M.R.O. 14—13,000—27-6-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 819-820 Press / Mis.

137-138

Dated 9 — 4 — 1867

Not to be folded or roughly handled

No. 137. Read the following Proceedings of the Board of Revenue, dated 7th February 1867, No. 750.

Read the following letter from the Superintendent of Stamps, to the Secretary to the Board of Revenue, dated Madras, 15th September 1866, No. 324, of Fusly 1276:—

1. I have the honour to forward, herewith, the Annual Returns of the Stamp Revenue of the Madras Presidency for Fusly 1275, ending 30th June 1866. These Returns are comprised in the following Statements.

2. No. 1 is a Statement of stamped papers, &c., received and issued from the Stamp Office during Fusly 1275. Column No. 2 shews the remains at the close of Fusly 1274, and Column No. 3 the receipts of the year, as detailed below:—

		Rs.	A.	P.	Rs.	A.	P.
Judicial Stamps.							
Received from the Mint...		30,95,653	3	0			
Returned from Secunderabad	51,572 6 0						
Do. Mysore... ...	2,875 8 0						
		54,447	14	0			
					31,50,101	1	0
Bills of Exchange and Lading.							
Received from the Mint		34,565	12	0			
Returned from Malabar		16,792	0	0			
					51,357	12	0
Adhesive Stamps for Receipts, Foreign Bills, and Transfers.							
Returned from Nellore		96,983	15	0			
Do. North Arcot...		90,600	0	0			
Do. Salem		96,805	0	0			
Do. Trichinopoly...		96,636	9	0			
Do. Malabar		98,715	0	0			
Do. South Canara...		9,743	0	0			
Do. Mysore		4,246	1	6			
					4,93,729	9	6
					Total... 36,95,188	6	6

Column No. 5 exhibits the issues of the year, in which are included Stamps, amounting to Rupees 1,360-15-0, written off by order of the Board, *vide* Proceedings marginally noted; and Stamps of value Rupees 1,26,046 issued to Mysore, Coorg, and Bombay, for which no Stamp Revenue was received by this Government. The cost of manufacture, only Rupees 132-8-8, of Adhesive Stamps issued to Mysore, has been credited to the British Government by the Accountant General. The foregoing deductions leave as the net balance issued to districts, Rupees 31,88,306-15-6.

No. 8,055, dated 16th December 1865.
„ 4,504, „ 3rd July 1866.

3. No. 2 is a Statement of the value of stamped paper received and issued by Collectors. In this, Column No. 2 is an exact transcript of Column No. 8 of last year's Statement, and Column No. 3, shewing the receipts of the year, corresponds with the net issues of Statement No. 1, as shewn in the abstract thereto appended,

plus certain surplus found in the stock of Collectors, as detailed below, for which explanations have been called :—

Judicial Stamps.

	Rs.	A.	P.	Rs.	A.	P.
Cuddapah						
Kurnool	0	12	0			
Madras District	20	12	0			
	2	0	0			
				23	8	0
Stamps returned unused by Abkarry Sub-Renters, having been erroneously issued to them gratis.						
Vizagapatam						
Kistna District	381	0	0			
Nellore	1	0	0			
Kurnool	68	0	0			
	44	8	0			
				494	8	0
Excess found in the stock of Adhesive Stamps with the Collector of Madura...				0	3	0
Total...				518	3	0

In Column No. 5 are shewn separately the actual sales and gratis issues to Abkarry Contractors, and also Stamps returned to this Office.

4. No. 3 is a Statement of Establishment and other charges. This exhibits the cost at which the Stamp Act has been worked during Fusly 1275 as compared with the previous year. The increase of cost in the fixed establishment of this Office and at the Mint is to be attributed to the increase of salaries in this Office which came into operation on the 1st March 1865, and to a vacancy among the Mint-workers having been filled up. The reduction in the contingent charges is consequent on the occupation of the present Government building from 1st July 1865, in lieu of a house rented at Rupees 100 per mensem. The reduction in the cost of paper from England is merely nominal, and arises from the non-receipt of accounts within the year. In the items of expenditure in the districts, the most noteworthy is the discount allowed to Vendors. This, of course, is in some degree consequent on the increased sales, but the main cause of increase is the higher rate allowed as discount than was formerly allowed as commission. The per-centage of discount on the gross sales for the Fusly under review comes to 3·264, while for Fusly 1274, when the discount system had been only partially adopted, the per-centage was 2·939. The Government, however, incur less risk of loss by misappropriation under the present system.

5. No. 4 is a General Abstract of Receipts and Disbursements, and shews a net revenue of Rupees 29,69,615-6-2. The item "Cash received by Collectors" differs from that item, as shewn by my Register, in consequence of transactions not fully completed at the close of the Fusly, thus :—

	Rs.	A.	P.	Rs.	A.	P.
Documents as per Register...				1,359	13	0
Deduct—						
Documents stamped in July 1865, (Fusly 1275,) payment having been made to the Collector of Malabar in June 1865, (Fusly 1274)	160	8	0			
Document stamped in June 1866, (Fusly 1275,) for which payment would be credited by the Collector of Kistna in July 1866, (Fusly 1276,) the amount being held in deposit in the interim	5	0	0			
				165	8	0
Balance...				1,194	5	0

Proceedings of the Madras Government, Revenue Department,
9th April 1867.

I would here call attention to the difference of practice in the two districts, and would recommend uniformity being observed. This abstract is accompanied by two Statements of the ordinary and extra revenue of the several districts, to facilitate a comparison with the Collectors' Returns to the Board.

6. I also forward the Statement called for by Government, in Order No. 269, dated 13th February 1864, and those required in Order No. 2,226, dated 9th December 1864.

7. The Stamp Revenue of the year again exhibits a very satisfactory increase, which, as in Fusly 1274, appears to have been chiefly derived from legal papers, and duties and penalties levied by the Courts. Mercantile papers also shew a moderate increase, but an examination of the distribution Statement No. 6, showing the sales in each district, leads me to think that the Stamp Law is not very closely regarded, except at those places where Europeans and those trading with them reside.

8. The increase of revenue appears very equally spread over the whole Presidency, Cuddapah and North Arcot being the only districts without much change. In the Madras District sales of a very small increase appears, but the money taken at my Office which belongs to the same district should be added, and will shew that the progress is good.

9. I beg to call the attention of the Board to the sales of Foreign Bill Adhesive Stamps. The provisions of the Stamp Act in respect of the use of these Stamps appear in some districts evaded or misunderstood. Section 11 of the Stamp Act directs the use of a Stamp of the value necessary for a *sole* Bill,—*vide* Article 10, Schedule A.—whenever negociating any foreign Bill whether sole or in a set, and the reason for this is obvious, for when the first of exchange has been realized the second and third are void. An examination of Statement No. 6, however, will shew that in every district where sales of these Stamps have been effected, a considerable number have been of values applicable only under the mistaken idea that each of the set should bear its relative proportion of the Stamp. Some ground for this error has been given by these values having been originally supplied, and I would solicit permission to re-call them.

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Enclosure No. 1.

Abstract.—General Statement of stamped papers, &c., received into, and issued from, the Stamp Office, during Fusly 1275.

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Enclosure No. 2.

Abstract.—General Statement of the value of stamped papers, &c., received and sold by Collectors during Fusly 1275.

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Enclosure No. 3.

Abstract.—Statement of Establishment and other Charges incurred in Fusly 1275, as compared with those of Fusly 1274.

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Enclosure No. 4.

Abstract.—General Statement of Receipts and Disbursements on account of the Stamp Revenue during Fusly 1275.

ENCLOSURE No. 5

ABSTRACT.—Statement shewing the Receipts and Disbursements on account of Stamps in the Madras Presidency for Fusly 1275, or the year ending 30th June 1866.

ENCLOSURE No. 6.

ABSTRACT.—Statement shewing the sales of each description and value of Stamps in the districts for Fusly 1275, or the year ending 30th June 1866.

ENCLOSURE No. 7.

ABSTRACT.—Statement shewing the sales of each description and value of Stamps in the Madras Presidency for the year 1865-66.

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1. In the letter recorded above the Superintendent of Stamps reports on the operations of the Stamp Department during Fusly 1275, or from 1st July 1865 to 30th June 1866. The report is accompanied by seven enclosures, the first four being the usual explanatory Statements, and the remaining three those required by Government in their Order, dated 9th December 1864, No. 2,226, for transmission to the Government of India. Of these three, there are two Statements, No. 5 shewing the receipts and disbursements for the whole Fusly, and No. 7 shewing the sales of each description and the value thereof for Fusly 1275 or 1865-66. *Printed copies* of the two special Statements accompany these Proceedings, that they may be forwarded to the Government of India.

2. The particulars of receipts and disbursements during the past seven Fuslies are given in the subjoined abstract :—

Fuslies.	Total receipts.	Disbursements.				Net Revenue.
		Refunds under Act XVII. of 1843.	Charges.	Refunds to applicants under orders of Sudder Adalat Court.	Total disbursements.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1269 ..	9,25,409 14 5	66,876 0 0	59,609 5 10	7,339 8 0	1,24,815 13 10	8,00,594 0 7
1270 ...	19,71,339 6 6	70,234 8 0	60,483 5 10	2,250 0 0	1,32,967 13 10	18,38,371 8 8
1271 ...	28,23,124 3 1	95,108 10 0	1,18,104 3 2	.....	2,13,212 13 2	26,09,911 5 11
1272 ...	21,13,332 10 0	42,946 0 0	1,09,148 6 1	.....	1,52,094 6 1	19,61,238 3 11
1273 ...	23,98,611 3 7	27,521 0 9	1,45,973 10 0	.....	1,73,494 10 9	22,25,116 8 10
1274 ...	27,65,583 12 3	26,130 0 0	1,56,833 5 5	.....	1,82,962 5 5	25,82,621 6 10
1275 ...	31,40,328 1 4	30,321 8 0	1,49,391 3 2	.....	1,79,712 11 2	29,60,615 6 2

It is satisfactory to observe that the Stamp Revenue has been steadily increasing, and that the receipts during the year under review are the highest on record, and are more than treble those of Fusly 1269, the year previous to the introduction of the new Stamp Act.

