the treasury account, Ganjám, As. 14-9, Travancore As. 10-5	+ 0 14 9	+ 0 10 5	— 0 4 9	+ 0 12 0	— 29 12 0	— 0 12 0	— 1 0 0	+ 63 3 6
Amount of excess discount allowed to vendors in Ganjám	+ 1 13 4	..			+ 3 8 0	+ 1 0 0		— 68 5 8
Amount of discount erroneously debited to "Court Fee" instead of "General stamps" in Madura	— 0 4 0	+ 0 4 0		— 0 7 8				++ 121 8 3 0 0 6
Amount of discount erroneously debited to "Court-fee" instead of "Copy stamps" in Travancore		+ 0 4 9						
Amount of discount on sale of water-marked paper omitted in the treasury account of Tanjore	..	..						
Amount erroneously debited in the treasury account to discount on "water-marked paper" instead of "Coinage and other charges for stamps sent to district" in South Canara ..	..	..						
Value of stamps issued in lieu of spoiled stamps omitted to be debited to "Refunds" in the treasury accounts of Nellore, Rs. 20, South Arcot, Rs. 1-8-0, Coimbatore, Rs. 3-4-0 and Nilgiris, Rs. 5	..	..						
Amount of cash refunds (without stamps) being issued in Bellary)	..	..						
Amount erroneously debited in the treasury account to "carriage and other charges on account of stamps sent to districts" instead of under landing and shipping charges in Kistna	..	..						
Freight paid in India in 1898-99 on consignments of stamps received from England in 1897-98	..	..						
Variation in the calculation of exchange ..	..	..						
Freight to be paid in India in 1899-1900 on consignments of stamps received from England in 1898-99	..	..						
Amount added in the treasury account but not in the stamp account of Madura	..	..						
Total ..	+ 2 8 1	+ 1 3 2	— 0 4 9	+ 0 4 4	— 26 4 0	+ 1 0 0	— 1 0 0	+ 63 3 6

READ—letter from the Superintendent of Stamps, dated Madras, 17th June 1899, No. 1435.

ABSTRACT.—Forwarding report on the administration of stamp revenue for the triennial period ending 31st March 1899 received from the Collector of Cuddapah.

RESOLUTION—No. 166, dated 5th July 1899.

The Board begs to submit to Government the report of the Superintendent of Stamps for the triennial period ending with 1898–99.

2. The stock in the central depot at the beginning of the period under report was Rs. 1,40,98,822. The value of stamps received was Rs. 2,58,58,701, making a total of Rs. 3,99,57,523. Of these, stamps to the value of Rs. 2,50,09,718 were issued to the districts and a quantity valued at Rs. 252 was destroyed, leaving a balance at the close of the period of Rs. 1,49,46,498 exclusive of Rs. 1,055 which represents decrease in the value of stock in consequence of the reduction in the price of water-marked paper under G.O., No. 384, Revenue, dated 11th July 1898. The balance is 89·64 per cent. of the two years' supply that should be maintained under existing orders.

3. The transactions in the districts show an increase both in the receipts and in the issues and sales as shown below :—

	The three years ending 1895–96.	The three years ending 1898–99.
	RS.	RS.
Opening balance	54,11,635	57,46,162
Receipts	2,23,85,740	2,37,40,207
Issues and sales	2,20,51,213	2,34,57,867
Closing balance	57,46,162	60,18,648

The value of the stock in the districts at the end of 1898–99 was over a lakh in excess of nine-month consumption according to the sales of that year.

4. The subjoined statement compares the gross stamp revenue for the two periods :—

—	During the three years ending 1895–96.	During the three years ending 1898–99.	Increase.
	RS.	RS.	RS.
Revenue from Judicial stamps	1,48,94,928	1,61,82,801	12,87,873
Revenue from non-Judicial stamps	83,77,820	84,45,361	67,541
Total ..	2,32,72,748	2,46,28,162	13,55,414

There was thus an increase of Rs. 13,55,414 or 5·82 per cent. in the receipts of the triennial period under report over those of the previous three years.

5. Column 2 of the statement given in paragraph 60 of the Superintendent's report shows the receipts for the last seventeen years. There has been a fairly steady increase in the revenue year after year, except in 1886–87, 1890–91, 1896–97 and 1898–99. The realizations in the year 1897–98 are the highest on record, being Rs. 84,20,652.

6. The fluctuations in the receipts from the sales of the different kinds of stamps are dealt with below.

JUDICIAL STAMPS.

7. *Court-fee adhesive and Stamped papers.*—The increase under this head amounted to Rs. 12,24,894 * which is made up of an increase of Rs. 12,90,901 in nineteen districts and of a decrease of Rs. 66,007 in the rest of the Presidency. As in the previous triennium the increase (over two lakhs of rupees) was largest in Tanjore which also stands ahead of the rest in respect of the receipts under this item. The explanation for this is obvious, Tanjore being one of the most litigious districts in the Presidency. This district together with the three other districts of Malabar, Madura and Gódávari contribute over a third of the total realizations under this head in the Madras Presidency. The increase exceeded one lakh of rupees in the Kistna, Tinnevelly and Coimbatore districts and sixty thousand rupees in Gódávari, Madura, Trichinopoly, Salem and South Canara. The improvement in the revenue is ascribed generally to increased litigation. The increase in Gódávari is also attributed in part to the institution of a number of important suits by the zamindars and other landed proprietors in that district. Expansion of trade in the Tanjore, Tinnevelly and Salem districts and the issue of a large number of processes under Act VIII of 1865 in the North Arcot district and the establishment of a Sub-Court in Trichinopoly for a period of one year from 1st March 1898 to 28th February 1899 are also advanced as special causes that have contributed to the increase. The Superintendent of stamps explains that the heavy decrease in the sales from the general Stamp office is due to the large issues of court fee stamped papers of high values to lawyers and others in the previous triennium.

	RS.
* 1893–94 to 1895–96 ...	1,37,91,089
1896–97 to 1898–99 ...	1,50,15,983
Increase ...	12,24,894

8. *Court Copy Stamps.*—The receipts from the sale of court copy stamps during the triennium under report show an increase * of Rs. 44,521 or 4·04 per cent. as compared with those in the previous three years. The general increase is attributed to increased litigation. The falling off in the receipts in Gódávari is explained to be due to the parties exercising more care and economy in making applications for copies.

	RS.
* 1893–94 to 1895–96	11,02,868
1896–97 to 1898–99	11,47,389
Increase ...	44,521

9. *Water-marked paper.*—The introduction from the 1st April 1898 of the use of the special water-marked paper manufactured by the Titaghur Paper Mills for plaints, petitions and similar documents presented before Revenue Courts and offices was directed in G.O., No. 332, Revenue, dated 14th May 1897, and a sum of Rs. 18,415 was realized from sale of the paper. G.O., No. 384, Revenue, dated 11th July 1898, made the use of the paper optional with the parties and at the same time reduced the price of the paper from three to two pies a sheet. In spite, however, of the reduction in the price, the demand for the paper has almost entirely ceased and the Superintendent of Stamps has applied for permission to use up the remaining stock, which he sees no prospect of selling, in other ways.

10. Fees collected for attestation of powers of attorney realized Rs. 695 and the miscellaneous receipts amounted to Rs. 319.

NON-JUDICIAL STAMPS.

11. *Non-Judicial stamped papers.*—The receipts under this head show a decrease of Rs. 13,901, * the receipts of 1897–98 being heavy, but those of 1896–97 and 1898–99 lower than in any of the three years included in the previous triennium. The decrease is the net result of an increase of Rs. 1,65,675 in one-half of the Presidency and a decrease of Rs. 1,79,576 in the

	RS
* 1893–94 to 1895–96	69,33,627
1896–97 to 1898–99	69,19,726
Decrease ...	13,901

other half. The districts that show important decreases are Bellary, Madras, North Arcot, South Arcot and Malabar. The Collector of Bellary attributes the decrease in that district to the grant of loans by Government, the securities for which are exempt from stamp duty, to the free distribution of donations from the Indian Charitable Famine Relief Fund which relieved the agricultural population to a large extent from the necessity of borrowing from professional money-lenders and to the check put upon business generally by famine and plague. The decrease in Madras is attributed to the smaller sales of stamps of the higher denominations, while that in North Arcot is explained as due to the prevalence of cholera and plague and the decrease in monetary transactions in the year 1898–99 owing to the improvement in the season. In Anantapur, the decrease is reported to be due to depression of trade in consequence of the plague; and in Kurnool it is attributed to the same cause and to the prevalence of famine in 1896 and 1897. The decrease in South Arcot and Malabar has not been explained.

The increase in Gódávari, Tanjore, Madura, Tinnevelly and Coimbatore is said to be due to the development of trade and the consequent increase of monetary transactions. In the Nilgiris the large number of transfers, partition of property, &c., effected in 1897–98 is reported to account for the increase, while in Ganjám it is attributed to famine and the concomitant borrowing of money on a large scale.

Speaking generally, the first tendency of a failure of crops is to bring about an increased demand for money loans and a corresponding increased demand for stamped documents, but as distress deepens and money becomes scarcer the loans themselves become unobtainable, so that the original increase is followed by a decrease. This may account for the large increase in the receipts in 1897–98 and the decline in 1898–99.

12. The revenue from bills of exchange and hundis shows a decrease of Rs. 6,981 * against an increase of Rs. 15,955 in the previous triennium. This decrease is the net result of an increase of Rs. 5,363 in seven districts and a decrease of Rs. 12,344 in the others. The decrease is most marked in the Bellary district where it is attributed to the famine and plague having caused considerable stagnation in business and to three or four mutual benefit funds that were in existence in the previous triennium having since gone into liquidation. The Collector of South Canara ascribes the decrease in his district to depression of trade in consequence of the plague in Bombay and the low prices of coffee as well as to the extended use of one anna receipt stamps. In Gódávari there is a large increase which is stated to be due to the wider use of the stamps by the mercantile community. The Collector of Vizagapatam reports that the increase in that district is due to the expansion of business in the branch office of the Bank of Madras.

		Rs.
* 1893–94 to 1895–96	... ...	89,561
1896–97 to 1898–99	... ...	82,580
Decrease	... —	6,981

13. *Impressed labels.*—There is an increase of Rs. 7,568 * under this head which is the net result of a decrease of Rs. 10,005 under labels affixed to unexecuted documents by the Superintendent of Stamps and the Collectors of Gódávari, Tinnevelly, South Canara and Malabar and of an increase of Rs. 17,573 under impressed labels affixed to documents executed out of British India received through Collectors. The variations are slight and are probably due to ordinary trade fluctuations.

		Rs.
* 1893–94 to 1895–96	... ...	4,22,438
1896–97 to 1898–99	... ...	4,30,006
Increase	...	7,568

14. *Receipt and Revenue Stamps.*—The receipts from the sale of these stamps during the last nine years were as noted in the margin. It will be seen therefrom that there was a steady and rapid improvement in the revenue up to the year 1897–98. The receipts in the year 1898–99 show a decrease as compared with the next preceding year, but they considerably exceed those in any of the other past years. The increase as compared with the previous triennium amounted to Rs. 81,350 and is contributed by all the districts except Anantapur, Bellary and Madras where there were slight decreases. The general increase is ascribed to the more extended use of promissory-notes instead of bonds, the increase in monetary transactions and to greater attention being paid to the provisions of the law which enjoin the use of receipt stamps where the amounts concerned exceed Rs. 20. The improvement in the revenue under this item is satisfactory so far as it goes, but the Board considers that there is yet room for further expansion.

	Rs.
1890–91	1,44,307
1891–92	1,57,998
1892–93	1,68,470
Total ...	4,70,775
1893–94	1,76,329
1894–95	1,86,559
1895–96	2,01,257
Total ...	5,64,145
1896–97	2,05,993
1897–98	2,21,260
1898–99	2,18,242
Total ...	6,45,495

15. The stamping of skeleton forms at the general stamp office with coloured impressions indicating a stamp duty of one anna for being used as cheques brought in Rs. 70,228, and Rs. 1,03,536 were derived from the sale of foreign bill, share transfer and adhesive notarial stamps and of adhesive stamps bearing the words "advocate," "vakil" or "attorney." Adjudication fees realized Rs. 7,341, the stamp duty and penalty levied by Collectors and Courts under the provisions of sections 34, 37 and 38 of Act I of 1879 amounted to Rs. 1,84,378 and miscellaneous receipts contributed Rs. 2,071. The variations in the receipts from these items are small and call for no special remarks.

16. It will be observed from enclosures A and B to the Superintendent's report that in the case of both court-fee and non-judicial stamps those of the lower denominations yielded the most revenue.

CHARGES.

17. The expenditure of the department in the triennium under report as compared with the preceding one is shown in abstract in the following table:—

—	From 1893–94 to 1895–96.	From 1896–97 to 1898–99.	Difference.
	Rs.	Rs.	Rs.
1. Pay and travelling allowances of the Assistant Superintendent and his establishment.	52,479	51,142	— 1,337
2. Cost of Stamps received from England	4,78,809	3,83,889	— 94,920
3. Contingent charges at the Stamp office, Madras	17,840	18,938	+ 1,098
4. Repair of Stamping dies	330	846	+ 516
5. Discount and salary to vendors	5,00,771	5,10,615	+ 9,844
6. Contingent charges of Collectors	8,962	12,637	+ 3,675
7. Refunds	3,12,495	3,14,501	+ 2,006
Total ..	13,71,686	12,92,568	— 79,118

Item No. 1.—The decrease is due to the office of the Assistant Superintendent of Stamps having been held by a Deputy Collector of a lower grade during the year 1897–98.

Item No. 2.—The decrease is due to the increase in the rate of exchange.

Item No. 5.—The increase under this head is the natural outcome of the increased sales.

18. The average annual number of licensed vendors remained almost the same * as in the previous triennium. The variations in particular districts are explained in paragraph 64 of the Superintendent's report. Twenty-one vendors made incomes exceeding Rs. 30 a month. Of these, thirteen earned amounts between Rs. 30 and Rs. 35, five from Rs. 35 to 40, two (one in Gódávari and one in the Nilgiri district) from Rs. 40 to Rs. 45 and one in the Malabar district between Rs. 45 and Rs. 50. Postal officials who were granted *ex-officio* licenses for the sale of stamps numbered 499 against 329 in the previous triennium. The increase in the number is satisfactory. The Superintendent of Stamps will be requested to furnish in future reports information regarding the sales to the public by the different classes of stamp vendors.

* 1893–94 to 1895–96	...	...	2,396
1896–97 to 1898–99	...	...	2,392

19. The differences between the figures given in the returns of the Superintendent of Stamps for 1898–99 and those furnished by the Accountant-General in his monthly statements are noticed in the statement given in paragraph 68 of the Superintendent's report and are explained in paragraph 69 and in the memoranda A and B annexed to the report.

20. Collectors from whom the returns of the evasions of stamp law, of Court-fee labels used and of petitions filed for the grant of probates and letters of administration are still due are requested to forward them to the Superintendent of Stamps without any further delay.

(True Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department,
(with fourteen statements and twenty-three enclosures in original to be returned).
" the Superintendent of Stamps.
" all Collectors.
Copy to the Accountant-General.
" Inspector-General of Registration.

Ezd. Shaik Karim.

APPENDIX I.

COMPARATIVE statement of receipts from the sale of Stamps of various descriptions.

Districts.	Court-fees.			Non-judicial.			Miscellaneous.			Total.		
	Official years, 1893-94 to 1895-96.	Official years, 1896-97 to 1898-99.	Difference.	Official years, 1893-94 to 1895-96.	(Official years, 1896-97 to 1898-99.	Difference.	Official years, 1893-94 to 1895-96.	Official years, 1896-97 to 1898-99.	Difference.	Official years, 1893-94 to 1895-96.	Official years, 1896-97 to 1898-99.	Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjám	3,90,739	4,19,618	+ 28,879	1,86,067	2,08,001	+ 21,934	7,389	7,865	+ 476	5,84,215	6,35,484	+ 51,269
2. Vizagapatam	5,27,433	5,51,035	+ 23,602	2,60,229	2,60,276	+ 47	12,375	14,877	+ 2,502	8,00,037	8,26,188	+ 26,151
3. Gódávari	11,43,632	12,37,885	+ 94,253	4,16,259	4,49,609	+ 33,350	8,402	7,342	+ 1,060	15,68,293	16,94,836	+ 1,26,543
4. Kistna	8,25,566	9,85,095	+ 1,59,529	3,23,932	3,35,174	+ 11,242	6,961	8,661	+ 2,696	11,53,763	13,27,230	+ 1,73,467
5. Nellore	4,48,778	5,01,688	+ 52,910	2,22,999	2,20,660	+ 2,339	4,298	4,265	+ 489	6,76,586	7,26,646	+ 51,060
6. Cuddapah	3,41,962	3,66,613	+ 24,651	2,53,590	2,96,242	+ 17,348	3,809	4,099	+ 359	5,99,651	6,06,595	+ 6,944
7. Anantapur	1,94,715	1,91,495	+ 3,280	1,12,885	94,458	+ 17,927	3,740	3,752	+ 372	3,10,852	2,90,017	+ 20,835
8. Bellary	2,71,551	2,90,415	+ 18,864	1,68,288	1,38,608	+ 29,680	4,124	4,988	+ 173	4,41,827	4,31,184	+ 10,643
9. Kurnool	2,35,388	2,26,138	+ 9,250	1,95,963	1,77,524	+ 18,429	2,161	1,847	+ 1,407	4,34,595	4,05,509	+ 29,086
10. Madras	8,91,234	9,49,256	+ 58,022	4,61,716	4,41,820	+ 19,896	1,847	10,385	+ 4,158	13,59,127	14,01,411	+ 42,284
11. Chingleput	3,81,583	4,30,112	+ 48,529	1,84,943	1,54,550	+ 30,393	4,428	4,576	+ 1,806	5,69,760	6,18,890	+ 49,130
12. North Arcot	6,46,660	6,16,289	+ 30,802	3,66,168	3,35,231	+ 30,937	6,284	7,055	+ 2,479	9,79,081	9,86,467	+ 7,386
13. South Arcot	6,89,133	6,16,289	+ 27,156	3,65,542	3,47,199	+ 18,343	9,446	9,054	+ 392	9,64,121	9,72,542	+ 8,421
14. Tanjore	14,92,341	17,32,720	+ 2,40,379	7,37,771	7,68,454	+ 30,683	12,415	17,348	+ 4,933	22,42,527	25,05,522	+ 2,62,995
15. Trichinopoly	4,75,110	5,50,075	+ 74,965	2,85,009	2,85,560	+ 551	3,647	4,001	+ 354	7,63,666	8,39,636	+ 76,030
16. Madura	12,04,120	12,83,661	+ 79,541	6,48,211	6,76,486	+ 28,275	12,587	11,792	+ 795	18,64,918	19,71,939	+ 1,07,021
17. Tinnevelly	9,68,111	10,88,031	+ 1,19,920	5,96,539	6,49,280	+ 52,841	5,149	5,982	+ 833	15,69,799	17,43,393	+ 1,73,594
18. Coimbatore	5,73,588	6,75,097	+ 1,01,509	4,46,366	4,77,522	+ 31,166	4,850	5,583	+ 733	10,24,794	11,58,202	+ 1,33,408
19. The Nilgiris	75,096	1,01,138	+ 26,042	64,673	82,778	+ 18,205	955	1,296	+ 341	1,40,624	1,85,212	+ 44,588
20. Salem	4,87,267	5,62,815	+ 75,548	3,22,400	3,31,875	+ 9,475	3,798	7,552	+ 3,754	8,13,465	9,02,242	+ 88,777
21. South Canara	4,82,469	5,48,131	+ 65,722	2,27,338	2,37,843	+ 10,505	3,908	3,391	+ 123	7,13,015	7,89,365	+ 76,350
22. Malabar	17,13,100	5,166	+ 5,166	8,46,680	8,39,666	+ 7,014	13,915	13,768	+ 147	26,75,161	25,66,834	+ 12,327
23. Superintendent of Stamps	5,54,295	6,09,959	+ 44,336	5,66,117	5,17,920	+ 38,197	311	311	+ 250	11,10,723	10,27,940	+ 82,783
24. Bangalore	4,497	3,688	+ 859	1,397	1,129	+ 268	..	..	+ 221	5,894	4,988	+ 906
25. Travancore	985	883	+ 102	842	629	+ 2,787	..	..	+ 28	1,827	4,540	+ 2,713
26. Commissioner of Salt, Abkári and Separate Revenue	..	..	..	1,427	2,152	+ 725	..	..	..	1,427	2,152	+ 725
27. Public Works	..	..	..	..	138	+ 138	..	..	..	..	138	+ 138
Total ..	1,48,93,957	1,61,81,787	+ 12,87,830	82,39,751	82,98,684	+ 58,933	1,39,040	1,52,691	+ 13,651	2,32,72,748	2,46,28,162	+ 13,55,414

APPENDIX II.

STATEMENT showing the sale of Court-fee stamps in the Provinces under the administration of the Government of Madras and issued to Coorg for the three years 1896-97, 1897-98 and 1898-99.

Denominations.	Sales in the Madras Presidency.		Issues to Coorg.	
	Number.	Value.	Number.	Value.
		Rs. A. P.		Rs. A. P.
1 anna	5,367,545	3,35,471 9 0	23,580	1,473 12 0
3 annas	15,788	2,960 4 0	..	....
4 ,, ...	587,452	1,46,863 0 0	21,240	5,310 0 0
6 ,, ...	270,691	1,01,509 2 0	2,880	1,080 0 0
8 ,, ...	5,822,868	29,11,434 0 0	81,360	40,680 0 0
12 ,, ...	645,223	4,83,917 4 0	9,792	7,344 0 0
1 rupee	1,274,320	12,74,320 0 0	12,348	12,348 0 0
1 ,, 2 annas	189,233	2,12,887 2 0	36	40 8 0
1 ,, 8 ,, ...	440,794	6,61,191 0 0	1,080	1,620 0 0
2 rupees	424,244	8,48,488 0 0	2,052	4,104 0 0
3 ,, ...	240,756	7,22,268 0 0	1,620	4,860 0 0
4 ,, ...	112,078	4,48,312 0 0	936	3,744 0 0
5 ,, ...	70,936	3,54,680 0 0	648	3,240 0 0
6 ,, ...	119,647	7,17,882 0 0	576	3,456 0 0
10 ,, ...	78,321	7,83,210 0 0	930	9,300 0 0
15 ,, ...	40,803	6,12,045 0 0	525	7,875 0 0
20 ,, ...	23,536	4,70,720 0 0	220	4,400 0 0
25 ,, ...	12,166	3,04,150 0 0	90	2,250 0 0
30 ,, ...	10,848	3,25,440 0 0	85	2,550 0 0
35 ,, ...	6,185	2,16,475 0 0	86	1,260 0 0
40 ,, ...	4,291	1,71,640 0 0	30	1,200 0 0
45 ,, ...	3,235	1,45,575 0 0	25	1,125 0 0
50 ,, ...	3,796	1,89,800 0 0	54	2,700 0 0
55 ,, ...	1,566	86,130 0 0	7	385 0 0
60 ,, ...	2,106	1,26,360 0 0	35	2,100 0 0
65 ,, ...	1,353	87,945 0 0	10	650 0 0
70 ,, ...	1,083	75,810 0 0	6	420 0 0
75 ,, ...	1,009	75,675 0 0	20	1,500 0 0
80 ,, ...	1,442	1,15,360 0 0	9	720 0 0
85 ,, ...	1,133	96,305 0 0	7	595 0 0
90 ,, ...	1,096	98,640 0 0	15	1,350 0 0
95 ,, ...	734	69,730 0 0	14	1,330 0 0
100 ,, ...	1,367	1,36,700 0 0	15	1,500 0 0
105 ,, ...	465	48,825 0 0	4	420 0 0
110 ,, ...	419	46,090 0 0	4	440 0 0
115 ,, ...	387	44,505 0 0	3	345 0 0
120 ,, ...	373	44,760 0 0	9	1,080 0 0
125 ,, ...	342	42,750 0 0	3	375 0 0
130 ,, ...	271	35,230 0 0	4	520 0 0
135 ,, ...	289	39,015 0 0	2	270 0 0
140 ,, ...	240	33,600 0 0	2	280 0 0
145 ,, ...	219	31,755 0 0	2	290 0 0
150 ,, ...	317	47,550 0 0	8	1,200 0 0
155 ,, ...	173	26,815 0 0	1	155 0 0
160 ,, ...	139	22,240 0 0	9	1,440 0 0
165 ,, ...	110	18,150 0 0	2	330 0 0
170 ,, ...	113	19,210 0 0	..	....
175 ,, ...	179	31,325 0 0	3	525 0 0

Denominations.	Sales in the Madras Presidency.		Issues to Coorg.	
	Number.	Value.	Number.	Value.
		Rs. A. P.		Rs. A. P.
180 rupees	103	18,540 0 0	..	....
185 ,, ...	81	14,985 0 0	1	185 0 0
190 ,, ...	72	13,680 0 0	2	380 0 0
195 ,, ...	90	17,550 0 0	..	....
200 ,, ...	154	30,800 0 0	4	800 0 0
205 ,, ...	52	10,660 0 0	3	615 0 0
210 ,, ...	57	11,970 0 0	..	....
215 ,, ...	65	13,975 0 0	1	215 0 0
220 ,, ...	46	10,120 0 0	..	....
225 ,, ...	86	19,350 0 0	3	675 0 0
230 ,, ...	49	11,270 0 0	2	460 0 0
235 ,, ...	48	11,280 0 0	1	235 0 0
240 ,, ...	44	10,560 0 0	3	720 0 0
245 ,, ...	43	10,535 0 0	4	980 0 0
250 ,, ...	63	15,750 0 0	2	500 0 0
255 ,, ...	39	9,945 0 0	..	....
260 ,, ...	46	11,960 0 0	1	260 0 0
265 ,, ...	49	12,985 0 0	1	265 0 0
270 ,, ...	66	17,820 0 0	1	270 0 0
275 ,, ...	182	50,050 0 0	6	1,650 0 0
300 ,, ...	142	42,600 0 0	1	300 0 0
325 ,, ...	116	37,700 0 0	1	325 0 0
350 ,, ...	79	27,650 0 0	2	700 0 0
375 ,, ...	105	39,375 0 0	..	....
400 ,, ...	71	28,400 0 0	2	800 0 0
425 ,, ...	45	19,125 0 0	1	425 0 0
450 ,, ...	50	22,500 0 0	4	1,800 0 0
475 ,, ...	73	34,675 0 0	2	950 0 0
500 ,, ...	69	34,500 0 0	..	....
525 ,, ...	20	10,500 0 0	..	....
550 ,, ...	35	19,250 0 0	..	....
575 ,, ...	27	15,525 0 0	2	1,150 0 0
600 ,, ...	25	15,000 0 0	..	....
625 ,, ...	34	21,250 0 0	..	....
650 ,, ...	19	12,350 0 0	..	....
675 ,, ...	10	6,750 0 0	..	....
700 ,, ...	22	15,400 0 0	..	....
725 ,, ...	18	13,050 0 0	..	....
750 ,, ...	14	10,500 0 0	1	750 0 0
775 ,, ...	17	13,175 0 0	..	....
800 ,, ...	23	18,400 0 0	..	....
825 ,, ...	10	8,250 0 0	..	....
850 ,, ...	15	12,750 0 0	..	....
875 ,, ...	29	25,375 0 0	..	....
900 ,, ...	51	45,900 0 0	1	900 0 0
1,000 ,, ...	200	200,000 0 0	2	2,000 0 0
Total ..	15,784,435	15,015,448 5 0	160,391	1,58,490 4 0

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

	Balance on 1st April 1898			Received into Store during the year 1898-99			Total.			Issued in 1898-99			Balance carried to Next years account			Stamps despatched to Districts but not received by the Collector during the year having been in transit.			Balance.		
	No.	Value		No.	Value		No.	Value		No.	Value		No.	Value		No.	Value		No.	Value	
	1			2			3			4			5			6			7.		
Court Fee Adhesive Stamps.																					
1 Anna.	34,80,237	2,17,514	13 -	1,78,1820	11,1363	12 -	5,26,2057	328878	9 -	1,68,7849	105,615	9 -	3,57,2208	22,3263	- -	10,620	663	12 -	3,56,1588	2,22,599	4 -
3 Annas.	23,026	4,317	6 -	4,356	816	12 -	27,382	5134	2 -	5,583	1,046	13 -	21,799	4,087	5 -	-	-	- -	21,799	4,087	5 -
4 —"—	310,202	77,550	8 -	223,200	55,800	- -	533,402	133350	8 -	191,269	47,817	4 -	34,2133	85533	4 -	9108	2277	- -	333,025	83,256	4 -
6 —"—	139,168	52188	- -	101,800	37,800	- -	239968	89988	- -	93783	35,168	10 -	146,185	54,819	6 -	1008	378	- -	145,177	54,441	6 -
8 —"—	3,386,181	16,93,050	8 -	1,764,000	882,000	- -	5,150,181	2575090	8 -	1,933,960	966,980	- -	3216221	1608,110	8 -	57,200	26,100	- -	31,64021	15,82,010	8 -
12 —"—	340082	255061	8 -	223,200	167,400	- -	563282	422461	8 -	202250	151687	8 -	361032	270,774	- -	5256	3942	- -	355,776	266,832	- -
1 Rupee.	638,940	638940	- -	460,800	460,800	- -	1099740	1099740	- -	421849	421849	- -	677891	677891	—	13,680	13,680	- -	664,211	664,211	- -
1 —"— 2 Annas	90,967	102,337	14 -	65,840	74115	- -	156,847	176452	14 -	62893	70754	10 -	93954	105,698	4 -	216	243	—	93738	105,455	4 -
1 —"— 8 —"—	224,109	3,36,163	8 -	172,800	259,200	- -	396,909	595363	8 -	157,106	235659	- -	239,803	359,704	8 -	1,224	1836	- -	238,579	357,868	8 -
2 —"—	264,619	5,29238	- -	126,000	252,000	- -	390,619	781238	- -	136,514	273028	- -	254,105	508,210	- -	1548	3096	- -	252,557	505,114	- -
3 —"—	120,764	362292	- -	79,200	237,600	- -	199,964	599892	- -	77,041	231123	- -	122,923	368769		1,080	3240	- -	121,843	365529	- -
4 —"—	74,650	298,600	- -	39,600	158,400	- -	114,250	457000	- -	33,878	135,512	- -	80,372	321,488		864	3456	- -	79508	318,032	- -
5 —"—	35,891	179,455	- -	21,456	107,280	- -	57347	286735	- -	22,573	112865	- -	34,774	173870		396	1,980	- -	34,378	1,71890	- -
6 —"—	57,015	342090	- -	43,200	259,200	- -	100,215	601290	- -	37,404	224,424	- -	62,811	376866	- -	72	432	- -	62,739	3,76,434	- -
Total	9185,851	50,88839	1 -	5,106312	30,63775	8 -	14,292163	8152614	9 -	5065952	3013530	6 -	9,226211	5739084	3 -	97272	61,323	12 -	9128939	5077760	7 -
Court Fee Stamped Papers.																					
10 Rupees	39,706	397060	- -	28,300	283,000	- -	68006	680060	- -	26,386	263860	- -	41,620	416,200	- -	110	1,100	- -	41,510	415,100	- -
15 —"—	18425	276375	- -	13,800	207,000	- -	32,225	483375	- -	13406	201,090	- -	18819	282285	- -	144	2160	- -	18,675	280,125	- -
20 —"—	11525	230,500	- -	7,700	154,000	- -	19,225	384,500	- -	7,648	152,960	- -	11577	231540	- -	85	1,700	- -	11492	229,840	- -
25 —"—	4,521	113025	- -	4,000	100,000	- -	8521	213025	- -	3,776	94,400	- -	4745	118625	—	23	575	- -	4,722	118,150	- -
30 —"—	5,194	155820	- -	4,000	120,000	— —	9,194	275820	- -	3746	112380	- -	5448	163440	— -	17	510	- -	5431	162930	- -
Carried over.	79,371	11,72,780	- -	57,800	864,000		137171	2036780	—	54.962	824,670	- -	82,209	1212090	- -	379	6045	- -	81,880	12,06,045	—

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

	Balance on 1st April 1898		Received into Store during the year 1898-99		Total.		Issued in 1898-99		Balance carried to next years account		Stamps despatched to Districts but not received by the Collector during the year having been in transit.		Balance.	
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
	1		2		3		4		5		6		7.	
Brought Forward.	79,371	1172780	57,800	864,000	137,171	2036780	57,962	824,630	82209	1212190	379	6045	81,830	1206045
35 Rupees.	3013	105455	2400	84,000	5413	189455	2169	75915	8244	113540	11	490	3230	113050
40 —"—	1922	76880	1550	62000	3472	138880	1402	56080	2070	82800	11	440	2059	82360
45 —"—	2058	92610	800	36000	2858	128610	1078	48510	1780	80100	10	450	1770	79650
50 —"—	2142	107100	1200	60000	3342	167100	1282	64100	2060	103000	18	900	2042	102100
55 —"—	445	24475	794	43670	1239	68145	479	26345	760	41800	2	110	758	41690
60 —"—	1010	60600	700	42000	1710	102600	719	43140	991	59460	5	300	986	59160
65 —"—	459	29835	600	39000	1059	68835	447	29055	612	39780	8	520	604	39260
70 —"—	457	31990	390	27300	847	59290	333	23310	514	35980	—	—	514	35980
75 —"—	647	48525	288	21600	935	70125	331	24825	604	45300	1	75	603	45225
80 —"—	425	34000	841	67280	1266	101280	416	33280	850	68000	4	320	846	67680
85 —"—	382	32470	560	47600	942	80070	282	23970	660	56100	3	255	657	55845
90 —"—	376	33840	390	35100	766	68940	299	26910	467	42030	7	630	460	41400
95 —"—	373	35435	250	23750	623	59185	229	21755	394	37430	—	—	394	37430
100 —"—	553	55300	540	54000	1093	109300	393	39300	700	70000	6	600	694	69400
105 —"—	149	15645	260	27300	409	42945	160	16800	249	26145	2	210	247	25935
110 —"—	143	15730	230	25300	373	41030	154	16940	219	24090	1	110	218	23980
115 —"—	167	19205	145	16675	312	35880	122	14030	190	21850	3	345	187	21505
120 —"—	172	20640	125	15000	297	35640	135	16200	162	19440	—	—	162	19440
125 —"—	159	19875	125	15625	284	35500	116	14500	168	21000	—	—	168	21000
130 —"—	105	13650	95	12350	200	26000	97	12610	103	13390	1	130	102	13260
135 —"—	75	10125	155	20925	230	31050	71	9585	159	21465	2	270	157	21195
140 —"—	122	17080	80	11200	202	28280	90	12600	112	15680	1	140	111	15540
145 —"—	111	16095	95	13775	206	29870	80	11600	126	18270	—	—	126	18270
150 —"—	193	28950	135	20250	328	49200	138	20700	190	28500	4	600	186	27900
155 —"—	176	27280	25	3875	201	31155	74	11470	127	19685	—	—	127	19685
Carried over.	96205	2145570	70573	1689575	165778	3835145	66058	518220	99720	2316925	482	12960	99238	2303985

