Revenue (1897) Department.

PRESS SERIES.

G.O., No. 1047, 1047A

Dated 13th December

[Despatch Abstract.]

Recording with remarks &c. the Return of the Statement of Evasions of Stamp Law, of Court-adhesive Labels used in the districts during the Local Courts, and of applications for the grant of Probate and Letters of administration during the year 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

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

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed November 22nd.

Read 24

Regd 25

Proceedings, No. 467, 5th November 1897.

NOVEMBER.

Submitting to Government, with remarks, statements of evasions of the Stamp Law, of court-fee adhesive labels sold in the districts and used in the several courts, and of applications for the grant of Probates and Letters of Administration during the year 1896-97.

PROCEEDINGS OF THE BOARD OF REVENUE

(SEPARATE REVENUE).

READ—the following letter from J. THOMSON, Esq., I.C.S., Acting Superintendent of Stamps, Madras, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 23rd October 1897, No. 2185:—

Referring to paragraph 8 of this office report on the administration of the Stamp Revenue for 1896–97, embodied in the Board's Proceedings (Separate Revenue), No. 250, dated 28th June 1897, I have the honour to submit the following statistics for the year 1896–97 regarding—

(*a*) The evasions of Stamp Law.
(*b*) Court-fee stamps used.
(*c*) Petitions for grant of Probates and Letters of Administration filed.

2. *Evasions of Stamp Law.*—Statement No. 1 represents the proceedings of Collectors under the Stamp Act (I of 1879) in regard to unstamped and insufficiently stamped documents. In 1896–97, 4,223 documents were impounded under sections 33 and 124 were dealt with under section 38. To these are to be added 649 cases which remained undisposed of at the end of the previous year, making a total of 4,996 cases against 5,177 in the previous year. Of these 3,887 cases were disposed of by adjustment, 219 by criminal prosecution, and 253 by other means, leaving at the end of the year 637 cases undisposed of.

3. Statement No. 2 represents the demand and collection made during 1896–97 on account of duty and penalty on unstamped and insufficiently stamped documents. The demand of the year was Rs. 36,188–15–0. To this is to be added the balance of Rs. 15,532–1–0 which remained uncollected at the end of the previous year making a total of Rs. 51,721, of which a sum of Rs. 37,562–6–0 was realized without prosecution and Rs. 103–6–0 by prosecution; while Rs. 1,585–12–0 was written off as irrecoverable, leaving a balance of Rs. 12,469–8–0 uncollected at the end of the year.

4. Referring to the amount of Rs. 1,585–12–0 exhibited in columns 7 and 7-A of statement No. 2 as having been found irrecoverable and therefore written off, Rs. 707–12–0 * pertain to cases where the stamp duty and penalty did not exceed Rs. 10 and were written off by Collectors under G.O., No. 490, Revenue, dated 25th June 1897. Rs. 354 were written off in the Nilgiris and Rs. 55 in Chingleput under Board's Proceedings, dated 4th February and 17th August 1897, Mis. Nos. 388 and 3561, respectively. The Collectors of the districts † named in the margin state that they have applied to the Board for sanction to write off the remaining sum of Rs. 469 in accordance with the Government Order quoted above.

	Rs.	A.	P.
* Ganjám	5	4	0
Nellore	5	2	0
Madras	214	0	0
Chingleput	16	8	0
North Arcot	16	0	0
South Arcot	31	8	0
Salem	393	8	0
Tanjore	10	2	0
Madura	10	10	0
South Canara	5	2	0
	707	12	0
† Ganjám	38	8	0
Madras	312	4	0
Salem	68	0	0
Malabar	50	4	0
	469	0	0

5. In 1896–97 Rs. 2,309–8–0 were refunded under sections 36 and 42 of the Stamp Act against Rs. 614–8–0 in the previous year.

6. *Court-fee stamps used.*—The usual general statement showing the number of court-fee adhesive labels used in the several districts during 1896–97 as compared with the number of those sold in the respective districts in that year is enclosed. It is observed that as regards all stamps except those of 1 anna and 8 annas, the variation is small.