Proceedings of the Madras Government, Revenue Department, 9th April 1867.

			Rs.	A.	P.
Balance of Stock brought forward			68,08,792	0	0
Receipts.	Rs.	A. P.			
From the Mint	31,30,218	15 0			
Returned from Secunderabad and Mysore ...	58,693	15 6			
Returned from districts	5,06,275	8 0			
			36,95,188	6	6
			105,03,980	6	6
Issues.					
To districts ...	31,88,306	15 6			
To Mysore, Coorg, and the Stamp Superintendent at Bombay	1,26,046	0 0			
Amount written off, as per sanction of the Board, dated 16th Dec. 1865 and 3rd July 1866	1,360	15 0			
			33,15,713	14	6
			71,88,266	8	0

3. Statement No. I. exhibits the total value of Stamps received into, and issued from, the Stamp Office during Fusly 1275. The total value of Stamps received into the Stamp Office, amounted to Rupees 36,95,188-6-6; and that of those issued to Rupees 33,15,713-14-6, as particularized in the margin. The issues include Rupees 1,26,046-0-0, being the value of Stamps issued to Mysore, Coorg, and the Superintendent of Stamps at Bombay, for which no value has been received at the Madras Stamp Office. Rs. 132-8-8, being the cost of manufacturing Adhesive Stamps has, however, been recovered, and credited to Government by the Accountant General.

4. Out of the stock on hand at the end of Fusly 1275, Stamps to the value of Rupees 63,029 were despatched to the districts, but not received by Collectors within the Fusly. Deducting this amount, the actual balance of stock amounts to Rupees 71,25,237-8-0. The bulk of the stock appears to consist of Bills of Exchange and Lading and Adhesive Stamps for Receipts, Foreign Bill Stamps and Transfers, as shown in the margin. The Board find that the Collectors of certain districts returned to the Stamp Office during the year Bills of Exchange and Adhesive Stamps to a very large amount. The Superintendent of Stamps should have explained why the Collectors were supplied with these Stamps to an extent so much in excess of the probable demand.

	Rs.	A.	P.
Judicial Stamps	14,021	0	0
Bills of Exchange	29,497	0	0
Adhesive Stamps and Foreign Bill Stamps	69,19,207	4	0
Transfer and Custom Application Stamps	1,62,512	4	0
	71,25,237	8	0

5. The transactions in the several districts of the Madras Presidency are contained in Statement No. 2. The total value of the sales of Stamps in the districts amounted to Rupees 29,34,003-11-6, and the value of Stamps otherwise disposed of is exhibited in the subjoined abstract :—

Items.	Judicial Stamps.	Bills of Exchange.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Damaged Stamps destroyed by Collectors	66,840 15 0	... ...	66,840 15 0
Value of Stamps issued in lieu of spoiled Stamps	1,007 12 0	77 13 0	1,085 9 0
Total...	67,848 11 0	77 13 0	67,926 8 0

6. In noticing, in their Proceedings, dated 29th May 1866, No. 3,668, an excess stock of the value of Rs. 46-15-0 in the marginally noted districts, the Board observed that it would probably be accounted for by incorrect packing in the Stamp Office; but the Superintendent of Stamps has reported that the discrepancy has not arisen from any mistake on the part of his Office, and that the Collectors concerned should be able to explain how the surplus accrued in their several districts. The Superintendent of Stamps brings to notice, on the present occasion, in paragraph 3 of his report under review, an excess stock to the value of Rs. 518-3-0. Of this amount, a sum of Rupees 494-8-0 is properly accounted for, being the value of the Stamps returned unused by Abkarry sub-renters to whom they were erroneously issued gratis. This is properly speaking no surplus, and should not have been included in the column "Received by the Collectors during the Fusly." The value of Stamps issued gratis to Abkarry renters, entered in Column 3, should have been reduced by the sum of Rupees 494-8-0. The remainder, Rupees 23-11-0, is the real surplus found in the supply sent by the Superintendent of Stamps, to the districts noted in the margin. The Superintendent has submitted the explanations received from the Collectors concerned, but they cannot be viewed as by any means satisfactory, for they simply state that the excess has been found when examining the stocks in charge of Tahsildars. Probably it is owing to vendors being short-supplied at the time of issue, and if so, it is not creditable to the Officers concerned.

	Rs.	A.	P.
Malabar	16	3	0
Madura	0	12	0
Kistna	30	0	0
	46	15	0

Judicial Stamps.

	Rs.	A.	P.
Cuddapah	0	12	0
Kurnool	20	12	0
Madras District	2	0	0
Madura, in Adhesive Stamps ...	0	3	0
	23	11	0

7. The transactions of the districts are briefly indicated in the subjoined abstract:—

				Rs.	A.	P.
Balance at the commencement of the Fusly				39,94,525	11	6
Receipts.						
From Superintendent of Stamps	31,88,306	15	6			
From the Abkarry sub-renters to whom Stamps were issued gratis erroneously ...	494	8	0			
Surplus found in the districts	23	11	0			
				31,88,825	2	6
				71,83,350	14	0
Sales.	Rs.	A.	P.	Rs.	A.	P.
Stamped papers	28,32,817	2	0			
Bills of Exchange	40,402	9	0			
Adhesive Stamps	29,543	8	6			
Foreign Bill Stamps ...	17,087	9	0			
Transfer of Bank shares...	8,188	14	0			
Bills of Lading	3,803	4	0			
Custom Application Stamps	2,155	13	0			
				29,34,003	11	6
Supplied gratis to Abkarry Renters, &c. ...				1,01,870	0	0
Returned to the Superintendent of Stamps...				5,06,275	8	0
Value of unserviceable and damaged Stamps destroyed and of those issued in lieu of them				67,926	8	0
				36,10,075	11	6
Balance ...				35,73,275	2	6

8. On a comparison of the total Stamp collections, as given in the Superintendent's return, with the entries under Stamps in the Demand, Collection, and Balance Statements for June 1866, the following discrepancies have been observed:—

Districts.	Stamp Revenue.			Miscellaneous.		
	As per Superintendent's Return.	As per D. C. and B. Statement for June 1866.	Difference.	As per Superintendent's Return.	As per D. C. and B. Statement for June 1866.	Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Kurnool	1,03,919	1,03,750	—169	2,881	3,074	+ 193
North Arcot	94,712	94,412	—300	3,081	3,381	+ 300
South Arcot	95,409	95,402	— 7	3,060	3,067	+ 7
Trichinopoly	85,346	85,205	—141	1,463	1,604	+ 141
Madura	2,14,961	2,14,956	— 5	5,621	5,626	+ 5
Coimbatore	...	...	...	3,381	3,389	+ 8

9. The Board regret to be called upon to comment upon these discrepancies, in some districts year after year, without apparently effecting any amendment. In the four districts of North and South Arcot, Trichinopoly and Madura, the differences appear to be owing to a portion of the regular Stamp revenue having been included under Stamp Miscellaneous in the Demand, Collection, and Balance Statements; so that if the Treasury Deputy Collectors had examined the returns forwarded to the Superintendent of Stamps with the Demand, Collection, and Balance Statements, as it was their duty to do, the error would have been detected in time and corrected. In Kurnool and Coimbatore there is an excess credit in the Demand, Collection, and Balance Statement of Rupees 24 and Rupees 8 respectively. These differences also have doubtless been occasioned by the Treasury Deputy Collectors' disregard of the instructions issued by the Board. The Collectors concerned will at once call upon their Treasury Deputies for such explanation of the discrepancies noticed as they may have to offer, and will submit their replies, with their own remarks, to the Board.

10. The particulars of establishments and other charges incurred in the working of the Stamp Department are shewn in Statement No. 3. The aggregate cost of the department during the Fusly under review was Rupees 1,39,150-15-1, being less than the charge on this account in Fusly 1274 by Rupees 10,838-3-2. The reduction is owing to a nominal decrease of Rupees 28,996 in the item of "Cost of water-marked paper received from England." The only real decrease in the expenditure is in the contingent charges which are less by Rupees 1,580 than those of the previous year, in consequence of no payment having been made for house-rent, from 1st July 1865, on which date the Stamp Office was removed to a newly erected Government building.

11. Under the head "Discount allowed to licensed Stamp Vendors," there was an increase of charge, amounting to Rupees 19,553. This is to be accounted for in some degree by increased sales, but it is chiefly owing to the high rate allowed under the present discount rules as compared with that under the old commission

system. Against this increase of cost is to be set the saving in establishment, and accounting gained under the discount system of sales.

12. The particulars of expenditure are briefly indicated below :—

				RS.	A.	P.
Superintendent's salary and establishment				25,073	8	8
Contingent Charges.						
Cost of water-marked paper	12,046	10	0			
Contingencies, such as hire for conveying Stamp papers, making boxes, &c.	2,293	11	6			
				14,340	5	6
Establishment at the Mint Office				2,615	12	2
Commission and discount to Vendors				95,780	13	8
Contingent charges in the districts...				1,340	7	1
Total...				1,39,150	15	1

13. Statement No. 4 is a general abstract of the receipts and disbursements. The Superintendent brings to notice, that the item "Cash received by Collectors on documents presented by private parties for stamping," does not agree with similar entries in the Registers of his Office. The excess of Rupees 160-8-0 in Malabar is the result of a corresponding decrease in the Registers of the Superintendent in Fusly 1274. It arose in consequence of the Collector having credited that amount in his accounts for June 1865, (Fusly 1274,) in which month the money was received by him, and the Superintendent of Stamps having entered it in his Register for July 1865, (Fusly 1275,) in which month the document received from the Collector was actually stamped at the Superintendent's Office. The excess of 5 Rupees in the Superintendent's Register on account of the Kistna District, is owing to the Collector having improperly held that amount in deposit to be credited in the accounts for July 1866, (Fusly 1276,) though the money was received and the document stamped in June 1866, (Fusly 1275.) The Superintendent correctly entered it in his Register for Fusly 1275, and the Collector of the Kistna District should not have carried it to account in Fusly 1276. All sums received in the districts for stamping private documents should be credited in the accounts on receipt, and the Superintendent of Stamps should enter in his Register all documents as received, and stamped, explaining any discrepancy between his Register and the Collectors' accounts by a foot-note.