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

	Balance on 1st April 1898		Received into Store during the year 1898-99		Total.		Issued in 1898-99		Balance carried to Next years account		Stamps despatched to Districts but not received by the Collector during the year having been in transit.		Balance.	
	No.	Value	No.	Value	No.	Value.	No.	Value	No.	Value	No.	Value	No.	Value.
	1		2		3		4		5		6		7.	
Brought forward.	95,205	21,45570	70,573	16,89,575	165,778	3835145	66,058	15,18,220	99,720	23,16925	482	12940	99,238	2303985
160 Rupees.	69	11040	49	7840	118	18880	52	8320	66	10560			66	10560
165 —"—	86	14190	60	9900	146	24090	29	4785	117	19305			117	19305
170 —"—	70	11900	47	7990	117	19890	53	9010	64	10880			64	10880
175 —"—	92	16100	86	15050	178	31150	65	11375	113	19775			113	19775
180 —"—	26	4680	76	13680	102	18360	28	5040	74	13320			74	13320
185 —"—	58	10730	26	4810	84	15540	32	5720	52	9620	1	185	51	9435
190 —"—	41	7790	38	7220	79	15010	28	5320	51	9690			51	9690
195 —"—	25	4875	44	8580	69	13455	43	8385	26	5070			26	5070
200 —"—	98	19600	20	4000	118	23600	54	10800	64	12800			64	12800
205 —"—	18	3690	35	7175	53	10865	23	4715	30	6150			30	6150
210 —"—	40	8400	10	2100	50	10500	27	5670	23	4830			23	4830
215 —"—	36	7740	17	3655	53	11395	32	6880	21	4515			21	4515
220 —"—	34	7480	3	660	37	8140	13	2860	24	5280			24	5280
225 —"—	27	6075	27	6075	54	12150	28	6300	26	5850			26	5850
230 —"—	22	5060	14	3220	36	8280	25	5750	11	2530			11	2530
235 —"—	20	4700	36	8460	56	13160	12	2820	44	10340			44	10340
240 —"—	14	3360	25	6000	39	9360	14	3360	25	6000			25	6000
245 —"—	13	3185	27	6615	40	9800	16	3920	24	5880			24	5880
250 —"—	106	26500			106	26500	25	6250	81	20250			81	20250
255 —"—	20	5100	11	2805	31	7905	10	2530	21	5355			21	5355
260 —"—	18	4680	35	9100	53	13780	16	4160	37	9620			37	9620
265 —"—	16	4240	22	5830	38	10070	19	5035	19	5035			19	5035
270 —"—	19	5130	33	8910	52	14040	27	7290	25	6750			25	6750
275 —"—	90	24750	55	15125	145	39875	76	20900	69	18975			69	18975
300 —"—	81	24300	60	18000	141	42300	54	16200	87	26100			87	26100
Carried over.	96344	2394865	71429	18,72375	167773	4263240	66859	16,91835	100914	25,71405	483	13125	100431	2558280

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

	Balance on 1st April 1898		Received into Store during the year 1898-99		Total.		Issued in 1898-99		Balance carried to Next years account		Stamps despatched to Districts but not received by the Collector during the year having been in transit.		Balance.	
	No.	Value	No.	Value	No.	Value.	No.	Value	No.	Value	No.	Value	No.	Value.
	1		2		3		4		5		6		7.	
Brought forward	96344	23,90,865 --	71429	18,72,375 --	167773	42,63,240 --	66859	16,91,835 --	100914	25,71,405 --	483	13,125 --	100,431	25,58,280
325 Rupees.	72	23,400 --	33	10,725 --	105	34,125 --	42	13,650 --	63	20,475 --	--	--	63	20,475 --
350 -- --	67	23,450 --	28	9,800 --	95	33,250 --	26	9100 --	69	24,150 --	--	--	69	24,150 --
375 -- --	35	13,125 --	35	13,125 --	70	26,250 --	35	13,125 --	35	13,125 --	--	--	35	13,125 --
400 -- --	29	11,600 --	20	8000 --	49	19,600 --	19	7,600 --	30	12,000 --	--	--	30	12,000 --
425 -- --	35	14,875 --	5	2,125 --	40	17,000 --	17	7225 --	23	9775 --	--	--	23	9775 --
450 -- --	29	13,050 --	25	11,250 --	54	24,300 --	24	10800 --	30	13,500 --	--	--	30	13,500 --
475 -- --	22	10,450 --	33	15,675 --	55	[illegible]	21	9975 --	34	16150 --	--	--	34	16150 --
500 -- --	91	45,500 --	--	--	91	[illegible]	29	14,500 --	62	31,000 --	--	--	62	31,000 --
525 -- --	25	13,125 --	2	1050 --	27	[illegible]	4	2100 --	23	12075 --	--	--	23	12075 --
550 -- --	16	8800 --	22	12,100 --	38	20,900	11	6050 --	27	14850 --	--	--	27	14850 --
575 -- --	12	6900 --	15	8625 --	27	15525	7	4025 --	20	11500 --	--	--	20	11500 --
600 -- --	40	24,000 --	--	--	40	24,000 --	11	6600 --	29	17400 --	--	--	29	17400 --
625 -- --	24	15000 --	5	3125 --	29	18125 --	6	3750 --	23	14375 --	--	--	23	14375 --
650 -- --	17	11050 --	16	10400 --	33	21450 --	7	4550 --	26	16900 --	--	--	26	16900 --
675 -- --	24	16200 --	--	--	24	16200 --	6	4050 --	18	12150 --	--	--	18	12150 --
700 -- --	166	116200 --	--	--	166	116200 --	9	6300 --	157	109900 --	--	--	157	109900
725 -- --	20	14500 --	--	--	20	14500 --	9	6525 --	11	7975 --	--	--	11	7975 --
750 -- --	18	13500 --	--	--	18	13500 --	7	5250 --	11	8250 --	--	--	11	8250 --
775 -- --	15	11625 --	18	13950 --	33	26375 --	16	12400 --	17	13175 --	--	--	17	13175 --
800 -- --	54	43200 --	--	--	54	43200 --	6	4800 --	48	38400 --	--	--	48	38400 --
825 -- --	12	9900 --	5	4125 --	17	14025 --	2	1650 --	15	12375 --	--	--	15	12375 --
850 -- --	18	15300 --	--	--	18	15300 --	8	6800 --	10	8500 --	--	--	10	8500 --
875 -- --	19	16625 --	--	--	19	16625 --	10	8750 --	9	7875 --	--	--	9	7875 --
900 -- --	24	21600 --	17	15300 --	41	36900 --	27	24300 --	14	12600 --	--	--	14	12600 --
1000 -- --	178	1,78,000	45	45,000 --	223	2,23000 --	76	76000 --	147	147000 --	--	--	147	147000 --
Total.	97,406	30,81,840 --	71,753	20,56,750 --	169,159	51,38,590 --	67,294	19,61,710 --	101,865	31,76,880 --	483	13,125 --	101,382	31,63,755 --

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

Balance on 1st April 1898		Received into Store during the year 1898-99		Total.		Issued in 1898-99		Balance carried to Next years account		Stamps despatched to Districts but not received by the Collector during the year having been in transit.		Balance.	
No.	Value	No.	Value	No.	Value.	No.	Value	No.	Value	No.	Value	No.	Value.
1		2		3		4		5		6		7.	
Brought forward	96344	2390865	71429	1872375	167773	4263240	66859	1691835	100914	2571405	483	13125	101431	2558280
325 Rupees.	72	23400	33	10725	105	34125	42	13650	63	20475			63	20475
350	67	23450	28	9800	95	33250	26	9100	69	24150			69	24150
375	35	13125	35	13125	70	26250	35	13125	35	13125			35	13125
400	29	11600	20	8000	49	19600	19	7600	30	12000			30	12000
425	35	14875	5	2125	40	17000	17	7225	23	9775			23	9775
450	29	13050	25	11250	54	24300	24	10800	30	13500			30	13500
475	22	10450	33	15675	55	26125	21	9975	34	16150			34	16150
500	91	45500			91	45500	29	14500	62	31000			62	31000
525	25	13125	2	1050	27	14175	4	2100	23	12075			23	12075
550	16	8800	22	12100	38	20900	11	6050	27	14850			27	14850
575	12	6900	15	8625	27	15525	7	4025	20	11500			20	11500
600	40	24000			40	24000	11	6600	29	17400			29	17400
625	24	15000	5	3125	29	18125	6	3750	23	14375			23	14375
650	17	11050	16	10400	33	21450	7	4550	26	16900			26	16900
675	24	16200			24	16200	6	4050	18	12150			18	12150
700	166	116200			166	116200	9	6300	157	109900			157	109900
725	20	14500			20	14500	9	6525	11	7975			11	7975
750	18	13500			18	13500	7	5250	11	8250			11	8250
775	15	11625	18	13950	33	25575	16	12400	17	13175			17	13175
800	54	43200			54	43200	6	4800	48	38400			48	38400
825	12	9900	5	4125	17	14025	2	1650	15	12375			15	12375
850	18	15300			18	15300	8	6800	10	8500			10	8500
875	19	16625			19	16625	10	8750	9	7875			9	7875
900	24	21600	17	15300	41	36900	27	24300	14	12600			14	12600
1000	178	178000	45	45000	223	223000	76	76000	147	147000			147	147000
Total.	97406	3081840	71753	2266750	169159	5738590	67294	1961710	101865	3176880	483	13125	101382	3163755

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

Balance on 1st April 1898		Received into Store during the year 1898-99		Total.		Issued in 1898-99		Balance carried to next years account		Stamps despatched to Districts but not received by the Collector during the year having been in transit.		Balance.	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
1		2		3		4		5		6		7.	

Impressed

2 Annas Stamped Papers.

for Copies

2 Annas	55,24,711	6,90,588	11	-	3,02,876	3,78,559	8	-	85,53,187	10,69,148	6	-	2,91,187	3,64,023	6	-	5,64,000	7,05,125	-	-	4,500	5625	-	-	5,59,6000	6,99,500	-	-

Non Judicial Stamped Papers.

2 Annas	710,000	88,750	-	-	128,000	16,000	-	-	838,000	104,750	-	-	267,000	33,375	-	-	571,000	71,375	-	-	6,000	750	-	-	565,000	70,625	-	-
4 — " —	2254,100	563,525	-	-	656,000	164,000	-	-	2910,100	727,525	-	-	855,310	213,827	8	-	2057,790	514,697	8	-	17,500	4,375	-	-	2037,290	509,322	8	-
8 — " —	1748,458	874,227	8	-	802,055	401,027	8	-	2510,510	1275,255	-	-	801,809	400,904	8	-	1748,701	874,350	8	-	11,041	5,520	8	-	1737,660	868,830	-	-
1 Rupee	654,316	654,316	-	-	320,000	320,000	-	-	974,316	974,316	-	-	322,477	322,477	-	-	651839	651839	-	-	1,000	1,000	-	-	650,839	650,839	-	-
1½ Rupees	66,261	99,391	8	-	36,500	54,750	-	-	102,761	154,141	8	-	34,270	51,405	-	-	68,491	102,736	8	-	50	75	-	-	68,441	102,661	8	-
2 — " —	194,903	389,806	-	-	112,000	224,000	-	-	306,913	613,806	-	-	107,777	215,594	-	-	199,106	398,212	-	-	150	300	-	-	198,956	397,912	-	-
2½ — " —	20,638	51,595	-	-	15,200	38,000	-	-	35,838	89,595	-	-	11,696	29,240	-	-	24,142	60,355	-	-	56	140	-	-	24,086	60,215	-	-
3 — " —	85,191	255,573	-	-	46,900	138,000	-	-	131,191	393,573	-	-	46,814	140,442	-	-	84,377	253,131	-	-	100	300	-	-	84,277	252,831	-	-
3½ — " —	2,462	8,617	-	-	135	472	8	-	2,597	9,089	8	-	707	2,474	8	-	1890	6615	-	-	10	35	-	-	1880	6,580	-	-
4 — " —	45,791	183,164	-	-	25,000	100,000	-	-	70,791	283,164	-	-	24,785	99,140	-	-	46,006	184,024	-	-	51	204	-	-	45,955	183,820	-	-
4½ — " —	786	3,537	-	-	"	"	"	"	786	3,537	-	-	319	1,435	8	-	467	2,101	8	-	"	"	"	"	467	2,101	8	-
5 — " —	66,947	334,735	-	-	35,000	175,000	-	-	101,947	509,735	-	-	36,913	184,565	-	-	65034	325,170	-	-	158	790	-	-	64,876	324,380	-	-
6 — " —	7,574	45,444	-	-	5,000	30,000	-	-	12,574	75,444	-	-	4,589	27,536	-	-	7,988	47,910	-	-	32	192	-	-	7,956	47,718	-	-
7 — " —	4,239	29,673	-	-	5,000	35,000	-	-	9,239	64,673	-	-	3,540	24,780	-	-	5699	39,893	-	-	3	21	-	-	5,696	39,872	-	-
7½ — " —	2,461	18,457	8	-	1,105	8,287	8	-	3,566	26,745	-	-	1,135	8,572	8	-	2,431	18,232	8	-	"	"	"	"	2,431	18,232	8	-
8 — " —	6,066	48,528	-	-	3,200	25,600	-	-	9,266	74,128	-	-	2,885	22,840	-	-	6,411	51,288	-	-	5	40	-	-	6,406	51,248	-	-
9 — " —	1,186	10,674	-	-	1,000	9,000	-	-	2,186	19,674	-	-	924	8,316	-	-	1,262	11,358	-	-	18	162	-	-	1,244	11,196	-	-
10 — " —	15,732	157,320	-	-	9,900	99,000	-	-	25,632	256,320	-	-	10,527	105,270	-	-	15,705	157,050	-	-	101	1,010	-	-	15,604	156,040	-	-
Carried out	5,887,108	3,817,33	8	-	2,201,095	1,838,137	8	-	8,088,203	5,655,471	-	-	2,533,467	1,892,132	8	-	5,654,736	3,763,338	8	-	36,275	14,914	8	-	5,518,461	3,748,424	-	-

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

Balance on 1st April 1898		Received into Store during the year 1898-99		Total.		Issued in 1898-99		Balance carried to next years account		Stamps despatched to Distts but not received by the Collector during the year having been in transit.		Balance.	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value.
1		2		3		4		5		6		7.	
Brought forward	588708	3817333 8 -	2201095	1838137 8 -	8188203	5655471 - -	2533467	1892132 8 -	553736	376338 8 -	36275	14914 8 -	553818461	3748424 - -
12½ Rupees	348	4350 - -	140	1750 - -	488	6100 - -	183	2287 8 -	305	3812 8 -	"	"	305	3812 8 -
15 — " —	10196	152940 - -	7600	114000 - -	17796	266940 - -	6933	103995 - -	10863	162945 - -	80	1200 - -	10783	161745 - -
16 — " —	13668	218688 - -	-	- - -	13668	218688 - -	25	400 - -	13643	218288 - -	"	" " "	13643	218288 - -
17½ — " —	23	402 8 -	40	700 - -	63	1102 8 -	38	665 - -	25	437 8 -	"	" " "	25	437 8 -
20 — " —	4317	86340 - -	2650	53000 - -	6967	139340 - -	2908	58160 - -	4059	81180 - -	11	220 - -	4048	80960 - -
22½ — " —	43	967 8 -	"	" " "	43	967 8 -	31	697 8 -	12	270 - -	"	" " "	12	270 - -
25 — " —	2613	65325 - -	2550	63750 - -	5163	129075 - -	1935	48375 - -	3228	80700 - -	25	625 - -	3203	80075 - -
27½ — " —	50	1375 - -	"	" " "	50	1375 - -	23	632 8 -	27	742 8 -	2	55 - -	25	687 8 -
30 — " —	1510	45300 - -	560	16800 - -	2070	62100 - -	629	18870 - -	1441	43230 - -	4	120 - -	1437	43110 - -
32½ — " —	105	3412 8 -	"	" " "	105	3412 8 -	8	260 - -	97	3152 8 -	"	" " "	97	3152 8 -
35 — " —	376	13160 - -	200	7000 - -	576	20160 - -	199	6965 - -	377	13195 - -	1	35 - -	376	13160 - -
37½ — " —	62	2325 - -	-	" " "	62	2325 - -	24	900 - -	38	1425 - -	"	" " "	38	1425 - -
40 — " —	428	17120 - -	220	8800 - -	648	25920 - -	189	7560 - -	459	18360 - -	2	80 - -	457	18280 - -
42½ — " —	10	425 - -	17	722 8 -	27	1147 8 -	14	595 - -	13	552 8 -	-	-	13	552 8 -
45 — " —	76	3420 - -	135	6075 - -	211	9495 - -	108	4860 - -	103	4635 - -	1	45 - -	102	4590 - -
47½ — " —	19	902 8 -	14	665 - -	33	1567 8 -	14	665 - -	19	902 8 -	"	" " "	19	902 8 -
50 — " —	505	25250 - -	245	12250 - -	750	37500 - -	393	19650 - -	357	17850 - -	"	" " "	357	17850 - -
52½ — " —	22	1155 - -	13	682 8 -	35	1837 8 -	7	367 8 -	28	1470 - -	"	" " "	28	1470 - -
55 — " —	83	2915 - -	46	2420 - -	97	5335 - -	54	2970 - -	43	2365 - -	"	" " "	43	2365 - -
57½ — " —	9	517 8 -	15	862 8 -	24	1380 - -	10	575 - -	16	805 - -	"	" " "	16	805 - -
60 — " —	147	8820 - -	145	8700 - -	292	17520 - -	121	7260 - -	171	10260 - -	"	" " "	171	10260 - -
62½ — " —	13	812 8 -	6	375 - -	19	1187 8 -	7	437 8 -	12	750 - -	-	- - -	12	750 - -
65 — " —	59	3835 - -	35	2275 - -	94	6110 - -	29	1885 - -	65	4225 - -	-	- - -	65	4225 - -
67½ — " —	49	3307 8 -	-	- - -	49	3307 8 -	10	675 - -	39	2632 8 -	"	" " "	39	2632 8 -
70 — " —	97	6790 - -	34	2380 - -	131	9170 - -	86	6020 - -	45	3150 - -	-	- - -	45	3150 - -
Carried Over	592906	4487189 - -	2215758	2141345 - -	8187664	6628534 -	2547445	2187860 - -	559219	4770674 - -	36401	17294 8 -	5553818	4423879 8 -

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

Balance on 1st April 1898		Received into Store during the year 1898-99		Total.		Issued in 1898-99		Balance carried to Next years account		Stamps despatched to Distributing Stamp Depots but not received by the Collector during the year having been on hand.		Balance.	
No.	Value	No.	Value	No.	Value.	No.	Value	No.	Value	No.	Value	No.	Value.
1		2		3		4		5		6		7.	

Brought forward	5.7	21,906	44,87187	- -	2215,755	2141345	- -	8137,684	6648534	-	2547,445	2187,880	- -	5590,219	4440,674	- -	36,401	17,294	8 -	5353,818	4423,378	8 -
72½ Rupees	59	4,377	8 -	-	-	-	-	59	4,377	8 -	6	435	- -	53	3,842	8 -	-	-	-	84	6,300	- -
75 — " —	72	5,400	- -	70	5250	- -	142	10,650	- -	58	4,350	- -	84	6,300	- -	-	-	-	18	1,395	- -
77½ — " —	13	1,007	8 -	10	775	- -	23	1,782	8 -	5	387	8 -	18	1,395	- -	-	-	-	89	7,120	- -
80 — " —	92	7,360	- -	40	3,200	- -	132	10,560	- -	42	3,360	- -	90	7,200	- -	1	80	- -	4	330	- -
82½ — " —	8	660	- -	2	165	- -	10	825	- -	6	495	- -	4	330	- -	-	-	-	16	1,360	- -
85 — " —	31	2,635	- -	16	1,360	- -	47	3,995	- -	31	2,635	- -	16	1,360	- -	-	-	-	19	1,662	8 -
87½ — " —	13	1,137	8 -	10	875	- -	23	2,012	8 -	4	350	- -	19	1,662	8 -	-	-	-	33	2,970	- -
90 — " —	49	4,410	- -	25	2,250	- -	74	6,660	- -	41	3,690	- -	33	2,970	- -	-	-	-	5	462	8 -
92½ — " —	12	1,110	- -	"	"	"	12	1,110	- -	7	647	8 -	5	462	8 -	-	-	-	15	1,425	- -
95 — " —	22	2,090	- -	20	1,900	- -	42	3,990	- -	27	2,565	- -	15	1,425	- -	-	-	-	17	1,657	8 -
97½ — " —	27	2,632	8 -	"	"	"	27	2,632	8 -	10	975	- -	17	1,657	8 -	-	-	-	164	16,400	- -
100 — " —	156	15,600	- -	115	11,500	- -	271	27,100	- -	107	10,700	- -	164	16,400	- -	-	-	-	8	840	- -
105 — " —	16	1,680	- -	6	630	- -	22	2,310	- -	14	1,470	- -	8	840	- -	-	-	-	8	880	- -
110 — " —	23	2,530	- -	8	880	- -	31	3,410	- -	23	2,530	- -	8	880	- -	-	-	-	18	2,025	- -
112½ — " —	19	2,137	8 -	"	"	"	19	2,137	8 -	1	112	8 -	18	2,025	- -	-	-	-	17	1,955	- -
115 — " —	13	1,495	- -	14	1,610	- -	27	3,105	- -	10	1,150	- -	17	1,955	- -	-	-	-	41	4,920	- -
120 — " —	28	3,360	- -	30	3,600	- -	58	6,960	- -	17	2,040	- -	41	4,920	- -	-	-	-	21	2,625	- -
125 — " —	22	2,750	- -	10	1,250	- -	32	4,000	- -	11	1,375	- -	21	2,625	- -	-	-	-	18	2,340	- -
130 — " —	25	3,250	- -	4	520	- -	29	3,770	- -	11	1,430	- -	18	2,340	- -	-	-	-	72	1,620	- -
135 — " —	6	810	- -	14	1,890	- -	20	2,700	- -	8	1080	- -	12	1,620	- -	-	-	-	53	7,287	8 -
137½ — " —	55	7,562	8 -	1	137	8 -	56	7,700	- -	3	412	8 -	53	7,287	8 -	-	-	-	31	4,340	- -
140 — " —	45	6,300	- -	2	280	- -	47	6,580	- -	16	2,240	- -	31	4,340	- -	-	-	-	8	1,160	- -
145 — " —	13	1,885	- -	"	"	"	13	1,885	- -	5	725	- -	8	1,160	- -	-	-	-	37	5,550	- -
150 — " —	48	7,200	- -	13	1,950	- -	61	9,150	- -	24	3,600	- -	37	5,550	- -	-	-	-	9	1,395	- -
155 — " —	9	1,395	- -	3	465	- -	12	1,860	- -	3	465	- -	9	1,395	- -	-	-	-			
carried over.	6922,782	45,77864	- -	2216,171	21,81328	-	8138,953	6759,696	1	2547,935	2237,080	- -	639,1018	45,22,6168	-	36,402	17,374	8 -	5554,616	4505,242	- -

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

	Balance on 1st April 1898		Received into Store during the year 1898-99		Total.		Issued in 1898-99		Balance carried to Next years account		Stamps despatched to Districts but not received by the Collector during the year in transit.		Balance.	
	No.	Value	No.	Value	No.	Value.	No.	Value	No.	Value	No.	Value	No.	Value.
	1		2		3		4		5		6		7.	
Brought forward	5921,906	44,87,189 - -	2215,758	2141345 - -	8137,664	6628534 -	2547,445	2187,880 - -	5590219	4440674 - -	36,401	17,294 8 -	5535,818	4435378 8
72½ Rupees.	59	4,277 8 -	-	- - -	59	4277 8 -	6	435 - -	53	3842 8 -	-	- - -	53	3842 8 -
75 —"—	72	5,400 - -	70	5250 - -	142	10650 -	58	4350 - -	84	6300 - -	-	- - -	84	6300 - -
77½ —"—	13	1007 8 -	10	775 - -	23	1782 8 -	5	387 8 -	18	1395 - -	-	- - -	18	1395 - -
80 —"—	92	7360 - -	40	3200 - -	132	10560 -	42	3360 - -	90	7200 - -	1	80 - -	89	7120 - -
82½ —"—	8	660 - -	2	165 - -	10	825 -	6	495 - -	4	330 - -	-	- - -	4	330 - -
85 —"—	31	2635 - -	16	1360 - -	47	3995 -	31	2635 - -	16	1360 - -	-	- - -	16	1360 - -
87½ —"—	13	437 8 -	10	875 - -	23	2012 8 -	4	350 - -	19	1662 8 -	-	- - -	19	1662 8 -
90 —"—	49	4410 - -	25	2250 - -	74	6660 -	41	3690 - -	33	2970 - -	-	- - -	33	2970 - -
92½ —"—	12	1110 - -	-	- - -	12	1110 -	7	647 8 -	5	462 8 -	-	- - -	5	462 8 -
95 —"—	22	2090 - -	20	1900 - -	42	3990 -	27	2565 - -	15	1425 - -	-	- - -	15	1425 - -
97½ —"—	27	2632 8 -	-	- - -	27	2632 8 -	10	975 - -	17	1657 8 -	-	- - -	17	1657 8 -
100 —"—	156	15600 - -	115	11500 - -	271	27100 -	107	10700 - -	164	16400 - -	-	- - -	164	16400 - -
105 —"—	16	1680 - -	6	630 - -	22	2310 -	14	1470 - -	8	840 - -	-	- - -	8	840 - -
110 —"—	23	2530 - -	8	880 - -	31	3410 -	23	2530 - -	8	880 - -	-	- - -	8	880 - -
112½ —"—	19	2137 8 -	-	- - -	19	2137 8 -	1	112 8 -	18	2025 - -	-	- - -	18	2025 - -
115 —"—	13	1495 - -	14	1610 - -	27	3105 -	10	1150 - -	17	1955 - -	-	- - -	17	1955 - -
120 —"—	28	3360 - -	30	3600 - -	58	6960 -	17	2040 - -	41	4920 - -	-	- - -	41	4920 - -
125 —"—	22	2750 - -	10	1250 - -	32	4000 -	11	1375 - -	21	2625 - -	-	- - -	21	2625 - -
130 —"—	25	3250 - -	4	520 - -	29	3770 -	11	1430 - -	18	2340 - -	-	- - -	18	2340 - -
135 —"—	6	810 - -	14	1890 - -	20	2700 -	8	1080 - -	12	1620 - -	-	- - -	12	1620 - -
137½ —"—	55	7562 8 -	1	137 8 -	56	7700 -	3	412 8 -	53	7287 8 -	-	- - -	53	7287 8 -
140 —"—	45	6300 - -	2	280 - -	47	6580 -	16	2240 - -	31	4340 - -	-	- - -	31	4340 - -
145 —"—	13	1885 - -	-	- - -	13	1885 -	5	725 - -	8	1160 - -	-	- - -	8	1160 - -
150 —"—	48	7200 - -	13	1950 - -	61	9150 -	24	3600 - -	37	5550 - -	-	- - -	37	5550 - -
155 —"—	9	1395 - -	3	465 - -	12	1860 -	3	465 - -	9	1395 - -	-	- - -	9	1395 - -
Carried over.	6922,782	45,77864 - -	2216,171	2151832 8 -	8138,953	6929696 8 -	2547,935	2237,080 - -	5591018	4522,616 8 -	36,402	17374 8 -	5554,616	4505,242 - -

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

	Balance on 1st April 1898		Received into Store during the year 1898-99		Total.		Issued in 1898-99		Balance carried to Next years account		Stamps despatched to Districts but not received by the Collector during the year having been in transit.		Balance.	
	No.	Value	No.	Value	No.	Value.	No.	Value	No.	Value	No.	Value	No.	Value.
	1		2		3		4		5		6		7.	
Brought forward	5922782	45,77,864 - -	2216171	2,18,183 2 8 -	8128953	6759696 8 -	2547935	2237080 - -	5591018	45,22,616 8 -	86402	17,374 8 -	555616	4505242 - -
160 Rupees	22	3,520 - -	-	- - -	22	3,520 - -	9	1,440 - -	13	2,080 - -	-	- - -	13	2,080 - -
162½ - - —	31	5037 8 -	-	- - -	31	5037 8 -	11	1,787 8 -	20	3,250 - -	-	- - -	20	3,250 - -
165 — - —	19	3135 - -	-	- - -	19	3,135 - -	3	495 - -	16	2,640 - -	1	165 - -	15	2,475 - -
170 — - —	6	1,020 - -	10	1,700 - -	16	2,720 - -	6	1020 - -	10	1,700 - -	-	- - -	10	1,700 - -
175 — - —	6	1,050 - -	7	1225 - -	13	2,275 - -	3	525 - -	10	1,750 - -	-	- - -	10	1,750 - -
180 — - —	10	1,800 - -	6	1080 - -	16	2,880 - -	11	1,980 - -	5	900 - -	-	- - -	5	900 - -
185 — - —	3	555 - -	5	925 - -	8	1,480 - -	2	370 - -	6	1,110 - -	-	- - -	6	1,110 - -
187½ — —	52	9,750 - -	-	- - -	52	9,750 - -	18	3375 - -	34	6,375 - -	-	- - -	34	6375 - -
190 — - —	8	1,520 - -	10	1,900 - -	18	3,420 - -	9	1,710 - -	9	1,710 - -	-	- - -	9	1,710 - -
195 — - —	11	2145 - -	-	- - -	11	2,145 - -	7	1365 - -	4	780 - -	-	- - -	4	780 - -
200 — - —	54	10,800 - -	8	1600 - -	62	12,400 - -	41	8200 - -	21	4,200 - -	-	- - -	21	4,200 - -
212½ — - —	3	637 8 -	8	1700 - -	11	2337 8 -	3	637 8 -	8	1700 - -	-	- - -	8	1700 - -
225 — - —	12	2,700 - -	-	- - -	12	2,700 - -	3	675 - -	9	2025 - -	-	- - -	9	2,025 - -
237½ - - —	5	1187 8 -	2	475 - -	7	1662 8 -	2	475 - -	5	1187 8 -	-	- - -	5	1187 8 -
250 — - —	34	8500 - -	-	- - -	34	8,500 - -	20	5000 - -	14	3,500 - -	-	- - -	14	3500 - -
262½ - - —	13	3412 8 -	-	- - -	13	8412 8 -	1	262 8 -	12	3150 - -	-	- - -	12	3150 - -
275 — - —	10	2,750 - -	-	- - -	10	2,750 - -	2	550 - -	8	2,200 - -	-	- - -	8	2,200 - -
287½ - - —	15	4,312 8 -	-	- - -	15	4,312 8 -	"	- - -	15	4,312 8 -	-	- - -	15	4312 8 -
300 — - —	25	7,500 - -	-	- - -	25	7,500 - -	16	3000 - -	15	4,500 - -	-	- - -	15	4,500 - -
312½ - - —	38	11,875 - -	-	- - -	38	11,875 - -	10	3125 - -	28	8750 - -	-	- - -	28	8750 - -
325 — - —	10	3,250 - -	-	- - -	10	3,250 - -	2	650 - -	8	2,600 - -	-	- - -	8	2,600 - -
337½ - - —	21	7,087 8 -	-	- - -	21	7,087 8 -	1	337 8 -	20	6,750 - -	-	- - -	20	6750 - -
350 — - —	5	1,750 - -	5	1,750 - -	10	3,500 - -	7	2,450 - -	3	1,050 - -	-	- - -	3	1,050 - -
362½ - - —	22	7,975 - -	-	- - -	22	7,975 - -	-	- - -	22	7975 - -	-	- - -	22	7,975 - -
375 — - —	8	3,000 - -	-	- - -	8	3,000 - -	1	375 - -	7	2,625 - -	-	- - -	7	2,625 - -
Carries over	5923225	46,84,134 - -	2216232	2,19,187 8 -	8139457	6878321 8 -	2548117	2276885 - -	5591340	46,91,436 8 -	36403	17,539 8 -	555,937	4588897 - -

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

Balance on 1st April 1898				Received into Store during the year 1898-99				Total.				Issued in 1898-99				Balance carried to Next years account				Stamps despatched to Districts but not received by the Collector having been in transit.				Balance.			
No.		Value		No.		Value		No.		Value		No.		Value		No.		Value		No.		Value		No.		Value	
1				2				3				4				5				6				7.			
Brought forward.	5923225	4684134	-	-	2216232	2194187	8	-	8139457	6878321	8	-	2548117	2276885	-	-	5591340	4604368	8	-	36403	17539	8	-	5554937	4583897	-	-
387½ Rupees	57	22087	8	-	-	-	-	-	57	22087	8	-	16	6200	-	-	41	15887	8	-	-	-	-	-	41	15887	8	-
400 —"—	11	4400	-	-	14	5600	-	-	25	10000	-	-	7	2800	-	-	18	7200	-	-	-	-	-	-	18	7200	-	-
412½ —"—	41	16912	8	-	-	-	-	-	41	16912	8	-	12	4950	-	-	29	11962	8	-	-	-	-	-	29	11962	8	-
425 —"—	10	4250	-	-	-	-	-	-	10	4250	-	-	-	-	-	-	10	4250	-	-	-	-	-	-	10	4250	-	-
437½ —"—	43	18812	8	-	-	-	-	-	43	18812	8	-	-	-	-	-	43	18812	8	-	-	-	-	-	43	18812	8	-
450 —"—	8	3600	-	-	-	-	-	-	8	3600	-	-	2	900	-	-	6	2700	-	-	-	-	-	-	6	2700	-	-
462½	40	18500	-	-	-	-	-	-	40	18500	-	-	2	925	-	-	38	17575	-	-	-	-	-	-	38	17575	-	-
475	11	5225	-	-	-	-	-	-	11	5225	-	-	1	475	-	-	10	4750	-	-	-	-	-	-	10	4750	-	-
487½	28	13650	-	-	-	-	-	-	28	13650	-	-	-	-	-	-	28	13650	-	-	-	-	-	-	28	13650	-	-
500	4	2000	-	-	21	10500	-	-	25	12500	-	-	7	3500	-	-	18	9000	-	-	-	-	-	-	18	9000	-	-
512½	29	14862	8	-	8	4100	-	-	37	18962	8	-	7	3587	8	-	30	15375	-	-	-	-	-	-	30	15375	-	-
525	8	4200	-	-	-	-	-	-	8	4200	-	-	1	525	-	-	7	3675	-	-	-	-	-	-	7	3675	-	-
537½	18	9675	-	-	-	-	-	-	18	9675	-	-	-	-	-	-	18	9675	-	-	-	-	-	-	18	9675	-	-
550	5	2750	-	-	4	2200	-	-	9	4950	-	-	2	1100	-	-	7	3850	-	-	-	-	-	-	7	3850	-	-
562½	11	6187	8	-	-	-	-	-	11	6187	8	-	2	1125	-	-	9	5062	8	-	-	-	-	-	9	5062	8	-
625	3	1875	-	-	4	2500	-	-	7	4375	-	-	4	2500	-	-	3	1875	-	-	-	-	-	-	3	1875	-	-
700	15	10500	-	-	3	2100	-	-	18	12600	-	-	6	4200	-	-	12	8400	-	-	-	-	-	-	12	8400	-	-
775	3	2325	-	-	5	3875	-	-	8	6200	-	-	3	2325	-	-	5	3875	-	-	-	-	-	-	5	3875	-	-
850	13	11050	-	-	-	-	-	-	13	11050	-	-	1	850	-	-	12	10200	-	-	-	-	-	-	12	10200	-	-
925	3	2775	-	-	5	4625	-	-	8	7400	-	-	2	1850	-	-	6	5550	-	-	-	-	-	-	6	5550	-	-
1000	70	70000	-	-	-				70	70000	-	-	2	2000	-	-	68	68000	-	-	-	-	-	-	68	68000	-	-
Total.	5923656	4929771	8	-	2216296	2229687	8	-	8139952	7159459	-	-	2548194	2316697	8	-	5591788	4842761	8	-	36403	17539	8	-	5555355	4825222	-	-