7. *Petitions for grant of Probates, &c.*—The number of petitions for grant of Probates and Letters of Administration filed in 1896–97 was 335 against 356 of the preceding year, and the duty paid thereon amounted to Rs. 60,391 in the year under report against Rs. 75,362–9–0 of the previous year. The details are given in the enclosed statement.

ENCLOSURE No. 1.

STATEMENT showing Proceedings of Collectors under the Stamp Laws in regard to unstamped and insufficiently stamped documents for the official year 1896–97.

Districts.	Impounded under section 33.					Dealt with under section 38.				Total of columns 2 and 7.	Number of documents remaining from last year.	Total of columns 11 and 12.	Number of documents disposed of by adjustment and penalty.	Number of cases in which criminal prosecution is resorted to.	Number of documents otherwise disposed of.	Total of columns 14, 15 and 16.	Balance.
	Number of documents.	Duty paid.	Duty deficient.	Penalty leviable.	Penalty imposed.	Number of documents.	Duty paid.	Duty deficient.	Penalty which would have been leviable if impounded under section 33.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.								
1. Ganjám	291	59 7 0	136 5 0	1,745 0 0	1,740 0 0	..	..	..	..	291	2	293	281	..	8	289	4
2. Vizagapatam ..	235	47 10 0	150 6 0	1,874 6 0	1,316 8 0	4	..	..	..	239	24	263	224	6	..	230	33
3. Gódávari ..	293	188 10 0	243 1 0	2,808 4 0	1,825 8 0	..	..	8 8 0	85 0 0	293	21	314	296	2	7	305	9
4. Kistna	72	193 11 0	522 5 0	5,223 2 0	2,654 0 0	..	..	..	..	72	2	74	61	4	3	68	6
5. Nellore	138	73 1 0	812 1 0	8,115 0 0	757 0 0	..	..	..	..	138	1	139	26	1	1	28	111
6. Cuddapah ..	62	54 8 0	158 10 0	1,617 8 0	290 0 0	..	..	..	..	62	3	65	50	3	1	54	11
7. Anantapur ..	92	27 1 0	63 11 0	645 10 0	501 0 0	..	..	..	..	92	5	97	83	1	9	93	4
8. Bellary	67	34 11 0	85 1 0	625 0 0	470 0 0	..	..	..	5 0 0	68	1	69	64	1	..	65	4
9. Kurnool	74	6 10 0	57 12 0	660 0 0	547 8 0	1	0 8 0	..	..	74	2	76	76	..	..	76	..
10. Madras	246	68 8 0	376 0 0	3,760 0 0	*1,565 8 0	..	..	..	..	302	42	344	207	6	62	275	69
11. Chingleput ..	104	30 12 0	100 0 0	800 0 0	483 8 0	56	273 8 0	764 0 0	7,640 0 0	104	12	116	92	5	4	101	15
12. North Arcot ..	209	126 15 0	164 6 0	1,535 8 0	1,228 0 0	..	..	..	..	209	41	250	238	2	3	243	7
13. South Arcot ..	243	129 2 0	235 14 0	2,607 8 0	1,215 4 0	..	..	..	..	243	34	277	241	..	10	251	26
14. Salem	78	96 10 0	332 14 0	3,328 12 0	728 0 0	1	..	0 8 0	5 0 0	79	10	89	68	..	6	74	15
15. Tanjore	751	685 4 0	1,016 15 0	11,426 12 0	4,951 4 0	8	15 8 0	16 0 0	160 0 0	759	36	795	678	4	40	722	73
16. Trichinopoly ..	145	160 13 0	393 15 0	4,098 12 0	949 8 0	..	..	..	..	145	14	159	141	..	7	148	11
17. Madura	139	306 1 0	568 5 0	5,605 0 0	968 0 0	..	..	..	..	139	16	155	124	3	4	131	24
18 Tinnevelly ..	188	257 15 0	137 8 0	1,690 0 0	1,115 8 0	1	3 8 0	0 8 0	5 0 0	189	3	192	172	8	..	180	12
19. Coimbatore ..	254	475 0 0	241 10 0	2,722 0 0	1,587 8 0	46	10 8 0	206 10 0	2,066 4 0	300	366	666	303	162	9	474	192
20. Nilgiris	73	39 8 0	314 7 0	3,183 12 0	693 12 0	2	6 0 0	2 0 0	20 0 0	75	..	75	64	..	9	73	2
21. Malabar	311	842 15 0	663 15 0	6,660 12 0	1,524 0 0	3	..	1 8 0	15 0 0	314	12	326	253	10	54	317	9
22. South Canara ..	158	161 5 0	287 0 0	2,965 0 0	1,075 0 0	2	6 4 0	3 10 0	†31 4 0	160	2	162	145	1	16	162	..
Total ..	4,223	4,066 1 0	7,062 1 0	73,997 10 0	*28,196 4 0	124	315 12 0	1,003 4 0	10,032 8 0	4,347	† 649	4,996	3,887	219	253	4,359	637