14. The gross receipts on account of Stamp Revenue during the year under review amounted to Rupees 31,49,328-1-4, from which deducting Rs. 1,79,712-11-2, being the aggregate amount of charges, there is a net balance of Rs. 29,69,615-6-2, which; as compared with the results of the preceding Fusly, exhibits an increase of Rupees 3,86,993-15-4.

15. This highly satisfactory result was chiefly occasioned by the large sales of stamped paper, and the increase under this head must be attributed to the gradual progress of the country which, in giving more value to property of every description, has tended to increase litigation. The discount system of

vending Stamps, which has been very generally introduced, may also have contributed in some degree to this result, as every measure calculated to facilitate the supply of Stamps to the public must lead to increased sales. The Superintendent observes that though there was a moderate increase in mercantile papers also, he is still of opinion that the requirements of the Stamp law, in this particular, are not properly attended to, except at those places where the trade is partially in the hands of Europeans. The attention of the District Collectors has been so frequently drawn to this matter, that the Board need only now again request these Officers to continue their endeavours to ascertain the true cause of the state of things to which the Superintendent adverts, and, if necessary, to report the result of their enquiries to the Board.

16. The usual abstract of the receipts and disbursements is given below :—

	RS.	A.	P.			
Sale of Stamp papers, Bills of Exchange and Lading, Adhesive Stamps and Transfer and Custom Application Stamps as shewn in paragraph 7				29,34,003	11	6
Receipts in the Stamp Office for duty on documents presented by private parties				1,29,265	0	6
Do. in Collectors' Offices...				1,194	5	0
Do. through Courts				3,800	0	11
Do. on deficient duty on documents stamped in lieu of spoiled Stamps				373	12	6
Received, being the value of Stamps erroneously issued gratis to Abkarry sub-renters				536	0	0
Total...				30,69,172	14	5
Miscellaneous.						
Penalties levied under Act X. of 1862, in the districts and at the Stamp Office	76,578	15	8			
Amount recovered in pauper suits ...	2,911	2	1			
Refund of Stamp duty over-paid and retrenched under Act XVII. of 1848	38	0	0			
Fines and forfeitures	9	6	0			
Adjudication fees collected at the Stamp Office	40	0	0			
Cost of manufacture of Adhesive Stamps issued to Mysore, recovered and credited to Government	132	8	8			
Savings and refunds	104	11	4			
Sundry receipts in the districts ...	340	7	2			
				80,155	2	11
Total...				31,49,328	1	4

Deduct charges.

Establishment and other charges in the Stamp Office and at out-stations, as per particulars given in paragraph 12	1,39,150	15	1
Amount refunded under Act XVII. of 1848	30,321	8	0
Do. on account of unused Stamps refunded	9,308	4	1
Amount refunded to Abkarry renters on account of Stamps purchased by them for executing their engagements	771	8	0
Amount of penalties refunded...	95	8	0
Miscellaneous charges...	65	0	0
	1,79,712	11	2
Net Revenue...	29,69,615	6	2

17. In the Statement furnished by the Acting Mint Master, with his letter dated 14th August 1866, the amount of duty on private documents and executed documents is put down at Rupees 1,30,624-13-6;* but the amount entered in the accounts of the Stamp Office is Rupees 1,30,459-5-6†. The Superintendent of Stamps is requested to ascertain and report on what principle the Mint Return is prepared, to what cause the difference now noticed is to be attributed, and how such discrepancies can be avoided in future. The Superintendent has given no Statement of the value of the Stamps spoiled at the Mint. The Mint Master has put it down at Rupees 13,709-6-0.

	RS.	A.	P.
* Private documents ...	1,29,902	5	6
Executed documents ...	722	8	0
	1,30,624	13	6
† Receipts in the Stamp Office	1,29,265	0	6
Do. in the districts ...	1,194	5	0
	1,30,459	5	6

18. The discount system of vending Stamps, approved by Government in their Order dated 6th October 1864, No. 1,8:4, has now been introduced in the eleven districts noted in the margin, and the Board are glad to observe that it has been found to work satisfactorily. The Collectors of the remaining districts have, therefore, been called upon to adopt the discount system of sales forthwith. The Collectors of Nellore, South Arcot, Tinnevelly, and Madura, have expressed their readiness to do this from the commencement of the current Fusly. The Collectors of the remaining districts will now be requested to lose no time in following the same course, as the Board are quite satisfied that this system is more likely to promote the convenience of the community, and to increase the State revenue, than the old Commission system.

Ganjam.
Godavery.
Bellary.
Cuddapah.
Kurnool.
Madras.
North Arcot.
Tanjore.
Coimbatore.
South Canara.
Malabar.

19. Subjoined is an abstract shewing the particulars of the sales of different descriptions of the higher values of Stamps, and has been prepared in the same manner as was done in the previous Fusly, the Transfer and Custom Application Stamps being, however, shewn separately instead of blended together :—

Stamped Papers.

	RS.	RS.	A.	P.
5 Rolls	at 2,000 ...	10,000	0	0
8 do.	at 1,000 ...	8,000	0	0
10 do.	at 700 ...	7,000	0	0
35 do.	at 500 ...	17,500	0	0
1 do.	at 400 ...	400	0	0
39 do.	at 350 ...	13,650	0	0
12 do.	at 300 ...	3,600	0	0
75 do.	at 250 ...	18,750	0	0
44 do.	at 200 ...	8,800	0	0
136 do.	at 150 ...	20,400	0	0
6 do.	at 125 ...	750	0	0
428 do.	at 100 ...	42,800	0	0
18 do.	at 80 ...	1,440	0	0
30 do.	at 75 ...	2,250	0	0
53 do.	at 60 ...	3,180	0	0
2,739 do.	at 50 ...	1,36,950	0	0
32,87,077 do.	below 50 ...	25,37,347	2	0
		28,32,817	2	0

Bills of Exchange.

	RS.	RS.	A.	P.
6 Rolls	at 24	144	0	0
12 do.	at 18	216	0	0
38 do.	at 12	456	0	0
4 do.	at 9	36	0	0
2 do.	at 8	16	0	0
318 do.	at 6	1,908	0	0
113 do.	at 4	452	0	0
1,532 do.	at 3	4,596	0	0
273 do.	at 2	546	0	0
4,937 do.	at 1½	7,405	8	0
229 do.	at 1	229	0	0
1,39,361 do.	below 1	24,398	1	0
		40,402	9	0

Adhesive Stamps.

3,22,102	Rolls at 1 Anna ...	20,131	6	0
3,01,189	do. at ½ do. ...	9,412	2	6
		29,543	8	6

Foreign Bill Stamps.

	RS.	RS.	A.	P.
13 Rolls	at 12	156	0	0
96 do.	at 8	768	0	0
35 do.	at 6	1,890	0	0
229 do.	at 4	916	0	0
849 do.	at 3	2,547	0	0
682 do.	at 2	1,364	0	0
2,019 do.	at 1½	3,028	8	0
905 do.	at 1	905	0	0
12,852 do.	below 1	5,513	1	0
		17,087	9	0

Bank Share Transfer Stamps.

	RS.	RS.	A.	P.
25 Rolls	at 20	500	0	0
31 do.	at 10	310	0	0
14 do.	at 7½	105	0	0
11 do.	at 6¼	68	12	0
35 do.	at 5	175	0	0
1,260 do.	at 3¾	4,725	0	0
191 do.	at 2½	477	8	0
167 do.	at 1¼	208	12	0
491 do.	at 1	491	0	0
2,269 do.	below 1	1,127	14	0
		8,188	14	0

15,233	Rolls of Bills of Lading at 4 Annas	3,808	4	0
34,493	Custom Application Stamps, at Anna 1 each ...	2,155	13	0
		29,34,003	11	6

20. The Superintendent of Stamps is requested, in future, to classify the Stamps of the different descriptions, as noted in the margin. The Collectors of the several districts are also desired to adopt this classification in all the Stamp Returns, whether kept in their Offices, or forwarded to the Presidency authorities.

1. Stamped papers.
2. Bills of Exchange.
3. Adhesive Stamps.
4. Foreign Bill Stamps.
5. Bank Share transfer Stamps.
6. Bills of Lading.
7. Custom Application Stamps.

21. In the concluding paragraph of the report under review, the Superintendent of Stamps observes, that the provisions of the Stamp Law in respect to the use of Foreign Bill Adhesive Stamps, appear to be evaded in some districts under a mistaken notion, that the Stamp necessary for a sole bill, whenever negotiating any Foreign Bill, whether sole or in a set, should be proportionately divided among each of the whole set, and that an examination of Statement No. 6 will shew that in every district, where the sales of these Stamps have been effected, a considerable number of transactions have taken place in Adhesive Stamps of values applicable, only under the mistaken idea, that each bill of the set should bear its relative proportion of the Stamp. He further adds that some ground for this error has been given by these values having been originally supplied, and solicits permission to recall them. The Board resolve to sanction his so doing.

No. 138. ORDER THEREON, 9th April 1867, No. 819.

Separate Revenue, No. 6.
Stamps.

1. From these Proceedings of the Board of Revenue and the accompanying papers, the Government gather that the gross Stamp Revenue of the year ending 30th June 1866, viz., Rupees 31,49,328, exceeded the similar revenue of Fusly 1274 by Rupees 3,83,744, as shewn in the subjoined table:—

	Fusly 1274.	Fusly 1275.	Increase.	Per-centage of Increase.
	RS.	RS.	RS.	RS
Mercantile Stamps	96,907	1,01,187	4,280	4
Judicial do.	24,78,727	28,32,817	3,54,090	14
Duty on impressed Stamps	1,13,132	1,35,169	22,037	19
Miscellaneous	76,818	80,155	3,337	4
Total ...	27,65,584	31,49,328	3,83,744	14

The receipts during the year were, as remarked by the Board, the highest on record, not excepting Fusly 1271, in which the revenue amounted to Rupees 28,23,124 from exceptional causes.