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

	Balance on 1st April 1898		Received into Store during the year 1898-99		Total.		Issued in 1898-99		Balance carried to Next years account		Stamps despatched to Districts but not received by the Collector during the year having been in transit.		Balance.	
	No.	Value	No.	Value	No.	Value.	No.	Value	No.	Value	No.	Value	No.	Value.
	1		2		3		4		5		6		7.	
Bills of Exchange														
Impressed Sheets														
2 Annas	25,905	3,238 2 -	10,200	1,275 - -	36,105	4,513 2 -	10,539	1,317 6 -	25,566	3195 12 -	-	- - -	25,566	3,195 12 -
3 —"—	32,799	6,149 13 -	"	" - - -	32,799	6,149 13 -	47	8 13 -	32,752	6141 - -	-	- - -	32,752	6141 - -
4 —"—	19,831	4,957 13 -	5,630	1,407 8 -	25,461	6,365 4 -	6,115	1,528 12 -	19,346	4,836 8 -	-	- - -	19,346	4,836 8 -
5 —"—	2,281	712 13 -	"	" - - -	2,281	712 13 -	2,040	637 8 -	241	75 5 -	-	- - -	241	75 5 -
6 —"—	22,070	8,276 4 -	6,820	2557 8 -	28,890	10,833 12 -	6,910	2,591 4 -	21,980	8,242 8 -	-	- - -	21,980	8,242 8 -
8 —"—	258	129 - -	6	3 - -	264	132 - -	59	29 8 -	205	102 8 -	-	- - -	205	102 8 -
10 —"—	11,908	7,442 8 -	9,002	5,626 4 -	20,910	13,068 12 -	5,759	3,599 6 -	15,151	9,469 6 -	-	- - -	15,151	9,469 6 -
12 —"—	9,912	7,434 - -	6,420	4,815 - -	16,332	12,249 - -	3,601	2,700 12 -	12,731	9548 4 -	-	- - -	12,731	9,548 4 -
1 Rupee	3,066	3,066 - -	6,950	5,950 - -	9,016	9,016 - -	2,584	2,584 - -	6,432	6,432 - -	-	- - -	6,432	6432 - -
1½ Rupees	6,996	10,494	5,460	8,190 - -	12,456	18,684 - -	4,125	6,187 8 -	8,331	12,496 8 -	-	- - -	8,331	12,496 8 -
2¼ —"—	2,087	4,695 12 -	"	" - - -	2,087	4,695 12 -	3	6 12 -	2,084	4,689 - -	-	- - -	2,084	4,689 - -
3 —"—	3,728	11,184 - -	520	1,560 - -	4,248	12,744 - -	1,444	4,332 - -	2,084	8,412 - -	-	- - -	2,084	8,412 - -
4½ —"—	604	2,718 - -	204	918 - -	808	3,636 - -	21	94 8 -	787	3,541 8 -	-	- - -	787	3,541 8 -
6 —"—	631	3,786 - -	177	1062 - -	808	4,848 - -	254	1,524 - -	554	3,324 - -	-	- - -	554	3,324 - -
7½ —"—	199	1492 8 -	"	" - - -	199	1,492 8 -	2	15 - -	197	1,477 8 -	-	- - -	197	1,477 8 -
9 —"—	196	1,764 - -	"	" - - -	196	1,764 - -	7	63 - -	189	1,701 - -	-	- - -	189	1,701 - -
12 —"—	127	1,524 - -	31	372 - -	158	1,896 - -	16	120 - -	148	1,776 - -	-	- - -	148	1,776 - -
15 —"—	231	3,465 - -	"	" - - -	231	3,465 - -	2	30 - -	229	3,435 - -	-	- - -	229	3,435 - -
18 —"—	415	7,470 - -	"	" - - -	415	7,470 - -	6	108 - -	409	7,362 - -	-	- - -	409	7,362 - -
Total.	143,244	89,999 8 -	50,420	33,736 4 -	193,664	123,735 12 -	43,528	27,478 - -	150,136	96,257 11 -			150,136	96,257 11 -

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

Balance on 1st April 1898		Received into Store during the year 1898-99		Total		Issued in 1898-99		Balance carried to Next years account		Stamps despatched to Distributing Collector received by the Collector during the year but on hand		Balance	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
1		2		3		4		5		6		7.	

Adhesive Receipt & Revenue Stamps

1 Anna	5,301,744	331,359	-	3,584,000	224,000	-	8,885,744	555,359	-	3,475,136	217,196	-	54,10,608	338,163	-
2 Annas	9876	1234	8	1600	200	-	11,476	1,434	8	3,550	443	12	7926	990	12
3 —"—	4,574	857	10	1120	210	-	5,694	1067	10	2,080	390	-	3614	677	10
4 —"—	4,176	1044	-	2,200	800	-	7,376	1,844	-	3,450	862	8	3926	981	8
6 —"—	12,938	4,857	12	3,600	1,350	-	16,538	6201	12	6,580	2467	8	9958	3734	4
8 —"—	5,395	2697	8	800	400	-	6,195	3097	8	2,000	1000	-	4195	2097	8
12 —"—	10,085	7563	12	3,760	2820	-	13,845	10,383	12	4,650	3,487	8	9195	6896	4
1 Rupee	581	581	-	1,520	1,520	-	2,101	2,101	-	385	385	-	1716	1,716	-
1½ Rupees	7,933	11,899	8	960	1,440	-	8893	13339	8	1,480	2220	-	7413	11,119	8
2 —"—	138	276	-	240	480	-	378	756	-	-	-	-	378	756	-
3 —"—	5,604	16,812	-	400	1,200	-	6004	18012	-	1,835	3,405	-	4869	14,607	-
4 —"—	701	2,804	-	-	-	-	701	2,804	-	-	-	-	701	2804	-
6 —"—	642	3852	-	560	3360	-	1,202	7,212	-	240	1,440	-	962	5772	-
8 —"—	435	3,480	-	-	-	-	435	3,480	-	-	-	-	435	3,480	-
12 —"—	304	3,648	-	-	-	-	304	3,648	-	20	240	-	284	3408	-
18 —"—	130	2340	-	-	-	-	130	2340	-	-	-	-	130	2340	-
24 —"—	208	4992	-	-	-	-	208	4,992	-	15	360	-	193	4632	-
Total.	63,720	68933	10	17,760	13780	-	81,480	82,713	10	25585	16701	4	55,895	66012	6

													7926	990	12
													3,614	677	10
													3,926	981	8
													9958	3,734	4
													4,195	2,097	8
													9,195	6,896	4
													1,716	1,716	-
													7,413	11,119	8
													378	756	-
													4,869	14,607	-
													701	2,804	-
													962	5,772	-
													435	3,480	-
													28	3408	-
													130	2340	-
													193	4632	-
													55,895	66,012	6

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

Balance on 1st April 1898		Received into Store during the year 1898-99		Total.		Issued in 1898-99		Balance carried to Next years account		Stamps despatched to Distts but not received by the Collector during the year on transit.		Balance.	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value.
1		2		3		4		5		6		7.	

Transfer Stamps

1 Anna	194	12	2	-	192.	12	-	-	386	24	2	-	194	12	2 -
2. Annas	1,551	193	14	-	-	-	-	-	1551	193	14	-	192	12	- -
3 —"—	556	104	4	-	-	-	-	-	556	104	4	-	1348	168	8 -
4 —"—	530	137	8	-	768	192	-	-	1318	329	8	-	216	40	8 -
8 —"—	628	314	-	-	-	-	-	-	628	314	8	-	910	227	8 -
12 —"—	88	66	-	-	288	216	-	-	376	282	-	-	312	156	- -
1 Rupee	2,137	2,137	-	-	-	-	-	-	2,137	2137	-	-	230	172	8 -
1¼ Rupees	620	775	-	-	480	600	-	-	1,100	1,375	-	-	232	232	- -
2½ —"—	424	1,060	-	-	480	1,200	-	-	904	2,260	-	-	812	1,015	- -
3¾ —"—	312	1,170	-	-	480	1,800	-	-	792	2,970	-	-	456	1,140	- -
5 —"—	710	3,550	-	-	-	-	-	-	710	3,550	-	-	324	1,215	- -
6¼ —"—	285	1,781	4	-	-	-	-	-	285	1,781	4	-	360	1,800	- -
7½ —"—	96	720	-	-	-	-	-	-	96	720	-	-	-	-	- -
10 —"—	201	2010	-	-	-	-	-	-	201	2,010	-	-	-	-	- -
20 —"—	413	8,260	-	-	-	-	-	-	413	8,260	-	-	56	560	- -
													5	100	- -
Total.	8,765	22,291	-	-	2688	4,020	-	-	11,453	26,311	-	-	5,453	6,839	- -

194	12	2	-	-	-	-	-	-	194	12	2	-			
192	12	-	-	194	12	2	-	-	-	-	-	203	25	6	-
1348	168	8	-	203	25	6	-	-	-	-	-	340	63	12	-
216	40	8	-	340	63	12	-	-	-	-	-	408	102	-	-
910	227	8	-	408	102	-	-	-	-	-	-	316	158	-	-
312	156	-	-	316	158	-	-	-	-	-	-	146	109	8	-
230	172	8	-	146	109	8	-	-	-	-	-	1,905	1905	-	-
232	232	-	-	1905	1905	-	-	-	-	-	-	288	360	-	-
812	1015	-	-	288	360	-	-	-	-	-	-	448	1120	-	-
456	1140	-	-	448	1120	-	-	-	-	-	-	468	1755	-	-
324	1215	-	-	468	1755	-	-	-	-	-	-	350	1750	-	-
360	1800	-	-	350	1750	-	-	-	-	-	-	285	1781	4	-
-	-	-	-	285	1781	4	-	-	-	-	-	96	720	-	-
-	-	-	-	96	720	-	-	-	-	-	-	145	1450	-	-
56	560	-	-	145	1450	-	-	-	-	-	-	408	8160	-	-
5	100	-	-	408	8160	-	-	-	-	-	-				
												6,000	19,472	-	-
5,453	6,839	-	-	6,000	19,472	-	-	-	-	-	-				

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

	Balance on 1st April 1898		Received into Store during the year 1898-99		Total.		Issued in 1898-99		Balance carried to Next years account		Stamps despatched to Distributors but not received by the Collector during the year having been in transit.		Balance.	
	No.	Value	No.	Value	No.	Value.	No.	Value	No.	Value	No.	Value	No.	Value.
	1		2		3		4		5		6		7.	
Impressed Labels.														
1 Anna	464,132	29008 4 -	-	-	464,132	29008 4 -	5948	371 12 -	458,184	28636 8 -	-	-	458,184	28636 8 -
2 Annas	32537	4067 2 -	17,600	2,200 - -	50,137	6267 2 -	16,033	2004 2 -	34,104	4263 - -	-	-	34,104	4263 - -
3 —"—	169,037	31694 7 -	-	- - -	169,037	31694 7 -	1,710	320 10 -	167,327	31373 13 -	-	-	167327	31,373 13 -
4 —"—	87,497	21874 4 -	57,400	13,600 - -	144,897	35474 4 -	49,959	12489 12 -	91,938	22,984 8 -	-	-	91,938	22, 984 8 -
6 —"—	109,663	40,748. 10 -	26,400	9,900 - -	135,063	50648 10 -	4,858	1,821 12 -	130,205	48826 14 -	-	-	130205	48. 826 14 -
8 —"—	52,023	26,011 8 -	16,000	8,000 - -	68023	34,011 8 -	21636	10,818 " -	46,387	23,193 8 -	-	-	46,387	23, 193 8 -
12 —"—	8,835	6626 4 -	3440	2580 - -	12275	9,206 4 -	3750	2812 8 -	8525	6393 12 -	-	-	8525	6, 393 12 -
1 Rupee	31,319	31,319 - -	16,800	16,800 - -	48,119	48,119 - -	13,271	13,271 " -	34,848	34,848 - -	-	-	34,848	34,848 - -
2 Rupees	7,952	15,904 - -	2,400	4,800 - -	10,352	20,704 - -	3620	7,240 " -	6,732	13,464 - -	-	-	6732	13,464 - -
3 —"—	5,684	17052 - -	2,720	8160 - -	8404	25,212 - -	2349	7047 - -	6055	18,165 - -	-	-	6055	18, 165 - -
4 —"—	2,089	8356 - -	1,120	4,480 - -	3,209	1236 - -	1434	5736 - -	1775	7,100 " -	-	-	1775	7, 100 - -
5 —"—	3,735	18675 - -	1,760	8,800 - -	5495	27475 - -	1908	9540 - -	3587	17,935 - -	-	-	3587	17, 935 - -
6 —"—	994	5964 - -	720	4,320 - -	1714	10284 - -	348	2088 - -	1366	8196 - -	-	-	1366	8, 196 - -
7 —"—	638	4,466 - -	240	1680 - -	878	6146 - -	151	1057 - -	727	5089 " -	-	-	727	5, 089 - -
8 —"—	467	3,736 " -	160	1,280 - -	627	5016 - -	149	1192 - -	478	3824 - -	-	-	478	3,824 - -
9 —"—	282	2538 - -	800	7200 - -	1082	9738 - -	101	909 - -	981	8829 —	-	-	981	8, 829 - -
10 —"—	1,270	12,700 - -	400	4,000 - -	1670	16700 - -	522	5220 - -	1148	11480 - -	-	-	1148	11, 480 - -
20 —"—	867	17340 " "	-	- - -	867	17340 - -	83	1660 - -	784	15680 - -	-	-	784	15, 680 - -
25 —"—	116	2,900 " "	160	4,000 - -	276	6900 - -	90	2250 - -	186	4650 - -	-	-	186	4, 650 - -
30 —"—	843	25290 " "	-	- - -	843	25290 - -	91	2730 - -	752	22560 - -	-	-	752	22, 560 - -
40 —"—	373	14,920 " -	-	- - -	373	14,920 " -	57	2280 - -	316	12640 - -	-	-	316	12. 640 - -
50 —"—	263	13150 - -	160	8000 " -	428	21,150 - -	137	6850 - -	286	14,300 - -	-	-	286	14, 300 - -
100 —"—	76	7600 - -	160	16000 " -	236	23600 - -	63	6300 - -	173	17300 - -	-	-	173	17. 300 - -
200 —"—	83	16600 - -	80	16000 - -	163	32600 - -	41	8200 - -	122	24400 - -	-	-	122	24, 400 - -
500 —"—	156	78000 - -	-	- - -	156	78000 - -	39	19500 - -	117	58500 - -	-	-	117	58, 500 - -
1000 —"—	38	38,000 - -	80	80000 - -	118	118,000 - -	22	22,000 - -	96	96,000 - -	-	-	96	96, 000 - -
Total	979,964	494570 7 -	145,600	22,1800 - -	1125569	716,340 7 -	128370	155708 8 -	997,199	560,631 15 -	-	-	997,199	560,631 15 -
Water marked Paper for Plaints	806,400	12,600 - -	141,920	22155 - -	2224320	34755 - -	2721760	31590 - -	202560	2110 * - -	-	-	202,560	2110 * - -

* This is the value of the Stock calculated at 2 pies per Sheet with reference to G.O. No 384 Revenue. dated 11th July 1898 embodied in Board's Proceedings No 213, dated 17th July 1898.

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

	Balance on 1st April 1898		Received into Store during the year 1898-99		Total.		Issued in 1898-99		Balance carried to Next years account		Stamps despatched to Districts but not received by the Collector having been in transit.		Balance.	
	No.	Value	No.	Value	No.	Value.	No.	Value	No.	Value	No.	Value	No.	Value.
	1		2		3		4		5		6		7.	
Court Fee Adhesive Stamps	9,18,5,851	50,88,839 1 -	5,706,312	30,63,775 8 -	14,292,163	81,52,614 9 -	50 65,952	30,13,530 6 -	9,226,211	51,39,084 3 -	97,272	61,323 12 -	9,128,939	50,77,760 7
— Do — Stamped Papers	97,406	30,818 4 0 -	71,753	20,567 5 0 -	169,159	51,385 9 0 -	67,294	19,617 1 0	101,865	31,768 8 0 -	483	131 2 6 -	101,382	31,636 7 5 -
Impressed 2 Anna Stamped Papers for Copies	5,52,471	6,90,588 14 -	3,028,476	3,78,559 8 -	8,553,187	10,69,148 6 -	2,912,187	3,64,023 6 -	5,641,000	705,125 - -	45,000	5,625 - -	5,596,000	6,99,500 - -
Non-Judicial Stamped Papers	59,23,656	4,929,771 8 -	22,16,296	2,229,687 8 -	8,139,952	7,159,459 - -	2,548,194	2,316,697 8 -	5,591,758	484,2761 8 -	36,403	17,539 8 -	5,555,355	482,522 - -
Bills of Exchange Impressed Sheets	143,244	89,999 8 -	50,420	33,736 4 -	193,664	123,735 12 -	43,528	27,478 1 -	150,136	96,257 11 -	-	- - -	150,136	96,257 11 -
Adhesive Receipt and Revenue Stamps	5,301,744	3,31,359 - -	3,584,000	224,000 - -	8,885,744	5,55,359 - -	3,47,136	21,196 - -	5,410,608	338,163 - -	42,560	2,660 - -	5,368,048	335,503 - -
Foreign Bill Stamps	63,720	6,893 3 10 -	17,760	1,378 0 - -	81,480	8,271 3 10 -	25,586	1,670 1 4 -	55,895	6,601 2 6 -	-	- - -	55,895	6,601 2 6 -
Share Transfer Stamps	8,765	2,229 1 - -	2,688	402 0 - -	11,453	2,631 1 - -	5,453	683 9 - -	6,000	1,947 2 - -	-	- - -	6,000	1,947 2 - -
Impressed Labels	979,969,494,540	7 -	145,600	22,180 0 - -	1,125,569	716,340 7 -	128,370	15,570 8 -	997,199	560,631 15 -	-	- - -	997,199	560,631 15 -
Water marked paper for Plaints &c-	806,400	12,600 - -	1,417,920	22,155 - -	2,224,320	34,755 - -	202,760	3,159 0 - -	202,560	2,110 - -	-	- - -	202,560	2,110 - -
	28,035,466	14,810,763 - -	15,641,225	824,826 3 12 -	43,676,691	23,059,026 12 -	16,293,459	8,111,474 1 -	27,383,232	1,494,647 11 -	221,718	100,273 4 -	27,161,514	1,484,622 4 7 -

General Stamp Office
Madras 5th June 1899.

(Signed) Herbert Bradley.
Ag Superintendent of Stamps.

/True copy/
R Cuthbert
24/7/99
Acting Secretary.

Exd
24/7/99

Statement of Stamped papers and adhesive Stamps received into and issued from the General Stamp Office during the official year 1898-99.

Balance on 1st April 1898		Received into Store during the year 1898-99		Total.		Issued in 1898-99		Balance carried to Next years account		Stamps despatched to Distributing but not received by the Collector during the year having been in transit.		Balance.	
No.	Value	No.	Value	No.	Value.	No.	Value	No.	Value	No.	Value	No.	Value.
1		2		3		4		5		6		7.	

Abstract

of Statement 18.1

Abstract of No. I. Non Judicial Stamps

Court Fee Stamps

Particulars	Adhesive Stamps	Stamped Papers	Impressed 2 Anna Stamped Papers	Water-marked Paper
Balance brought forward from last years Account	508,839 1 -	30,840 - -	690,558 14 -	12,600 - -
Received from England	288,115 - -	17,060 - -	37,859 8 -	- - -
" Calcutta	181,660 8 -	24,880 - -	- - -	
" Bombay	- - -	105,710 - -	- - -	
" Districts	- - -	- - -	- - -	
" Stationery Office	- - -	- - -	- - -	22,155 - -
Total	306,775 8 -	205,750 - -	37,859 8 -	22,155 - -
Grand Total	815,614 9 -	573,590 - -	1069,148 6 -	34,755 - -
Issued to Districts	300,228 12 -	176,546 - -	36,023 6 -	31,590 - -
" Bangalore.	54 - -	1,500 - -	- - -	- - -
" Travancore.	270 - -	705 - -	- - -	- - -
" Officer in charge of Local Depot.	- - -	- - -	- - -	- - -
" Coorg. General Stamp Office	3,946 8 -	11,985 - -	- - -	- - -
" Treasury Officer, Hyderabad	- - -	- - -	- - -	- - -
" Superintendent of Stamps Hyderabad	- - -	- - -	- - -	- - -
" " Calcutta	- - -	- - -	- - -	- - -
" " Bombay	- - -	- - -	- - -	- - -
By Sale of Court Fee Stamps at the General Stamp Office	28 15 -	1,980 - -	- - -	- - -
By affixing Impressed labels at the General Stamp Office	- - -	- - -	- - -	- - -
" to unexecuted documents forwarded through Collectors, Commrs. of Salt &c.	- - -	- - -	- - -	- - -
" to unexecuted documents forwarded by Collectors under Sec: 17 of Act I of 1879.	- - -	- - -	- - -	- - -
" to documents forwarded by Collectors in lieu of Spoiled Stamps.	- - -	- - -	- - -	- - -
" Letters of Administration	7 3 -	995 - -	- - -	- - -
" Printing the words "Advocate" "Vakil" or "Attorney" sent to the Registrar, High Court.	- - -	- - -	- - -	- - -
Total	30,135 30 6 -	19,61,710 - -	36,023 6 -	31,590 - -
Balance	513,908 4 3 -	31,76,880 - -	705,725 - -	* 2,110 - -
In transit	61,323 12 -	13,125 - -	5,625 - -	- - -
Net Balance	50,777,60 7 -	31,63,755 - -	6,99,500 - -	* 2,110 - -

Adhesive Stamps

Particulars	Stamped Papers	Bills of Exchange	Receipt and Revenue	Foreign Bill	Transfer	Impressed Labels	Total
Balance brought forward from last years Account	49,27,771 8 -	99,998 -	3,31,357 - -	68,733 10 -	22,291 - -	4,74,540 7 -	1,48,10,763 - -
Received from England	2,11,850 - -	30,192 8 -	22,400 - -	6,350 - -	- - -	73,700 - -	74,14,227 - -
" Calcutta	103,617 8 -	372 - -		6,740 - -	3,960 - -	14,100 - -	6,86,330 - -
" Bombay	6,892 8 -	2,421 12 -		690 - -		8,000 - -	1,23,714 4 -
" Districts	1,027 8 -	@ 750 - -		- - -	60 - -	- - -	1,837 8 -
" Stationery Office	- - -	- - -	- - -	- - -		- - -	22,155 - -
Total	2,29,687 8 -	33,736 4 -	22,400 - -	13,780 - -	4,020 - -	2,21,800 - -	82,48,263 12 -
Grand Total	71,57,459 - -	1,33,735 12 -	5,53,757 - -	82,713 10 -	26,311 - -	7,16,340 7 -	2,30,59,026 12 -
Issued to Districts	2,84,592 8 -	26,637 13 -	2,03,070 - -	14,042 8 -	6,839 - -	13,287 - -	77,19,855 15 -
" Bangalore.	292 - -	- - -	- - -	- - -	- - -	- - -	1,846 - -
" Travancore.	102 - -	- - -	56 - -	658 12 -	- - -	- - -	1,791 12 -
" Officer in charge of Local Depot.	- - -	- - -	13,300 - -	- - -	- - -	- - -	13,300 - -
" Coorg. General Stamp Office	- - -	- - -	- - -	- - -	- - -	- - -	25,842 12 -
" Treasury Officer, Hyderabad	7,486 - -	215 4 -	210 - -	- - -	- - -	- - -	560 - -
" Superintendent of Stamps Hyderabad	- - -	- - -	560 - -	- - -	- - -	201 12 -	201 12 -
" " Calcutta	- - -	- - -	- - -	- - -	- - -	- - -	22,850 - -
" " Bombay	22,225 - -	625 - -	- - -	- - -	- - -	- - -	- - -
By Sale of Court Fee Stamps at the General Stamp Office	- - -	- - -	- - -	- - -	- - -	- - -	182,003 15 -
By affixing Impressed labels at the General Stamp Office	- - -	- - -	- - -	- - -	- - -	122,222 1 -	122,222 1 -
" to unexecuted documents forwarded through Collectors, Commrs. of Salt &c.	- - -	- - -	- - -	- - -	- - -	2052 6 -	2052 6 -
" to unexecuted documents forwarded by Collectors under Sec: 17 of Act I of 1879.	- - -	- - -	- - -	- - -	- - -	4052 8 -	4052 8 -
" to documents forwarded by Collectors in lieu of Spoiled Stamps.	- - -	- - -	- - -	- - -	- - -	892 13 -	892 13 -
" Letters of Administration	- - -	- - -	- - -	- - -	- - -	- - -	1002 3 -
" Printing the words "Advocate" "Vakil" or "Attorney" sent to the Registrar, High Court.	- - -	- - -	- - -	- - -	- - -	13,000 - -	13,000 - -
Total	23,16,697 8 -	27,478 1 -	2,17,196 - -	16,701 4 -	6,839 - -	1,55,208 8 -	81,11,476 1 -
Balance	48,43,761 8 -	96,257 11 -	3,38,163 - -	66,012 6 -	19,472 - -	5,60,631 15 -	* 1,49,46,497 11 -
In transit	17,539 8 -	- - -	2660 - -	- - -	- - -	- - -	1,00,273 4 -
Net Balance	48,25,222 - -	96,257 11 -	3,35,503 - -	66,012 6 -	19,472 - -	5,60,631 15 -	1,48,46,224 7 -

(Signed) Herbert Bradley.
Stg. Superintendent of Stamps.

General Stamp Office
Madras 5th June 1899.

* The value of the balance of water-marked paper has been entered as Rs 2,110 instead of 3165 owing to the reduction of the price by 2 pies a sheet under G.O. No. 386, Rev. dated 11th July 1898 embodied in B.P. No 213, dated 17th July 1898 (Separate Revenue)

(a) Excludes Rs 434 - - - value of Stamps received in April 1899.

/True copy/
R. Graham
24/7/99
Acting Secretary.

*S
21/7/99

Abstract of Statement No. I Showing
the transactions of the General
Stamp office during the official
year 1898—99.

Statement No. I

General Statement of Stamped Papers and Adhesive Stamps sold by Collectors during the year 1898-99.

Districts.	Balance on 1st April 1898.	Received by Collectors during 1898-99.	Total.	Disposed of during the year. Sales and Supplies by adjustment.	Value of unserviceable and damaged Stamps destroyed and of those supplied in lieu.	Total.	Balance carried to next year's account.	Remarks.
			Account Ire Adhesive Stamps.					
1. Ganjam	45,648 7 -	86,985 - -	132,633 7 -	86,910 1 -	17 4 -	86,927 5 -	45,706 2 -	
2. Vizagapatam	58,296 13 -	113,690 4 -	171,988 13 -	117,151 10 -	- - -	117,151 10 -	54,837 3 -	
3. Godavari	146,949 13 -	235,107 12 - x R.V.	382,056 13 -	238,348 12 -	- - -	238,348 12 -	143,708 1 -	
4. Kistna	95,629 13 -	233,532 - -	329,418 1 -	213,523 6 -	- - -	213,523 6 -	115,894 11 -	
5. Nellore	48,414 8 -	112,117 8 - x R.V.	160,532 - -	111,157 15 -	3 - -	111,157 15 -	49,374 1 -	
6. Cuddapah	49,008 9 -	72,360 - -	121,412 15 -	80,089 3 -	- - -	80,089 3 -	41,323 12 -	
7. Bellary	24,089 15 -	46,344 6 - x R.V	70,431 7 -	44,238 3 -	- - -	44,238 3 -	26,193 4 -	
8. Anantapur	9,433 8 -	45,355 8 - x R.V.	63,987 - -	38,754 8 -	- - -	38,754 8 -	25,232 8 -	
9. Kurnool	31,115 11 -	45,233 - - x R.V	76,519 3 -	50,292 13 -	1 2 -	50,293 15 -	26,225 4 -	
10. Madras	47,649 3 -	216,029 70 8 - x R.V	263,680 8 -	164,563 8 -	- - -	164,563 8 -	99,117 - -	
11. Chingleput	49,474 8 -	96,376 2 1 - x R.V.	145,851 - -	92,480 2 -	- - -	92,480 2 -	53,370 14 -	
12. North Arcot	74,328 9 -	130,250 4 -	204,578 13 -	136,163 5 -	- - -	136,163 5 -	68,415 8 -	
13. South "	104,116 3 -	69,439 8 -	173,555 11 -	127,611 7 -	- - -	127,611 7 -	45,744 4 -	
14. Salem	75,030 - -	116,982 - -	192,012 - -	115,881 7 -	- - -	115,881 7 -	76,130 9 -	
15. Tanjore	184,921 10 -	311,634 - -	496,565 9 -	331,014 - -	- 8 -	331,014 8 -	165,551 1 -	
16. Trichinopoly	80,024 - -	99,409 8 - x R.V.	179,438 6 -	110,983 6 -	- - -	110,983 6 -	68,455 - -	
17. Tinnevelly	177,778 8 -	140,060 4 - x R.V.	317,838 12 -	204,031 5 -	- 8 -	204,031 13 -	113,806 15 -	
18. Madura	148,741 1 -	253,757 8 -	404,525 10 -	249,612 12 -	16 3 8 0 -	249,794 11 -	154,730 12 -	
19. Coimbatore	78,600 3 -	120,415 8 - x R.V.	199,035 4 -	120,278 12 -	- - -	120,278 12 -	78,756 8 -	
20. Nilgiris	6,468 15 -	20,668 8 - x R.V.	27,137 7 -	17,314 9 -	- - -	17,314 9 -	9,822 14 -	
21. Malabar	224,155 11 -	327,636 - -	551,791 11 -	359,359 1 -	- - -	359,359 1 -	192,432 10 -	
22. South Canara	51,987 - -	104,550 12 -	156,537 12 -	101,830 7 -	1 2 -	101,831 9 -	54,706 3 -	
23. Bangalore	755 1 -	54 - -	809 1 -	128 7 -	- - -	128 7 -	680 10 -	
24. Travancore	91 13 -	270 - -	361 13 -	20 10 -	- - -	20 10 -	341 3 -	
25. General Stamp Office.								
Total....	18,12,709 6 -	30,09,989 10 -	48,22,699 - -	31,11,736 9 -	205 10 -	31,11,942 3 -	17,10,756 13 -	

x Returned by Vendors.

General Statement of Stamped Papers and Adhesive Stamps sold by Collectors during the year 1898-99.

Districts.		Balance on 1st April 1898.	Received by Collectors during 1898-99.	Total.	Disposed of during the year. Sales and Supplies by adjustment.	Value of unrecognizable and damaged stamps returned and of those supplied in lieu.	Total.	Balance carried to next year's account.	Remarks.
				Account For Stamped Papers.					
1. Ganjam	1	63,900	40,620	104,520	46,785		46,785	57,735	
2. Vizagapatam	2	83,295	84,150	167,445	68,370		68,370	99,075	
3. Godavari	3	128,995	154,035	283,030	148,095		148,095	134,935	
4. Kistna	4	102,640	98,125	200,765	106,810		106,810	94,275	
5. Nellore	5	55,165	320 57,605	201085	53,210	10	53,220	59,550	
6. Cuddapah	6	51,250	40,700	112,770	36,450	60	36,510	55,440	
7. Bellary	7	51,015	43,120	91,950	36,755		36,755	57,380	
8. Anantapur	8	43,990	29,495	94,135	21,120		21,120	52,365	
9. Kurnool	9	51,725	24,795	73,485	21,760	25	21,785	54,735	
10. Madras	10	72,570	191,035	76,520	140,745	195	140,940	122,665	
11. Chingleput	11	37,280	32,140	263,605	36,355		36,355	33,065	
12. North Arcot	12	80,925	71,710	69,420	63,765		63,765	88,870	
13. South "	13	77,360	28,515	152,635	50,095		50,095	55,780	
14. Salem	14	66,695	54,830	105,875	50,955		50,955	70,570	
15. Tanjore	15	204,770	156,845	121,525	213,550	55	213,605	148,010	
16. Trichinopoly	16	65,125	57,415	36,1615	59,305		59,305	63,235	
17. Tinnevelly	17	149,095	96,580	122,5740	134,215		134,215	111,460	
18. Madura	18	131,825	151,200	245,675	165575	100	165,675	117,350	
19. Coimbatore	19	75,990	91,180	283,025	86,015		86,015	81,155	
20. Nilgiris	20	37,710	17,145	167,170	17,565		17,565	37,290	
21. Malabar	21	213,590	158145	54,855	167,890	25	167,915	203,820	
22. South Canara	22	71,410	85,160	371,735	73,560		73,560	83,010	
23. Bangalore	23	6,825	1,500	156,570	985		985	7,340	
24. Travancore	24	1,760	705	8,325	250		250	2,215	
25. General Stamp Office	25			24,65					
Total		1924,905	17,67,070	3691,975	18,00,180	470	18,00,650	1891,325	

General Statement of Stamped Papers and Adhesive Stamps sold by Collectors during the year 1898-99.