* This includes Rs. 231 being penalty imposed under section 69 of the Act.

† Balance shown in column 18 of the statement of 1895–96 is .. Rs. 645

Adjustment since made in—

Cuddapah	+ 2
Bellary	+ 1
Salem	− 3
Tinnevelly	+ 2
Coimbatore	+ 2
Total ..	649

ENCLOSURE No. 2.

STATEMENT showing Demand, Collection and Balance on account of Duty and Penalty on unstamped and insufficiently stamped documents for the official year 1896–97.

District.	Balance of last year.	Demand of this year.	Total.	Collected on prosecution, *i.e.*, fines imposed on prosecution to the extent of duty and penalty.	Collected without prosecution.	Irrecoverable		Total of columns 5, 6, 7 and 7-A.	Balance.	Refunded under sections 36 and 42 during the year.
						After prosecution.	Without prosecution.			
1	2	3	4	5	6	7	7-A.	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.	Rs. A. P.
1. Ganjám	417 10 0	1,876 5 0	2,293 15 0	..	1,826 15 0	5 4 0	38 8 0	1,870 11 0	423 4 0	..
2. Vizagapatam	125 12 0	1,475 6 0	1,601 2 0	..	1,415 8 0	..	..	1,415 8 0	185 10 0	..
3. Gódávari	3,279 12 0	2,068 9 0	5,348 5 0	..	3,591 0 0	..	..	3,591 0 0	1,757 5 0	1,445 0 0
4. Kistna	57 4 0	3,176 5 0	3,233 9 0	..	2,519 5 0	..	..	2,519 5 0	714 4 0	..
5. Nellore	61 8 0	1,569 1 0	1,630 9 0	5 4 0	321 2 0	..	5 2 0	331 8 0	1,299 1 0	..
6. Cuddapah	171 6 0	448 10 0	620 0 0	5 8 0	407 2 0	..	..	412 10 0	207 6 0	..
7. Anantapur	67 8 0	564 11 0	632 3 0	..	598 15 0	..	..	598 15 0	33 4 0	..
8. Bellary	..	555 1 0	555 1 0	..	538 5 0	..	..	538 5 0	16 12 0	..
9. Kurnool	26 4 0	605 4 0	631 8 0	..	565 8 0	..	..	565 8 0	66 0 0	..
10. Madras	2,410 14 0	1,941 8 0	4,352 6 0	..	2,895 2 0	..	526 4 0	3,421 6 0	931 0 0	..
11. Chingleput	219 4 0	583 8 0	802 12 0	6 0 0	689 6 0	..	71 8 0	766 14 0	35 14 0	..
12. North Arcot	326 11 0	1,402 2 0	1,728 13 0	..	1,655 15 0	..	16 0 0	1,671 15 0	56 14 0	..
13. South Arcot	349 12 0	1,451 2 0	1,800 14 0	..	1,445 4 0	..	31 8 0	1,476 12 0	324 2 0	..
14. Salem	3,510 0 0	1,060 14 0	4,570 14 0	..	3,053 6 0	..	461 8 0	3,514 14 0	1,056 0 0	..
15. Tanjore	448 8 0	6,681 15 0	7,130 7 0	40 0 0	5,811 4 0	..	10 2 0	5,861 6 0	1,269 1 0	..
16. Trichinopoly	57 13 0	1,343 7 0	1,401 4 0	..	1,192 7 0	..	..	1,192 7 0	208 13 0	..
17. Madura	165 4 0	1,536 5 0	1,701 9 0	5 2 0	1,555 6 0	..	10 10 0	1,571 2 0	130 7 0	..
18 Tinnevelly	2,146 13 0	1,253 0 0	3,399 13 0	..	1,224 10 0	..	..	1,224 10 0	2,175 3 0	400 0 0
19. Coimbatore	1,254 4 0	2,035 12 0	3,290 0 0	..	2,111 7 0	..	..	2,111 7 0	1,178 9 0	180 0 0
20. Nilgiris	..	1,010 3 0	1,010 3 0	..	628 13 0	..	354 0 0	982 13 0	27 6 0	219 8 0
21. Malabar	198 6 0	2,187 15 0	2,386 5 0	36 4 0	2,093 4 0	..	50 4 0	2,179 12 0	206 9 0	..
22. South Canara	237 8 0	1,362 0 0	1,599 8 0	5 4 0	1,422 6 0	..	5 2 0	1,432 12 0	166 12 0	65 0 0
Total ..	*15,532 1 0	†36,188 15 0	51,721 0 0	103 6 0	37,562 6 0	5 4 0	1,580 8 0	39,251 8 0	12,469 8 0	2,309 8 0