	RS.	
Establishment, discount, and commission, &c.	1,39,151	
Refunds, &c.	40,562	
	1,79,713	
Establishment, discount, and commission		18,368
Refunds of Stamp duty on Plaints		4,192
Do. of value of damaged Stamps		3,934
		26,494
*	1,374	
†	28,369	
	29,743	

2. The total charges of the year, inclusive of refunds, amounted to Rupees 1,79,713 against Rupees 1,82,962 in Fusly 1274. The decrease of Rupees 3,249 is the combined result of an increase of Rupees 26,494 under the three items noted in the margin, and of the decrease of Rupees 29,743 under "Refund* of penalties" and "Miscellaneous."† The increase under Establishment, Discount, and Commission, is owing partly to the much larger sales of Stamp paper during the year, and partly to the rate of discount allowed to vendors being somewhat higher than that of commission under the old system. This small

increase of expenditure, under the Rules allowing a discount on purchases made by the vendors, is more than counterbalanced by the greater simplicity of the system, as no accounts or security are required from the vendors.

3. The net revenue of the year amounted to Rupees 29,69,615, and exceeded that of any previous year.

4. The Stamp Revenue is improving in a very satisfactory manner, but the Government concur in the opinion expressed by the late Superintendent, that the law is probably evaded as regards the use of Mercantile Stamps, the increase in the sale of which amounted to only four per cent., while that in the sale of Judicial Stamps was fourteen per cent. The apparently disproportionately small sale of Stamps for Bills of Exchange and Bill of Lading in the Nellore and South Arcot Districts, noticed in paragraph 5 of the Order of Government, dated 20th July 1866, No. 1,852, remains much the same as before. In the following table the value of the trade of the coast districts, and the revenue derived from the sale of Mercantile Stamps, are shewn, and the Board would do well to draw the attention of the Collectors to the very marked contrasts that it exhibits, although much of this is doubtless capable of explanation with reference to the nature of the trade:—

	Nellore.	South Arcot.
Fusly 1272	184	48
Do. 1273	189	70
Do. 1274	171	74
Do. 1275	182	76

Names of the Districts.	Value of Imports and Exports in 1865-66.	Value of Mercantile Stamps sold in Fusly 1275.
	RS.	RS.
Ganjam	18,63,750	954
Vizagapatam	24,54,268	2,924
Godavery	77,42,941	5,095
Kistna	4,20,994	2,183
Nellore	38,448	726
Madras	7,19,76,877	51,308
South Arcot	6,94,590	845
Tanjore	88,22,688	2,505
Madura	10,38,070	1,724
Tinnevelly	1,59,45,784	2,240
South Canara	63,71,973	2,143
Malabar	2,06,32,184	13,746

5. The disagreement between the Returns of the Acting Mint Master and the Superintendent, involving a difference of Rupees 165-8-0, noticed in paragraph 17 of the Board's Proceedings, is apparently the same as that explained in paragraph 13 of their Proceedings. They have, however, properly taken notice of this, as well as of the discrepancies between the Stamp accounts furnished to the Superintendent by some of the Collectors, and the Demand, Collection, and Balance Statement for June 1866, submitted by the same Officers to the Board. The agreement of all accounts, representing the same transactions under the same head, during the same period, is of great importance, and should be carefully maintained.

Proceedings of the Madras Government, Revenue Department,
9th April 1867.

6. The Government approve the Board's resolution to introduce the discount system for selling Stamps into all those districts in which the payment of Commission, on actual sales by vendors, still continues. The superiority of the former plan over the latter, and its success and simplicity need no longer be doubted. The Board will see that their instructions are promptly carried out.

7. Two Statements, one of receipts and the other of charges, shewing in comparison the operations of the Stamp Department in Fuslies 1274 and 1275 are appended to this order.

8. Ordered that the two printed Statements received with the Board's Proceedings be transmitted to the Government of India.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

8. 1

REVENUE DEPARTMENT.
FORT SAINT GEORGE,
9th April 1867.

No. 820.

No. 139.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

Separate Revenue, No. 7.
Stamps.

I am directed to transmit herewith two Statements of the Stamp Revenue of this Presidency for Fusly 1275, ending 30th June 1866, in the same form in which they were furnished for Fusly 1274.

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

Exd. S. T. Augustin.

Proceedings of the Madras Government, Revenue Department, 9th April 1867.

Comparative Statement of the Receipts on account of Stamps in the Madras Presidency in Fuslies 1274 *and* 1275.

Description of Stamps.	Fusly 1274.	Fusly 1275.	Difference. Increase.	Difference. Decrease.
Sale of Papers.	Rs.	Rs.	Rs.	Rs.
Foreign Bill Stamps	14,090	17,088	2,998	...
Transfers and Custom application do. ...	11,073	10,345	...	728
Adhesive do.	27,911	29,544	1,633	...
Bill of Lading do.	3,463	3,808	345	...
Bills of Exchange and Hoondy do.	40,370	40,402	32	...
Judicial do.	24,78,727	28,32,817	3,54,090	...
Total...	25,75,634	29,34,004	3,58,370	...
Duty on Stamps impressed on prepared documents.				
By Collectors and Superintendent of Stamps.	1,09,554	1,30,459	20,905	...
Do. Civil Courts	3,285	3,800	515	...
Deficient duty received in the stamping of of documents in lieu of spoiled ones ...	293	910	617	...
Total...	1,13,132	1,35,169	22,037	...
Total Stamp Revenue...	26,88,766	30,69,173	3,80,407	...
Miscellaneous.				
Penalties under Section XV. of the Act ...	1,915	1,813	...	102
Do. under Section XVII. of do. ...	69,915	74,766	4,851	...
Adjudication fee under Section XIX. of do...	40	40	...	...
Value of papers issued in lieu of spoiled or unused paper	4,948	3,536	...	1,412
Total...	76,818	80,155	3,337	...
Grand Total of Stamp Revenue...	27,65,584	31,49,328	3,83,744	...

Comparative Statement of the Disbursements on account of Stamps in Fuslies 1274 *and* 1275.

Items.	Fusly 1274.	Fusly 1275.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Establishment including commission and discount...	1,07,396	1,25,764	18,363	...
Refunds of Penalties	1,469	95	...	1,374
Do. of Stamp duty on Plants	26,130	30,322	4,192	...
Do. of value of damaged Stamps ...	5,374	9,308	3,934	...
Miscellaneous, including value of water-marked paper supplied from England	42,593	14,224	...	28,369
Total...	1,82,962	1,79,713	...	3,249

occasioned by the Treasury Deputy Collectors' disregard of the instructions issued by the Board. The Collectors concerned will at once call upon their Treasury Deputies for such explanation of the discrepancies noticed, as they may have to offer, and will submit their replies, with their own remarks, to the Board.

10. The particulars of establishments and other charges incurred in the working of the Stamp Department, are shown in Statement No. 3. The aggregate cost of the Department during the Fusly under review, was Rupees 1,39,150-15-1, being less than the charge on this account in Fusly 1274, by Rupees 10,838-3-2. The reduction is owing to a nominal decrease of Rupees 28,996 in the item of "cost of water-marked paper received from England." The only real decrease in the expenditure is in the Contingent charges which are less by Rupees 1,580 than those of the previous year, in consequence of no payment having been made for house-rent, from 1st July 1865, on which date the Stamp Office was removed to a newly erected Government building.

11. Under the head "Discount allowed to Licensed Stamp Vendors," there was an increase of charge, amounting to Rupees 19,553. This is to be accounted for in some degree by increased sales, but it is chiefly owing to the high rate allowed under the present discount rules as compared with that under the old commission system. Against this increase of cost is to be set the saving in establishment, and accounting gained under the discount system of sales.

12. The particulars of expenditure are briefly indicated below:—

	Rs.	A.	P.
Superintendent's salary and establishment	25,073	8	8
Contingent Charges.			
Cost of water-marked paper 12,046 10 0			
Contingencies, such as hire for conveying stamp papers, making boxes, &c. 2,293 11 6			
	14,340	5	6
Establishment at the Mint Office	2,615	12	2
Commission and discount to Vendors	95,780	13	8
Contingent charges in the districts...	1,340	7	1
Total...	1,39,150	15	1

13. Statement No. 4 is a general abstract of the receipts and disbursements. The Superintendent brings to notice, that the item "cash received by Collectors on documents presented by private parties for stamping," does not agree with similar entries in the Registers of his office. The excess of Rupees 160-8-0 in Malabar, is the result of a corresponding decrease in the Registers of the Superintendent in Fusly 1274. It arose in consequence of the Collector having credited that amount in his accounts for June 1865, (Fusly 1274,) in which month the money was received by him, and the Superintendent of Stamps having entered it in his Register for July 1865, (Fusly 1275,) in which month the document received from the Collector was actually stamped at the Superintendent's office. The excess of 5 Rupees in the Superintendent's Register on account of the Kistna district, is owing to the Collector having improperly held that amount in deposit to be credited in the accounts for July 1866, (Fusly 1276,) though the money was received and the document stamped in June 1866, (Fusly 1275.) The Superintendent correctly entered it in his Register for Fusly 1275, and the Collector of the Kistna district should not have carried it to account in Fusly 1276. All sums received in the districts for stamping private documents should be credited in the accounts on receipt, and the Superintendent of Stamps should enter in his register all documents as received, and Stamped explaining any discrepancy between his Register and the Collectors' accounts by a foot-note.

14. The gross receipts on account of Stamp Revenue during the year under review amounted to Rupees 31,49,328-1-4, from which deducting Rupees 1,79,712-11-2, being the aggregate amount of charges, there is a net balance of Rupees 29,69,615-6-2, which, as compared with the results of the preceding Fusly, exhibits an increase of Rupees 3,86,993-15-4.

15. This highly satisfactory result was chiefly occasioned by the large sales of Stamped Paper, and the increase under this head must be attributed to the gradual progress of the country which, in giving more value to property of every description, has tended to increase litigation.

The discount system of vending Stamps, which has been very generally introduced, may also have contributed in some degree to this result, as every measure calculated to facilitate the supply of Stamps to the public must lead to increased sales. The Superintendent observes that though there was a moderate increase in mercantile papers also, he is still of opinion that the requirements of the Stamp law, in this particular, are not properly attended to, except at those places where the trade is partially in the hands of Europeans. The attention of the District Collectors has been so frequently drawn to this matter, that the Board need only now again request these officers to continue their endeavours to ascertain the true cause of the state of things to which the Superintendent adverts, and, if necessary, to report the result of their inquiries to the Board.