Districts.		Balance on 1st April 1898.	Received by Collectors during 1898-99.		Total.	Disposed of during the year. Sales and Supplies by adjustment.		Value of unserviceable and damaged Stamps destroyed and of those supplied in lieu.		Total.		Balance carried to next year's account.		Remarks.
						2 Anna Impressed Copy Stamps.								
1. Ganjam	1	4171 14 -	12,500 - -		16671 14 -	10336 6 -		- - -		10336 6 -		6335 8 -		
2. Vizagapatam	2	5654 10 -	13,500 - -		19,155 14 -	11,920 6 -		- - -		11,920 6 -		7,235 8 -		
3. Godavari	3	14,686 2 -	24,000 - -	1 4 - 2.V.	38686 2 -	24,340 6 -		- - -		24,340 6 -		14,345 12 -		
4. Kistna	4	13200 6 -	18,000 - -		31,225 6 -	19,932 6 -		- - -		19,932 6 -		11,293 - -		
5. Nellore	5	6273 14 -	7,625 - -	25 - - 2.V.	12,898 14 -	9,778 14 -		- - -		9,778 14 -		3,120 - -		
6. Cuddapah	6	4858 12 -	9,000 - -		13,880 8 -	9,721 4 -		- - -		9,721 4 -		4,159 4 -		
7. Bellary	7	4524 2 -	7,750 - -	21 12 - 2.V.	12,274 2 -	6,936 - -		- - -		6,936 - -		5,338 2 -		
8. Anantapur	8	1612 10 -	5,184 8 -		6,797 2 -	4166 - -		- - -		4166 - -		2631 2 -		
9. Kurnool	9	4369 14 -	4,000 - -		8382 10 -	6146 6 -		- 2 -		6,146 8 -		2236 2 -		
10. Madura	10	1,336 12 -	8,500 - -	12 12 - 2.V.	9836 12 -	6129 4 -		- - -		6,129 4 -		3,707 8 -		
11. Tinnevelly	11	7,336 10 -	11,875 - -		19211 10 -	10,936 4 -		- - -		10,936 4 -		8,275 6 -		
12. North Arcot	12	10,362 4 -	13,500 - -		23862 4 -	14549 10 -		2 8 -		14,552 2 -		9,310 2 -		
13. South "	13	10,547 14 -	10,000 - -		20,547 14 -	14,252 10 -		- - -		14,252 10 -		6,295 4 -		
14. Salem	14	11,491 10 -	15,250 - -		26,741 10 -	16679 - -		- - -		16,679 - -		10,062 10 -		
15. Tanjore	15	16,740 12 -	41,250 - -		57990 14 -	41,256 4 -		1 6 -		41,257 10 -		16,733 4 -		
16. Trichinopoly	16	10,241 2 -	16,000 - -	2 - - Unclaimed.	26,244 12 -	15,051 8 -		- - -		15,051 8 -		11,193 4 -		
17. Tinnevelly	17	19,658 12 -	25,000 - -	3 10 - R.V.	44,666 4 -	33,309 6 -		- 10 -		33,310 - -		11,356 4 -		
18. Madura	18	4,893 8 -	46,000 - -	7 8 -	50,893 8 -	40078 12 -		- - -		40,078 12 -		10,814 12 -		
19. Coimbatore	19	7,978 -	16,000 - -		23978 - -	16,593 6 -		- - -		16,593 6 -		7,384 10 -		
20. Nilgiris	20	392 8 -	1838 14 -		2231 6 -	1,381 8 -		- - -		1,381 8 -		849 14 -		
21. Malabar	21	35,127 6 -	41,000 - -		76,127 6 -	53631 12 -		- - -		53,631 12 -		22,495 10 -		
22. South Canara	22	9,505 - -	16,250 - -		25,755 - -	17,260 - -		- - -		17,260 - -		8,495 - -		
23. Bangalore	23	- - -	- - -		- - -	- - -		- - -		- - -		- - -		
24. Travancore	24	4 - -	- - -		4 - -	- 4 -		- - -		- 4 -		3 12 -		
25. General Stamp Office	25													
Total		203968 6 -	364095 6 -		568063 12 -	384387 8 -		4 10 -		384,392 2 -		183,671 10 -		

General Statement of Stamped papers and Adhesive Stamps sold by Collectors during the year 1898-99.

Districts.		Balance on 1st April 1898.	Received by Collectors during 1898-99.		Total.	Disposed of during the year. Sales and Supplies by adjustment.	Value of unserviceable and damaged Stamps destroyed and of those supplied in lieu.	Total.	Balance carried to next year's account.	Remarks.
				Non Judicial						
1. Ganjam	1	74,376 14 -	66,429 - -		140,805 14 -	Stamped papers. 61,732 10 -	9 2 -	61,741 12 -	79,064 2 -	
2. Vizagapatam	2	83,317 4 -	76,480 - -		159,807 2 -	72,043 14 -	2 - -	72,045 14 -	87,761 4 -	
3. Godavari	3	91,773 6 -	1,38,695 9 14 -	R.V.	2,30,486 10 -	1,25,820 14 -	1 8 -	1,25,822 6 -	1,04,664 4 -	
4. Kistna	4	87,491 - -	86,599 18 4 -	R.V.	1,74,933 - -	90,888 14 -	274 - -	91,162 14 -	82,770 2 -	
5. Nellore	5	42,449 10 -	67,335 621 8 -	R.V. R.V.	1,09,828 - -	63,034 - - 746 - -	20 - -	63,800 - -	46,028 - -	
6. Cuddapah	6	82,054 4 -	62,744 23 6 -	R.V.	1,44,426 2 -	72,103 14 -	68 12 -	72,172 10 -	72,253 8 -	
7. Bellary	7	26,663 10 -	51,922 127 14 -	R.V.	78,636 14 -	39,440 10 -	1220 - - 27 8 -	40,688 2 -	37,948 12 -	
8. Anantapur	8	21,738 8 -	40,059 50 12 -	R.V.	61,798 - -	27,000 12 -	2 - -	27,002 12 -	34,795 4 -	
9. Kurnool	9	67,881 12 -	50,345 - -		118,236 - -	55,428 6 -	71 - - 5 - -	55,504 6 -	62,725 10 -	
10. Madras	10	80,343 14 -	97,783 3 4 -	R.V.	178,140 - -	84,092 6 -	15 - -	84,107 6 -	94,032 10 -	
11. Chingleput	11	39,394 6 -	51,864 12 10 -	R.V.	91,258 14 -	52,302 2 -	1061 - -	53,363 2 -	37,895 12 -	
12. North Arcot	12	88,338 4 -	104,851 8 -		193,189 12 -	98,549 10 -	20 - -	98,571 10 -	94,618 2 -	
13. South "	13	112,746 12 -	84,036 8 8 -	R.V.	196,791 4 -	100,346 10 -	2 8 - - 12 - -	100,348 14 -	96,442 6 -	
14. Salem	14	80,164 4 -	104,088 8 -		184,252 12 -	98,473 2 -	- - -	98,473 2 -	85,779 10 -	
15. Tanjore	15	192,218 2 -	206,099 233 - -	R.V.	398,550 10 -	2,32,207 6 -	9678 16 - 14 - 3	241,902 4 -	156,648 6 -	
16. Trichinopoly	16	87,398 8 -	83,890 64 - -	R.V.	171,352 8 -	87,223 12 -	311 8 -	87,535 4 -	83,817 4 -	
17. Tinnevelly	17	217,027 8 -	166,738 103 8 - 10 -	R.V.	383,869 10 -	197,334 14 -	4 8 - 33 - -	197,372 6 -	186,497 4 -	
18. Madura	18	176,370 6 -	220,687 689 14 -	R.V.	397,747 4 -	216,017 6 -	25 6 -	216,042 12 -	181,704 8 -	
19. Coimbatore	19	115,899 8 -	166,507 8 541 6 -	R.V.	282,946 6 -	151,423 8 -	1280 4 - 12 4 -	152,716 - -	130,230 6 -	
20. Nilgiris	20	29,441 14 -	31,148 8 -		60,590 6 -	21,171 12 -	5 - - - 2 -	21,176 14 -	39,413 8 -	
21. Malabar	21	165,430 2 -	255,675 8 -		421,105 10 -	246,919 14 -	1 - -	246,920 14 -	174,184 12 -	
22. South Canara	22	66,016 2 -	70,217 8 -		136,234 2 -	71,159 2 -	17 - - 14 - -	71,190 2 -	65,044 - -	
23. Bangalore	23	477 2 -	292 - -	*	769 2 -	298 12 -	- - -	298 12 -	470 6 -	
24. Travancore	24	129 8 -	102 - -		231 8 -	97 4 -	- - -	97 4 -	134 4 -	
25. General Stamp Office	25									
Total		2029,140 8 -	2286,840 14 -		4315,981 6 -	2265,857 6 -	14,200 - -	2280,057 6 -	2035,924 - -	

* Found excess in stock taking

General Statement of Stamped Papers and Adhesive Stamps sold by Collectors during the year 1898-99.

Districts.		Balance on 1st April 1898.	Received by Collectors during 1898-99.	Total.	Disposed of during the year. Sales and Supplies by adjustment.	Value of unserviceable and damaged Stamps destroyed and of those supplied in lieu.	Total.	Balance carried to next year's account.	Remarks.
1. Ganjam	1	934 8 -	575 10 -	1480 2 -	505 10 -	- - -	505 10 -	974 8 -	
2. Vizagapatam	2	1,220 8 -	1,372 - -	2,592 8 -	1258 - -	- - -	1,258 - -	1,334 8 -	
3. Godavari	3	12,41 5 -	3,800 12 -	5,042 1 -	2,989 6 -	- 10 -	2,990 - -	2,052 1 -	
4. Kistna	4	10 66 11 -	4 8 -	1,071 3 -	212 8 -	- - -	212 8 -	858 11 -	
5. Nellore	5	434 - -	- - -	434 - -	- - -	434 - -	434 - -	- - -	
6. Cuddapah	6	439 2 -	- - -	439 2 -	- - -	- - -	- - -	439 2 -	
7. Bellary	7	1,602 6 -	467 10 - 2-V.	2,072 8 -	557 8 -	- - -	557 8 -	1,515 - -	
8. Anantapur	8	55 14 -	2 8 - 2-V.	76 8 -	14 2 -	- - -	14 2 -	62 6 -	
9. Kurnool	9	143 8 -	20 10 -	143 8 -	10 - -	- - -	10 - -	133 8 -	
10. Madras	10	3,209 15 -	- - -	9,193 5 -	6,005 9 -	1 8 -	6,007 1 -	3,186 4 -	
11. Chingleput	11	- - -	5,983 6 -	- - -	- - -	- - -	- - -	- - -	
12. North Arcot	12	502 13 -	- - -	502 13 -	75 - -	- - -	75 - -	427 13 -	
13. South "	13	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
14. Salem	14	546 12 -	141 14 -	688 10 -	169 2 -	- - -	169 2 -	519 8 -	
15. Tanjore	15	3,180 1 -	1,443 8 -	4,623 9 -	1,170 - -	9 14 -	1,929 14 -	2,693 11 -	
16. Trichinopoly	16	364 9 -	99 6 - Q.V.	466 5 -	123 14 -	750 - -	123 14 -	342 7 -	
17. Tinnevelly	17	1,534 1 -	747 8 10 - Q.V.	2284 3 -	805 13 -	- - -	805 13 -	1,478 6 -	
18. Madura	18	439 15 -	21 9 -	461 8 -	47 1 -	- - -	47 1 -	414 7 -	
19. Coimbatore	19	491 1 -	510 12 -	1,001 13 -	486 6 -	- - -	486 6 -	515 7 -	
20. Nilgiris	20	91 6 -	27 8 -	118 14 -	41 14 -	5 - -	46 14 -	72 - -	
21. Malabar	21	4,728 14 -	9,310 - -	14,038 14 -	9,149 - -	- - -	9,149 - -	4,889 14 -	
22. South Canara	22	1,730 9 -	2,141 4 -	3,871 13 -	2,292 10 -	- - -	2,292 10 -	1,579 3 -	
23. Bangalore	23	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
24. Travancore	24	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
25. General Stamp Off	25								
Total...		23,957 14 -	26,645 - 5 -	50,603 3 -	25,913 7 -	1,201 - -	27,114 7 -	23,488 12 -	

General Statement of Stamped Papers and Adhesive Stamps sold by Collectors during the year 1898-99.

Districts.		Balance on 1st April 1898.	Received by Collectors during 1898-99.	Total.	Disposed of during the year. Sales and Supplies by adjustment.	Value of unserviceable and damaged Stamps returned and of those supplied in lieu.	Total.	Balance carried to next year's account.	Remarks.
1. Ganjam	1	4566 1 -	4200 - -	8766 1 -	5816 9 -	1 2 -	5817 11 -	2948 4 -	
2. Vizagapatam	2	5333 12 -	6580 - -	11913 12 -	8972 1 -	4 - -	8976 1 -	2937 11 -	
3. Godavari	3	10624 15 -	18550 - -	29174 15 -	17987 12 -	- - -	17987 12 -	11187 3 -	
4. Kistna	4	9258 15 -	21490 - -	30748 15 -	19231 6 -	- - -	19231 6 -	11517 9 -	
5. Nellore	5	4311 5 -	13300 - -	17611 5 -	9582 10 -	- - -	9582 10 -	8028 11 -	
6. Cuddapah	6	664 3 -	4340 - - 3 - 2v.	5005 6 -	3580 4 -	- - -	3580 4 -	1425 2 -	
7. Bellary	7	1898 13 -	4900 - -	6798 13 -	4444 4 -	- - -	4444 4 -	2354 9 -	
8. Anantapur	8	872 3 -	2310 - -	3182 3 -	2008 - -	- - -	2008 - -	1174 3 -	
9. Kurnool	9	2480 3 -	1400 - -	3880 3 -	2320 2 -	3 8 -	2323 10 -	1556 9 -	
10. Madura	10	6496 4 -	21700 - -	28196 4 -	17267 13 -	- - -	17267 13 -	10928 7 -	
11. Tinnevelly	11	6423 12 -	1400 - -	7823 12 -	5135 - -	- - -	5135 - -	2688 12 -	
12. North Arcot	12	4716 14 -	9240 - -	13956 14 -	8839 - -	- 1 -	8839 1 -	5117 13 -	
13. South "	13	4550 13 -	4200 - - 4 9 - 2v.	8755 6 -	6113 4 -	- - -	6113 4 -	2642 2 -	
14. Salem	14	2761 4 -	4200 - -	6961 4 -	4797 2 -	- - -	4797 2 -	2164 2 -	
15. Tanjore	15	12731 13 -	14000 - - 5 14 - 2v.	26737 11 -	18739 - -	- - -	18739 - -	7998 11 -	
16. Trichinopoly	16	4564 12 -	8400 - -	12964 12 -	8002 - -	- - -	8002 - -	4962 12 -	
17. Tinnevelly	17	12461 - -	14000 - -	26461 - -	17400 1 -	- - -	17400 1 -	9060 15 -	
18. Madura	18	8668 8 -	17500 - -	26168 8 -	16075 10 -	1 2 -	16076 12 -	10091 12 -	
19. Coimbatore	19	4012 15 -	9100 - - 4 15 - 2v.	13117 14 -	7774 5 -	7 12 -	7782 1 -	5335 13 -	
20. Nilgiris	20	1002 9 -	4200 - -	5202 9 -	3721 6 -	- - -	3721 6 -	1481 3 -	
21. Malabar	21	5894 5 -	12040 - -	17934 5 -	10948 8 -	- - -	10948 8 -	6985 13 -	
22. South Canara	22	2570 10 -	4620 - -	7190 10 -	4591 4 -	- - -	4591 4 -	2599 6 -	
23. Bangalore	23	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
24. Travancore	24	10 6 -	56 - -	66 6 -	37 12 -	- - -	37 12 -	28 10 -	
25. General Stamp Office	25	826 - -	14700 - -	15526 - -	14854 - -	- - -	14854 - -	672 - -	
Total		117702 3 -	216442 9 -	334144 12 -	218239 1 -	17 9 -	218256 10 -	115888 2 -	

Adhesive Receipt and Permit Stamps.

General Statement of Stamped Papers and Adhesive Stamps sold by Collectors during the year 1898-99.

Districts.		Balance on 1st April 1898.	Received by Collectors during 1898-99.	Total.	Disposed of during the year. Sales and Supplies by adjustment.	Value of unserviceable and damaged Stamps destroyed and of those supplied in lieu.	Total.	Balance carried to next year's account.	Remarks.
				Foreign					
1. Ganjam	1	9 5.	- -	9 5.	Bill Stamps.			9 5.	
2. Vizagapatam	2	- -	- -	- -	- -	- -	- -	- -	
3. Godavari	3	132 9.	- -	132 9.	- -	- -	20.	112 9.	
4. Kistna	4	- -	- -	- -	20. -	- -	- -	- -	
5. Nellore	5	- -	- -	- -	- -	- -	- -	- -	
6. Cuddapah	6	- -	- -	- -	- -	- -	- -	- -	
7. Bellary	7	- -	- -	- -	- -	- -	- -	- -	
8. Anantapur	8	- -	- -	- -	- -	- -	- -	9 15.	
9. Kurnool	9	9 15.	- -	9 15.	- -	- -	- -	7,930 5.	
10. Madras	10	5,090 6-	15,140 -	20,230 6-	- -	- -	12,300 1-	- -	
11. Chingleput	11	- -	- -	- -	12,300 1-	- -	- -	- -	
12. North Arcot	12	- -	- -	- -	- -	- -	- -	- -	
13. South "	13	- -	- -	- -	- -	- -	- -	- -	
14. Salem	14	- -	- -	- -	- -	- -	- -	544 2.	
15. Tanjore	15	547 8-	- -	547 8-	- -	- -	3 6-	- -	
16. Trichinopoly	16	- -	- -	- -	3 6-	- -	- -	205 10-	
17. Tinnevelly	17	209 6-	- -	209 6-	- -	- -	3 12-	349 9-	
18. Madura	18	397 13.	- -	397 13-	3 12-	- -	48 4-	- -	
19. Coimbatore	19	- -	- -	- -	48 4-	- -	- -	- -	
20. Nilgiris	20	- -	- -	- -	- -	- -	- -	1,027 12.	
21. Malabar	21	1,150 4-	590 -	1,740 4-	- -	- -	702 8-	230 9.	
22. South Canara	22	203 1-	87 8.	290 9-	702 8-	- -	60 -	- -	
23. Bangalore	23	- -	- -	- -	60 -	- -	- -	98 12.	
24. Travancore	24	515 -	658 12.	1,173 12-	- -	- -	10,75 -		
25. General Stamps	25				10,75 -	- -			
Total		8,265 3-	16,476 4-	24,741 7-	14,212 15-	- -	14,212 15.	10,528 8-	

General Statement of Stamped Papers and Adhesive Stamps sold by Collectors during the year 1898-99.

Districts.		Balance on 1st April 1898.	Received by Collectors during 1898-99.	Total.	Disposed of during the year. Sales and Supplies by adjustment.	Value of unserviceable and damaged Stamps returned and of those supplied in lieu.	Total.	Balance carried to next year's account.	Remarks.
					Share				
1. Ganjam	1				Transfer Stamps.				
2. Vizagapatam	2								
3. Godavari	3								
4. Kistna	4	246 12 -		246 12 -				234 8 -	
5. Nellore	5				12 4 -		12 4 -		
6. Cuddapah	6								
7. Bellary	7	176 12 -	2 -	178 12 -				172 12 -	
8. Anantapur	8				6 -		6 -		
9. Kurnool	9								
10. Madras	10	30,596 -	6,396 4 -	9,455 10 -				4,256 14 -	
11. Chingleput	11				5,198 12 -		5,198 12 -		
12. North Arcot	12								
13. South "	13								
14. Salem	14								
15. Coimbatore	15								
16. Trichinopoly	16								
17. Tinnevelly	17	230 6 -	440 12 -	671 2 -				378 4 -	
18. Madura	18				232 14 -	60 -	292 14 -		
19. Combatore	19								
20. Nilgiris	20								
21. Malabar	21								
22. South Canara	22								
23. Bangalore	23								
24. Travancore	24								
25. General Stamps	25								
Total		3,713 4 -	6,839 : -	10,552 4 -	5,749 14 -	60 -	5,509 14 -	5,042 6 -	

40.

General Statement of Stamped Papers and Adhesive Stamps sold by Collectors during the year 1898-99.

Districts.		Balance on 1st April 1898.	Received by Collectors during 1898-99.	Total.	Disposed of during the year. Sales and Supplies by adjustment.	Value of unserviceable and damaged Stamps returned and of those supplied in lieu.	Total.	Balance carried to next year's account.	Remarks.
1. Ganjam	1	216		216	Stamps	Notarial		216	
2. Vizagapatam	2								
3. Godavari	3	19		19				19	
4. Kistna	4	40		40				40	
5. Nellore	5								
6. Cuddapah	6								
7. Bellary	7	160		160				160	
8. Anantapur	8								
9. Kurnool	9								
10. Madras	10	57	100	157			85	72	
11. Chingleput	11				85				
12. North Arcot	12								
13. South "	13								
14. Salem	14								
15. Tanjore	15								
16. Trichinopoly	16								
17. Tinnevelly	17								
18. Madura	18								
19. Coimbatore	19								
20. Nilgiris	20								
21. Malabar	21	30	75	105			40	65	
22. South Canara	22	3	50	53	40		20	33	
23. Bangalore	23				20				
24. Travancore	24								
25. General Stamp O	25								
Total		525	225	750	145		145	605	

General Statement of Stamped Papers and Adhesive Stamps sold by Collectors during the year 1898-99.

Districts.		Balance on 1st April 1898.	Received by Collectors during 1898-99.	Total.	Disposed of during the year. Sales and Supplies by adjustment.	Value of unserviceable and damaged Stamps destroyed and of those supplied in lieu.	Total.	Balance carried to next year's account.	Remarks.
					Special Adhesive Stamps.				
1. Ganjam	1								
2. Vizagapatam	2								
3. Godavari	3	2,948 15 -	1,215 - -	4,163 15 -			1,906 - -	2,257 15 -	4
4. Kistna	4				1,880 13 - ½	15 - -			-
5. Nellore	5				9 13 - ½				-
6. Cuddapah	6								8
7. Bellary	7								4
8. Anantapur	8								10
9. Kurnool	9								8
10. Madras	10								-
11. Chingleput	11								6
12. North Arcot	12								8
13. South "	13								-
14. Salem	14								4
15. Tanjore	15								4
16. Trichinopoly	16								10
17. Tinnevelly	17	8,119 4 -	4,910 - -	13,029 - -			4734 13 -	8,294 7 -	-
18. Madura	18				4,710 5 - ⅜				8
19. Coimbatore	19				24 8 - ⅜				4
20. Nilgiris	20								-
21. Malabar	21	4,647 3 -	5,942 - -	10,589 3 -					1
22. South Canara	22	3,000 7 -	1,220 - -	4,220 7 -			6,197 15 -	4,391 4 -	
23. Bangalore	23				6,083 5 - ⅜		1,502 6 -	2,718 1 -	
24. Travancore	24				84 8 - ⅜				
25. General Stamps	25				1,430 14 - ⅜				
					30 8 - ⅜				
Total		18,715 13 -	13,287 - -	32,002 13 -	14,326 2 -	15 - -	14,341 2 -	17,661 11 -	

General Statement of Stamped Papers and Adhesive Stamps sold by Collectors during the year 1898-99.

Districts.		Balance on 1st April 1898.	Received by Collectors during 1898-99.	Total.	Disposed of during the year. Sales and Supplies by adjustment.	Value of unserviceable and damaged Stamps destroyed and of those supplied in lieu.	Total.	Balance carried to next year's account.	Remarks.
			Plain paper to be used with Court Fee Stamps.						
1. Ganjam	1	403 - -	1,800 - -	2244 6 3	745 2 3	7 15 10	753 2 1	979 14 -	
2. Vizagapatam	2	208 6 -	900 - -	1108 6 -	306 5 6	- - -	306 5 6	533 5 4	
3. Godavari	3	825 - -	3,150 - -	3988 15 -	1650 1 6	- - -	1,650 1 6	1,561 14 -	
4. Kistna	4	553 8 -	4,500 - -	5053 8 -	1690 - -	- - -	1690 - -	3,363 8 -	
5. Nellore	5	657 12 -	2250 - -	2907 12 -	928 12 -	@3 pies - - -	932 12 -	1,315 3 8	
6. Cuddapah	6	420 - -	450 - -	870 - -	4 - -	@2 "	4 - -	304 5 4	
7. Bellary	7	675 - -	375 - -	1053 3 4	410 4 -	- - -	410 4 -	527 - 10	
8. Anantapur	8	668 - -	1,350 - -	2018 - -	262 3 9	- - -	262 3 9	1,188 14 8	
9. Kurnool	9	205 8 -	600 - -	805 8 -	234 10 -	@3 pies - - -	234 10 -	318 10 -	
10. Madras	10	414 4 9	900 - -	1322 4 9	325 9 -	- - -	325 9 -	396 8 6	
11. Chingleput	11	810 8 -	900 - -	1710 8 -	708 6 5	- - -	708 6 5	648 6 8	
12. North Arcot	12	855 8 -	1800 - -	2656 2 8	725 10 8	- - -	726 10 8	1156 - -	
13. South "	13	1,339 12 -	2250 - -	3595 13 2	920 8 -	- - -	920 8 -	1,782 3 4	
14. Salem	14	380 - 3	900 - -	1284 12 3	920 7 4	- - -	920 7 4	397 1 4	
15. Tanjore	15	1,330 4 -	2250 - -	3580 4 -	687 - 3	- - -	687 - 3	1,773 9 10	
16. Trichinopoly	16	1,259 8 -	77 13 -	1337 5 -	912 3 10	- - 4	912 4 2	896 13 -	
17. Tinnevelly	17	1,392 8 -	450 - -	1842 8 -	440 8 -	- - -	440 8 -	615 5 8	
18. Madura	18	2,155 12 -	900 - -	3063 4 -	930 7 6	- - -	930 7 6	1,317 13 4	
19. Coimbatore	19	834 8 -	915 - -	1754 1 1	1,073 10 8	- - -	1,073 10 8	621 5 -	
20. Nilgiris	20	- - -	- - -	- - -	818 9 3	- - -	818 9 3	- - -	
21. Malabar	21	2,450 8 -	3,600 - -	6050 8 -	- - -	- - -	- - -	3,090 10 6	
22. South Canara	22	582 - -	1,350 - -	1932 - -	1,412 6 -	- - -	1,412 6 -	967 2 8	
23. Bangalore	23	- - -	- - -	- - -	479 - -	- - -	479 - -	- - -	
24. Travancore	24	- - -	- - -	- - -	- - -	- - -	- - -		
25. General Stamps	25	- - -	- - -	- - -					
Total		18,421 3 -	31,783 5 6	50,204 8 6	16,585 13 11	8 - 2	16,593 14 1	23,755 11 8	

General Stamp Office
Madras 5th June 1899.

(Signed) Herbert Bradley.
Ag: Superintendent of Stamps.

GH 19.7.99.

1 True Copy
R A Cuthbert
24/7/99
Acting Secretary.

Abstract

of

Statement No. II

Abstract of No. II.

	Court Fee Stamps					Non-judicial Stamps.						
						Adhesive Stamps.					Impressed Labels.	Total.
	Adhesive Stamps.	Stamped Papers.	Impressed 2 anna Copy stamps.	Water marked paper.	Stamped papers	Bills of Exchange	Receipt Stamps	Foreign Bill	Share Transfer	Notarial Act.		
Balance brought from last year's account	18,12,709 6	19,24,905 -	(A) 2,03,968 6	18,421 3	20,29,140 8	2,39,57 14	1,17,702 3	8265 3	3713 4	525 -	18,715 13 -	61,62,023 12 -
Received from the Superintendent of Stamps	30,09,552 12	17,66,750 -	364,023 6	31,790 -	(B) 22,83,986 8	266,37 13	2,16,426 -	16,476 4	6839 -	225 -	13,287 - -	77,35,793 11 -
Do from Vendors	436 14	320 -	72 -	1935-6	2,107 14	7 8	16 9	- -	- -	- -	- - -	3,154 2 6
Do from other districts	- -	- -	- -	- -	746 -	- -	- -	- -	- -	- -	- - -	746 - -
Found in excess	- -	- -	- -	- -	- 8	- -	- -	- -	- -	- -	- - -	- 8 -
Total ...	30,09,989 10	17,67,070 -	364,095 6	31,783-6	22,86,840 14	266,45 8	2,16,442 9	16,476 4	6839 -	225 -	13,287 - -	77,39,694 5 6
Grand Total	48,22,699 -	36,91,975 -	5,68,063 12	50,204-8-6	43,15,981 6	50,603 3	3,34,144 12	24,741 7	10,552 4	750 -	32,002 13 -	1,39,01,718 1 6
Sales and Issues.												
Sold to the Public.	3,11,58 7 8	17,98,945 -	(A) 384,387 4	16,585-13-11	(B) 22,64,715 6	259,13 7	2,03,347 5	13,137 15	5,449 14	145 -	14,146 5 -	78,38,360 13 11
" at the Resident's Treasury, Bangalore	128 7	985 -	- -	- -	298 12	- -	- -	- -	- -	- -	- - -	1,412 3 -
" " Tiravancore	20 10	250 -	- -	- -	97 4	- -	- -	- -	- -	- -	- - -	1,480 14 -
" Local Depôt Genl Stamp office	- -	- -	- -	4	-	- -	37 12	1075 -	- -	- -	- - -	14,854 - -
Value of stamps supplied to Vendors in lieu of those returned.	- -	- -	- -	- -	37 4	- -	14,854 -	- -	- -	- -	- - -	45 3 10
Damaged and unserviceable stamps destroyed.	190 8	225 -	4 10	- - 4	13,961 12	15 8	14 1	- -	- -	- -	15 - -	14,426 7 4
Stamps supplied in lieu	15 2 +	245 - +	- -	- -	173 8 +	1 8 +	3 8 +	- -	- -	- -	- - -	438 10 -
Do returned to the Superintendent of Stamps.	- -	- -	- -	- -	27 8	1184 -	- -	- -	60 -	- -	- - -	1,271 8 -
Do affixed to executed documents forwarded by Collectors	- -	- -	- -	- -	-	- -	- -	- -	- -	- -	145 6 -	145 5 -
Do affixed to unexecuted documents forwarded by Collectors.	- -	- -	- -	- -	-	- -	- -	- -	- -	- -	34 8 -	34 8 -
Do affixed in lieu of spoiled ones.	- -	- -	- -	- -	-	- -	- -	- -	- -	- -	- - -	- -
Do issued to other districts	- -	- -	- -	- -	746 -	- -	- -	- -	- -	- -	- - -	746 - -
Total ...	3,11,942 3	18,00,650 -	384,392 2	16,593-4-1	22,80,057 6	27,114 7	2,18,256 10	14,212 15	5,509 14	145 -	14,341 2 -	78,73,215 9 1
Balance	17,10,756 13	18,91,325 -	183,671 10	*23,755-11-8	20,35,924 -	23,488 12	115,888 2	10,528 8	5,042 6	605 -	17,661 11 -	* 60,18,647 9 8

* The difference of Rs 9854-14-9 is due to the reduction in the price of water-marked paper.

(A) The difference of Rs 1000 between the figures and that shown in Abstract No. 1 is due to the treasury Deputy Collector of Coimbatore not having included in his accounts stamps of that value sent to Government Press at his request but subsequently returned to this office by the Press.

(A) Excludes as. 8 Collected from the Shroff of Sadsputri.

(B) Excludes Rs 100/- amount Collected from officers of Nagapalam.

General Stamp Office,
Madras 5th June 1899

(Signed) Herbert Bradley
Ag: Superintendent of Stamps.

(True Copy)
R. Graham
24/7/99
Acting Secretary.

1869

4

4869

No III

Statement Showing the Sales and Stock of Stamps of the value of Rs 50 and upwards and those of lower values for 1898-99.

	Sales				Stock			
	From and above Rs 50		Under Rs 50		From and above Rs 50		Under Rs 50	
	No of Stamps	Value	No of Stamps	Value	No of Stamps	Value	No of Stamps	Value
Ganjam	218	26,487 8 -	45,76,774	1,87,343 14 3	379	83,890 - -	3,17,904	1,10,078 13 -
Vizagapatam	283	40,550 - -	5,34,026	2,39,472 4 6	544	123,942 8 -	3,10,406	1.29.771 15 4
Godavari	753	78,275 - -	11,09,841	4,52,858 - 6	642	99,817 8 -	7,59,049	3,15,026 3 -
Kistna	483	45,445 - -	10,14,691	4,06,855 12 -	475	87,465 - -	7,42. 577	2,33,782 1 -
Nellore	277	28,240 - -	5,78,536	2,19,453 3 -	303	56,735 - -	4,29,597	1,10,680 15 8
Cuddapah	166	13,075 - -	4,58,339	1,89,279 13 -	293	64,555 - -	2,63,159	1,10,790 1 4
Anantapur	71	5,920 - -	1,96,606	67,378 - -	266	45,865 - -	2,49,131	71,584 5 8
Bellary	151	17,540 - -	2,81,110	1,15,099 12 9	266	51,432 8 -	2,26,306	80,156 15 10
Kurnool	83	9,525 - -	3,26,382	1,26,758 4 -	290	62,790 - -	206,452	85,150 10 -
Madras	282	21,585 - -	6,69,933	4,15,510 11 5	479	90,122 8 -	4,14,267	2,56,170 - 6
Chingleput	144	12,015 - -	4,36,315	1,85,919 2 8	150	16,450 - -	2,99,723	119,494 2 8
North Arcot	260	27,522 8 -	6,69,586	2,95,339 9 -	463	92,060 - -	4,65,878	1,75,855 6 -
South Arcot	193	18,145 - -	6,52,572	2,81,194 6 4	324	71,817 8 -	4,52,165	137,068 11 4
Tanjore	1154	1,34,815 - -	14,57,787	7,04,037 3 10	890	1,47,245 - -	7,43,000	3,52,707 12 10
Trichinopoly	319	35,792 8 -	5,40,493	2,45,337 8 0	386	73,667 8 -	3,88,330	1,59,235 - -
Madura	731	1,04,075 - -	12,70,280	5,84,453 7 8	570	1,15,352 8 -	7,58,205	3,61,421 1 4
Tinnevelly	674	73,447 8 -	11,43,906	5,19,526 5 6	647	1,11,262 8 -	6,30,187	3,31,890 14 8
Coimbatore	435	42,945 - -	6,64,884	3,40,444 14 3	472	74,930 - -	4,37,711	2,29,069 1 -
Salem	223	23,277 8 -	6,10,736	2,64,364 5 3	404	73,892 8 -	3,72,317	1,71,731 - 4
South Canara	414	46,327 8 -	4,87,849	2,27,396 13 -	480	88,512 8 -	3,44,408	1,30,870 - 8
Malabar	794	74,867 8 -	1,65,5,021	7,81,268 14 -	852	1,54,007 8 -	1115,722	4,59,385 13 6
Nilgiris	115	24,337 8 -	112,745	39,858 9 -	267	65,505 - -	53,068	23,424 7 -
Bangalore	8	925 - -	228	487 3 -	56	6,535 - -	610	1,936 - -
Travancore	1	100 - -	1,599	1,380 14 0	22	1,615 - -	1,146	1,206 9 -
Local Depôt, General Stamp office.	-	- - -	2,37,664	14,854 - -	-	- - - -	10,752	672 - -
Total	8,232	9,00,235 - -	1,53,70,730	6,95,5872 14 11	9860	1859487 8 -	1,00,40,010	41,59,160 1 8

(Sd) Herbert Bradley
Ag: Superintendent of Stamps.