* Amount shown in column 10 of the statement of 1895–96 is .. .. Rs. 13,721 0 0

Adjustments since made in—

Bellary	−	11 0 0
Salem	+	5 15 0
Trichinopoly	+	5 2 0
Madura	−	2 0 0
Tinnevelly	+	1,807 12 0
Coimbatore	+	6 4 0
Total ..		15,532 1 0

† Total of amounts given in columns 4 and 6 of statement No. 1, viz., Rs. 7,062-1-0 + Rs. 28,196-4-0 .. .. Rs. A. P. 35,258 5 0

Add—Deficient duty under section 38 included in column 3 of statement No. 2—

	Rs. A. P.	Rs. A. P.
Vizagapatam	8 8 0	
Coimbatore	206 10 0	
Nilgiris	2 0 0	
		217 2 0
Deficient duty and penalty on pending cases not brought to account in 1895–96 in Tanjore		713 12 0
		930 14 0
		36,189 3 0
Deduct—Duty on instruments chargeable with one anna erroneously included in column 4 of statement No. 1 in North Arcot		0 4 0
Total ..		36,188 15 0

ENCLOSURE No. 3.

STATEMENT showing the sale of Court-fee Adhesive Labels in the districts and those used in the several Courts during the year 1896-97.

—	—	12 annas.	1 rupee.	1 rupee and 2 annas.	1½ rupees.	2 rupees.	3 rupees.	4 rupees.	5 rupees.	6 rupees.	8 annas.	6 annas.	4 annas.	3 annas.	2 annas.	1 anna.
Ganjám ..	Stamps sold	5,321	10,455	1,490	3,581	3,472	2,081	964	709	1,009	61,290	2,414	5,776	..	..	50,577
	Stamps used	5,146	10,131	1,461	3,470	3,280	2,075	936	669	999	45,609	2,253	6,497	..	53	25,588
Vizagapatam ..	Stamps sold	6,623	12,465	2,601	5,339	4,581	2,314	1,294	662	1,217	70,759	2,408	6,046	13	..	50,441
	Stamps used	5,844	10,969	2,417	4,948	4,169	2,261	1,155	537	1,183	54,399	1,910	4,484	16	28	29,377
Gódávari ..	Stamps sold	19,410	32,793	4,370	12,145	8,318	6,881	2,184	1,246	2,949	100,392	7,939	16,980	1	..	123,991
	Stamps used	18,663	32,064	4,237	11,345	7,872	5,787	2,168	1,212	2,926	143,692	7,272	14,874	53	36	86,952
Kistna ..	Stamps sold	15,034	28,959	4,380	9,781	8,262	5,078	2,034	1,074	2,285	136,944	6,292	12,120	172	..	107,081
	Stamps used	14,117	28,227	4,148	9,386	7,879	4,962	2,004	1,066	2,257	119,189	4,497	10,449	151	46	70,991
Nellore ..	Stamps sold	8,540	13,449	1,916	5,040	4,297	2,258	1,175	680	1,121	68,108	3,026	8,880	..	..	53,787
	Stamps used	8,125	13,039	1,949	4,880	4,037	2,248	1,161	575	1,108	60,736	2,956	7,035	194	316	35,386
Cuddapah ..	Stamps sold	5,407	9,485	965	2,531	3,073	1,783	933	597	934	51,105	2,805	5,953	189	..	38,712
	Stamps used	5,276	9,217	948	2,513	2,851	1,744	924	588	910	32,963	2,613	3,497	..	26	30,670
Kurnool ..	Stamps sold	3,464	6,371	870	2,318	2,114	1,301	610	364	569	29,073	1,730	3,210	..	..	23,903
	Stamps used	3,395	6,221	850	2,260	2,009	1,274	597	357	557	62,600	1,629	6,882	42	211	15,293
Bellary and Anantapur.	Stamps sold	5,324	11,032	1,537	3,606	3,975	2,339	1,153	658	1,261	49,538	2,154	5,072	35	..	50,180
	Stamps used	5,103	10,568	1,505	3,451	3,727	2,292	1,107	638	1,254	22,237	1,968	6,798	35	64	35,364
Madras ..	Stamps sold	5,331	21,033	1,361	3,609	17,161	5,358	3,668	4,250	4,190	25,487	6,787	11,647	3,629	..	109,805