16. The usual abstract of the receipts and disbursements is given below:—

	Rs.	A.	P.
Sale of Stamp papers, Bills of Exchange and Lading, Adhesive Stamps and Transfer and Custom Application Stamps as shown in paragraph 7...	29,34,003	11	6
Receipts in the Stamp Office for duty on documents presented by private parties...	1,29,265	0	6
Do. in Collector's Offices...	1,194	5	0
Do. through Courts...	3,800	0	11
Do. on deficient duty on documents stamped in lieu of spoiled Stamps	373	12	6
Received, being the value of Stamps erroneously issued gratis, to Abkarry sub-renters	536	0	0
Total...	30,69,172	14	5

Miscellaneous.

	Rs.	A.	P.
Penalties levied under Act X. of 1862, in the districts and at the Stamp office	76,578	15	8
Amount recovered in Pauper Suits	2,911	2	1
Refund of Stamp duty over-paid and retrenched under Act XVII. of 1848...			
Fines and forfeitures...	38	0	0
Adjudication fees collected at the Stamp Office ...	9	6	0
Cost of manufacture of Adhesive Stamps issued to Mysore, recovered and credited to Government...	40	0	0
Savings and refunds	132	8	8
Sundry receipts in the districts...	104	11	4
	540	7	2
	80,155	2	11
Total...	31,49,328	1	4

Deduct charges.

Establishment and other charges in the Stamp office and at out-stations, as per particulars given in paragraph 12	1,39,150	15	1
Amount refunded under Act XVII. of 1848	30,321	8	0
Do. on account of unused Stamps refunded ...	9,308	4	1
Amount refunded to Abkarry renters on account of Stamps purchased by them for executing their engagements			
Amount of penalties refunded	771	8	0
Miscellaneous charges	95	8	0
	65	0	0
	1,79,712	11	2
Net Revenue...	29,69,615	6	2

17. In the Statement furnished by the Acting Mint Master, with his letter, dated 14th August 1866, the amount of duty on private documents and executed documents is put down at Rupees 1,30,624-13-6;* but the amount entered in the accounts of the Stamp office is Rupees 1,30,459-5-6†. The Superintendent of Stamps is requested to ascertain and report on what principle the Mint Return is prepared, to what cause the difference now noticed is to be attributed, and how such discrepancies can be avoided in future. The Superintendent has given no Statement of the value of the Stamps spoiled at the Mint. The Mint Master has put it down at Rupees 13,709-6-0.

	Rs.	A.	P.
* Private documents	1,29,902	5	6
Executed documents	722	8	0
	1,30,624	13	6
† Receipts in the Stamp Office	1,29,265	0	6
Do. in the districts	1,194	5	0
	1,30,459	5	6

18. The discount system of vending Stamps, approved by Government in their order, dated 6th October 1864, No. 1,834, has now been introduced in the eleven districts noted in the margin, and the Board are glad to observe that it has been found to work satisfactorily. The Collectors of the remaining districts have, therefore been called upon to adopt the discount system of sales forthwith. The Collectors of Nellore, South Arcot, Tinnevelly, and Madura, have expressed their readiness to do this from the commencement of the current Fusly. The Collectors of the remaining districts will now be requested to lose no time in following the same course, as the Board are quite satisfied that this system is more likely to promote the convenience of the community, and to increase the State Revenue, than the old Commission system.

Ganjam.
Godavery.
Bellary.
Cuddapah.
Kurnool.
Madras.
North Arcot.
Tanjore.
Coimbatore.
South Canara.
Malabar.

19. Subjoined is an abstract showing the particulars of the sales of different descriptions of the higher values of Stamps and has been prepared in the same manner as was done in the previous Fusly, the Transfer and Custom Application Stamps being, however, shown separately instead of blended together:—

Stamped Papers.

Rs.		Rs.	A.	P.
5 Rolls at 2,000	...	10,000	0	0
8 do. at 1,000	...	8,000	0	0
10 do. at 700	...	7,000	0	0
35 do. at 500	...	17,500	0	0
1 do. at 400	...	400	0	0
39 do. at 350	...	13,650	0	0
12 do. at 300	...	3,600	0	0
75 do. at 250	...	18,750	0	0
44 do. at 200	...	8,800	0	0
136 do. at 150	...	20,400	0	0
6 do. at 125	...	750	0	0
428 do. at 100	...	42,800	0	0
18 do. at 80	...	1,440	0	0
30 do. at 75	...	2,250	0	0
53 do. at 60	...	3,180	0	0
2,739 do. at 50	...	1,36,950	0	0
32,87,077 do. below 50	...	25,37,347	2	0
		28,32,817	2	0

Bills of Exchange.

Rs.		Rs.	A.	P.
6 Rolls at 24	... ...	144	0	0
12 do. at 18	... ...	216	0	0
38 do. at 12	... ...	456	0	0
4 do. at 9	... ...	36	0	0
2 do. at 8	... ...	16	0	0
318 do. at 6	... ...	1,908	0	0
113 do. at 4	... ...	452	0	0
1,532 do. at 3	... ...	4,596	0	0
273 do. at 2	... ...	546	0	0
4,937 do. at 1½	... ...	7,405	8	0
229 do. at 1	... ...	229	0	0
1,39,364 do. below 1	... ...	24,393	1	0
		40,402	9	0

Adhesive Stamps.

3,22,102 Rolls at 1 Anna	...	20,131	6	0
3,01,189 do. at ½ do.	...	9,412	2	6
		29,543	8	6

Foreign Bill Stamps.

Rs.		Rs.	A.	P.
13 Rolls at 12	... ...	156	0	0
96 do. at 8	... ...	768	0	0
35 do. at 6	... ...	1,890	0	0
229 do. at 4	... ...	916	0	0
849 do. at 3	... ...	2,547	0	0
682 do. at 2	... ...	1,364	0	0
2,019 do. at 1½	... ...	3,028	8	0
905 do. at 1	... ...	905	0	0
12,852 do. below 1	... ...	5,513	1	0
		17,087	9	0

Bank Share Transfer Stamps.

Rs.		Rs.	A.	P.
25 Rolls at 20	... ...	500	0	0
31 do. at 10	... ...	310	0	0
14 do. at 7½	... ...	105	0	0
11 do. at 6¼	... ...	68	12	0
35 do. at 5	... ...	175	0	0
1,260 do. at 3¾	... ...	4,725	0	0
191 do. at 2½	... ...	477	8	0
167 do. at 1¼	... ...	208	12	0
491 do. at 1	... ...	491	0	0
2,269 do. below 1	... ...	1,127	14	0
		8,183	14	0

15,233 Rolls of Bills of Lading at 4 Annas	3,808	4	0
34,493 Custom Application Stamps, at 1 Anna each ...	2,155	13	0
	29,34,003	11	6

20. The Superintendent of Stamps is requested, in future, to classify the Stamps of the different descriptions, as noted in the margin. The Collectors of the several districts are also desired to adopt this classification in all the Stamp Returns, whether kept in their offices or forwarded to the Presidency authorities.

1. Stamped Papers.
2. Bills of Exchange.
3. Adhesive Stamps.
4. Foreign Bill Stamps.
5. Bank Share transfer stamps.
6. Bills of Lading.
7. Custom Application Stamps.

21. In the concluding paragraph of the report under review, the Superintendent of Stamps, appears to observes, that the provisions of the Stamp Law, in respect to the use of Foreign Bill Adhesive Stamps, appear to be evaded in some districts under a mistaken notion, that the stamp necessary for a sole bill, whenever negotiating any Foreign Bill, whether sole or in a set, should be proportionately divided among each of the whole set, and that an examination of Statement No. 6 will show that in every district, where the sales of these Stamps have been effected, a considerable number of transactions have taken place in Adhesive Stamps of values applicable, only under the mistaken idea, that each bill of the set should bear its relative proportion of the Stamp. He further adds that some ground for this error has been given by these values having been originally supplied, and solicits permission to recall them. The Board resolve to sanction his so doing.

(True Copies and Extract.)

Secretary.

To the Secretary to Government, Revenue Department,
" Superintendent of Stamps, with five enclosures in MS. and two printed.
" Mint Master.
" all Collectors.

Ex. T. Cartledge.

Reviewing Annual Returns of Stamp Revenue of Madras Presidency for Fusly 1275, ending 30th June 1866.

No. 760.

Dated 15th February 1867.
Received [illegible]

From all Collectors, &c.

PROCEEDINGS OF THE BOARD OF REVENUE.

Fusly 1867. Department.

No. 393.

Statement showing the Receipts and Disbursements on account of Stamps in the Madras Presidency, for the Fusly 1275, or the year ending 30th June 1866.