General Stamp office,
Madras 5th June 1899

(True Copy)

R A Cuthbert 24/7/99
Acting Secretary.

Executed documents

	Rs. as. ps
Amount Credited in 1898-99 as per Statement No. IV	4208-13-4
Amount Stamped in 1898-99 as per Statement No. I and II	4197-13-4
Difference	11-4-4 ⊛

⊛ 1 Rupee was collected in Madras during 1898-99 but the document Concerned was kept impounded owing to the refusal of the party to take back the same.
5 Rupees was collected in Madura during 1898-99 but the document Concerned was returned to the party unstamped and the amount was ordered to be refunded to him owing to the production of the document after the prescribed period of 3 months of its receipt in British India.

5 Rupees was collected in Tanjore during 1898-99 but the document Concerned will be stamped in 1899-1900.

II

Unexecuted documents

	Rs. a. p
Amount over credited in Madura during 1895-96	13-4-4
Amount over credited in Anantapur during 1897-99 (included under Extra Remarks in Statement No. III)	4-8-4
Amount over credited in 1897-98	455-4-4
Amount Credited in 1898-99 as per Statement No. IV	2029-8-4
Total	2498-4-4
Amount stamped in 1898-99 as per Statements Nos. I and II	2086-14-4
Difference	411-2-4 ✻

✻ 8 annas was collected in Madura during 1897-98, but the document Concerned will not be stamped, the same being a Cardamone bond.
1 Rupee was collected in South Arcot during 1898-99 from the Salt Department and the document Concerned will be stamped in the current year.
33 Rupees 8 annas was collected in Nilgiris during 1898-99 and the documents Concerned will be stamped in 1899-1900.
376 Rupees 2 annas was collected by the Salt Officers but the documents Concerned are not yet stamped.

411-2-4

R. Graham
24/7/99
Acting Secretary

Memorandum Shewing the amount of Ordinary Stamp Revenue received in the Districts during the year 1898-99.

Districts	Court fee adhesive Stamps	Court fee Stamped papers	Impressed 2 anna Stamped paper for Copies	Water-marked paper	Non-judicial Stamped papers	Bills of Exchange	Special adhesive Stamps	Receipt Revenue	Foreign Bill	Transfer	Notarial Act	Impressed labels affixed by Superintendent of Stamps in cases of unexecuted documents	Stamp duty received by Collector	Stamp duty received by Court	Total
Ganjam	86910 1 u	46,785	10,336 6 u	745 2 3	61,732 10 -	505 10 u		5,816 9 -					392 3 u	167 12 -	213,391 53
Vizagapatam	117,151 10 -	68,370	11,920 6 u	306 5 6	72,043 14 u	1258 u u		8,972 1 u				6 u u	362 10 -	319 14 -	280,710 126
Godavari	238348 12 -	148,095	24,340 6 u	1650 1 6	125,820 14 u	2,989 6 u	1880	17,987 12 -	20 u u				79 11 -	138 4 -	561,350 156
Kistna	213,523 6 -	106,810	19,932 6 u	1,690 - -	90,888 14 u	212 8 u		19,231 6 u		12 4 u		5 3 u	329 1 u	173 6 -	452,808 6 -
Nellore	111,154 15 u	53,210	9,778 14 u	932 12 u	63,054 u u			9,582 10 -					259 104	81 2 -	248,053 154
Cuddapah	80,089 3 -	36,450	9,724 4 -	410 4 u	72,103 14 u			3,680 4 u					119 13 u	81 6 -	202,556 u u
Bellary	44,238 3 u	36,755	6,936 u u	262 3 9	39,440 10 u	537 8 u		4,444 4 u		6 u u		1 u u	92 - -	52 4 u	132,785 u 9
Anantapur	38,754 8 u	21,120	4,166 8 u	234 10 -	27,002 12 u	14 2 u		2,008 u u				20 u u	58 2 u	67 7 -	93,446 1 u
Kurnool	50293 15 u	21,785	6,146 6 -	325 9 u	55,499 6 u	10 u u		2,323 10 u				u u u	37 10 u	60 12 -	136,482 4 u
Madras	164,563 8 u	140,940	6,129 4 u	708 6 5	84,107 6 u	6,007 1 -		17,267 13 u	12,300 1 u	5,198 12 u	85 - -	1370 14 u	3,148 12 u	127 7 -	441,984 45
Chingleput	92,480 2 u	36,355	10,986 4 u	708 10 8	52,202 2 u			5,135 u u				1 u u	107 8 u	76 10 u	198,149 48
North Arcot	136,163 5 u	63,765	14,549 10 u	920 8 u	98,569 10 u	75 - -		8,839 u u				u u u	259 8 u	77 10 u	323,219 3 u
South Arcot	127,611 7 u	50,095	14,252 10 u	920 7 4	100,348 2 u			6,113 4 u				18 8 u	115 14 u	197 2 -	299,672 64
Salem	115,881 7 u	50,955	16,679 u u	687 u 3	98,473 2 u	169 2 u		4,797 2 u				61 - -	104 10 u	140 6 u	287,947 133
Tanjore	331,014 a u	213,550	41,286 4 u	912 3 10	232,323 6 u	1179 - -		18,739 u u	3 6 u			140 8 u	754 9 u	441 1 -	840,304 5 10
Trichinopoly	110,983 6 u	59,305	15,057 8 u	460 8 u	87,223 12 u	123 14 -		8,002 u u				23 12 -	51 10 u	281,419 6 u	
Tinnevelly	204,031 13 u	134,215	33,309 6 u	930 7 6	197,364 14 u	805 13 -	4[10] 8	17,400 4 u	3 12 -	232 14 -		2,500 - u	341 13 u	601 9 u	595,920 11 6
Madura	269,626 4 -	165,575	49,078 12 u	1073 10 8	216,076 6 u	471 -		16,075 10 u	484 u u			78 u -	842 5 u	240 10 u	689,202 148
Coimbatore	120,278 12 u	86,015	16,593 6 u	818 9 3	151,435 12 u	486 6 -		7,774 5 u				30 2 u	560 11 -	955 u	384,088 43
Nilgiris	17,314 9 u	17,585	1,381 8 u		21,176 12 u	41 14 -		3,721 6 -				1080 - -	575 3 u	46 1 u	62,812 5 -
Malabar	359,359 1 u	167,915	53,631 12 u	1412 6 u	246,920 14 u	9149 -	6,083 5 u	10,948 8 u	702 8 u		40 u u	84 8 u	1415 2 u	275 15 u	857,937 15 u
South Canara	101,830 7 u	73,560	17,260 u u	479 - -	71,173 2 u	2,292 10 -	1,471 14 u	4,591 4 u	60 u u		20 - -	30 8 u	175 14 u	51 9 u	272,996 4 u
Bangalore	128 7 u	98 5 -	- - -	- - -	298 12 u	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,412 3 u
Trabancore	20 10 u	250 -	4 u -	- - -	97 4 u	- - -	- - -	37 12 u	1075 - -	- - -	- - -	- - -	- - -	- - -	1,480 4 u
Local Depot	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	14,854 u u
General Stamp office	- - -	- - -	- - -	- - -	- - -	- - -	- - -	14,854 - -	- - -	- - -	- - -	- - -	- - -	- - -	
Office of the Commissioner of Sett. Rev.	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	811 2 u	- - -	- - -	811 2 u
	31,11,751 11 u	18,00,425	384388 - -	16,585 13 11	22,65,422 2 u	25,914 15 -	14,146 5 -	218,242 9 u	14,212 15 -	5,449 14 u	145 - -	6238 5 u	9810 54	3,035 2 u	78,75,768 1 3
General Stamp office	23 15 -	181,980	- - -	- - -	- - -	- - -	135722 1 u	- - -	- - -	- - -	- - -	- - -	22611 14 -	- - -	339,837 14 -
Total	31,11,775 10 -	19,82,405	384388 u u	16,585 13 11	22,65,422 2 u	25,914 15 -	149,368 6 u	218,242 9 -	14,212 15 -	5,449 14 -	145 - -	6238 5 -	32,422 34	3,035 2 -	82,15,605 153

General Stamp office
Madras 5th June 1899

(True Copy)

R A Cruhaw
24/7/99
(Sd) Herbert Bradley
Ag. Superintendent of Stamps

Acting Secretary

Land 29/7/99

Items	Amount	Total
1	2	3
	Rs a p	Rs a p
	Brought forward	27,20,451 7 4
Extra Revenue. Penalties levied by Collectors in the Districts under Sections 37 and 38 of Act I of 1879.	16,442 15 4	
Penalties levied by Courts under Section 34 do...	33,296 2 "	
Adjudication Fees	271 8 "	
Sale proceeds of Sealwood boxes in the Districts	562 19 "	
" " " in the General Stamp office	" 9 9	
Compounding Fees.	58 1 "	
Fine imposed on a Stamp Vendor in Salem District	2 8 "	
" " " Hosiar by Divisional Deputy Collector in Trichinopoly District	" 1 "	
Fine imposed on a Stamp Vendor in Madura District	8 " "	
" " " by the Deputy Collector in Nilgiris	1 " "	
" " " Madras	4 " "	
Composition fees Collected from Cuyeyam in the Chingleput District under Act I of 1879.	1 " "	
Fees for registering Vakalats.	2 " "	
Affidavit Fees.	9 " "	
Amount remitted by Salt Sub-Inspector in the Anantapur District as the value of a Stamp to be affixed to an agreement executed by a Vendor.	" 8 "	
Cost of Stamps Supplied to the Superintendent of Stamps, Hyderabad.	" 159	
Miscellaneous receipts.	2 " "	50662 6 7
		27,71,113 13 11
		82,66,607 7 10

Disbursements

Establishment Cost of imported stamps and other charges in the General Stamp office and in the Districts as per statement No. V.	3,03,630 14 0	
Refund of Court Fees under sections 13, 14, 15, of Act VII of 1870 and Small Cause Court and City Civil Courts Fees, Madras.	36,855 14 9	
Refund of Surplus Process Service Fees	1,013 5 "	
" " value of Spoiled and unused Court Fee stamps	27,585 7 10	
" " Impressed 2 anna stamped paper for Copies	142 9 "	
" " Court Fee Stamps renewed.	231 10 "	
" " Spoiled and unused Non-Judicial Stamps under Section 53 and 54 of Act I of 1879	40,952 11 7	
" of Court Fees under Section 19 Act III of 1870	848 11 6	
" of Stamp duty under Section 80 Stamp Act I of 1879	" 4 "	
" of undue sufficient or unpounded Stamp duty	37 " "	
" of Excess and erroneous payment by Sea Customs Stamp Vendors	" 8 "	
" of Value under License Fee Vendors Exploration Act	10 " "	
" of value of Penalties under Section 36 and 42 of Act I of 1879.	2,396 11 "	
" of Non-Judicial Stamps renewed	212 8 "	
" of value of loaded Marked paper returned back from Vendors	159 15 7	
	Total	4,14,078 2 3
	Net Revenue	78,52,529 5 7

Abstract of receipts and Charges Compared with the official year 1897-98

	Official year 1897-98	Official year 1898-99	Increase	Decrease
Receipts	84,20,651 13 -	82,66,607 7 10		1,54,044 5 2
Charges	4,36,946 7 6	4,14,078 2 3		22,868 5 3
Net Revenue	79,83,705 5 6	78,52,529 5 7		131,175 15 11

Memorandum of Extra Revenue realized in the Districts during the year 1898-99

Districts	Amount
1	2
	Rs a p
Ganjam	3,445 7 9
Vizagapatam	5,986 3 "
Godavari	2,073 8 "
Kistna	1832 13 6
Nellore	1,446 2 4
Cuddapah	1,279 15 "
Bellary	625 12 6
Anantapur	1,457 8 3
Kurnool	734 9 "
Madras	3,451 12 "
Chingleput	1428 8 "
North Arcot	1,526 6 "
South Arcot	2670 15 "
Salem	2330 12 6
Tanjore	3214 12 "
Trichinopoly	1130 9 "
Tinnevelly	2353 9 9
Madura	3,921 14 6
Coimbatore	2,074 15 "
Nilgiris	319 4 "
Malabar	4,590 2 11
South Canara	986 4 "
Mysore	110 12 7
Travancore	6 8 3
	50,999 " 10
	2 7 9
General Stamp office	51,001 8 7

General Stamp office
Madras 5th June 1899

(Sd) Herbert Bradley.
Ag. Superintendent of Stamps

(True Copy)
R. Graham
24/7/99
Acting Secretary.

Charges 1898-99.

General Stamp office, Madras

	1897-98	1898-99	Increase	Decrease
	Rs a p	Rs a p	Rs a p	Rs a p
Assistant Superintendent's Salary and establishment	16,113 4 5	17,537 14 3	1,424 9 10	...
Cost of stamps received from England including freight paid in England	1,30,089 12 7	106,639 7 7	...	23,450 5 ...
Contingent charges	6,508 ... 5	6,509 11 ...	1 10 7	
Amount charged by the Public Work Workshops for making repairs to Counter stamping presses, dies &c	91 6 1	103 7 2	12 1 1	... ...
Total	152,802 7 6	130,790 8 ...	...	22011 15 6

Districts

Discount and Salary to Vendors	176,019 15 7	168,362 4 4	...	7,657 11 3
Contingent charges	4.142 8 4	4,478 1 8	335 9 4	...
Refund under Court fees under sections 13, 14 & 15 of Act VII of 1870 and of Small Causes and City Civil Courts	36,632 14 5	36,855 14 9	223 0 4	...
Refund of Surplus process service fees.	1,166 1 ...	1,013 5 ...	...	152 12 ...
Refund of value of Spoiled and unused Court fees stamps	24,495 5 9	27,585 7 10	3,090 2 1	...
do do do Copy stamps	227 6 4	142 9 ...	...	84 13 4
do do Court fees stamps renewed under section 53, 54 of Act V of 1879	9 4 ...	231 10 ...	222 6 ...	...
do do Court fees under section 19 A & B of Act VII of 1870	39,944 12 7	40,952 11 7	1,007 15 ...	...
do do Stamp duty (Act I of 1879)	... ...	848 11 6	848 11 6	...
do do Penalties	334 8 ...	37 4 ...	...	297 4 ...
do do Non-judicial stamps renewed	737 14 ...	2,396 11 ...	1,658 13 ...	...
do do under Exploring Act of Licenses to Vendors	433 6 ...	212 8 ...	...	220 14 ...
do do Excess and Erroneous payment by Sea Customs Stamp Vendor, Madras.	... ...	10	10	...
do do Water-marked paper returned back from Vendors.	... ...	... 8 ...	... 8 ...	...
	... ...	159 15 7	159 15 7	...
Total	284,144 ...	283,287 10 3	...	856 5 9
Total charges	436,946 7 6	414,078 2 3	...	22,868 5 3
Net Revenue Total	79,837,055 6	78,52,579 5 7	...	131,175 15 11.

General Stamp office
Madras 5th June 1899

(Sd) Herbert Bradley
Ag: Superintendent of Stamps.

(True Copy)

R. Chatham
24/7/99
Acting Secretary

Read 26/7/99.

5997

5331

Receipts 1898-99

Court Fee Stamps

	1897-98	1898-99	Increase	Decrease
Sold in the districts	49,47,878 13 -	49,10,792 10 -		37086 3 -
" in Bangalore	923 1 -	1,113 7 -	190 6 -	- - -
" in Travancore	552 3 -	270 10 -	- - -	281 9 -
" by Superintendent of Stamps	1,58,767 7 -	1,82,003 15 -	23236 8 -	- - -
Impressed 2 anna Stamped papers for copies Sold in the districts	3,86,528 14 -	3,84,387 12 -	- - -	2141 2 -
" " " in Travancore	" 12 -	" 4 -	- - -	" 8 -
Watermarked paper " " in the districts	1,828 13 3	16,585 13 11	14757 8	- - -
Fees for attestation of Powers of Attorney	239 8 -	213 13 -	- - -	25 11 -
Sale proceeds of dealwood cases in the districts	79 12 -	30 13 10	- - -	48 142
" " in the General Stamp office	1 3 8	" 14 3	- - -	" 5 5
Refund of the value of Court Copy papers refunded in Malabar	6 8 -	- - -	- - -	6 8 -
" " Stamp on a copy petition in cash in Madura	1 - -	- - -	- - -	1 - -
Fine imposed on a Stamp Vendor in Salem District	" " -	2 8 -	2 8 -	- - -
Value of Stamps recovered from a Clerk in the District Munsiff's Court at Ettapolicm his appropriation	- - -	90 - 11	90 - 11	- - -
Declaration fee for heir certificate in Cuddapah	- - -	1 - -	1 - -	
Total	54,96,807 14 11	54,95,493 9 11	- - -	1,314 5 -

Non Judicial Stamps

Non Judicial Stamped papers Sold in the districts	239 8,583 12 -	22,65,262 -	- - -	133557 10 -
Bills of Exchange do	27332 7 -	25914 15 -	- - -	1417 8 -
Bills of Lading do	- - -	- - -	- - -	- - -
Adhesive Revenue do	2,07,713 8 -	203350 13 -	- - -	4362 11 -
do Foreign Bills do	16,446 3 -	13,137 15 -	- - -	3308 4 -
do Share Transfer do	4,400 12 -	5,449 16 -	1049 4 -	- - -
do Stamps under Notarial Act - do -	171 - -	145 - -	- - -	26 - -
Non Judicial Stamped papers Sold in Bangalore	373 - -	298 12 -	- - -	74 4 -
do do in Travancore	69 8 -	97 4 -	27 12 -	- - -
Adhesive Foreign Bills do do	1,015 12 -	1,075 - -	59 4 -	- - -
" Revenue " do do	30 - -	37 12 -	7 12 -	- - -
" " Sold at the Local Depôt, General Stamp office				
to the Presidency Post Master	13517 -	12,852 -	1057 - -	- - -
Impressed Labels affixed to unexecuted documents by the Superintendent of Salt & Abkari Chittoor	1,31,753 6 -	1,72,222 1 -	- - -	9531 5 -
" " do by Collectors of Godavari, Tinnevelly, Malabar, Salt & Abkari S. Canara.	11,327 2 -	14,146 5 -	2819 3 -	- - -
" Sent to the Registrar, High Court for enrolment of Advocate "Vakil"	13,000 - -	13,000 - -	1,000 - -	- - -
" affixed to documents executed out of British India "Attorney"	9,124 4 -	4,208 13 -	- - -	4915 7 -
" " to unexecuted documents forwarded by private parties through Collectors & by Commr. of Salt Abk & Sep. Rev.	1205 9 -	2,029 8 -	823 15 -	- - -
One anna Stamps impressed on Skeleton forms	23,669 2 -	22,611 14 -	- - -	1057 4 -
Duty levied in the districts on executed documents under Sec: 9, 30, 31, 33, 34, 37 & 38 Act i of 1879	14,786 13 -	12,845 7 4	- - -	1941 5 8
Penalties levied in the districts under Sec: 34, 37, and 38 of Act i of 1879.	49,217 10 8	49,739 1 4	521 6 8	- - -
Adjudication fees.	379 - -	271 8 -	- - -	107 8 -
Sale proceeds of dealwood cases in the districts	665 8 2	562 1 9	- - -	103 6 5
do do in the General Stamp office	2 8 4	- 9 9	- - -	1 14 7
Compounding fees.	22 - -	58 1 -	36 1 -	- - -
Cost of Stamps supplied to the Superintendent of Stamps Hyderabad	26 8 11	- 15 9	- - -	25 9 2
Fine imposed on Stamp vendors.	7 8 -	15 9 -	8 1 -	- - -
Value of Stamps to be impressed on an agreement in Kistna	1 - -	- - -	- - -	1 - -
" affixed to documents in Anantapur.	- 8 -	- - -	- - -	- 8 -
Fees for attesting an affidavit in Ichnigleput.	1 - -	9 - -	8 - -	- - -
" " registering a Vakalat in Ichnigleput.	1 - -	2 - -	1 - -	- - -
Stamp duty on impressing contract agreement remitted by Salt Deptt in Anantapur.	- 8 -	- 8 -	- - -	- - -
Composition fees collected from Conjeveram in the Ichnigleput Distt under Act i of 1879	- - -	1 - -	1 - -	- - -
Miscellaneous.	- - -	2 - -	2 - -	- - -
Total	29,23,843 14 1	27,71,113 13 11	- - -	1,52,730 - 2
Total Revenue.	84,20,651 13 -	82,66,607 7 10	- - -	1,54,044 5 2

General Stamp office
Madras 5th June 1899.

(Signed) Herbert Bradley.
Ag. Superintendent of Stamps

/True copy/
R. Graham
24/7/99.
Acting Secretary.

V

Statement of Establishment and other charges incurred in the official year 1898-99 as Compared with those of 1897-98.

Items	Official year 1897-98	Official year 1898-99	Increase	Decrease
1	2	3	4	5
Presidency Charges				
Salary of the Assistant Superintendent	6,100 " "	7,423 13 7	1,323 13 7	" " "
Fixed Establishment	10,013 4 5	10,114 " 8	100 12 3	
Contingent Charges as per Memo A	6,508 " 5 (a)	6,509 11 "	1 10 7	
Cost of Court Fee and Non-judicial Stamps received from England in excess of freight paid in England Amount charged by and paid to the Superintendent of the Public Works Workshops for repairs of Counter Stamping Press, Dies, Dating Seal &c.	1,30,089 12 7	1,06,639 7 7	" " "	23,450 5 "
	91 6 1	103 7 2	12 1 1	
Total	1,52,802 7 6	1,30,790 8 "	" " "	22,011 15 6.
District officers				
Charges on account of pay and discount to Vendors as per Memo B	1,76,09 15 7	1,68,362 4 4	" " "	7,657 11 3
Contingent Charges incurred in the District	4,142 8 4	4,14,781 8	335 94	" "
Total	1,80,162 7 11	1,72,840 6 "	" " "	7,322 1 11
Grand Total	3,32,964 15 5	3,03,630 14 "	" " "	29,324 15

General Stamp office, Madras, 5th June 1899

(a) Encludes Rs 103-7-2 paid to P.W. Department for repairs of Counter stamping Dies.

(Sd) Herbert Bradley
Ag: Superintendent of Stamps

(True Copy.)

R. A. Graham
24/7/99
Acting Secretary.

A = Print in full
B = No

Memorandum A – Details of Contingent Charges.

Particulars	Amount
Freight, Carriage, and other charges on Europe Stores &c	280 6 4
Freight	253 . 7
Harbour dues and Cranage	256 6 6
Landing Charges for packing	" " "
Railway charges	258 " 9
Cart and Cooly hire for removing Stamps	
Freight Carriage and other charges on Stamps Sent to Districts	726 14 9
Freight	3,218 11 "
Railway charges	261 10 10
Cart and Cooly hire	36 2 "
Harbour dues and Cranage	30 1 "
Boat hire	211 14 "
Wages of Tinker and Carpenter for packing	38 2 "
Packing Materials	
Purchases of Europe articles Costing less than Rs 5/-	6 11
Office furniture:- Time piece, Spring Candle lamps in kh chimneys	
Purchase of Country articles Costing less than Rs 50/-	48 14 10
Office furniture:- Rattan Commode in kh pan, chair, Scales for Coins, iron safe &c	
Repairs to furniture:-	
Repairing tables, screen, time piece, rattan mats, dusting Cooly Coolies, Stamping Pretand Dies &c	140 10 8
Hot and Cold weather charges:-	
Wages to Punka-pullers.	61 15 "
Cost of Tatties, watering &c	8 8 11
Postage Charges:-	
Purchase of Service Postage Stamps &c	167 15 4
Telegraph Charges:-	
Messages sent out	53 6 "
Rates, Rents and Taxes:-	
Proportionate Municipal assessment on the building occupied by Stamp Office for 2 half years	457 8 "
Binding charges:-	
Binding blotting pads, Board's Volumes, Gazettes, Registers &c	21 14 "
Lighting Charges:-	
Purchase of lamp oil, Beanut oil, Kerosine oil, Candles &c	31 8 6
Scavenging charges:-	6 4 "
Petty Carriage and Cooly Charges:-	10 5 9
Office expences:-	
Purchase of Cotton rags, bar Soap, match boxes, dusting sticks, punka ropes, pots, baskets, broom sticks, brooms, mats, umbrellas, disinfecting Cresol, rattan waste paper basket, Spittoons, Chamber pot - - - - - - - - - -	26 2 4
Total	6613. 2. 2

Cost of Stamps received from England.

Description	Cost of Stamps	Freight paid in England	Freight payable in India
	Rs a p	Rs a p	Rs a p
Court fee Stamped papers	3,410 4 9	16 9 5	4 11
" Adhesive Stamps	11,060 11	81 13 5	20 6 3
Copy Stamps	46,631 4 6	562 1 7	140 8 5
Non-Judicial Stamped papers	39,984 11 6	413 . 9	103 35
Hundi Stamped papers	653 6 .	5 5 .	1 6 .
Foreign Bill Stamps	50 5 9	. . .	. . .
Spare Transfer Stamps	. . .	. . .	. . .
Revenue Adhesive Stamps	3,525 3 11	39 12 10	9 15 6
Special Adhesive Stamps	257 7 1	3 1 4	. 138
Total	1,05,5,12,7	1,121 12 4	280 6 4 1,06,9,7 4 15 3
Deduct Credit Invoices	55 1 4	. . .	. . .
Net Amount	1,05,5,17 1 3	1,121 12 4	280 6 4 1,06,9,7 13 11

Memorandum B. Showing details of Charges on account of Pay and Discount to Vendors.

Districts	Actual Sales	Fixed pay	Discount	Total of Columns 3 + 4	Percentage of charges and Salaries to Receipts
1	2	3	4	5	6.
Ganjam	2,12,831 6 3	- -	4,642 7 10	4,642 7 10	2.18
Vizagapatam	2,80,022 4 6	- -	5,493 3 5	5,493 3 5	1.96
Godavari	5,61,133 " 6	- -	10,624 3 4	10,624 3 4	1.89
Kistna	4,52,300 12 "	- -	8,985 12 10	8,985 12 10	1.98
Nellore	2,47,693 3 "	- -	5,184 6 9	5,184 6 9	2.09
Cuddapah	2,02,354 13 "	- -	5,103 - 8	5,103 " 8	2.52
Anantapur	93,298 " "	- -	2005 11 2	2005 11 2	2.15
Bellary	1,32,639 12 9	- -	2980 8 5	2980 8 5	2.24
Kurnool	1,36,283 4 "	- -	3,698 10 5	3,698 10 5	2.71
Madras	4,31,095 11 5	2,470 5 6	21,189 6	5,188 15 "	1.18
Chingleput	1,97,934 2 8	- -	4,411 9 10	4,411 9 10	2.22
North Arcot	3,22,862 1 "	- -	7,395 10 8	7,395 10 8	2.29
South Arcot	2,89,339 6 4	- -	7,215 5 10	7,215 5 10	2.41
Tanjore	8,38,852 3 10	- -	18,304 13 9	18,304 13 9	2.18
Trichinopoly	2,81,130 " "	- -	6,197 2 9	6,197 2 9	2.20
Madura	6,88,528 7 8	- -	14,641 11 11	14,641 11 11	2.12
Tinnevelly	5,92,973 13 6	- -	13,815 8 1	13,815 8 1	2.32
Coimbatore	3,83,389 14 3	- -	9,459 5 9	9,459 5 9	2.46
Nilgiris	61,196 1 "	- -	930 3 "	930 3 "	1.52
Salem	2,87,641 13 3	- -	6,977 2 5	6,977 2 5	2.42
South Canara	2,72,724 5 "	- -	5,294 15 "	5,294 15 "	1.94
Malabar	8,56,136 6 "	- -	19,286 6 5	19,286 6 5	2.25
Bangalore	1,412 3 "	- -	- -	- -	
Travancore	1,480 14 "	- -	55 1 6	55 1 6	3.71
Local Depot, General Stamp Office	14,854 " "	- -	464 3 "	464 3 "	3.12
Total	78,56,101 14 "	2,470 5 6	16,589 14 10	1,68,362 4 4	2.14

General Stamp Office
Madras 5th June 1899

(Sd) Herbert Bradley
Ag. Superintendent of Stamps

(True Copy)

R. A. Graham
24/7/99
Acting Secretary.

4869

Statement showing the sales of Court Fee Stamps in the Provinces under the administration of the Government of Madras and Issues to Coorg.

	Sales in the Madras Presidency			Issues to Coorg.		
	No.	Value		No.	Value	
		Rs	as p.		Rs	as p.
1 Anna.	17,80,506	111,281	10 -	2,160	135	- -
2 Annas.	"	-	- -	"	-	- -
3 "	5,102	956	10 -	"	-	- -
4 "	195,608	48902	- -	1,980	495	- -
6 "	90,748	34,030	8 -	180	67	8 -
8 "	196,560	98,375	- -	3,960	1,980	- -
12 "	217,681	163,260	12 -	540	405	- -
1 Rupee.	437,630	437,630	- -	360	360	- -
1 " 2 annas.	66,020	73147	8 -	-	-	- -
1 " 8 annas	150,257	225,385	8 -	72	108	- -
2 Rupees	139,883	279,766	- -	72	144	- -
3 "	81,900	245,700	- -	36	108	- -
4 "	37,106	148,424	- -	36	144	- -
5 "	23,455	117,275	- -	-	-	- -
6 "	40,371	242,226	- -	-	-	- -
10 "	26,241	262,410	- -	225	2250	- -
15 "	13,993	209,895	- -	105	1,575	- -
20 "	7,991	159,820	- -	40	800	- -
25 "	4,117	102,925	- -	23	575	- -
30 "	3,656	109,680	- -	5	150	- -
35 "	2,116	74,060	- -	4	140	- -
40 "	1,422	56,880	- -	11	440	- -
45 "	1119	50,355	- -	-	-	- -
50 "	1271	63,550	- -	15	750	- -
55 "	556	30,580	- -	-	-	- -
60 "	699	41,940	- -	15	900	- -
65 "	465	30,225	- -	1	65	- -
70 "	376	26,320	- -	-	-	- -
75 "	362	27,150	- -	6	450	- -
80 "	486	38,880	- -	2	160	- -
85 "	345	29,325	- -	-	-	- -
Carried forward	52,98,032	44,25,755	8 -	9,848	12,201	8 - -

	Sales in the Madras Presidency		Issues to Coorg.	
	No.	Value Rs as p.	No.	Value Rs as p.
Brought forward.	5,298,032	4,425,755 8 -	9,848	12,201 8 -
90 Rupees.	362	32,580 - -	7	630 - -
95 Rupees.	242	22,990 - -	5	475 - -
100 Rupees.	454	45,400 - -	5	500 - -
105 "	162	17,010 - -	-	- - -
110 "	135	14,850 - -	-	- - -
115 "	125	14,375 - -	2	230 - -
120 "	127	15,240 - -	2	240 - -
125 "	111	13,875 - -	-	- - -
130 "	96	12,480 - -	1	130 - -
135 "	88	11,880 - -	-	- - -
140 "	83	11,620 - -	-	- - -
145 "	77	11,165 - -	-	- - -
150 "	123	18,450 - -	-	- - -
155 "	69	10,695 - -	-	- - -
160 "	51	8,160 - -	-	- - -
165 "	37	6,105 - -	-	- - -
170 "	50	8,500 - -	-	- - -
175 "	62	10,850 - -	-	- - -
180 "	30	5,400 - -	-	- - -
185 "	34	6,290 - -	-	- - -
190 "	25	4,750 - -	-	- - -
195 "	36	7,020 - -	-	- - -
200 "	65	13,000 - -	1	200 - -
205 "	18	3,690 - -	-	- - -
210 "	24	5,040 - -	-	- - -
215 "	26	5,590 - -	-	- - -
220 "	15	3,300 - -	-	- - -
225 "	33	7,425 - -	-	- - -
230 "	18	4,140 - -	-	- - -
235 "	7	1,645 - -	-	- - -
240 "	16	3,840 - -	-	- - -
245 "	13	3,185 - -	-	- - -
250 "	27	6,750 - -	-	- - -
255 "	10	2,550 - -	-	- - -
260 "	16	4,160 - -	-	- - -
265 "	16	4,240 - -	-	- - -
Carried forward.	5,300,915	4,803,995 8 -	9,871	14,606 8 -

	Sales in the Madras Presidency		Issues to Coorg.	
	No.	Value Rs as p.	No.	Value Rs as p.
Brought forward.	5,300,915	4,803,995 8 -	9,871	14,606 8 -
270 Rupees	25	6,750 - -	-	- - -
275 "	59	16,225 - -	-	- - -
300 "	50	15,000 - -	-	- - -
325 "	40	13,000 - -	-	- - -
350 "	24	8,400 - -	-	- - -
375 "	40	15,000 - -	-	- - -
400 "	22	8,800 - -	-	- - -
425 "	16	6,800 - -	-	- - -
450 "	21	9,450 - -	-	- - -
475 "	25	11,875 - -	-	- - -
500 "	27	13,500 - -	-	- - -
525 "	7	3,675 - -	-	- - -
550 "	14	7,700 - -	-	- - -
575 "	10	5,750 - -	1	575 - -
600 "	10	6,000 - -	-	- - -
625 "	11	6,875 - -	-	- - -
650 "	8	5,200 - -	-	- - -
675 "	4	2,700 - -	-	- - -
700 "	9	6,300 - -	-	- - -
725 "	9	6,525 - -	-	- - -
750 "	7	6,250 - -	1	750 - -
775 "	9	6,975 - -	-	- - -
800 "	5	4,000 - -	-	- - -
825 "	1	825 - -	-	- - -
850 "	5	4,250 - -	-	- - -
875 "	8	7,000 - -	-	- - -
900 "	19	17,100 - -	-	- - -
1000 "	69	69,000 - -	-	- - -
Grand Total..	5,301,469	5,093,920 8 -	9,873	15,931 8 -

General Stamp Office,
Madras, 5th June 1899.