	Stamps used	5,277	20,392	1,367	3,434	20,265	5,333	3,661	4,353	4,152	67,283	6,798	11,623	3,628	25	290,645
Chingleput ..	Stamps sold	6,465	14,728	1,644	4,624	3,601	2,079	1,126	670	1,200	60,861	2,719	6,060	..	..	60,059
	Stamps used	6,270	14,634	1,587	4,224	3,336	2,069	1,121	667	1,196	91,260	4,185	8,369	12	76	89,957
North Arcot ..	Stamps sold	9,294	16,109	3,404	7,526	5,609	3,381	1,757	882	1,851	81,832	4,069	8,114	28	21	77,477
	Stamps used	9,128	16,961	3,418	7,129	5,601	3,343	1,738	884	1,808	94,930	4,341	9,227	171	..	66,381
South Arcot ..	Stamps sold	10,677	20,757	2,281	6,161	5,286	3,000	1,538	780	1,777	84,630	4,175	9,154	140	122	93,739
	Stamps used	10,312	20,450	2,296	5,835	5,174	3,064	1,582	752	1,762	73,692	3,979	8,655	..	..	62,415
Salem ..	Stamps sold	8,702	16,813	2,178	6,142	5,803	2,800	1,288	810	1,407	62,864	3,465	6,987	..	18	63,366
	Stamps used	7,617	15,358	2,022	5,136	6,490	2,857	1,419	792	1,372	193,339	8,472	16,692	452	..	38,701
Tanjore ..	Stamps sold	20,967	43,662	7,883	17,057	13,893	8,364	3,613	2,293	3,342	179,877	8,340	15,629	425	89	205,664
	Stamps used	20,939	43,679	7,870	15,110	13,077	8,411	3,643	2,306	3,350	71,712	2,905	5,776	..	..	165,347
Trichinopoly ..	Stamps sold	7,313	13,981	3,482	5,335	5,001	2,611	1,173	713	1,212	66,995	2,980	5,491	..	..	60,068
	Stamps used	7,129	13,336	3,510	5,117	4,650	2,643	1,181	714	1,210	146,103	6,148	16,264	..	97	60,430
Madura ..	Stamps sold	15,587	29,476	3,236	10,929	9,820	5,668	2,517	1,457	2,892	130,071	5,898	14,552	..	..	122,140
	Stamps used	14,977	27,832	3,157	9,707	8,998	5,674	2,524	1,468	2,911	123,854	4,408	10,634	..	98	98,055
Tinnevelly ..	Stamps sold	12,709	22,261	4,779	10,150	9,652	5,277	2,328	1,320	2,269	110,205	4,050	9,901	147	..	161,887
	Stamps used	12,124	21,928	4,661	9,927	9,138	5,306	2,283	1,330	2,275	77,664	2,307	6,736	122	..	113,085
Coimbatore ..	Stamps sold	7,228	14,218	2,474	6,217	6,069	3,232	1,939	960	1,652	72,110	2,407	6,393	10	..	72,165
	Stamps used	7,070	14,030	2,380	5,134	5,885	3,311	1,897	972	1,876	214,435	1,968	6,072	2	162	53,410
Malabar ..	Stamps sold	26,714	53,803	7,300	15,037	15,052	8,482	4,190	2,114	3,880	204,091	6,798	11,647	527	..	209,700
	Stamps used	26,180	53,015	7,245	14,640	14,621	8,499	4,140	2,121	3,857	7,245	2,613	11,623	494	44	170,852
Nilgiris ..	Stamps sold	1,179	1,201	7	365	421	318	136	170	147	6,156	1,629	1,559	..	..	5,348
	Stamps used	1,048	1,083	335	367	314	121	158	127	61,406	1,907	1,223	..	..	3,725	
South Canara ..	Stamps sold	5,233	12,359	1,362	4,435	2,422	1,040	707	1,073	55,169	2,407	582	2,051	74	4	78,186
	Stamps used	4,839	11,980	1,309	4,321	2,396	1,037	689	1,074	72,110	1,968	6,787	5,340	69	23	65,911
Total ..	Stamps sold	206,542	405,410	59,550	141,126	76,207	36,680	22,771	38,427	1,894,067	87,162	192,629	5,444	1,649	1,818,156	
	Stamps used	198,509	394,114	58,254	132,462	75,843	36,289	22,680	38,165	1,694,589	82,239	174,468	5,352		1,638,535	