Districts.	Value and nature of Stamps sold or issued for cash.							Stamp duty impressed on Documents presented by private parties.	
	Foreign Bill Stamps.	Transfer and Custom Application Stamps.	Adhesive Stamps.	Bill of Lading.	Bills of Exchange or Hoondies.	Judicial Stamps.	Total.	By Collector and Superintendent of Stamps, under Section 15.	By Civil Courts, under Section 17.
1	2	3	4	5	6	7	8	9	10
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	... ...	... ...	675 10 0	133 4 0	145 1 0	73,246 7 0	74,200 6 0	0 4 0	85 11 0
Vizagapatam	... ...	... ...	991 12 0	135 4 0	1,797 3 0	1,07,378 1 0	1,10,302 4 0	12 8 0	486 14 6
Godavery District	52 14 0	... ...	1,391 10 0	644 8 0	3,005 14 0	1,37,711 4 0	1,42,806 2 0	8 0 0	90 0 6
Kistna District	781 15 0	... ...	763 13 6	152 4 0	485 1 0	1,00,044 1 0	1,02,227 2 6	1 0 0	282 14 0
Nellore	... ...	... ...	544 0 6	19 0 0	163 5 0	63,164 15 0	63,891 4 6	0 5 0	15 7 0
Cuddapah	... ...	... ...	558 10 0	... ...	581 14 0	1,11,204 4 0	1,12,344 12 0	1 0 0	266 3 0
Bellary	... ...	... ...	829 8 0	... ...	4,084 12 0	1,39,761 10 0	1,44,675 14 0	... ...	259 13 8
Kurnool	116 0 0	... ...	889 12 0	... ...	672 12 0	1,02,072 3 0	1,03,750 11 0	... ...	168 2 0
Madras District	15,875 15 0	10,344 11 0	11,467 1 6	1,074 8 0	12,545 14 0	1,35,752 12 0	1,87,060 13 6	19 12 0	7 15 0
North Arcot	... ...	... ...	791 6 0	... ...	225 8 0	93,366 5 0	94,383 3 0	30 0 0	298 10 0
South Arcot	... ...	... ...	769 6 6	67 0 0	9 1 0	94,394 8 0	95,239 15 6	... ...	169 8 0
Salem	... ...	... ...	559 10 6	... ...	767 0 0	1,27,559 3 0	1,28,885 13 6	13 0 0	... ...
Tanjore	45 0 0	... ...	1,548 15 0	406 8 0	504 14 0	4,36,272 0 0	4,38,777 5 0	218 8 0	504 15 7
Trichinopoly	9 11 0	... ...	860 15 6	... ...	605 4 0	83,729 9 0	85,205 7 6	... ...	140 7 0
Tinnevelly	91 14 0	... ...	930 12 0	460 0 0	757 14 0	1,80,324 3 0	1,82,564 11 0	... ...	397 1 0
Madura	... ...	... ...	783 11 6	16 12 0	923 6 0	2,13,069 1 0	2,14,792 14 6	... ...	168 8 0
Coimbatore	... ...	... ...	2,010 2 0	... ...	1,229 1 0	1,21,857 13 0	1,25,097 0 0	1 0 0	178 14 2
Malabar	114 4 0	... ...	2,295 10 0	630 8 0	10,706 1 0	3,77,675 9 0	3,91,422 0 0	865 8 0	149 13 0
South Canara	... ...	... ...	881 2 0	68 12 0	1,192 12 0	1,34,233 6 0	1,36,376 0 0	23 8 0	129 3 6
Total...	17,087 9 0	10,344 11 0	29,543 8 6	3,808 4 0	40,402 9 0	28,32,817 2 0	29,34,003 11 6	1,194 5 0	3,800 0 11
Stamp Office at Madras.	... ...	... ...	... ...	... ...	... ...	... ...	... ...	1,29,265 0 6	... ...
Mint Office	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Grand Total...	17,087 9 0	10,344 11 0	29,543 8 6	3,808 4 0	40,402 9 0	28,32,817 2 0	29,34,003 11 6	1,30,459 5 6	3,800 0 11

Statement showing the Receipts and Disbursements on account of Stamps, &c.—(Continued.)

Districts.	Stamp duty impressed on Documents, &c.—(Concluded.)		Total Stamp Revenue.	Miscellaneous.					Grand Total.
	Deficient duty received in the Stamping of documents in lieu of spoiled ones.	Total.		Penalties realized under Section 15 by Collectors and Superintendent.	Penalties realized under Section 17 by Civil Courts.	Adjudication fee realized under Section 19.	Value of the paper issued in lieu of spoiled or unused under Section 50, and other sundry receipts.	Total.	
	11	12	13	14	15	16	17	18	19
	RS. A. P	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	.. .. ..	85 15 0	74,286 5 0	0 8 0	1,616 0 0	.. .. ..	39 5 0	1,655 13 0	75,942 2 0
Vizagapatam	.. .. ..	499 6 6	1,10,801 10 6	37 0 0	5,563 3 11	.. .. ..	0 8 0	5,600 11 11	1,16,402 6 5
Godavery District	.. .. ..	98 0 6	1,42,904 2 6	16 0 0	2,859 11 0	.. .. ..	162 3 6	3,037 14 6	1,45,942 1 0
Kistna District	.. .. ..	283 14 0	1,02,511 0 6	3 0 0	2,888 2 0	.. .. ..	64 11 3	2,955 13 3	1,05,466 13 9
Nellore	.. .. ..	15 12 0	63,907 0 6	6 4 0	1,177 2 0	.. .. ..	3 8 0	1,186 14 0	65,093 14 6
Cuddapah	536 0 0	803 3 0	1,13,147 15 0	3 0 0	5,305 1 0	.. .. ..	1,013 4 0	6,321 5 0	1,19,469 4 0
Bellary	.. .. ..	259 13 8	1,44,935 11 8	.. .. ..	4,281 5 0	.. .. ..	4 0 0	4,285 5 0	1,49,221 0 8
Kurnool	.. .. ..	168 2 0	1,03,918 13 0	.. .. ..	2,851 13 0	.. .. ..	29 3 7	2,881 0 7	1,06,799 13 7
Madras District	.. .. ..	27 11 0	1,87,088 8 6	14 12 0	1,013 3 0	.. .. ..	2 3 0	1,030 2 0	1,88,118 10 6
North Arcot	.. .. ..	528 10 0	94,711 13 0	6 0 0	3,018 11 6	.. .. ..	57 3 0	3,081 14 6	97,793 11 6
South Arcot	.. .. ..	169 8 0	95,469 7 6	.. .. ..	3,023 9 0	.. .. ..	36 15 6	3,060 8 6	88,470 0 0
Salem	.. .. ..	13 0 0	1,28,898 13 6	8 0 0	3,926 2 10	.. .. ..	37 10 3	3,971 13 1	1,32,870 10 7
Tanjore	.. .. ..	723 7 7	4,39,500 12 7	67 8 0	11,828 7 0	.. .. ..	503 7 3	12,999 6 3	4,52,500 2 10
Trichinopoly	.. .. ..	110 7 0	85,345 14 6	.. .. ..	1,142 7 6	.. .. ..	320 15 3	1,463 6 9	86,809 5 3
Tinnevelly	.. .. ..	397 1 0	1,82,961 12 0	.. .. ..	5,210 7 0	.. . ..	70 0 0	5,280 7 0	1,88,242 3 0
Madura	.. .. ..	168 8 0	2,14,961 6 6	.. .. ..	5,233 6 0	.. .. ..	387 7 4	5,620 13 4	2,20,582 3 10
Coimbatore	.. .. ..	179 14 2	1,25,276 14 2	.. .. ..	2,900 9 0	.. .. ..	488 5 10	3,388 14 10	1,28,665 13 0
Malabar	.. .. ..	1,015 5 0	3,92,437 5 0	8 0 0	7,757 10 11	.. .. ..	4 6 0	7,770 0 11	4,00,207 5 11
South Canara	.. .. ..	152 11 6	1,36,528 11 6	1 0 0	3,169 0 0	.. .. ..	177 0 6	3,347 0 6	1,39,875 12 0
Total	536 0 0	5,530 5 11	29,39,534 1 5	71 0 0	74,765 15 8	.. .. ..	3,402 5 3	78,939 4 11	30,18,473 6 4
Stamp Office at Madras	373 12 6	1,29,638 13 0	1,29,638 13 0	1,142 0 0	.. .. ..	40 0 0	133 14 0	1,215 14 0	1,30,854 11 0
Mint Office	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..
Grand Total	909 12 6	1,35,169 2 11	30,69,172 14 5	1,213 0 0	74,765 15 8	40 0 0	3,536 3 3	80,155 2 11	31,49,328 1 4

Statement showing the Receipts and Disbursements on account of Stamps, &c.—(Concluded.)

Districts.	Disbursements.						Net Revenue.	Net Revenue of last year.
	Commission or discount including Stamp establishment.	Refunds of penalties under Clause 6, Section 15, Clause 2, Section 17.	Refund of Stamp duty on plaints under Section 26.	Refund of value of damaged Stamps under Clause 3, Section 50.	Miscellaneous.	Total.		
	20	21	22	23	24	25	26	27
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	2,789 13 11	.. .. ..	310 0 0	.. .. ..	69 10 8	3,169 8 7	72,772 9 5	64,710 13 7
Vizagapatam	3,262 4 3	.. .. ..	1,202 8 0	.. .. ..	2 0 0	4,466 12 3	1,11,935 10 2	1,01,719 0 9
Godavery District	4,948 4 7	.. .. ..	965 0 0	115 11 0	126 8 3	6,155 7 10	1,39,786 9 2	1,27,365 0 9
Kistna District	3,201 3 8	4 8 0	891 0 0	.. .. ..	60 14 0	4,157 9 8	1,01,309 4 1	74,392 2 8
Nellore	2,109 6 11	.. .. ..	1,104 0 0	.. .. ..	54 15 9	3,268 6 8	61,825 7 10	55,474 11 6
Cuddapah	4,149 0 9	.. .. ..	80 0 0	.. .. ..	92 7 0	4,321 7 9	1,15,147 12 3	1,10,584 12 6
Bellary	5,070 0 6	.. .. ..	1,200 0 0	.. .. ..	756 5 6	7,026 6 0	1,42,194 10 8	1,27,837 12 4
Kurnool	3,772 14 0	.. .. ..	128 0 0	20 0 0	150 12 10	4,071 10 10	1,02,728 2 9	85,958 12 4
Madras District	7,047 11 8	11 0 0	2,812 8 0	2,989 4 9	1 8 0	12,862 0 5	1,75,256 10 1	1,76,571 11 1
North Arcot	3,284 14 9	.. .. ..	947 0 0	.. .. ..	20 12 3	4,252 11 0	93,541 0 6	96,991 14 3
South Arcot	2,928 1 7	.. .. ..	1,377 8 0	.. .. ..	13 10 6	4,319 4 1	94,150 11 11	83,546 14 8
Salem	3,474 0 7	.. .. ..	709 0 0	.. .. ..	73 9 0	4,256 9 7	1,28,614 1 0	1,01,537 4 8
Tanjore	14,745 8 10	.. .. ..	5,477 8 0	304 5 1	120 0 9	20,647 6 8	4,31,852 12 2	3,23,553 14 5
Trichinopoly	2,056 6 6	.. .. ..	422 0 0	216 15 6	12 7 7	2,707 13 7	84,101 7 8	69,405 14 11
Tinnevelly	4,267 0 6	.. .. ..	1,307 0 0	983 0 5	64 8 0	6,621 8 11	1,81,620 10 1	1,67,634 13 8
Madura	5,385 6 8	.. .. ..	2,134 0 0	.. .. ..	42 7 8	7,561 14 4	2,13,020 5 6	2,00,006 11 5
Coimbatore	4,439 5 8	.. .. ..	1,086 8 0	312 15 5	77 2 6	5,915 15 7	1,22,749 13 5	99,254 10 11
Malabar	13,920 2 3	80 0 0	5,809 8 0	2,089 0 4	404 12 3	22,303 6 10	3,77,903 15 1	3,58,118 0 6
South Canara	4,929 2 1	.. .. ..	2,358 8 0	0 15 6	32 6 7	7,321 0 2	1,32,554 11 10	1,20,772 15 3
Total	95,780 13 8	95 8 0	30,321 8 0	7,032 4 0	2,176 15 1	1,35,407 0 9	28,83,066 5 7	25,45,438 0 2
Stamp Office at Madras	27,367 4 2	.. .. ..	.. .. ..	2,276 0 1	12,046 10 0	41,689 14 3	.. .. ..	.. .. ..
Mint Office	2,615 12 2	.. .. ..	.. .. ..	.. .. ..	.. .. ..	2,615 12 2	86,549 0 7	37,183 6 8
Grand Total	1,25,763 14 0	95 8 0	30,321 8 0	9,308 4 1	14,223 9 1	1,79,712 11 2	29,69,615 6 2	25,82,621 6 10

Madras,
15th September 1866.