(Signed) Herbert Bradley,
Ag: Superintendent of Stamps.

(True copy)
R A Graham
24/7/99
Acting Secretary

N.B.—

No XIII

Statement showing the number of licensed vendors and their remuneration for the year 1898-99.

1	2		3		4		5		6		7		8
Districts	Number of licensed Vendors on the 31st March		Sale of Stamps of Rs 50 and below including 2 anna Copy Stamps		Average annual remuneration of each licensed vendor		Number of licensed vendor for every Rs 100,000 of Stamp Revenue entered in Column 3		Number of licensed vendor for every 100000 of the population		Discount		Population
	1898	1899	1897-98	1898-99	1897-98	1898-99	1897-98	1898-99	1897-98	1898-99	1897-98	1898-99	
Ganjam	60	53	1,91,782	1,88,994	81	88	31	28	3	3	4,853	4,642	18,96,803
Vizagapatam	119	113	2,21,848	2,41,172	45	49	54	47	4	4	5,296	5,493	28,02,992
Godavari District	122	121	4,99,403	4,92,258	92	88	24	25	6	6	11,208	10,624	20 78782
Kistna District	88	124	4,15,672	4,11,706	106	72	21	30	5	7	9,353	8,986	1855582
Nellore	87	93	2,26,151	2,21,303	62	56	39	42	6	6	5,382	5,184	14 63 736
Cuddapah	78	75	1,87,433	1,91,530	67	68	42	39	6	6	5,265	5,103	1272072
Anantapur	36	39	85,565	87,778	61	51	42	44	5	6	2,183	2,006	708 549
Bellary	72	74	1,21,272	1,16,400	43	40	59	64	8	8	3,108	2,981	900 126
Kurnool	96	87	1,27,541	1,27,958	39	43	75	68	11	11	3,763	3,699	817 811
Madras	42	38	4,43,556	4,24,361	74	72	9	9	9	8	3,119	2,719	452 518
Chingleput	37	38	1,98,851	1,87,419	129	116	19	20	3	3	4,784	4,412	11 36 928
North Arcot	123	130	3,00,387	2,97,240	63	57	40	44	6	6	7,712	7,396	21 80 487
South Arcot	101	103	3,28,493	2,83,894	84	70	31	36	5	5	8,503	7,215	21 62 851
Tanjore	236	231	7,47,672	7,09,937	82	79	32	33	11	10	19,370	18,305	22 28 114
Trichinopoly	87	90	2,59,456	2,47,688	76	69	34	37	6	7	6,585	6,197	13 72 717
Madura	217	193	5,70,830	5,88,603	67	76	38	33	8	7	14,550	14,648	2608 404
Tinnevelly	242	255	5,21,848	5,24,626	57	89	46	49	13	13	13,897	13,816	1916095
Coimbatore	178	132	3,59,357	3,44,845	56	72	49	38	9	7	10,021	9,459	20 04 829
Salem	97	99	2,88,022	2,67,314	79	70	34	37	5	5	7,651	6,977	19 62 591
South Canara	65	63	2,29,124	2,30,297	83	84	28	27	6	6	5,402	5,295	10 56 081
Malabar	231	233	8,03,955	7,93,784	87	83	29	29	9	9	20,151	19,286	26 52565
The Nilgiris	7	6	40,754	40,508	142	155	17	15	7	6	994	930	99797
Total	2,421	2,390	71,68,975	70,19,615	1,675	1,647	793	794	151	149	1,73,150	1,65,373	356 30440

(Signed) Herbert Bradley
Acting Superintendent of Stamps.

(True copy)

R A Cunham
24/7/99
Acting Secretary.

Statement showing the names &c of Licensed Vendors whose average monthly income of discount exceeded Rs 30 during the year 1898-99.

Districts	Names of Vendors	Places of Vend	Average discount per mensem Rs	as	p
Ganjam	Nil	Nil	-	-	-
Vizagapatam	Mantha Latchayya	Vizagapatam	30	13	0
Godavari	J. Rozappa	Narasapur	33	5	10
	K. Ramaiah	Amalapur	37	2	10
	K. Subbarayadu	Rajahmandry	43	3	7
	C. Balakrishnayya	Cocanada	30	5	7
	K. Jagannadham	Bandar	38	5	11
Kistna	Nil				
Nellore	Nil				
Cuddapah	Nil				
Anantapur	Nil				
Bellary	Nil				
Kurnool	Nil				
Madras	Nil				
Chingleput	Ramayya	Tirupati	31	5	10
North Arcot	Venkatasulu Razulu	Vellore	32	2	3
South Arcot	Nil				
Salem	Baboo Saheb	Tirupattur	35	1	0
Tanjore	Nil				
Trichinopoly	Nil				
Tinnevelly	Nil				
Madura	Rama Rao	Dindigal	39	15	11
Coimbatore	Venulu Razulu	Coimbatore Taluk	34	10	6
	Seshiengar	Udamalpet Taluk	31	13	9
Nilgiris	T. Subba Pillai	Ootacamund	40	-	6
Malabar	C. Bharatam	Cannanore	32	4	3
	Ramalinga Vadhiar	Ponnani	33	15	-
	Datha Pattani	Wallwanad	34	12	2
	Venkateswara Aiyar	Nedunganad	30	6	9
	Sankaralingama Pillai	Palghat	29	11	1
	Kelappa Menon	Calicut	45	8	0
	Raman Menon	Sheenad	30	7	1
South Canara	Annaiappayya	Udipi Taluk Office	32	10	-
Bangalore	Nil				
Travancore	Nil				

(Signed) Herbert Bradley
Acting Superintendent of Stamps

(True Copy)

R A Cuthbert
24/7/99
Acting Secretary

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N.B.—
A=Printin full

Statement showing the receipts and charges of Stamps of the year 1898-99 between "Law and Justice" and "Stamp Revenue"

Law and Justice

Disbursements	Amount		
Establishment and Contingent Charges	19,032	2	2
Cost of Stamps received from England	61,729	1	6
Discount and Salary to Vendors	61,875	12	2
Refund of fees under Act VII of 1870 and of Small Cause and City Civil Courts, Madras	36,855	4	9
Refund of Surplus Process Service Fees	1,862		6
Refund of the value of spoiled and unused stamps returned or renewed	28,119	10	5
Total	2,09,474	9	6

Receipts	Amount			Net Revenue
By sale of Court Fee Stamps, Copy Stamps and watermarked paper.	54,95,154	7	11	
Fees for attestation of Powers of Attorney and other receipts.	339	2	0	
	54,95,493	9	11	52,86,019 - 5

Stamp Revenue

Disbursement	Amount		
Establishment and Contingent Charges	9,596	15	1
Cost of Stamps received from England	44,910	6	
Discount and Salary to Vendors	106,486	8	9
Refund of Stamp Duties and Penalties &c	2,444	7	
Refund of the Value of Spoiled and unused Stamps returned or renewed &c	41,165	3	
Total	2,04,603	8	

Receipts	Amount			Net Revenue
By sale of non judicial stamps by affixing impressed labels to documents and by Stamp duty collected under sections 30, 34, 37 and 38 of Act I of 1879.	27,20,451	7	4	
Penalties, adjudication fees and other receipts	50,662	6	7	
	27,71,113	13	11	25,66,510 - 5 2

(Signed) Herbert Bradley
Acting Superintendent of Stamps

(True copy)

R. A. Graham 24/7/99
Acting Secretary

E.

Revenue Department.

Read B.P.(S.R.) No.166,d/5-7-'99.

(C.No.4869)

Sep Res. No 100

G.O. (Price) No. 606 d/8th September 1899

Hon'ble Mr. Arathoon

Print expd 8/9/99.

Oct 7.9.99.

With the Proceedings read above, the Board of Revenue submits the report of the Superintendent of Stamps on the administration of the stamp revenue during the triennium ending 1898-99.

2. Stock of Stamps. The value of the stock at the Central Depot on the 31st March 1899 was Rs.149,46,498. Though ~~the stock was~~ larger than at the beginning of the triennium, ~~it was still~~ the stock was about ten per cent. less than the two years' supply prescribed by the rules. In the Local Depots, on the other hand, the stock was more than sufficient for nine months' consumption against the five months' supply enjoined by the rules.

3. Receipts. The gross revenue during the triennium amounted to Rs.246,28,162 against Rs.232,72,748 in the preceding period

para 2 of B.P. on page 30 of current

value Rs 140,98,822. (Net)

Board's Standing Orders No 44, para 1.

para 3 of B.P. on page 30 of current

Board's Standing Orders, 44, para 5

para 4 of ~~the current~~ B.O. on page 30 of the current

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N.B.—

period, giving an increase of Rs.13,55,414; 95 per cent. of this increase occurred under Judicial Stamps, and is ascribed to increased litigation. Variations in the receipts under the several sub-heads as compared with the preceding triennium ~~from the sale of the different kinds of stamps are explained~~ in paras 7-15 of the B.P. and do not call for remarks.

4. Charges. The aggregate charges of the triennium amounted to Rs.12,92,568 against Rs.13,71,686 in the preceding period. There was thus a decrease of Rs.79,118, which occurred almost wholly in the value of stamps received from England and which was due to the higher rates of exchange obtaining in the money market during the years 1897-98 and 1898-99. The charges amounted to about five per cent. of the receipts. The Government is glad to note that the percentage steadily declined from 6.3 in 1894-95 to 5 in 1898-99.

para 140 of B.P. on page 32 of current

Para 56 of report on page 17 of current.

⊗ Para 6 of report on pg 18 of current.

1894-5	6.3
1895-6	5.9
1896-7	5.6
1897-8	5.2
1898-9	5.0

5. Net Revenue. As

Statement in para 60 of report on page 18 of current

net revenue of	1897-98	Rs 79,83,705
	1898-99	" 78,52,530
	Difference	1,31,175

⊗ ... al para 11 of B.P. on page 32 of current

...venue from non-judicial stamped papers

in	1896-97	Rs 22,56,278
	1897-98	" 23,99,026
	1898-99	" 22,65,422

(Statement at para 26 of report on page 11 of current)

As compared with the preceding year, the net revenue of 98-99 showed a fall of 1.31 lakhs; but as observed by the Board, the receipts of the former year were increased by ~~the failure of crops which gave rise to~~ an abnormal demand for money loans consequent upon a failure of crops. ~~and consequently necessitated the purchase of more stamps. In 1898-99, however, as the distress lessened, there became fewer and fewer applications for loans and the net receipts of~~ 1898-99 (with the exception of 1897-98) were, however, the highest reached during the last seventeen years.

KT
6699

Rev. 20-9-99

To the Board, (Separate Revenue) with the original enclosures retd.
" " Financial Department,
" " Judicial Department.
" " Public Department,
" " Accountant-General.. 60/6

Endt. No. 606A

Copy to the Govt. of India, Finance and Commerce Department.

KD
5-9-99 (Sd)

60 2

N.B.—
A = Print in full
B = ...

Government {1899} of Madras.

REVENUE.

Recd.	} 1899.	*Enclosures*
Regd.		*Spare copies*

G.O., Nos. 606, 606A, 8th September 1899.

SEPTEMBER.

Administration of the Stamp Revenue.

Reviewing the report on the — in the Madras Presidency during the triennium ending 1898–99.

—	1893–94.	1894–95.	1895–96.	Period of three years.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Balance	54,11,635	57,19,933	58,90,921	54,11,635
Receipts	73,34,900	76,53,150	73,97,690	2,23,85,740
Sales and Issues .. .. .. Total ..	1,27,46,535	1,33,73,083	1,32,88,611	2,77,97,375
.. .. Balance ..	70,26,602	74,82,162	75,42,445	2,20,51,209
	57,19,933	58,90,921	57,46,166	57,46,166

—	1896–97.	1897–98.	1898–99.	Period of three years.	Increase.	Decrease.
	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance	57,46,162	56,32,580	61,62,024	57,46,162	3,34,527	..
Receipts	74,32,446	85,68,067	77,59,694	2,37,40,207	13,54,467	..
Sales and Issues .. .. .. Total ..	1,31,78,608	1,42,00,647	1,39,01,718	2,94,86,369	16,88,994	..
.. .. Balance ..	75,46,028	80,38,623	78,73,216	2,34,57,867	14,06,658	..
	56,32,580	61,62,024	(a) 60,18,648	(a) 60,18,648	(a) 2,72,482	..

(a) The difference of Rs. 9,854 is due to the reduction in the price of water-marked paper.

No. II.—District Transaction (Damaged stamps destroyed).

Years.	Court-fee labels.	Court-fee paper.	Copy stamps.	Special adhesive stamps.	Non-judicial stamps.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1896–97	323 5 0	480 0 0	2 14 0	..	3,326 8 0
1897–98	117 1 0	540 0 0	7 12 0	0 4 0	5,507 6 0
1898–99	190 8 0	225 0 0	{ 4 10 0 / 0 0 4 * }	15 0 0	13,961 12 0
Total ..	630 14 0	1,245 0 0	15 4 4	15 4 0	22,795 10 0

Years.	Bill of exchange.	Revenue adhesive.	Foreign bill.	Share transfer.	Total.
	7	8	9	10	11
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1896–97	3 0 0	10 7 0	1 11 0	..	4,117 13 0
1897–98	360 9 0	1 11 0	60 0 0	1,489 8 0	8,084 3 0
1898–99	15 8 0	14 1 0	..	..	{ 14,426 7 0 / 0 0 4 }
Total ..	379 1 0	26 3 0	61 11 0	1,489 8 0	26,658 7 4

* Water-marked paper.

11. The value of stock in the districts at the end of 1898–99 shows an increase of Rs. 2,72,486 or 4·74 per cent. above that at the end of the previous triennium. The sales and issues of the period under report exceeded those of the previous triennium by Rs. 14,06,654 or 6·38 per cent. The sales and issues include Rs. 26,658 ‡ being the value of stamps damaged and destroyed.

	Rs.	A.	P.
† In 1896–97	4,147	13	0
„ 1897–98	8,084	3	0
„ 1898–99	14,426	7	4
Total ...	26,658	7	4

Nos. 606, 606A, Revenue, 8th September 1899.

stock in the Tanjore district includes Rs. 29,872–4–0 being the value of stamps embezzled by a shroff in the Negapatam sub-treasury. Orders * No. 1407, dated for writing off the amount were received in the account Revenue). for writing off the balance in the balance in lieu was accordingly deducted from the amount supplied in lieu returned by vendors and of those given below :—

	Value of stamps returned by vendors.	Value of stamps issued in lieu.	A. P.
Travancore	3,45,298	4	3,79,943
Total .	3,80,027	11,02,868	3,76,471

| | | |

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), No. 166, dated 5th July 1899:—

Read—the following letter from H. BRADLEY, Esq., I.C.S., Acting Superintendent of Stamps, Madras, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated 5th June 1899, No. 1350:—

In accordance with the instructions contained in the Government order quoted in the margin,* I have the honour to submit the report † on the working of the Stamp Department during the three years ending 31st March 1899, together with the usual statements for 1898–99. Brief notes with statements showing the income and expenditure for 1896–97 and 1897–98 were duly submitted by this office and they were recorded in the Government orders noted in the margin. ‡

2. The triennial reports received from the districts noted in the margin § are herewith submitted. Those of the other districts ‖ will be forwarded when received. I would invite attention to the delays that have occurred.

3. The details of the transactions of the General Stamp Office are embodied in statement No. I and its enclosure. The subjoined table is an abstract thereof.

* G.O., No. 950, Revenue, dated 30th Sept. 1887, communicated in B.P., No. 687, dated 2nd Nov. 1887.

† Including Appendices A and B.

‡ No. 724, Revenue, dated 27th Aug. 1897, embodied in B.P., No. 294 (Separate Revenue), dated 15th Sept. 1897.
No. 419, Revenue, dated 28th July 1898, embodied in B.P., No. 242 (Separate Revenue), dated 3rd Aug. 1898.

§

	Date of receipt.
1. Ganjám	9th May 1899.
2. Vizagapatam	25th ,,
3. Gódávari	6th ,,
4. Kistna	6th ,,
5. Nellore	11th ,,
6. Kurnool	22nd ,,
7. Bellary	22nd ,,
8. Anantapur	22nd ,,
9. North Arcot	23rd ,,
10. South Arcot	26th April 1899.
11. Salem	17th May 1899.
12. Tanjore	23rd ,,
13. Trichinopoly	30th April 1899.
14. Tinnevelly	2nd May 1899.
15. Madura	16th ,,
16. Coimbatore	4th ,,
17. Nilgiris	19th ,,
18. Chingleput	1st ,,
19. Madras	15th ,,
20. Bangalore	13th ,,
21. Travancore	29th April 1899.

‖ Cuddapah (received on 30th June 1899).
South Canara (received on 31st May 1899).
Malabar ,, ,,

—	1893–94.	1894–95.	1895–96.	Period of three years.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Balance at the commencement of the year or period	1,22,55,141	1,23,74,525	1,32,46,808	1,22,55,141
Receipts	78,90,084	90,70,739	87,85,323	2,57,46,146
Total	2,01,45,225	2,14,45,264	2,20,32,131	3,80,01,287
Issues	77,70,542	81,96,037	79,33,152	2,38,99,731
Stamps destroyed	158	2,419	157	2,734
Total Issues	77,70,700	81,98,456	79,33,309	2,39,02,465
Balance	1,23,74,525	1,32,46,808	1,40,98,822	1,40,38,822

—	1896–97.	1897–98.	1898–99.	Period of three years.	Increase.	Decrease.
	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at the commencement of the year or period	1,40,93,822	1,52,29,689	1,48,10,763	1,40,98,822	18,43,681	..
Receipts	89,67,699	86,42,738	* 82,48,264	2,58,58,701	1,12,555	..
Total	2,30,66,521	2,38,72,427	2,30,59,027	3,99,57,523	19,56,236	..
Issues	78,36,635	90,61,609	81,11,474	2,50,09,718	11,09,987	..
Stamps destroyed	197	55	..	252	..	2,482
Total Issues	78,36,832	90,61,664	81,11,474	2,50,09,970	11,07,505	..
Balance	1,52,29,689	1,48,10,763	† 1,49,46,498	† 1,49,46,498	† 8,47,676	..

* Rs.

England	74,14,227
Calcutta	6,86,330
Bombay	1,23,714
Districts	1,338
Stationery office	22,155
Total	82,48,264

† The difference of Rs. 1,055 is due to the reduction in the price of water-marked paper under G.O., No. 384, Revenue, dated 11th July 1898, embodied in Board's Proceedings, No. 213 (Separate Revenue), dated 17th July 1898.

4. It will be observed that the stock at the beginning of the triennial period under review was 15·04 per cent. greater than the stock at the beginning of the previous triennium. This is due to the gradual increase in sales during the previous triennium.

5. The value of the stamps received from England during the past three years exceeded that of the previous similar period by Rs. 1,12,555 or ·44 per cent., while the issues rose by Rs. 11,09,987 or 4·64 per cent.

6. In 1898–99 the value of stamps received from England was Rs. 74,14,227 or 9·60 per cent. less than that received in the previous year. In the issues also there was a decrease of Rs. 9,50,135 or 10·49 per cent.

7. The value of the stock at the central depot at the end of 1898–99 was Rs. 1,49,46,498, which, although it exceeded that at the end of 1895–96 by Rupees 8,47,676, or by 6·01 per cent., was less by Rs. 17,26,647 or by 10·36 per cent. than the two years' supply required to be maintained under the rules.

8. Stamps to the value of Rs. 252 were destroyed during the past triennium against Rs. 2,734 in the preceding three years, showing a decrease of Rs. 2,482.

9. The stock of stamps at the central depot was examined by the officers named in the margin,* and the Accountant-General certified the correctness of the stock of stamps as reported by them (*vide* Government orders quoted in the margin).†

10. *District Transactions—Statement No. II.*—In this statement and its enclosure, the transactions of the districts in 1898–99 are detailed. In the subjoined table the figures of the past two triennial periods are compared.

* 1. In 1896–97 by M.R.Ry. G. Kothanda Ramayya Avergal, Head-quarter Deputy Collector, North Arcot.
2. In 1897–98 by M.R.Ry. P. Kristna Row Avergal, General Duty Deputy Collector, Chingleput district.
3. In 1898–99 by M.R.Ry. C. Ramasesha Aiyar Avergal, General Duty Deputy Collector, North Arcot.

† G.O., Mis. No. 3293, Revenue, dated 15th August 1896.
,, ,, ,, 4073, ,, ,, 5th ,, 1897.
,, ,, ,, 3403, ,, ,, 18th ,, 1898.

—	1896-97.	1897-98.	1898-99.	Total.	Increase.	Decrease.
	6	7	8	9	10	11
Stamp Office at Madras.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assistant Superintendent's salary and establishment	17,491	16,113	17,538	51,142	..	1,337
Cost of stamps received from England including freight	1,47,160	1,30,090	1,06,639	3,83,889	..	94,920
Contingent charges	5,920	6,508	6,510	18,938	1,098	..
Amount charged by the Public Works Workshops for the repair of counter-stamping dies, &c.	651	92	103	846	516	..
Total ..	1,71,222	1,52,803	1,30,790	4,54,815	..	94,643
Districts.						
Discount and salary to vendors	1,66,233	1,76,020	1,68,362	5,10,615	9,844	..
Contingent charges	4,016	4,143	4,478	12,637	3,675	..
Refund of Court-fees under sections 13, 14 and 15 of Act VII of 1870 and of Small Cause and City Civil Court-fees	37,620	36,633	36,856	1,11,109	16,699	..
Refund of surplus process-service fees	1,336	1,166	1,013	3,515	178	..
Do. of value of spoiled and unused Court-fee stamps	22,030	24,495	28,434	74,959	10,829	..
Do. of value of spoiled and unused Court-copy stamps	157	227	143	527	2	..
Do. of value of spoiled and unused stamps under sections 53 and 54 of Act I of 1879	37,158	39,945	40,953	1,18,056	..	23,680
Do. of stamp duty	157	334	37	528	470	..
Do. of penalties	1,116	738	2,397	4,251	619	..
Do. of adjudication fees	..	..	..	..	..	5
Do. of value of stamps renewed	485	443	444	1,372	..	3,085
Do. "Miscellaneous"	13	..	11	24	..	181
Do. of water-marked paper	..	..	160	160	160	..
Total ..	2,70,321	2,84,144	2,83,288	8,37,753	15,525	..
Grand Total ..	4,41,543	4,36,947	4,14,078	12,92,568	..	79,118

56. The General Stamp Office charges amounted to Rs. 4,54,815 and the district charges to Rs. 8,37,753 or Rs. 12,92,568 in the aggregate. The General Stamp Office charges during the triennium under report are less than those of the previous three years by Rs. 94,643, while the district charges show an excess of Rs. 15,525. There was thus a decrease of Rs. 79,118 in the aggregate charges. A large portion of the decrease under the General Stamp Office charges occurred under the cost of stamps received from England. This is chiefly due to the rise in the rate of exchange as will be seen from the official rates given in the margin.

	Rate per rupee. s. d.
1893-94	1—2¾
1894-95	1—1¼
1895-96	1—1½
1896-97	1—1⅝
1897-98	1—2⅛
1898-99	1—3¼

57. The decrease in the Assistant Superintendent's salary and establishment is chiefly due to a third-class Deputy Collector having been posted to the office during 1897-98.

58. The increase of Rs. 9,844 under "Discount and salary to vendors" paid in districts corresponds with the increase in the sale of stamps.

59. *Refunds.*—There is an increase of Rs. 28,957 in seven items, while there is a decrease amounting to Rs. 26,951 in four items. The former is distributed among the several districts and is due to ordinary fluctuation. The latter is due to an abnormal item of refund, viz., Rs. 29,062-8-0, referred to in paragraph 64 of the report for the previous triennium, having been included in the figures of that triennium.

60. The following table exhibits the total charges and the total receipts with the percentage of the former to the latter and also the net receipts from the year 1882-83 :—

—	Receipts.	Charges.	Percentage.	Net revenue.
	Rs.	Rs.		Rs.
1882–83	52,03,420	2,63,873	5·07	49,39,547
1883–84	56,24,858	2,84,620	5·06	53,40,238
1884–85	56,49,430	3,33,516	5·90	53,15,914
1885–86	58,98,199	3,18,023	5·39	55,80,176
1886–87	58,21,637	4,24,783	7·29	53,96,854
1887–88	59,71,670	3,30,963	5·54	56,40,707
1888–89	61,35,123	3,87,212	6·31	57,47,911
1889–90	65,01,023	3,64,091	5·60	61,36,932
1890–91	64,55,921	3,17,039	4·91	61,38,882
1891–92	67,48,760	3,47,249	5·14	64,01,511
1892–93	73,53,653	3,73,870	5·08	69,79,783
1893–94	74,32,674	4,09,414	5·08	70,23,260
1894–95	78,72,664	4,94,843	6·28	73,77,821
1895–96	79,67,410	4,67,429	5·87	74,99,981
1896–97	79,40,902	4,41,543	5·56	74,99,359
1897–98	84,20,652	4,36,947	5·19	79,83,705
1898–99	82,66,608	4,14,078	5·01	78,52,530

61. It will be observed that the stamp revenue has steadily advanced from year to year since 1889–90. The revenue of 1889–90 rose by 14·44 per cent. during the five years ending with 1893–94 and by 27·96 per cent. during the ten years ending with 1898–99. The revenue of the past year is the highest on record with the exception of 1897–98.

62. The percentage of charges to receipts in 1894–95 (6·28) was higher than that of any of the previous five years or the succeeding four years owing to the large increase under refunds of value of spoiled and damaged stamps in that year; while that in 1898–99 (5·01) is the lowest on record excepting that of 1890–91.

63. *Vendors.*—General statement No. 7 contains particulars as to the number of non-official vendors employed in each district and the proportion of vendors to every 100,000 of population. In the subjoined table the average annual number of vendors in the last two triennial periods are compared with their proportion to 100,000 of population in each district :—

—	Population in 1891.	1893–94.	1894–95.	1895–96.	Average annual number of vendors.	Percentage of vendors for 100,000 of population.	1896–97.	1897–98.	1898–99.	Average annual number of vendors.	Percentage of vendors for 100,000 of population.
	No.										
1. Ganjám	1,896,803	63	70	70	68	3·58	59	60	53	57	3·00
2. Vizagapatam ..	2,802,992	114	116	116	115	4·10	116	119	113	116	4·14
3. Gódávari ..	2,078,782	156	120	120	132	6·35	120	122	121	121	5·82
4. Kistna	1,855,582	81	83	84	83	4·47	88	88	124	100	5·39
5. Nellore	1,463,736	86	91	82	86	5·87	82	87	93	87	5·94
6. Cuddapah ..	1,272,072	57	69	71	66	5·18	72	78	75	75	5·89
7. Anantapur ..	708,546	39	39	39	39	5·50	39	36	39	38	5·36
8. Bellary	900,126	68	60	60	63	7·00	60	72	74	69	7·67
9. Kurnool	817,811	91	92	94	92	11·25	94	96	87	92	11·25
10. Madras	452,518	39	43	42	41	9·06	43	42	38	41	9·06
11. Chingleput ..	1,136,928	83	37	35	52	4·57	34	37	38	36	3·17
12. North Arcot ..	2,180,487	110	124	122	119	5·46	119	123	130	124	5·69
13. South Arcot ..	2,162,851	138	119	115	124	5·73	100	101	103	101	4·67
14. Tanjore	2,228,114	268	250	255	258	11·58	236	236	231	234	10·50
15. Trichinopoly ..	1,372,717	86	87	87	87	6·34	100	87	90	92	6·70
16. Madura	2,608,404	201	222	170	198	7·59	197	217	193	202	7·74
17. Tinnevelly ..	1,916,095	246	224	227	232	12·11	239	242	255	245	12·79
18. Coimbatore ..	2,004,839	179	184	198	187	9·33	181	178	132	164	8·18
19. Salem	1,962,591	89	87	96	91	4·64	99	97	99	98	4·99
20. South Canara ..	1,056,081	48	50	53	50	4·73	57	65	63	62	5·87
21. Malabar	2,652,565	220	198	207	208	7·84	233	231	233	232	8·75
22. The Nilgiris ..	99,797	6	4	4	5	5·01	6	7	6	6	6·01
Total ..	..	..	..	..	2,396	..	..	..	..	2,392	..

64. The average annual number of vendors in the last triennium is 2,392 or only 4 less than the number in the preceding three years. In thirteen districts there were 105 more and in seven districts 109 less. In Tanjore the number was reduced by 24 owing to the vendors not finding the profession sufficiently remunerative, as the already high rates demanded for loans in the market were still on the increase. In Coimbatore there is a decrease of 23, and this is accounted for by the fact that the

licenses of vendors who had insufficient transactions were cancelled at the beginning of the last official year. In South Arcot (23) and Chingleput (16) also there were fewer vendors. The number was somewhat higher in Malabar (24) and Kistna (17).

Ex-officio vendors of Post offices numbered on 31st March 1899 as detailed below :—

Ganjám ..	.. 18	North Arcot ..	.. 26
Vizagapatam ..	.. 22	South Arcot ..	.. 24
Gódávari ..	.. 55	Tanjore ..	.. 14
Kistna ..	.. 20	Trichinopoly ..	.. 11
Nellore ..	.. 19	Madura ..	.. 40
Cuddapah ..	.. 45	Tinnevelly ..	.. 23
Anantapur ..	.. 10	Coimbatore ..	.. 9
Bellary ..	.. 21	Salem ..	.. 39
Kurnool ..	.. 51	South Canara ..	.. 12
Madras ..	.. 2	Malabar ..	.. 18
Chingleput ..	.. 18	The Nilgiris ..	.. 2

Information in the case of the other districts will be submitted on receipt.

65. The average annual number of vendors for every 100,000 persons was as in the previous triennium high in Tinnevelly (12·79), in Kurnool (11·25), in Tanjore (10·50) and in Madras (9·06). In Malabar it was (8·75), Coimbatore (8·18), Madura (7·74), and Bellary (7·67). Ganjám showed the lowest number, viz., (3·00) against (3·58) in the previous triennium. In the other thirteen districts, the number varied from 3·17 in Chingleput to 6·70 in Trichinopoly.

66. *Statement No. VIII.*—In this statement the names of non-official vendors whose income exceeded Rs. 30 a month are given. This class of vendors numbered 21 in ten districts against fourteen districts in the previous triennium, the places of eight districts, viz., Bellary, Kurnool, Chingleput, Madras, Anantapur, South Arcot, Tanjore and Trichinopoly having been taken by the following four districts, viz., Vizagapatam North Arcot, Coimbatore and South Canara. Their income varied from Rs. 30 a month in Gódávari to Rs. 46 in Malabar, while in the previous triennium it was between Rs. 30 in Trichinopoly and Rs. 58 in Madura. The vendors are classified below with reference to their income :—

—	Number of vendors, whose income is						
	Above Rs. 30 and under Rs. 35.	Above Rs. 35 and under Rs. 40.	Above Rs. 40 and under Rs. 45.	Above Rs. 45 and under Rs. 50.	Above Rs. 50 and under Rs. 55.	Above Rs. 55.	Total.
Vizagapatam	1	..	..	..	..	..	1
Gódávari	2	1	1	..	..	..	4
Kistna	..	1	..	..	..	..	1
North Arcot	2	..	..	..	..	..	2
Salem	..	1	..	..	..	..	1
Madura	2	..	1	..	..	..	1
Coimbatore	..	..	..	..	..	..	1
The Nilgiris	5	1	..	..	..	..	1
Malabar	1	..	..	..	..	..	7
South Canara	..	..	..	1	..	..	1
Total ..	13	5	2	1	..	..	21

67. Statement No. IX annexed to this report gives the details of receipts and charges of the year 1898–99 divided between Judicial and Non-Judicial. The establishment and contingent charges of the Central office as well as the other charges of that office and the district charges are proportionately distributed to Judicial, Non-Judicial, Postage and Telegraph stamps as shown below :—

—	Year.	Judicial.	Non-Judicial.	Postage.	Telegraph.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	1893–94 ..	46,97,836	27,34,828	22,99,991	7,89,866	1,05,22,531
	1894–95 ..	50,69,062	28,03,602	24,46,561	8,85,978	1,12,05,203
	1895–96 ..	51,28,030	28,39,380	23,57,803	8,66,509	1,11,91,722
Charges of the Central office. Establishment ..	1893–94 ..	7,833	4,560	3,835	1,317	17,545
	1894–95 ..	7,882	4,359	3,804	1,378	17,423
	1895–96 ..	8,024	4,443	3,689	1,355	17,511
Charges of the Central office. Contingencies ..	1893–94 ..	2,467	1,436	1,208	415	5,526
	1894–95 ..	2,644	1,462	1,276	462	5,844
	1895–96 ..	2,964	1,642	1,363	501	6,470
Other charges of the Central and District offices.	1893–94 ..	1,68,555	2,17,788	..	..	3,86,343
	1894–95 ..	2,07,643	2,63,933	..	..	4,71,576
	1895–96 ..	2,23,350	2,19,598	..	..	4,43,448
Total ..	Receipts ..	1,48,94,928	83,77,820	71,04,355	25,42,353	3,29,19,456
	Charges ..	6,31,862	7,19,221	15,175	5,428	13,71,686

—		Year.	Judicial.	Non-Judicial.	Postage.	Telegraph.	Total.
			Rs.	Rs.	Rs.	Rs.	Rs.
Receipts		1896-97 ..	51,90,499	27,50,403	26,94,115	7,90,618	1,14,25,635
		1897-98 ..	54,96,808	29,23,844	28,12,539	7,72,610	1,20,05,801
		1898-99 ..	54,95,494	27,71,114	28,84,374	7,18,417	1,18,69,399
Charges of the Central office.	Establishment ..	1896-97 ..	7,946	4,211	4,124	1,210	17,491
		1897-98 ..	7,377	3,924	3,775	1,037	16,113
		1898-99 ..	8,120	4,095	4,261	1,062	17,538
	Contingencies ..	1896-97 ..	2,689	1,425	1,396	410	5,920
		1897-98 ..	2,980	1,585	1,524	419	6,508
		1898-99 ..	3,014	1,520	1,582	394	6,510
Other charges of the Central and District offices.		1896-97 ..	1,89,952	1,00,653	98,594	28,933	4,18,132
		1897-98 ..	1,89,698	1,00,903	97,062	26,663	4,14,326
		1898-99 ..	1,80,583	91,059	94,780	23,608	3,90,030
Total ..		Receipts ..	1,61,82,801	84,45,361	83,91,028	22,81,645	3,53,00,835
		Charges ..	5,92,359	3,09,375	3,07,098	83,736	12,92,568

68. The statement below shows the receipts and charges of the year 1898–99 as compared with those exhibited in the books of the Accountant-General :—

Particulars.	Accountant-General's figures.	Stamp office figures.	Difference. Excess.	Difference. Deficit.
Receipts.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Sale of General stamps	26,76,954 2 0	26,78,755 13 0	..	1,801 11 0
Do. of Court-fee stamps	50,94,180 12 0	50,94,180 10 0	0 2 0	..
Do. of Copy stamps	3,84,388 0 0	3,84,388 0 0	..	..
Do. of water-marked paper	16,577 8 9	16,585 13 11	..	8 5 2
Duty on impressing documents	43,617 9 4	41,695 10 4	1,921 15 0	..
Miscellaneous	51,028 11 5	51,001 8 7	27 2 10	..
Total, Receipts ..	82,66,746 11 6	82,66,607 7 10	139 3 8	..
Charges.				
Districts.				
Discount on sale of General stamps	1,05,660 14 7	1,05,658 6 6	2 8 1	..
Do. of Court-fee stamps	40,580 11 4	40,579 8 2	1 3 2	..
Do. of Copy stamps	18,632 5 9	18,632 10 6	..	0 4 9
Do. of water-marked paper	1,021 10 0	1,021 5 8	0 4 4	..
Salary to vendors	2,470 5 6	2,470 5 6	..	..
Refunds	1,10,421 0 3	1,10,447 4 3	..	26 4 0
Carriage and other charges on account of stamps sent to districts	3,923 12 11	3,922 12 11	1 0 0	..
Landing and shipping charges	52 11 1	53 11 1	..	1 0 0
Purchase of country and European articles ..	435 14 0	435 14 0	..	..
Repairs to furniture	10 7 0	10 7 0	..	..
Telegraph charges	7 8 0	7 8 0	..	..
Binding charges	31 11 0	31 11 0	..	..
Petty carriage and cooly charges	12 9 2	12 9 2	..	..
Office expenses	1 8 6	1 8 6	..	..
Miscellaneous charges	2 0 0	2 0 0	..	..
Total ..	2,83,265 1 1	2,83,287 10 3	..	22 9 2
Central office.				
Assistant Superintendent's salary	7,423 13 7	7,423 13 7	..	..
Office establishment	10,114 0 8	10,114 0 8	..	..
Cost of stamps and freight paid in England ..	..	1,06,639 7 7	..	1,06,639 7 7
Freight and other charges on European stores ..	1,101 1 8	1,047 14 2	53 3 6	..
Freight, carriage and other charges on stamps sent to districts	4,523 7 8	4,523 7 8	..	..
Purchase of country and European articles	55 9 10	55 9 10	..	..
Repairs to furniture, stamp die, &c.	140 10 8	140 10 8	..	..
Hot and cold weather charges	70 7 11	70 7 11	..	..
Binding charges	21 14 0	21 14 0	..	..
Lighting charges	31 8 6	31 8 6	..	..
Scavenging expenses	6 4 0	6 4 0	..	..
Petty carriage and cooly charges	10 5 9	10 5 9	..	..
Postage charges	167 15 4	167 15 4	..	..
Telegraph charges	53 6 0	53 6 0	..	..
Rents, rates and taxes	457 8 0	457 8 0	..	..
Office expenses	26 2 4	26 2 4	..	..
Total ..	24,204 3 11	1,30,790 8 0	..	1,06,586 4 1
Total, Charges ..	3,07,469 5 0	4,14,078 2 3	..	1,06,608 13 3

69. It will be observed that the Accountant-General shows a net excess of Rs. 139–3–8 under receipts and a net decrease of Rs. 1,06,608–13–3 under charges. The large decrease in the latter is chiefly due to the omission by the Accountant-General of a debit of Rs. 1,06,639–7–7, being the cost of stamps imported during the year and paid for in England. Other differences are explained in detail in the memoranda A and B annexed to the report.