(Signed) J. TEMPLE,
Superintendent of Stamps.

Statement showing the sale of each description and value of Stamps in the Madras Presidency, for the year 1865-66.

Description of Stamps.	Foreign Bill Stamps.		Transfer and Custom Application Stamps.		Adhesive Stamps for Receipts.		Bills of Lading.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
½ Anna.	...	... ...	...	... ...	3,01,189	9,412 2 6	...	... ...
1 do.	...	... ...	34,525	2,157 13 0	3,22,102	20,131 6 0	...	... ...
2 Annas	545	68 2 0	64	8 0 0	...	... ...	...	... ...
3 do.	3,125	585 15 0	10	1 14 0	...	... ...	...	... ...
4 do.	641	160 4 0	690	172 8 0	...	... ...	15,233	3,808 4 0
6 do.	3,652	1,369 8 0	...	... ...	...	... ...	...	... ...
8 do.	1,350	675 0 0	645	322 8 0	...	... ...	...	... ...
12 do.	3,539	2,654 4 0	828	621 0 0	...	... ...	...	... ...
1 Rupee	905	905 0 0	491	491 0 0	...	... ...	...	... ...
1¼ do.	...	... ...	167	208 12 0	...	... ...	...	... ...
1½ do.	2,019	3,028 8 0	...	... ...	...	... ...	...	... ...
2 do.	682	1,364 0 0	...	... ...	...	... ...	...	... ...
2½ do.	...	... .	191	477 8 0	...	... ...	...	... ...
3 do.	849	2,547 0 0	...	... .	...	... ...	...	... ...
3¾ do.	...	... ...	1,260	4,725 0 0	...	... ...	...	... ...
4 do.	229	916 0 0	...	... ...	...	... ...	...	... ...
5 do.	...	... ...	35	175 0 0	...	... ...	...	... ...
6 do.	315	1,890 0 0	...	... .	...	... ...	...	... ...
6¼ do.	...	... ...	11	68 12 0	...	... ...	...	... ...
7½ do.	...	... ...	14	105 0 0	...	... ...	...	... ...
8 do.	96	768 0 0	...	... ...	...	... ...	...	... ...
9 do.	...	... ...	...	... ...	...	... ...	...	... ...
[illegible] do.	...	... ...	31	310 0 0	...	... ...	...	... ...
15 do.	...	... ...	...	... .	...	... ...	...	... ...
16 do.	...	... ...	...	... ...	...	... ...	...	... ...
18 do.	...	... ...	...	... ...	...	... ...	...	... ...
20 do.	...	... ...	25	500 0 0	...	... ...	...	... ...
24 do.	...	... ...	...	... ...	...	... ...	...	... ...
25 do.	...	... ...	...	... ...	...	... ...	...	... ...
30 do.	...	... ...	...	... ...	...	... ...	...	... ...
32 do.	...	... ...	...	... ...	...	... ...	...	... ...
35 do.	...	... ...	...	... ...	...	... ...	...	... ...
40 do.	...	... ...	...	... ...	...	... ...	...	... ...
48 do.	...	... ...	...	... ...	...	... ...	...	... ...
50 do.	...	... ...	...	... ...	...	... ...	...	... ...
60 do.	...	... ...	...	... ...	...	... ...	...	... ...
75 do.	...	... ...	...	... ...	...	... ...	...	... ...
80 do.	...	... ...	...	... ...	...	... ...	...	... ...
100 do.	...	... ...	...	... ...	...	... ...	...	... ...
125 do.	...	... ...	...	... ...	...	... ...	...	... ...
150 do.	...	... ...	...	... ...	...	... ...	...	... ...
200 do.	...	... ...	...	... ...	...	... ...	...	... ...
250 do.	...	... ...	...	... ...	...	... ...	...	... ...
300 do.	...	... ...	...	... ...	...	... ...	...	... ...
350 do.	...	... ...	...	... ...	...	... ...	...	... ...
400 do.	...	... ...	...	... ...	...	... ...	...	... ...
500 do.	...	... ...	...	... ...	...	... ...	...	... ...
700 do.	...	... ...	...	... ...	...	... ...	...	... ...
1,000 do.	...	... ...	...	... ...	...	... ...	...	... ...
2,000 do.	...	... ...	...	... ...	...	... ...	...	... ...
Total ..	17,960	17,087 9 0	38,987	10,344 11 0	6,23,291	29,513 8 6	15,233	3,808 4 0

Statement showing the sale of each description and value of Stamps, &c.—(Concluded.)

Description of Stamps.	Bills of Exchange or Hoondies.				Judicial Stamps.				Total.			
	No.	Value.			No.	Value.			No.	Value.		
		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.
½ Anna.	...	...	...	...	...	...	...	...	3,01,189	9,412	2	6
1 do.	94,114	5,882	2	0	1,24,976	7,811	0	0	5,75,717	35,982	5	0
2 Annas	1,026	128	4	0	8,92,391	1,11,548	14	0	8,94,026	1,11,753	4	0
3 do.	13,945	2,614	11	0	...	...	...	...	17,080	3,202	8	0
4 do.	1,231	307	12	0	6,39,014	1,59,753	8	0	6,56,809	1,64,202	4	0
6 do.	16,626	6,234	12	0	...	...	...	...	20,278	7,604	4	0
8 do.	344	172	0	0	9,80,372	4,90,186	0	0	9,82,711	4,91,355	8	0
12 do.	12,078	9,058	8	0	1,321	990	12	0	17,766	13,324	8	0
1 Rupee	229	229	0	0	3,80,704	3,80,704	0	0	3,82,329	3,82,329	0	0
1¼ do.	...	...	...	...	...	...	...	...	167	208	12	0
1½ do.	4,937	7,405	8	0	...	...	...	...	6,956	10,434	0	0
2 do.	273	546	0	0	1,15,555	2,31,110	0	0	1,16,510	2,33,020	0	0
2½ do.	...	...	...	...	...	...	...	...	191	477	8	0
3 do.	1,532	4,596	0	0	...	...	...	...	2,381	7,143	0	0
3¼ do.	...	...	...	...	...	...	...	...	1,260	4,725	0	0
4 do.	113	452	0	0	77,373	3,09,492	0	0	77,715	3,10,860	0	0
5 do.	...	...	...	...	5,237	26,185	0	0	5,272	26,360	0	0
6 do.	318	1,908	0	0	7,480	44,880	0	0	8,113	48,678	0	0
6¼ do.	...	...	...	...	...	...	...	...	11	63	12	0
7½ do.	...	...	...	...	...	...	...	...	14	105	0	0
8 do.	2	16	0	0	36,916	2,95,328	0	0	37,014	2,96,112	0	0
9 do.	4	36	0	0	...	...	...	...	4	36	0	0
10 do.	...	...	...	...	4,163	41,630	0	0	4,194	41,940	0	0
12 do.	38	456	0	0	2,430	29,160	0	0	2,481	29,772	0	0
15 do.	...	...	...	...	1,376	20,640	0	0	[illegible]	[illegible]	[illegible]	[illegible]
16 do.	...	...	...	...	...	...	...	...	12	216	0	0
20 do.	12	216	0	0	1,465	29,300	0	0	1,490	29,800	0	0
24 do.	...	...	...	...	87	2,088	0	0	93	2,232	0	0
25 do.	6	114	0	0	763	19,075	0	0	763	19,075	0	0
30 do.	...	...	...	...	780	23,400	0	0	780	23,400	0	0
32 do.	...	...	...	...	3,949	1,26,368	0	0	3,949	1,26,368	0	0
35 do.	...	...	...	...	363	12,705	0	0	363	12,705	0	0
40 do.	...	...	...	...	306	12,240	0	0	306	12,240	0	0
48 do.	...	...	...	...	58	2,784	0	0	58	2,784	0	0
50 do	...	...	...	...	2,739	1,36,950	0	0	2,739	1,36,950	0	0
60 do.	...	...	...	...	53	3,180	0	0	53	3,180	0	0
75 do.	...	...	...	...	30	2,250	0	0	30	2,250	0	0
80 do.	...	...	...	...	18	1,440	0	0	18	1,440	0	0
100 do.	...	...	...	...	428	42,800	0	0	428	42,800	0	0
125 do.	...	...	...	...	6	750	0	0	6	750	0	0
150 do.	...	...	...	...	136	20,400	0	0	136	20,400	0	0
200 do.	...	...	...	...	44	8,800	0	0	44	8,800	0	0
250 do.	...	...	...	...	75	18,750	0	0	75	18,750	0	0
300 do.	...	...	...	...	12	3,600	0	0	12	3,600	0	0
350 do.	...	...	...	...	39	13,650	0	0	39	13,650	0	0
400 do.	...	...	...	...	1	400	0	0	1	400	0	0
500 do.	...	...	...	...	35	17,500	0	0	35	17,500	0	0
700 do.	...	...	...	...	10	7,000	0	0	10	7,000	0	0
1,000 do.	...	...	...	...	8	8,000	0	0	8	8,000	0	0
2,000 do.	...	...	...	...	5	10,000	0	0	5	10,000	0	0
	1,46,828	40,402	9	0	32,90,716	28,32,817	2	0	41,33,015	29,34,003	11	6

MADRAS,
15th September 1866.

(Signed) J. TEMPLE,
Superintendent of Stamps.

Rev. 393/67.

Enclosing the Report of the Board of Revenue to the Secretary to Govt. R. D. dated 7 February 1867 No 750.

Statements to show the receipts & disbursements and sale of Stamps for the year 1865.66.

Rec'd April 15/67
Dy 157
Fy April 15/67 Ld 157

Revenue Depart.

Dr. 819.

Proceedings of the Madras Govt under date the 9th April 1867.

Read the following

Pro. of the Bd of Revl.

Reviewing Annual Return of Stamps Revd of Madras Presidency for Fasly 1275 ending 30th June 1866.

(Received 7th Feb. 1867 No 750)

From the Board of Revenue, forwarding the Annual Return of Stamps for the Presidency for Fasly 1275 ending 30th June 1866.

With these Proceedings the Board of Revenue forward the Annual Return of Stamps for the Presidency for Fasly 1275 ending 30th June 1866.

The gross Revenue from Stamps during the year amounted to Rs. 31,49,328 which exceeded the similar Revenue of Fasly 1274 by

RL

Rs 3,83,744 as shown in the subjoined table -

	Fasly 1274.	Fasly 1275.	Increase	Percentage of increase
Mercantile Stamps.	96,907.	1,01,187.	4,280.	4.
Judicial - do -	24,78,727.	28,32,817.	3,54,090.	14.
Duty on impressed Stamps.	1,13,132.	1,35,169.	22,037.	19.
Miscellaneous -	76,818.	80,155.	3,337.	4.
Total -	27,65,584.	31,49,328.	3,83,744.	14.

The receipts during the year are stated by the Board, the highest on record, not-withstanding the decrease of Fasly 1271, in which the Revenue amounted to Rupees 28,23,124 from reception-al causes -

3. The total expenditure of

Establt, discount and commission & ex - Rs 1,39,151.
Refunds & ex - 40,662.
1,79,713.

Establt discount and commission - Rs 18,368.
Refunds of stamp duty on claims - 4,192.
Do of value of damaged stamps - 3,934.
26,494.

* 1,374.
@ 28,369.
29,743.

of the year inclusive of refunds amounted to Rs 1,79,713 against Rs 1,82,962 in Fasly 1274 - The decrease of Rs 3,249 is the combined result of an increase of Rs 26,494 under the three items noted in the margin, and of the decrease of Rupees 29,743 under refunds of penalties and "Miscellaneous" - The increase under Establishment, discount and commission is owing chiefly to the much larger sales of stamps paper

~~during the year~~
~~and partly to the~~
~~rate of discounts~~
~~allowed to vendors~~
being higher than
~~that of commission~~
under the old system.
This small increase
~~of expenditure under~~
the rules allowing
a discount on purchases
made by the vendors
is sufficiently counter-
balanced by the greater
~~simplicity of the system in~~
~~as much as no accounts or~~
securities

securities are required
from the vendors.

4 The net Revenue
of the year amounted
to Rs. 29,69,615 ~~which~~
exceeds ~~was more than~~ that of
any previous year.

5 The Stamp
Revenue is very satis-
factorily ~~improving~~, but
the Government concurs in
the opinion expressed by
the late Superintendent
that the law is evaded
as regards
in the use of Mercantile

Stamps

stamps. The increase in the sale of Rich Stamps amounted to only 4 per cent while that in the sale of Judicial Stamps was 14 per cent. The apparently disproportionately small sale of the Stamps for Bills of Exchange and Bills of Lading in Nellore and South Arcot Districts noticed in para. 5 of the order of Government dated 20th July 1866, No. 1852 remains much the same as upon the following table will show.

	Nellore	South Arcot
July 1272	184	48
— " — 1273	189	70
— " — 1274	171	74
— " — 1275	182	76

But since then the new Centre of the Trade of Section 10 of the Act appears to have been established at Madras, but there may be other causes which have contributed to the falling off in the sale of Stamps for Bills of Exchange &c.

I think it is right that the previous explanation should be recorded, but I do not think that it is sufficient to account for the whole of the falling off. Much of this is doubtless capable of explanation but I do not see the necessity of the trade.

19

13

How caused and the proportion of the sale of these Stamps to the trade in some Districts.

Names of the Districts	Value of Exports & Imports 1865/66	Value of Mercantile stamps sold in 1275
	Rs.	Rs.
Ganjam	18,63,750	954.
Vizagapatam	24,54,268	2,924.
Godavery	77,42,941	5,095.
Kistna	4,20,994	2,183.
Nellore	38,448	726.
Madras	7,19,76,877	57,308.
South Arcot	6,94,579	848.
Tanjore	88,22,684	2505.
Madura	10,38,070	1,724.
Tinnevelly	1,57,45,784	2,240.
South Canara	63,71,973	2143.
Malabar	206,32,184	13,746.

The sales in Tanjore amounted to only Rs. 2,505 against sales of Mercantile stamps for 88 1/4 Bales, while in Vizagapatam

Kirkpatrick the amount realized was Rs 2924 with a trade of only 24½ lacs - so again in Guntur the process (Rs 2240) from these stamps were less than in Salem though the value of the trade amounted to nearly Rs 159½ lacs - The sales in Southland ed. are also not in proportion to the trade - The Board will call the attention of the Collectors to these facts and request them carefully to watch the operation of the act, & to take steps to have the parties who may be found to evade the law suitably punished -

7. The disagreement between the returns of the Assistant Master and the Superintendent in Colombo a difference of Rs 165-8-11, noticed in para 17 of the Bo: is apparently the same as that explained in para 13 of the Bo:- They have however properly taken notice of this as well as of the discrepancies between the stamps

stamp accounts fur-
-nished to the Supt^tt
by some of the collec-
-tors and the demand col-
-lection and Balance
Statement for June
1866 submitted by the
same officer to the
Board - The agreement
of all accounts & presen-
-ing the same trans-
-actions under the e-
same head during the
same period, is of very
great importance & should
be carefully maintained -

The Govr
8 a/pm the Board [illegible]
[illegible] property [illegible]
[illegible] introducing the
discount system for
selling stamps into all
those districts in which
the [illegible] payment of
Commission on actual
sales by vendors still
continues - The superior-
-ty of the former over the
latter, and its success
and simplicity [illegible]
longer be doubted - The
Board will therefore see
that their instructions are
promptly carried out -

9 - Two statements,
one of Receipts and the
other of Disbursements
showing in comparison
the operations of the
stamp Dept^tt in the
1276 & 1275 with which
1274 are appended to this
Order -

10. Orders that the
three

three former statements
received with the Bd's
Pro: be transmitted to the
Govt of India -

14 Copies Letter Bd of Revr Decr 10

110

182 of Do: -

Comparative Statement of the Receipts on ac:
Count of Stamps in the Madras Presidency in Fuslies 1274 & 1275.

Description of Stamps	Fusly 1274	Fusly 1275	Difference Increase	Decrease.
	Rs	Rs	Rs	Rs
Sale of Papers				
Foreign Bill stamps	14,090	17,088	2998	"
Transfers & Custom appls Do	11,073	10,345	"	728
Adhesive Do	27,911	29,544	1,633	"
Bill of Lading Do	3,463	3,808	345	"
Bills of Exchange & Hoordy Do	40,370	40,402	32	"
Judicial Do	24,78,727	28,32,817	3,54,090	"
Total	25,76,634	29,34,004	3,58,370	"
Duty on Stamps impressed on prepared documents				
By collectors and Supdts of Stamps	109,554	1,30,459	20,905	"
" Civil Courts	3,285	3,800	515	"
Deficient duty received in the stamping of documents in lieu of spoiled ones.	293	910	617	"
Total	113,132	1,35,169	22,037	"
Total Stamp Revenue	26,88,766	30,69,173	3,80,407	"
Miscellaneous				
Penalties under Sec: 15 of the Act	1,915	1,813	"	102
Do — under Do 17 of Do	69,915	74,766	4851	"
Adjudication fee under Do 19 of Do	40	40	"	"
Value of Papers issued in lieu of spoiled or unused papers	4,948	3,536	"	1,412
Total	76,818	80,155	3337	"
Grand total of Stamp Revenue	27,65,584	31,49,328	3,83,744	"

Comparative Statement of the Disbursements on account of Stamps in Fusleis 1274 and 1275

Items	Fusly 1274	Fusly 1275	Difference Increase	Difference Decrease
	Rs	Rs	Rs	Rs
Establishment including Commission and discount	107396	125764	18368	a
Refunds of Penalties	1469	95	a	1374
Do. of Stamp duty on Plants	26130	30322	4192	a
Do. of Value of damaged Stamps	5374	9308	3934	a
Miscellaneous including value of Waste Books sold to Licensed Contractors	12593	14231	a	28269
Total	182962	179713	a	3249

Revenue 1867 Depte
Pro of Govt for April

No 819

Pro of the Madras Govt
dy 9th April 1867.

From the Sub Secretary to the Govt of Madras
1867 C No 3211

Board's Proceedings on
Returns of Stamp Re-
Revenue for July 1275
reviewed and ordered
to be forwarded to
Government of India

No 137-138

9th April 1867

Revenue Department

Dy

No. 820.

To

The Secretary to the Govt of India
Financial Department

Sir,

I am directed to transmit herewith three statements of the Stamp Revenue of this Presidency for Fusly 1275, ending 30th June 1866, in the same form in which they were furnished for Fusly 1274.

2. I am also to forward for ~~the information of~~ the Govt of India copy of the Proceedings of this Govt of this day's date reviewing the report of the Boards of Revs on the operations of the Stamp Depart in the same year.

Revenue 1867 Departt
Proof of Govt for April

A·820

To
The Secry to the Govt of
India Financial Departt
Dy 9th April 1867

Forwarding 5 Dl Proofs,
reviewed, on the operations of Stamp Revenue
for March 1875

A·139

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