70. Statements relating to (*a*) evasions of stamp law, (*b*) Court-fee stamps used, and (*c*) petitions for grant of Probates and Letters of Administration filed during the year 1898–99 have not yet been received from the districts named below :—

Statement of evasions due from	Statement of petitions for grant of probates and letters of administration due from	Statement of Court-fee stamps due from Collectors of	Statement of Court-fee stamps due from The Judges of
Ganjám	Ganjám	Gódávari	Tinnevelly.
Cuddapah	Madras	Cuddapah	Malabar (North).
Anantapur	....	Tinnevelly	....
Kurnool	....	Salem	....
North Arcot	....	The Nilgiris	....
Salem	....	....	....

The usual general statements in respect of them will therefore be submitted hereafter.

71. The service registers of all employés of this department were maintained and verified up to the end of 31st March 1899.

APPENDIX A.

Statement showing the percentage of the number of Court-fee stamps sold, &c., referred to in paragraph (1) of the report.

Denomination.	Percentage of 1893–94.		Percentage of 1894–95.		Percentage of 1895–96.		Denomination.	Percentage of 1896–97.		Percentage of 1897–98.		Percentage of 1898–99.	
	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.		Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.
8 annas ..	36·247	20·094	36·476	19·850	36·564	19·939	8 annas ..	36·518	19·684	37·527	31·326	37·113	19·313
1 rupee ..	7·665	8·475	7·643	8·327	7·928	8·647	1 rupee ..	7·813	8·423	8·255	13·783	8·255	8·591
2 rupees ..	2·734	6·063	2·786	6·068	2·708	5·907	2 rupees ..	2·695	5·810	2·767	9·238	2·639	5·492
10 ,, ..	·458	5·075	·484	5·276	·472	5·104	10 ,, ..	·485	5·227	38·463	13·601	·495	5·151
3 ,, ..	1·449	4·818	1·469	4·801	1·089	4·828	3 ,, ..	1·469	4·749	1·582	7·924	1·545	4·823
6 ,, ..	·702	4·673	·714	4·673	·719	4·709	6 ,, ..	·741	4·790	·782	7·833	·762	4·755
1½ ,, ..	2·651	4·410	2·650	4·331	2·669	4·365	1½ ,, ..	2·720	4·398	2·860	7·163	2·834	4·425
15 ,, ..	·230	3·838	·237	3·888	·239	3·911	15 ,, ..	·244	3·944	20·222	10·726	·264	4·121
12 annas ..	3·948	3·259	3·965	3·256	3·961	3·240	12 annas ..	3·980	3·218	4·231	5·297	4·106	3·205
20 rupees ..	·133	2·954	·140	3·070	·140	3·056	20 rupees ..	·144	3·102	11·544	8·164	·150	3·137
4 ,, ..	·694	3·080	·700	3·051	·687	2·998	4 ,, ..	·707	3·049	·733	4·894	·679	2·914
1 anna ..	35·563	2·464	35·325	2·405	35·159	2·398	5 ,, ..	·439	2·365	·473	3·949	·442	2·302
5 rupees ..	·410	2·267	·419	2·284	·418	2·279	1 anna ..	35·038	2·361	33·862	3·533	33·585	2·185
30 ,, ..	·060	1·987	·063	2·062	·066	2·161	30 rupees ..	·067	2·155	5·337	5·661	·069	2·153
25 ,, ..	·067	1·857	·069	1·894	·074	2·033	25 ,, ..	·072	1·959	6·111	5·402	·078	2·021
40 ,, ..	·023	1·047	·024	1·083	·025	1·954	35 ,, ..	·038	1·435	2·995	3·707	·040	1·454
35 ,, ..	·033	1·310	·037	1·362	·034	1·400	1 rupee 2 annas.	1·148	1·392	1·238	2·324	1·226	1·436
1,000 ,, ..	·001	1·907	·001	1·768	·001	1·390	1,000 rupees ..	·001	1·433	·089	3·133	·001	1·355
1 rupee 2 annas.	1·145	1·282	1·144	1·402	1·129	1·386	50 ,, ..	·023	1·233	1·912	3·380	·024	1·248
50 rupees ..	·022	1·235	·022	1·246	·025	1·111	40 ,, ..	·026	1·146	2·129	3·011	·027	1·117
45 ,, ..	·020	1·017	·020	1·020	·021	1·039	45 ,, ..	·019	·934	1·596	2·540	·022	·989
4 annas ..	3·815	1·057	3·699	1·007	3·637	·992	4 annas ..	3·712	1·001	3·814	1·592	3·689	·960
100 rupees ..	·008	·866	·007	·854	·008	·848	100 rupees ..	·008	·904	·683	2·415	·009	·891
60 ,, ..	·011	·740	·011	·746	·016	·818	60 ,, ..	·013	·827	1·062	2·252	·013	·823
6 annas ..	1·674	·696	1·645	·670	1·631	·668	80 ,, ..	·009	·766	·707	2·001	·009	·763
80 rupees ..	·008	·630	·007	·639	·008	·661	6 annas ..	1·680	·679	1·776	1·112	1·712	·668
90 ,, ..	·005	·579	·005	·567	·006	·599	90 rupees ..	·006	·649	·553	1·760	·007	·640
85 ,, ..	·005	·525	·006	·574	·006	·578	55 ,, ..	·009	·555	·749	1·456	·010	·600
65 ,, ..	·007	·498	·007	5·292	·006	·519	65 ,, ..	·008	·555	·682	1·567	·009	·593
55 ,, ..	·008	·457	·008	·495	·008	·499	85 ,, ..	·007	·667	·586	1·761	·007	·576
75 ,, ..	·005	·492	·006	·497	·006	·499	75 ,, ..	·005	·483	·482	1·277	·007	·533
70 ,, ..	.005	·461	·006	·469	·006	·467	70 ,, ..	·006	·478	·540	1·337	·007	·517
95 ,, ..	·004	·438	·004	·401	·004	·448	95 ,, ..	·004	·456	·373	1·253	·005	·451
150 ,, ..	·002	·348	·002	·329	·002	·389	150 ,, ..	·001	·259	·159	·841	·002	·362
275 ,, ..	·001	·442	·001	·380	·001	·330	900 ,, ..	..	·299	·023	·728	..	·336
105 ,, ..	·002	·291	·002	·293	·003	·305	105 ,, ..	·003	·318	·224	·833	·003	·334
325 ,, ..	..	·171	..	·220	·001	·294	275 ,, ..	·001	·303	·100	·973	·001	·319
125 ,, ..	·002	·289	·002	·293	·002	·292	120 ,, ..	·002	·277	·193	·819	·002	·299
120 ,, ..	·001	·223	·001	·219	·003	·288	300 ,, ..	·001	·305	·061	·652	·001	·294
300 ,, ..	..	·275	..	·306	·001	·278	375 ,, ..	·001	·226	·051	·682	·001	·294
110 ,, ..	·002	·265	·002	·246	·002	·266	110 ,, ..	·003	·334	·197	·767	·003	·292
155 ,, ..	..	·160	·001	·211	·001	·258	115 ,, ..	·002	·313	·187	·761	·002	·282

Statement showing the percentage of the number of Court-fee stamps sold, &c., referred to in paragraph (1) of the report—*cont.*

Denomination.	Percentage of 1893–94.		Percentage of 1894–95.		Percentage of 1895–96.		Denomination.	Percentage of 1896–97.		Percentage of 1897–98.		Percentage of 1898–99.	
	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.		Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.
175 rupees ..	·001	·221	·001	·205	·001	·247	125 rupees ..	·002	·270	·181	·802	·002	·272
115 ,, ..	·001	·235	·001	·213	·002	·242	500 ,, ..	..	·208	·031	·556	·001	·265
500 ,, ..	..	·390	..	·372	..	·232	200 ,, ..	·001	·179	·066	·465	·001	·255
200 ,, ..	·001	·243	·001	·220	·001	·219	325 ,, ..	·001	·257	·054	·624	·001	·255
400 ,, ..	..	·248	..	·119	·001	·219	130 ,, ..	·001	·192	·149	·683	·002	·245
140 ,, ..	·001	·186	·001	·223	·001	·218	135 ,, ..	·001	·283	·143	·682	·002	·233
350 ,, ..	..	·241	..	·305	·001	·206	475 ,, ..	·001	·247	·033	·552	..	·233
145 ,, ..	·001	·206	·001	·228	·001	·205	140 ,, ..	·001	·195	·129	·637	·002	·228
165 ,, ..	..	·178	..	·109	·001	·198	145 ,, ..	·001	·208	·104	·535	·001	·219
130 ,, ..	·001	·200	·001	·232	·001	·197	175 ,, ..	·001	·211	·084	·529	·001	·213
135 ,, ..	·001	·200	·001	·218	·001	·195	155 ,, ..	·001	·142	·086	·470	·001	·209
900 ,, ..	..	·248	..	·287	..	·189	450 ,, ..	..	·112	·024	·387	..	·186
375 ,, ..	..	·210	..	·252	..	·182	400 ,, ..	·001	·208	·034	·485	..	·173
450 ,, ..	..	·113	..	·115	..	·180	170 ,, ..	·001	·120	·041	·249	·001	·167
475 ,, ..	..	·098	..	·185	..	·170	350 ,, ..	·001	·196	·040	·495	..	·165
160 ,, ..	..	·165	..	·143	·001	·162	160 ,, ..	·001	·129	·070	·396	·001	·160
625 ,, ..	..	·043	..	·120	..	·158	550 ,, ..	..	·103	·017	·333	..	·151
800 ,, ..	..	·055	..	·119	..	·152	225 ,, ..	·001	·112	·041	·330	·001	·146
850 ,, ..	..	·058	..	·036	..	·143	195 ,, ..	..	·093	·044	·305	·001	·138
425 ,, ..	..	·166	..	·098	..	·134	875 ,, ..	..	·145	·019	·575	..	·137
180 ,, ..	..	·103	..	·118	·001	·117	775 ,, ..	..	·097	·003	·078	..	·137
225 ,, ..	..	·093	..	·148	..	·113	625 ,, ..	..	·182	·013	·284	..	·135
270 ,, ..	..	·093	..	·103	..	·113	425 ,, ..	..	·124	·021	·322	..	·133
600 ,, ..	..	·124	..	·115	..	·113	270 ,, ..	..	·107	·031	·300	..	·132
550 ,, ..	..	·126	..	·105	..	·108	250 ,, ..	..	·083	·029	·253	·001	·132
250 ,, ..	..	·057	..	·101	..	·105	725 ,, ..	..	·060	·007	·183	..	·128
700 ,, ..	..	·176	..	·149	..	·103	700 ,, ..	..	·116	·007	·177	..	·124
220 ,, ..	..	·106	..	·065	..	·102	185 ,, ..	·001	·099	·030	·196	·001	·123
170 ,, ..	..	·164	..	·130	·001	·101	165 ,, ..	·001	·130	·050	·292	·001	·119
185 ,, ..	..	·106	..	·122	·001	·101	600 ,, ..	..	·099	·010	·212	..	·118
210 ,, ..	..	·077	..	·071	..	·093	575 ,, ..	..	·096	·013	·261	..	·113
260 ,, ..	..	·041	..	·072	..	·093	215 ,, ..	..	·067	·034	·261	..	·109
190 ,, ..	..	·065	..	·112	..	·092	180 ,, ..	·001	·150	·047	·360	·001	·106
875 ,, ..	..	·100	..	·111	..	·092	750 ,, ..	..	·062	·004	·114	..	·103
725 ,, ..	..	·114	..	·046	..	·091	650 ,, ..	..	·122	·003	·066	..	·102
195 ,, ..	..	·085	..	·141	..	·086	210 ,, ..	..	·078	·021	·159	..	·099
650 ,, ..	..	·089	..	·138	..	·082	190 ,, ..	·001	·103	·030	·202	..	·093
775 ,, ..	..	·142	..	·049	..	·081	265 ,, ..	..	·072	·029	·268	..	·083
215 ,, ..	..	·113	..	·114	..	·077	850 ,, ..	..	·088	·007	·215	..	·083
230 ,, ..	..	·052	..	·046	..	·072	230 ,, ..	..	·076	·021	·174	..	·081
265 ,, ..	..	·091	..	·096	..	·072	260 ,, ..	..	·081	·021	·197	..	·080
575 ,, ..	..	·158	..	·085	..	·072	800 ,, ..	..	·133	·014	·404	..	·079

Statement showing the percentage of the number of Court-fee stamps sold, &c., referred to in paragraph (1) of the report—*cont.*

Denomination.	Percentage of 1893–94.		Percentage of 1894–95.		Percentage of 1895–96.		Denomination.	Percentage of 1896–97.		Percentage of 1897–98.		Percentage of 1898–99.	
	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.		Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.
825 rupees ..	..	·094	..	·053	..	·069	240 rupees ..	..	·090	·014	·121	..	·075
525 ,, ..	..	·132	..	·156	..	·066	525 ,, ..	..	·065	·010	·186	..	·072
235 ,, ..	..	·075	..	·110	..	·064	205 ,, ..	..	·068	·026	·186	..	·072
750 ,, ..	..	·068	..	·063	..	·063	220 ,, ..	..	·059	·026	·200	..	·065
675 ,, ..	..	·108	..	·012	..	·057	245 ,, ..	..	·087	·019	·161	..	·062
205 ,, ..	..	·070	..	·100	..	·052	675 ,, ..	..	·043	·004	·102	..	·053
240 ,, ..	..	·088	..	·082	..	·051	255 ,, ..	..	·074	·021	·193	..	·050
245 ,, ..	..	·045	..	·083	..	·046	235 ,, ..	·001	·107	·027	·226	..	·032
255 ,, ..	..	·052	..	·102	..	·043	3 annas ..	·105	·021	·100	·031	·096	·019
3 annas ..	·038	·028	·128	·026	·099	·023	825 rupees ..	..	·086	·006	·167	..	·016
2 ,, ..	·085	·001	·001	..	..	..	2 annas ..	..	..	..	..	..	..

APPENDIX B.

Statement showing the percentage of the number of Non-Judicial Stamps sold, &c., referred to in paragraph (1) of the report.

Denomination.	1893–94.		1894–95.		1895–96.		Denomination.	1896–97.		1897–98.		1898–99.	
	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.		Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.
8 annas ..	30·214	19·299	30·638	19·002	30·667	18·609	8 annas ..	30·612	18·199	30·686	17·522	30·754	17·325
1 rupee ..	11·476	14·641	12·268	14·743	11·938	14·488	1 rupee ..	12·067	14·344	12·343	14·096	12·518	14·104
4 annas ..	36·478	11·630	35·861	11·120	35·846	10·876	4 annas ..	35·665	10·599	34·544	9·863	34·352	9·676
2 rupees ..	3·549	9·056	3·366	9·215	3·760	9·127	2 rupees ..	3·869	9·200	4·059	9·270	4·160	9·374
5 ,, ..	1·187	7·577	1·268	7·869	1·302	7·901	5 ,, ..	1·287	7·650	1·436	8·201	1·465	8·255
3 ,, ..	1·512	5·788	1·598	5·948	1·630	5·934	3 ,, ..	1·674	5·969	1·804	6·179	1·865	6·305
15 ,, ..	·209	4·010	·233	4·352	·242	4·419	15 ,, ..	·255	4·533	·271	4·646	·286	4·843
4 ,, ..	·800	4·086	·836	·415	·847	4·114	4 ,, ..	·869	4·132	·932	4·257	·970	4·373
10 ,, ..	·282	3·604	·299	3·722	·315	3·822	10 ,, ..	·343	4·075	·369	4·215	·038	4·320
1½ ,, ..	1·153	2·208	1·242	2·312	1·255	2·285	20 ,, ..	·096	2·274	·105	2·405	·111	2·501
20 ,, ..	·075	·193	·084	2·102	·091	2·221	1½ ,, ..	1·310	2·336	1·364	2·357	1·348	2·279
25 ,, ..	·053	1·721	·057	1·795	·064	1·965	25 ,, ..	·070	2·082	·071	2·017	·074	2·108
2 annas ..	12·082	1·926	11·293	1·751	11·079	1·680	2 annas ..	10·831	1·609	10·882	1·553	10·583	1·490
2½ rupees ..	·390	1·244	·442	1·371	·423	1·283	2½ rupees ..	·457	1·358	·496	1·417	·484	1·364
6 ,, ..	·126	1·045	·135	1·007	·148	1·080	6 ,, ..	·167	1·192	·179	1·225	·182	1·231
8 ,, ..	·094	·962	·091	·912	·098	·959	8 ,, ..	·113	1·080	·116	1·061	·115	1·035
7 ,, ..	·093	·839	·092	·800	·100	·856	7 ,, ..	·119	·988	·128	1·022	·125	·987
30 ,, ..	·018	·726	·026	·785	·023	·837	30 ,, ..	·023	·835	·024	·831	·025	·866
50 ,, ..	·008	·558	·008	·557	·009	·590	50 ,, ..	·009	·568	·012	·671	·013	·748
1,000 ,, ..	·001	1·614	..	·518	..	·474	100 ,, ..	·003	·439	·004	·434	·004	·433
100 ,, ..	·002	·358	·002	·367	·003	·443	7½ ,, ..	·047	·419	·049	·420	·046	·393
40 ,, ..	·07	·363	·007	·392	·008	·412	40 ,, ..	·009	·414	·010	·435	·008	·383
7½ ,, ..	·026	·346	·044	·413	·041	·374	9 ,, ..	·030	·325	·034	·346	·003	·352
35 ,, ..	·004	·266	·005	·256	·007	·306	35 ,, ..	·006	·266	·008	·312	·008	·321
9 ,, ..	·025	·289	·024	·277	·026	·292	60 ,, ..	·003	·272	·004	·293	·004	·302
200 ,, ..	..	·183	..	·181	·001	·275	200 ,, ..	·001	·142	·001	·250	·001	·265
60 ,, ..	·003	·251	·003	·257	·003	·235	70 ,, ..	·002	·183	·002	·163	·003	·226
500 ,, ..	..	·196	..	·129	..	·193	52½ ,, ..	..	·018	..	·013	..	·209
80 ,, ..	·001	·174	·001	·190	·001	·175	45 ,, ..	·002	·134	·003	·146	·003	·184
300 ,, ..	..	·039	..	·155	..	·168	80 ,, ..	·001	·124	·002	·180	·002	·180
250 ,, ..	..	·086	..	·118	..	·161	75 ,, ..	·001	·129	·002	·169	·002	·166
75 ,, ..	·001	·110	·001	·110	·001	·155	250 ,, ..	·001	·156	..	·115	·001	·166
70 ,, ..	·001	·152	·001	·163	·001	·153	90 ,, ..	·001	·084	·001	·139	·002	·155
150 ,, ..	..	·108	..	·123	..	·148	150 ,, ..	·001	·153	·001	·106	·001	·146
45 ,, ..	·002	·123	·002	·114	·002	·124	500 ,, ..	..	·222	..	·167	..	·132
700 ,, ..	..	·091	..	·211	..	·120	1,000 ,, ..	·001	·799	..	·417	..	·152
350 ,, ..	..	·037	..	·073	..	·109	55 ,, ..	·001	·085	·002	·099	·002	·131
90 ,, ..	·001	·117	..	·089	·001	·108	400 ,, ..	..	·124	..	·184	..	·124
65 ,, ..	·001	·093	·001	·098	·001	·106	700 ,, ..	..	·124	..	·117	..	·124
400 ,, ..	..	·104	..	·069	..	·103	120 ,, ..	·001	·096	·001	·075	·001	·106
12½ ,, ..	·006	·121	·007	·116	·006	·102	300 ,, ..	..	·079	..	·163	..	·106
140 ,, ..	..	·061	..	·060	..	·096	85 ,, ..	·001	·068	·001	·064	·001	·105

Statement showing the percentage of the number of Non-Judicial Stamps sold, &c., referred to in paragraph (1) of the report—*cont.*

Denomination.	1893-94.		1894-95.		1895-96.		Denomination.	1896-97.		1897-98.		1898-99.	
	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.		Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.
55 rupees ..	·001	·091	·001	·078	.001	·092	65 rupees ..	·001	·078	·002	·114	·001	·103
350 ,, ..	..	·042	..	·032	..	·090	110 ,, ..	..	·049	·001	·065	·001	·097
120 ,, ..	..	·089	..	·088	..	·087	3½ ,, ..	·019	·081	·021	·085	·023	·092
160 ,, ..	..	·055	..	·034	..	·082	12½ ,, ..	·005	·078	·007	·095	·006	·092
3½ ,, ..	·021	·094	·020	·085	·018	·078	450 ,, ..	..	·020	..	·075	..	·079
450 ,, ..	..	·058	..	·019	..	·077	350 ,, ..	..	·015	..	·102	..	·077
550 ,, ..	..	·071	..	·047	..	·071	95 ,, ..	..	·050	·001	·075	·001	·076
85 ,, ..	..	·066	..	·080	..	·065	140 ,, ..	·001	·093	..	·070	·001	·074
130 ,, ..	..	·068	..	·050	..	·056	130 ,, ..	..	·058	..	·038	·001	·069
125 ,, ..	..	·054	..	·054	..	·053	160 ,, ..	..	·035	..	·040	..	·064
170 ,, ..	..	·022	..	·036	..	·051	190 ,, ..	..	·042	..	·055	..	·059
45 ,, ..	·008	·051	·008	·049	·009	·050	115 ,, ..	..	·051	·001	·072	..	·051	
225 ,, ..	..	·029	..	·029	..	·048	225 ,, ..	..	·049	..	·038	..	·050	
180 ,, ..	..	·023	..	·038	..	·046	4½ ,, ..	·008	·043	·010	·052	·009	·048	
95 ,, ..	..	·021	..	·053	..	·045	105 ,, ..	..	·046	·001	·061	..	·046	
105 ,, ..	..	·041	..	·022	..	·045	180 ,, ..	..	·039	..	·075	..	·044	
115 ,, ..	..	·050	..	·059	..	·044	185 ,, ..	..	·008	..	·023	..	·041	
110 ,, ..	..	·048	..	·052	..	·042	925 ,, ..	..	..	..	·116	..	·041	
52½ ,, ..	..	·025	..	·024	..	·040	175 ,, ..	..	·031	..	·029	..	·039	
62½ ,, ..	..	·005	..	·010	..	·040	170 ,, ..	..	·045	..	·035	..	·038	
475 ,, ..	..	..	..	·041	..	·040	97½ ,, ..	..	·017	..	·024	..	·038	
425 ,, ..	..	·018	..	..	..	·036	135 ,, ..	..	·036	..	·017	..	·036	
135 ,, ..	..	·023	..	·034	..	·034	92½ ,, ..	..	·020	..	·023	..	·033	
77½ ,, ..	..	·033	..	·016	..	·033	145 ,, ..	..	·032	..	·018	..	·032	
775 ,, ..	..	..	..	·033	..	·033	212½ ,, ..	..	·037	..	·027	..	·028	
57½ ,, ..	..	·025	..	·012	..	·032	312½ ,, ..	..	·014	..	..	..	·028	
175 ,, ..	..	·046	..	·037	..	·030	325 ,, ..	..	·014	..	·041	..	·028	
237½ ,, ..	..	·017	..	·020	..	·029	625 ,, ..	..	·083	..	·052	..	·028	
37½ ,, ..	..	·025	..	·019	..	·028	125 ,, ..	·001	·072	..	·063	..	·025	
165 ,, ..	..	·028	..	·042	..	·027	562½ ,, ..	..	·049	..	·070	..	·025	
27½ ,, ..	..	·027	..	·022	..	·027	47½ ,, ..	..	·017	·001	·030	..	·025	
92½ ,, ..	..	..	..	·003	..	·027	62½ ,, ..	..	·014	..	·023	..	·024	
155 ,, ..	..	·020	..	·026	..	·026	550 ,, ..	..	·078	..	..	..	·023	
625 ,, ..	..	..	..	·053	..	·026	525 ,, ..	..	·046	..	·011	..	·022	
32½ ,, ..	..	·018	..	·016	..	·026	262½ ,, ..	..	·035	..	..	..	·022	
42½ ,, ..	..	·020	..	·036	..	·025	487½ ,, ..	..	..	..	·015	..	·021	
97½ ,, ..	..	·021	..	·033	..	·025	72½ ,, ..	..	·023	..	..	·001	·021	
195 ,, ..	..	·008	..	·016	..	·025	155 ,, ..	..	·014	..	·034	..	·021	
275 ,, ..	..	·012	..	·047	..	·023	67½ ,, ..	..	·015	..	·030	..	·020	
47½ ,, ..	..	·025	..	·034	..	·022	237½ ,, ..	..	·032	..	·029	..	·020	
87½ ,, ..	..	·015	..	·030	..	·022	57½ ,, ..	..	·028	..	·026	·001	·018	
16 ,, ..	·001	·037	..	·018	·001	·021	17½ ,, ..	·002	·033	·001	·017	..		
							37½ ,, ..	·001	·023	..			

Statement showing the percentage of the number of Non-Judicial Stamps sold, &c., referred to in paragraph (1) of the report—*cont.*

Denomination.	1893-94.		1894-95.		1895-96.		Denomination.	1896-97.		1897-98.		1898-99.	
	Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.		Number of stamps.	Revenue.	Number of stamps.	Revenue.	Number of stamps.	Revenue.
17½ rupees ..	·001	·030	·001	·022		·021	82½ rupees ..	..	·011	..	·010	..	·018
22½ ,, ..	..	·018	..	·017		·021	412½ ,, ..	..	..	..	..	..	·018
145 ,, ..	..	·044	..	·025		·018	375 ,, ..	..	..	..	·041	..	·017
67½ ,, ..	..	·011	..	·014		·017	195 ,, ..	..	..	..	..	..	·017
137½ ,, ..	..	·017	..	·011		·017	462½ ,, ..	..	·019	..	·022	..	·016
412½ ,, ..	..	..	..	·017		·016	87½ ,, ..	..	..	..	·014	..	·016
190 ,, ..	..	·016	..	·008		·016	337½ ,, ..	..	·014	..	·014	..	·015
375 ,, ..	..	..	..	·032		·016	165 ,, ..	·001	·017	·001	·020	..	·015
387½ ,, ..	..	..	..	..		·016	27½ ,, ..	·001	·013	·001	·020	..	·014
72½ ,, ..	..	·012	..	·006		·015	22½ ,, ..	·001	·014	·001	·011	..	·014
185 ,, ..	..	·008	..	·023		·015	16 ,, ..	..	·014	·000	·016	..	·013
325 ,, ..	..	·042	..	..		·014	77½ ,, ..	..	·009	·001	·023	..	·012
312½ ,, ..	..	·013	..	..		·013	32½ ,, ..	..	·018	..	·011	..	·011
287½ ,, ..	..	·025	..	..		·012	137½ ,, ..	·001	·030	..	·021	..	·008
82½ ,, ..	..	·014	..	·018		·010	42½ ,, ..	..	..	..	..	..	·005
212½ ,, ..	..	·024	..	·036		·009	187½ ,, ..	..	·005	..	·004	..	..
112½ ,, ..	..	·048	..	..		·004	112½ ,, ..	..	·007	..	..	..	..
925 ,, ..	..	·040	..	·039		..	162½ ,, ..	..	·024	..	·046	..	..
262½ ,, ..	..	·021	..	·033		..	275 ,, ..	..	..	..	..	..	..
337½ ,, ..	..	·030	..	·029		..	362½ ,, ..	..	·017	..	..	..	..
537½ ,, ..	..	·023	..	·022		..	387½ ,, ..	..	·057	..	·035	..	..
362½ ,, ..	..	·049	..	·015		..	425 ,, ..	..	..	..	·036	..	..
237½ ,, ..	..	·035	..	..		..	437½ ,, ..	..	..	..	·020	..	..
525 ,, ..	..	·021	..	..		..	475 ,, ..	..	·045	..	..	..	..
187½ ,, ..	..	·008	..	..		..	512½ ,, ..	..	·047	..	·097	..	..
							537½ ,, ..	..	·103	..	·035	..	..
							775 ,, ..	..	..	..			
							850 ,, ..	..					

Memorandum A explaining the differences under receipts of stamps in 1898–99 between the figures of the Accountant-General and those of the Stamp office.

Particulars.	Sale of general stamps.	Sale of court-fee stamps	Sale of water-marked paper.	Duty on impressing documents.	Miscellaneous receipts.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Value remitted into the treasury in 1897-98 for which stamps were issued in 1898-99 (Nellore Rs. 11, Bellary As. 8, Kurnool Re. 1 and Malabar Rs. 5)	— 17 8 0	..	..	..	..
Value remitted into the treasury in 1898-99 for which stamps were not issued in 1898-99 (Gódávari Rs. 2-10-0, Malabar Rs. 197-2-0 and General Stamp office Rs. 15-10-0	+ 199 12 0	..	..	+ 15 10 0	..
Erroneous credit in the treasury account to "sale of general stamps" instead of to duty (Vizagapatam Re. 1, Kistna Rs. 3-1-0 and South Canara As. 8	+ 4 9 0	..	..	— 4 9 0	..
Erroneous credit of sale-proceeds of special adhesive stamps in the treasury account to "duty" instead of to "sale of general stamps" (Gódávari Rs. 373-3-0, Malabar Rs. 1,585-3-0 and General Stamp office As. 6)	— 1,958 12 0	..	..	+ 1,958 12 0	..
Value of stamps issued in lieu of spoiled stamps omitted to be credited to "sales" in the treasury accounts (Nellore Rs. 20, South Arcot Rs. 1-8-0, Coimbatore Rs. 3-4-0 and Nilgiris Rs. 5) ..	— 29 12 0	..	..	..	..
Excess credit in the treasury account of Ganjám	..	+ 0 2 0	..	..	..
Amount omitted in the treasury account of Tanjore being a portion of sale-proceeds of water-marked paper	..	..	— 7 10 6	..	..
Erroneous credit in the treasury account to "Miscellaneous" instead of to sale of water-marked paper in South Arcot	..	..	— 0 10 8	..	+ 0 10 8
Erroneous credit in the treasury account to "Local funds" instead of to "duty" in Madura ..	..	..	..	— 18 12 0	..
Erroneous credit in the treasury to "miscellaneous" instead of to "duty" (Kistna Rs. 2-2-0, Anantapur Rs. 20, Bellary Re. 1, South Arcot Re. 1 and Madura Rs. 10) ..	..	..	..	— 34 2 0	+ 34 2 0
Erroneous credit in the treasury account to "duty" instead of to "miscellaneous" in Travancore.	..	..	..	+ 5 0 0	— 5 0 0
Erroneous credit in the treasury account to IV. Stamps, "Miscellaneous," instead of to (25) Stationery and printing, "miscellaneous" (Coimbatore Rs. 5-9-0 and South Canara Rs. 1-1-0)	..	..	..	..	+ 6 10 0
Amount omitted in the treasury account being a portion of sale-proceeds of empty stamp cases (Cuddapah Rs. 9-5-0, Nilgiris Rs. 1-1-0 and South Canara As. 7)	..	..	..	..	— 10 13 0
Amount of excess discount paid and recovered in the same month but not expunged in the treasury account (Ganjám As. 14-9 and Travancore As. 10-5)	..	..	..	..	+ 1 9 2
Total ..	— 1,801 11 0	+ 0 2 0	— 8 5 2	+ 1,921 15 0	+ 27 2 10

Memorandum B explaining the difference under charges on account of stamps in 1898–99 between the Accountant-General's figures and those of the Stamp office.

Particulars.	Discount on sale of general stamps.	Discount on sale of Court-fee stamps.	Discount on sale of Copy stamps.	Discount on sale of water-marked paper.	Refunds.	Carriage and other charges on account of stamps sent to districts.	Landing and shipping.	Freight and other charges on European stores.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Amount of excess discount paid and recovered in the same month but not expunged in the treasury account, Ganjám, As. 14–9, Travancore As. 10–5	+ 0 14 9	+ 0 10 5	— 0 4 9	— 0 7 8	— 29 12 0	— 0 12 0	— 1 0 0	+ 53 3 6
Amount of excess discount allowed to vendors	+ 1 13 4	..	..	+ 0 12 0	— 3 8 0	+ 1 0 0	..	..
Amount of discount erroneously debited to in Ganjám	— 0 4 0	+ 0 4 0	..	..	+ ..	..	..	+ 1,21 8 3
Amount of discount erroneously debited to "General stamps" in "Court Fee" instead of "Copy stamps"	..	+ 0 4 9	..	..	..	..	..	+ 1 0 6
Madura .. discount erroneously debited to "Court-fee" instead of "Copy stamps"	..	..	..	..	..	..	..	— 68 5 3
Amount of discount on sale of water-marked paper omitted in the treasury account of Tanjore	..	..	..	..	..	..	..	..
Amount erroneously debited in the treasury account to discount on "water-marked paper" instead of "Coinage and other charges for stamps sent to district" in South Canara ..	..	..	..	..	..	..	..	+ 53 3 6
Value of stamps issued in lieu of spoiled stamps omitted to be debited to "Refunds" in the treasury accounts of Nellore, Rs. 20, South Arcot, Rs. 1-8-0, Coimbatore, Rs. 3-4-0 and Nilgiris, Rs. 5	..	..	..	..	..	..	..	..
Amount of cash refunds (without stamps being issued in Bellary)	..	..	..	..	..	..	..	..
Amount erroneously debited in the treasury account to "carriage and other charges on account of stamps sent to districts" instead of under landing and shipping charges in	..	..	..	..	..	..	..	..
Freight paid in India in 1898–99 on consignments of stamps received from England in 1897–98	..	..	..	..	..	..	..	..
Variation in the calculation of exchange	..	..	..	..	..	..	..	..
Freight to be paid in India in 1899–1900 on consignments of stamps received from England in 1898–99	..	..	..	..	..	..	..	..
Amount added in the treasury account but not in the stamp account of Madura ..	..	..	..	..	..	..	..	..
Total ..	+ 2 8 1	+ 1 3 2	— 0 4 9	— 0 7 8	— 29 12 0	— 0 12 0	— 1 0 0	+ 53 3 6

..., dated Madras, 17th June 1899,
...1455.

...forwarding report on the administration of stamp revenue for the triennial period ending 31st March 1899 received from the Collector of Cuddapah.

Resolution—No. 166, dated 5th July 1899.

The Board begs to submit to Government the report of the Superintendent of Stamps for the triennial period ending with 1898–99.

2. The stock in the central depot at the beginning of the period under report was Rs. 1,40,98,822. The value of stamps received was Rs. 2,58,58,701, making a total of Rs. 3,99,57,523. Of these, stamps to the value of Rs. 2,50,09,718 were issued to the districts and a quantity valued at Rs. 252 was destroyed, leaving a balance at the close of the period of Rs. 1,49,46,498 exclusive of Rs. 1,055 which represents decrease in the value of stock in consequence of the reduction in the price of water-marked paper under G.O., No. 384, Revenue, dated 11th July 1898. The balance is 89·64 per cent. of the two years' supply that should be maintained under existing orders.

3. The transactions in the districts show an increase both in the receipts and in the issues and sales as shown below :—

	The three years ending 1895–96.	The three years ending 1898–99.
	Rs.	Rs.
Opening balance	54,11,635	57,46,162
Receipts	2,23,85,740	2,37,40,207
Issues and sales	2,20,51,213	2,34,57,867
Closing balance	57,46,162	60,18,648

The value of the stock in the districts at the end of 1898–99 was over a lakh in excess of nine-month consumption according to the sales of that year.

4. The subjoined statement compares the gross stamp revenue for the two periods :—

	During the three years ending 1895–96.	During the three years ending 1898–99.	Increase.
	Rs.	Rs.	Rs.
Revenue from Judicial stamps	1,48,94,928	1,61,82,801	12,87,873
Revenue from non-Judicial stamps	83,77,820	84,45,361	67,541
Total ..	2,32,72,748	2,46,28,162	13,55,414

There was thus an increase of Rs. 13,55,414 or 5·82 per cent. in the receipts of the triennial period under report over those of the previous three years.

5. Column 2 of the statement given in paragraph 60 of the Superintendent's report shows the receipts for the last seventeen years. There has been a fairly steady increase in the revenue year after year, except in 1886–87, 1890–91, 1896–97 and 1898–99. The realizations in the year 1897–98 are the highest on record, being Rs. 84,20,652.

6. The fluctuations in the receipts from the sales of the different kinds of stamps are dealt with below.

7. *Court-fee adhesive and Stamped papers.*—The increase : 21 8 3 / 0 0 6 : 63 3 6 to Rs. 12,24,894 * which is ma... increase of Rs. 12,90,901 in nineteen districts and of a decrease of Rs. 66,007 in the rest of the Presidency. As in the previous triennium the increase (over two lakhs of rupees) was largest in Tanjore which also stands ahead of the rest in respect of the receipts under this item. The explanation for this is obvious, Tanjore being one of the most litigious districts in the Presidency. This district together with the three other districts of Malabar, Madura and Gódávari contribute over a third of the total realizations under this head in the Madras Presidency. The increase exceeded one lakh of rupees in the Kistna, Tinnevelly and Coimbatore districts and sixty thousand rupees in Gódávari, Madura, Trichinopoly, Salem and South Canara. The improvement in the revenue is ascribed generally to increased litigation. The increase in Gódávari is also attributed in part to the institution of a number of important suits by the zamindars and other landed proprietors in that district. Expansion of trade in the Tanjore, Tinnevelly and Salem districts and the issue of a large number of processes under Act VIII of 1865 in the North Arcot district and the establishment of a Sub-Court in Trichinopoly for a period of one year from 1st March 1898 to 28th February 1899 are also advanced as special causes that have contributed to the increase. The Superintendent of Stamps explains that the heavy decrease in the sales from the general Stamp office is due to the large issues of court-fee stamped papers of high values to lawyers and others in the previous triennium.

	Rs.
* 1893–94 to 1895–96 ...	1,37,91,089
1896–97 to 1898–99 ...	1,50,15,983
Increase ...	12,24,894

8. *Court Copy Stamps.*—The receipts from the sale of court copy stamps during the triennium under report show an increase † of Rs. 44,521 or 4·04 per cent. as compared with those in the previous three years. The general increase is attributed to increased litigation. The falling off in the receipts in Gódávari is explained to be due to the parties exercising more care and economy in making applications for copies.

	Rs.
† 1893–94 to 1895–96	11,02,868
1896–97 to 1898–99	11,47,389
Increase ...	44,521

9. *Water-marked paper.*—The introduction from the 1st April 1898 of the use of the special water-marked paper manufactured by the Titaghur Paper Mills for plaints, petitions and similar documents presented before Revenue Courts and offices was directed in G.O., No. 332, Revenue, dated 14th May 1897, and a sum of Rs. 18,415 was realized from sale of the paper. G.O., No. 384, Revenue, dated 11th July 1898, made the use of the paper optional with the parties and at the same time reduced the price of the paper from three to two pies a sheet. In spite, however, of the reduction in the price, the demand for the paper has almost entirely ceased and the Superintendent of Stamps has applied for permission to use up the remaining stock, which he sees no prospect of selling, in other ways.

10. Fees collected for attestation of powers of attorney realized Rs. 695 and the miscellaneous receipts amounted to Rs. 319.

Non-Judicial Stamps.

11. *Non-Judicial stamped papers.*—The receipts under th... head show a decrease of Rs. 13,901 ... e receipts of 1897–98 being heavy ...ut those of 1896–97 and 1898–99 lo...er th...an in any of the three years included in the previous triennium. The decrease is the net result of an increase of Rs. 1,65,675 in one-half of the Presidency and a decrease of Rs. 1,79,576 in the

	Rs
‡ 1893–94 to 1895–96	69,33,627
1896–97 to 1898–99	69,19,726
Decrease ...	13,901

...creases are Bellary, Madras, North ... The Collector of Bellary attributes the decrease in ...unt of loans by Government, the securities for which are exempt from stamp duty, to the free distribution of donations from the Indian Charitable Famine Relief Fund which relieved the agricultural population to a large extent from the necessity of borrowing from professional money-lenders and to the check put upon business generally by famine and plague. The decrease in Madras is attributed to the smaller sales of stamps of the higher denominations, while that in North Arcot is explained as due to the prevalence of cholera and plague and the decrease in monetary transactions in the year 1898–99 owing to the improvement in the season. In Anantapur, the decrease is reported to be due to depression of trade in consequence of the plague; and in Kurnool it is attributed to the same cause and to the prevalence of famine in 1896 and 1897. The decrease in South Arcot and Malabar has not been explained.

The increase in Gódávari, Tanjore, Madura, Tinnevelly and Coimbatore is said to be due to the development of trade and the consequent increase of monetary transactions. In the Nilgiris the large number of transfers, partition of property, &c., effected in 1897–98 is reported to account for the increase, while in Ganjám it is attributed to famine and the concomitant borrowing of money on a large scale.

Speaking generally, the first tendency of a failure of crops is to bring about an increased demand for money loans and a corresponding increased demand for stamped documents, but as distress deepens and money becomes scarcer the loans themselves become unobtainable, so that the original increase is followed by a decrease. This may account for the large increase in the receipts in 1897–98 and the decline in 1898–99.

12. The revenue from bills of exchange and hundis shows a decrease of Rs. 6,981 * against an increase of Rs. 15,955 in the previous triennium. This decrease is the net result of an increase of Rs. 5,363 in seven districts and a decrease of Rs. 12,344 in the others. The decrease is most marked in the Bellary district where it is attributed to the famine and plague having caused considerable stagnation in business and to three or four mutual benefit funds that were in existence in the previous triennium having since gone into liquidation. The Collector of South Canara ascribes the decrease in his district to depression of trade in consequence of the plague in Bombay and the low prices of coffee as well as to the extended use of one anna receipt stamps. In Gódávari there is a large increase which is stated to be due to the wider use of the stamps by the mercantile community. The Collector of Vizagapatam reports that the increase in that district is due to the expansion of business in the branch office of the Bank of Madras.

		Rs.
* 1893–94 to 1895–96	... ...	89,561
1896–97 to 1898–99	... ...	82,580
Decrease	... —	6,981

13. *Impressed labels.*—There is an increase of Rs. 7,568 † under this head which is the net result of a decrease of Rs. 10,005 under labels affixed to unexecuted documents by the Superintendent of Stamps and the Collectors of Gódávari, Tinnevelly, South Canara and Malabar and of an increase of Rs. 17,573 under impressed labels affixed to documents executed out of British India received through Collectors. The variations are slight and are probably due to ordinary trade fluctuations.

		Rs.
† 1893–94 to 1895–96	... ...	4,22,438
1896–97 to 1898–99	... ...	4,30,006
Increase	...	7,568

14. *Receipt and Revenue Stamps.*—The receipts from the sale of these stamps during the last nine years were as noted in the margin. It will be seen therefrom that there was a steady and rapid improvement in the revenue up to the year 1897–98. The receipts in the year 1898–99 show a decrease as compared with the next preceding year, but they considerably exceed those in any of the other past years. The increase as compared with the previous triennium amounted to Rs. 81,350 and is contributed by all the districts except Anantapur, Bellary and Madras where there were slight decreases. The general increase is ascribed to the more extended use of promissory-notes instead of bonds, the increase in monetary transactions and to greater attention being paid to the provisions of the law which enjoin the use of receipt stamps where the amounts concerned exceed Rs. 20. The improvement in the revenue under this item is satisfactory so far as it goes, but the Board considers that there is yet room for further expansion.

	Rs.
Sep...–91	1,44,307
...1–92	1,57,998
...2–93	1,68,470
Total ...	4,70,775
... ...	1,76,329
1893–94	1,86,559
...894–95	2,01,257
...895–96	5,64,145
Total ...	2,05,993
... ...	2,21,260
1896–97	2,18,242
1897–98	6,45,495
1898–99	
Total ...	

15. The stamping of skeleton forms at the general stamp office with coloured impressions indicating a stamp duty of one anna for being used as cheques brought in Rs. 70,228, and Rs. 1,03,536 were derived from the sale of foreign bill, share transfer and adhesive notarial stamps and of adhesive stamps bearing the words "advocate," "vakil" or "attorney." Adjudication fees realized Rs. 7,341, the stamp duty and penalty levied by Collectors and Courts under the provisions of sections 34, 37 and 38 of Act I of 1879 amounted to Rs. 1,84,378 and miscellaneous receipts contributed Rs. 2,071. The variations in the receipts from these items are small and call for no special remarks.

16. It will be observed from enclosures A and B to the Superintendent's report that in the case of both court-fee and non-judicial stamps those of the lower denominations yielded the most revenue.

Charges.

17. The expenditure of the department in the triennium under report as compared with the preceding one is shown in abstract in the following table:—

—	From 1893–94 to 1895–96.	From 1896–97 to 1898–99.	Difference.
	Rs.	Rs.	Rs.
1. Pay and travelling allowances of the Assistant Superintendent and his establishment.	52,479	51,142	— 1,337
2. Cost of Stamps received from England	4,78,809	3,83,889	— 94,920
3. Contingent charges at the Stamp office, Madras	17,840	18,938	+ 1,098
4. Repair of Stamping dies	330	846	+ 516
5. Discount and salary to vendors	5,00,771	5,10,615	+ 9,844
6. Contingent charges of Collectors	8,962	12,637	+ 3,675
7. Refunds	3,12,495	3,14,501	+ 2,006
Total	13,71,686	12,92,568	— 79,118

Item No. 1.—The decrease is due to the office of the Assistant Superintendent of Stamps having been held by a Deputy Collector of a lower grade during the year 1897–98.

Item No. 2.—The decrease is due to the increase in the rate of exchange.

Item No. 5.—The increase under this head is the natural outcome of the increased sales.

18. The average annual number of licensed vendors remained almost same * as in the previous triennium. variations in particular districts explained in paragraph 64 of the Su intendent's report. Twenty-one vend made incomes exceeding Rs. 30 a mon

1893–94 to 1895–96	...	...	2,396
1896–97 to 1898–99	...	...	2,392

Of these, thirteen earned amounts between Rs. 30 and Rs. 35, five from Rs. 35 to two (one in Gódávari and one in the Nilgiri district) from Rs. 40 to Rs. 45 and one the Malabar district between Rs. 45 and Rs. 50. Postal officials who were grante *ex-officio* licenses for the sale of stamps numbered 499 against 329 in the previou triennium. The increase in the number is satisfactory. The Superintendent c Stamps will be requested to furnish in future reports information regarding the sale to the public by the different classes of stamp vendors.

19. The differences between the figures given in the returns of the Superintend- ent of Stamps for 1893–99 and those furnished by the Accountant-General in his monthly statements are noticed in the statement given in paragraph 68 of the Super- intendent's report and are explained in paragraph 69 and in the memoranda A and B annexed to the report.

20. Collectors from whom the returns of the evasions of stamp law, of Court- fee labels used and of petitions filed for the grant of probates and letters of administra- tion are still due are requested to forward them to the Superintendent of Stamps without any further delay.

(True Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

To the Secretary to Government, Revenue Department,
(with fourteen statements and twenty-three enclosures in
„ the Superintendent of Stamps. original to be returned).
„ all Collectors.

Copy to the Accountant-General.
„ Inspector-General of Registration.

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APPENDIX I.

COMPARATIVE statement of receipts from the sale of Stamps of various descriptions.

Districts.	Court-fees.			Non-judicial.			Miscellaneous.			Total.		
	Official years, 1893–94 to 1895–96.	Official years, 1896–97 to 1898–99.	Difference.	Official years, 1893–94 to 1895–96.	Official years, 1896–97 to 1898–99.	Difference.	Official years, 1893–94 to 1895–96.	Official years, 1896–97 to 1898–99.	Difference.	Official years, 1893–94 to 1895–96.	Official years, 1896–97 to 1898–99.	Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjám	3,90,739	4,19,618	+28,879	1,63,087	1,85,001	+21,914	7,389	7,865	+476	5,61,215	6,12,484	+51,269
2. Vizagapatam	5,27,433	5,51,035	+23,602	2,60,229	2,60,276	+47	12,375	14,877	+2,502	8,00,037	8,26,188	+26,151
3. Gódávari	11,43,632	12,37,885	+94,253	4,16,259	4,49,609	+33,350	8,402	7,342	+1,060	15,68,293	16,94,836	+1,26,543
4. Kistna	8,25,566	9,85,095	+1,59,529	3,23,932	3,35,174	+11,242	4,265	6,961	+2,696	11,53,763	13,27,230	+1,73,467
5. Nellore	4,48,778	5,01,688	+52,910	2,22,999	2,20,660	+2,339	3,809	4,298	+489	6,75,586	7,26,646	+51,060
6. Cuddapah	3,41,962	3,66,613	+24,651	2,53,590	2,36,242	+17,348	4,099	3,740	+359	5,99,651	6,06,595	+6,944
7. Anantapur	1,94,715	1,91,435	−3,280	1,12,385	94,458	+17,927	3,752	4,124	+372	3,10,852	2,90,017	+20,835
8. Bellary	2,71,551	2,90,415	+18,864	1,68,288	1,77,524	+29,680	1,988	2,161	+173	4,41,827	4,31,184	+10,643
9. Kurnool	2,35,388	2,26,138	−9,250	1,95,953	1,41,820	+18,429	3,254	1,847	+1,407	4,34,596	4,05,609	+29,086
10. Madras	8,91,234	9,49,256	+58,022	4,61,716	4,41,820	+19,896	6,177	10,335	+4,158	13,59,127	14,01,411	+42,284
11. Chingleput	3,81,683	4,30,112	+48,529	1,81,943	1,84,350	+2,407	6,254	4,428	+1,866	5,69,760	6,18,890	+49,130
12. North Arcot	5,15,858	6,46,660	+30,802	3,55,542	3,35,231	+20,337	7,055	4,576	+2,479	9,70,081	9,86,467	+7,386
13. South Arcot	5,89,133	6,16,289	+27,156	3,65,542	3,47,199	+18,343	9,446	9,054	+392	9,64,121	9,72,542	+8,421
14. Tanjore	14,92,341	17,32,720	+2,40,379	7,37,771	7,58,454	+20,683	12,415	17,348	+4,933	22,42,527	26,08,522	+2,65,995
15. Trichinopoly	4,75,110	5,50,075	+74,966	2,85,009	2,85,560	+551	3,547	4,061	+514	7,63,666	8,39,696	+76,030
16. Madura	12,04,120	12,83,661	+79,541	6,48,211	6,76,486	+28,275	12,587	11,792	+795	18,64,918	19,71,939	+1,07,021
17. Tinnevelly	9,68,111	10,88,031	+1,19,920	5,96,539	6,49,380	+52,841	6,149	6,982	+833	15,69,799	17,43,393	+1,73,594
18. Coimbatore	5,75,588	6,76,097	+1,01,509	4,46,356	4,77,592	+31,166	4,850	5,583	+733	10,24,794	11,58,202	+1,33,408
19. The Nilgiris	75,096	1,01,138	+26,042	64,573	82,778	+18,205	955	1,296	+341	1,40,624	1,85,212	+44,588
20. Salem	4,87,267	5,62,815	+75,548	3,22,400	3,31,875	+9,475	3,798	7,552	+3,754	8,13,465	9,02,242	+88,777
21. South Canara	4,82,409	5,48,131	+65,722	2,27,338	2,37,843	+10,505	3,268	3,391	+123	7,13,015	7,89,365	+76,350
22. Malabar	17,18,566	17,13,400	−5,166	8,40,680	8,39,666	+7,014	13,915	13,768	+147	25,72,161	26,66,834	+12,327
23. Superintendent of Stamps ..	6,04,295	5,09,959	−44,336	5,66,117	5,17,920	+38,197	311	61	+260	11,10,723	10,27,940	+82,783
24. Bangalore	4,497	3,638	−859	1,897	1,129	+268	..	221	+221	6,394	4,988	+906
25. Travancore	985	883	−102	842	3,629	+2,787	..	28	+28	1,827	4,540	+2,713
26. Commissioner of Salt, Abkári and Separate Revenue ..	..	..	..	1,427	2,152	+725	..	..	..	1,427	2,152	+725
27. Public Works	..	..	..	..	138	+138	..	..	..	..	138	+138
Total ..	1,48,93,957	1,61,81,787	+12,87,830	82,39,751	82,93,684	+53,933	1,39,040	1,52,691	+13,651	2,32,72,748	2,46,28,162	+13,55,414

APPENDIX II.

Statement showing the sale of Court-fee stamps in the Provinces under the administration of the Government of Madras and issued to Coorg for the three years 1896-97, 1897-98 and 1898-99.

Denominations.	Sales in the Madras Presidency.		Issues to Coorg.		Denominations.
	Number.	Value.	Number.	Value.	
		Rs. A. P.		Rs. A. P.	
1 anna	5,367,545	3,35,471 9 0	23,580	1,473 12 0	180 rupees
3 annas	15,788	2,960 4 0			185 ,,
4 ,,	587,462	1,46,863 0 0	21,240	5,310 0 0	190 ,,
6 ,,	270,691	1,01,509 2 0	2,880	1,080 0 0	195 ,,
8 ,,	5,822,868	29,11,434 0 0	81,360	40,680 0 0	200 ,,
12 ,,	646,223	4,83,917 4 0	9,792	7,344 0 0	205 ,,
1 rupee	1,274,320	12,74,320 0 0	12,348	12,348 0 0	210 ,,
1 ,, 2 annas	189,233	2,12,887 2 0	36	40 8 0	215 ,,
1 ,, 8 ,,	440,794	6,61,191 0 0	1,080	1,620 0 0	220 ,,
2 rupees	424,244	8,48,488 0 0	2,052	4,104 0 0	225 ,,
3 ,,	240,756	7,22,268 0 0	1,620	4,860 0 0	230 ,,
4 ,,	112,078	4,48,312 0 0	936	3,744 0 0	235 ,,
5 ,,	70,986	3,54,680 0 0	648	3,240 0 0	240 ,,
10 ,,	119,617	7,17,892 0 0	576	3,456 0 0	245 ,,
15 ,,	78,321	7,83,210 0 0	930	9,300 0 0	250 ,,
20 ,,	40,803	6,12,045 0 0	525	7,875 0 0	255 ,,
25 ,,	23,586	4,70,720 0 0	220	4,400 0 0	260 ,,
30 ,,	12,166	3,04,150 0 0	90	2,250 0 0	265 ,,
35 ,,	10,848	3,25,440 0 0	85	2,550 0 0	270 ,,
40 ,,	6,185	2,16,475 0 0	36	1,260 0 0	275 ,,
45 ,,	4,291	1,71,640 0 0	30	1,200 0 0	300 ,,
50 ,,	3,235	1,46,575 0 0	25	1,125 0 0	325 ,,
55 ,,	3,796	1,89,800 0 0	54	2,700 0 0	350 ,,
60 ,,	1,666	86,130 0 0	7	385 0 0	375 ,,
65 ,,	2,106	1,26,360 0 0	35	2,100 0 0	400 ,,
70 ,,	1,353	87,945 0 0	10	650 0 0	425 ,,
75 ,,	1,083	75,810 0 0	6	420 0 0	450 ,,
80 ,,	1,009	75,675 0 0	20	1,500 0 0	475 ,,
85 ,,	1,442	1,15,360 0 0	9	720 0 0	500 ,,
90 ,,	1,133	98,305 0 0	7	595 0 0	525 ,,
95 ,,	1,086	98,640 0 0	15	1,350 0 0	550 ,,
100 ,,	734	69,730 0 0	14	1,330 0 0	575 ,,
105 ,,	1,807	1,36,700 0 0	15	1,500 0 0	600 ,,
110 ,,	466	48,825 0 0	4	420 0 0	625 ,,
115 ,,	419	46,090 0 0	4	440 0 0	650 ,,
120 ,,	387	44,505 0 0	3	345 0 0	675 ,,
125 ,,	373	44,760 0 0	9	1,080 0 0	700 ,,
130 ,,	342	42,750 0 0	8	975 0 0	725 ,,
135 ,,	271	35,230 0 0	4	520 0 0	750 ,,
140 ,,	289	39,015 0 0	2	270 0 0	775 ,,
145 ,,	240	33,600 0 0	2	280 0 0	800 ,,
150 ,,	219	31,755 0 0	8	1,200 0 0	825 ,,
155 ,,	317	47,550 0 0	1	155 0 0	850 ,,
160 ,,	173	26,815 0 0	9	1,440 0 0	875 ,,
165 ,,	139	22,240 0 0	2	330 0 0	900 ,,
170 ,,	110	18,150 0 0	3	525 0 0	1,000 ,,
175 ,,	118	19,210 0 0			
	179	31,325 0 0			

...er—No. 606, Revenue, dated 8th September 1899.

Separate Revenue No. 100.

With the Proceedings read above, the Board of Revenue submits the report of the Superintendent of Stamps on the ...inistration of the stamp revenue during the triennium ending 1898-99.

2. *Stock of stamps.*—The value of the stock at the Central depot on the 31st ...arch 1899 was Rs. 1,49,46,498. Though larger than at the beginning of the ...iennium, the stock was about 10 per cent. less than the two years' supply prescribed ...y the rules. In the local depots, on the other hand, the stock was more than sufficient for nine months' consumption against the five months' supply enjoined by the ...ules.

3. *Receipts.*—The gross revenue during the triennium amounted to Rupees 2,46,28,162 against Rs. 2,32,72,748 in the preceding period, giving an increase of Rs. 13,55,414. Ninety-five per cent. of this increase occurred under Judicial stamps, and is ascribed to increased litigation. Variations in the receipts under the several sub-heads as compared with the preceding triennium are explained in paragraphs 7—15 of the Board's Proceedings and do not call for remarks.

4. *Charges.*—The aggregate charges of the triennium amounted to Rs. 12,92,568 against Rs. 13,71,686 in the preceding period. There was thus a decrease of Rs. 79,118, which occurred almost wholly in the value of stamps received from England and which was due to the higher rates of exchange obtaining in the money market during the years 1897-98 and 1898-99. The charges amounted to about five per cent. of the receipts. The Government is glad to note that the percentage steadily declined from 6·3 in 1894-95 to 5 in 1898-99.

5. *Net revenue.*—As compared with the preceding year, the net revenue of 1898-99 showed a fall of 1·31 lakhs; but as observed by the Board, the receipts of the former year were increased by an abnormal demand for money loans consequent upon a failure of crops. The net receipts of 1898-99, were, however, with the exception of 1897-98 the highest reached during the last seventeen years.

(True Extract.)

(Signed) H. TREMENHEERE,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue),
with the original enclosures returned.
„ the Financial Department.
„ the Judicial Department.
„ the Public Department.
„ the Accountant-General.

Endorsement No. 606A.

Copy to the Government of India, Finance and Commerce Department.

(Signed) N. E. MARJORIBANKS,
Ag. Under Secretary to Government.

Exd. A. Rungasawmy Aiyangar.

60 Copies.

1899.

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General statement of Receipts and Disbursements on account of Stamp Revenue during the official year 1898-99.

Items	Amount	Total
1	2	3
Court Fee Stamps	Rs a p	Rs a p
Adhesive stamps sold in the Districts Bangalore and Travancore	31,11,751 11 "	
" " by the Superintendent of Stamps	23 15 "	31,11,775 10 "
Stamped papers sold in the Districts Bangalore and Travancore	18,00,425 " "	" " "
" " by the Superintendent of Stamps	181,980 " "	19,82,405 " "
Impressed 2 anna stamped papers sold in the Districts and Travancore	" " "	384,388 " "
Watermarked paper sold in the Districts	" " "	16,585 13 11
Extra Revenue. Value of Stamps used for applications for the attestations of "Powers of Attorney"	213 13 "	
Sale proceeds of dead wood boxes in the Districts	30 13 10	
" " " " General Stamp Office	- 14 3	
Fine imposed on a Stamp vendor in Salem District	2 8 "	
Value of Stamps recovered from a clerk in the Districts Munsiff Court Kolapalayam for misappropriation	90 " 11	
Declaration fee for heir Certificate in Cuddapah	1 " 4	339 2 "
		54,95,493 9 11
Non-Judicial Stamps.		
Stamped papers sold in the Districts Bangalore and Travancore	22,65,422 2 "	
Bills of Exchange sold in the Districts	25,914 15 "	
Special Adhesive Stamps sold in the Districts	14,146 5 " (a)	
Adhesive Revenue Stamps sold in the Districts and Travancore and at Local Depot, General Stamp Office	2,18,242 9 " (b)	
Adhesive Foreign bill sold in the Districts and Travancore	14,212 15 " (b)	
" Transfer sold in the Districts	6,749 14 " (b)	
" Notorial Act	145 (b)	25,43,533 12 "
Impressed Labels affixed on Unexecuted documents by the Superintendent of Stamps	1,22,222 1 " (a)	
Adhesive Stamps sent to the Registrar High Court for Enrolment of "Advocates", "Vakeels" and "Attorneys"	13,080 " " (b)	
One anna stamps impressed on Skeleton forms	22,61 14 "	1,57,833 15 "
Impressed labels affixed on documents executed out of British India under section 17 of Act I of 1879.	4,208 13 " (a)	
Impressed labels affixed on unexecuted documents presented by private parties through Collectors and Commissioner of Salt, Abkari & Separate Revenue.	2,029 8 " (a)	
Duty levied by District Collectors on Executed documents under sections 30, 31, 33, 37 and 38 of Act I of 1879.	9,810 5 4	
Duty levied by Courts. Under Sections 9 and 34	3,035 2 "	19,083 12 4
		27,20,451 7 4

Carried over

Items	1	Amount 2	Total 3
	Brought forward	Rs a p	27,20,451 Rs a p
Extra Revenue.	Penalties levied by Collectors in the Districts under Sections 37 and 38 of Act I of 1879.	16,442 15 4	
	Penalties levied by Courts under Section 34 do...	33,296 2 "	
	Adjudication Fees	271 8 "	
	Sale proceeds of Sealwood boxes in the Districts	562 19	
	" " " in the General Stamp office	" 99	
	Compounding Fees.	58 1 "	
	Fine imposed on a Stamp Vendor in Salem District	2 8 "	
	" " Vaziar by District Deputy Collector in Trichinopoly District	" 1 "	
	Fine imposed on a Stamp Vendor in Madura District	8 " "	
	" " by the Deputy Collector in Nilgiris	1 " "	
	" " Madras	4 " "	
	Composition fees Collected from Coolies and in the Chingleput District under Act I of 1879	1 " "	
	Fees for registering Vakalats.	2 " "	
	Affidavit Fees.	9 " "	
	Amount remitted by Salt Sub-Inspector in the Anantapur District as the value of a Stamp to be affixed to an agreement executed by a Vendor.	" 8 "	
	Cost of Stamps Supplied to the Superintendent of Stamps, Hyderabad	" 159	
	Miscellaneous receipts.	2 " "	50662 6 7
			27,71,113 13 11
			82,66,607 7 10

Disbursements

Establishment Cost of imported stamps and other charges in the General Stamp office and in the Districts as per statement No. V.	3,03,630 14 0	
Refund of Court Fees under sections 13, 14, 15, of Act VII of 1870 and Small Cause Court and City Civil Court Fees, Madras.	36,855 14 9	
Refund of Surplus Process Service Fees	1,013 5 "	
" " value of Spoiled and unused Court Fee Stamps	27,585 7 10	
" " Impressed 2 anna stamped paper for Copies	142 9 "	
" " Court Fee Stamps renewed.	231 10 "	
" " Spoiled and unused Non-Judicial Stamps under Section 53 and 54 of Act I of 1879	40,952 11 7	+
" of Court Fees under Section 17 Stamp Act III of 1870	848 11 6	−
" of Stamp duty under Section 80 Stamp Act I of 1879	" 4 "	
" of insufficient or impounded Stamp duty	37 " "	
" of Excess and erroneous payment by Sea Customs Stamp Vendors	" 8 "	
" of Value under License Fee Vendors Explosive Act	10 " "	
" of value of Penalties under Section 36 and 42 of Act I of 1879.	2,396 11 "	
" of Non-Judicial Stamps renewed	212 8 "	+
" of value of boats. Marked papers returned back from Vendors	159 15 7	−
Total	4,14,078 2 3	
Net Revenue	78,52,529 5 7	

Abstract of receipts and charges compared with the official year 1897-98

	Official year 1897-98	Official year 1898-99	Increase	Decrease
Receipts	84,20,651 13 "	82,66,607 7 10		1,54,044 5 2
Charges	4,36,946 7 6	4,41,40,78 2 8	22,888 5 3	
Net Revenue	79,83,705 5 6	78,52,529 5 7		131,175 15 11

Memorandum of Extra Revenue realized in the Districts during the year 1898-99

Districts 1	Amount 2
Ganjam	3,445 7 9
Vizagapatam	5,986 3 "
Godavari	2,073 8 "
Kistna	1832 13 6
Nellore	1,446 2 4
Cuddapah	1,279 15 "
Bellary	625 12 6
Anantapur	1,457 8 3
Kurnool	734 9 "
Madras	3,451 12 "
Chingleput	1,428 8 "
North Arcot	1,526 6 "
South Arcot	2670 15 "
Salem	2330 12 6
Tanjore	5214 12 "
Trichinopoly	1130 9 "
Tinnevelly	2353 9 9
Madura	3,921 4 6
Coimbatore	2,074 15 "
Nilgiris	319 4 "
Malabar	4,590 2 11
South Canara	986 4 "
Mysore	110 12 7
Travancore	6 8 3
	50,999 " 10
General Stamp office	2 7 9
	51,001 8 7

General Stamp office
Madras 5th June 1899

(Sd) Herbert Bradley.
Ag. Superintendent of Stamps

(True Copy)
R. A. Graham
24/7/99
Acting Secretary.

Read 25/7/99