ENCLOSURE No. 4.

STATEMENT showing the number of petitions for grant of Probates and Letters of Administration filed and amount of duty paid in 1896-97, as compared with the previous year.

Districts.	Petitions filed in 1895-96.		Petitions filed in 1896-97.	
	Number.	Duty.	Number.	Duty.
		RS. A. P.		RS. A. P.
1. Ganjám	..	....	2	113 9 0
2. Vizagapatam	3	271 0 0	6	324 0 0
3. Gódávari	3	408 12 0	1	30 0 0
4. Kistna	5	251 6 0	2	33 12 0
5. Nellore	5	384 9 0	2	....
6. Cuddapah	2	240 0 0	1	....
7. Anantapur	4	1,624 0 0	5	904 0 0
8. Bellary				
9. Kurnool	..	....	..	....
10. Madras	169	52,079 7 0	163	45,597 3 0
11. Chingleput	10	342 0 0	3	144 0 0
12. North Arcot	..	....	..	....
13. South Arcot	1	....	2	80 0 0
14. Tanjore	18	7,710 0 0	9	2,410 0 0
15. Trichinopoly	4	860 0 0	3	117 5 0
16. Madura	11	711 8 0	14	1,002 0 0
17. Tinnevelly	35	1,091 9 0	40	638 5 0
18. Coimbatore	6	4,213 3 0	6	3,623 9 0
19. Salem	4	497 3 0	3	200 0 0
20. South Canara	54	1,975 1 0	52	1,756 7 0
21. Malabar	14	481 12 0	12	516 14 0
22. Nilgiris	7	1,941 11 0	8	2,849 8 0
23. Bangalore	..	....	..	....
24. Travancore	1	279 8 0	1	50 8 0
Total ..	* 356	* 75,362 9 0	335	60,391 0 0

	Number of petitions.	Duty. RS. A. P.
* Total given in the statement of the previous year ..	429	75,032 13 0
Adjustments made in—		
Cuddapah	— 77	— 2,049 3 0
Tanjore	+ 6	+ 2,480 0 0
Salem	..	+ 0 15 0
Malabar	— 1	— 102 0 0
Nilgiris	— 1	..
Total ..	356	75,362 9 0

READ—also the following letter from J. THOMSON, Esq., I.C.S., Acting Superintendent of Stamps, Madras, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 3rd November 1897, No. 2275 :—

Referring to paragraph 4 of this office letter, No. 2185, dated 23rd October 1897, I have the honour to state that in his letter, dated 27th idem, No. 2014-A, Revenue, since received, the Collector of Malabar reports that the sum of Rs. 50-4-0 shown as irrecoverable in column 7-A of his statement No. 2, pertains to cases where the stamp duty and penalty do not exceed Rs. 10 in each case and was ordered by him to be written off the account under G.O., No. 490, Revenue, dated 25th June 1897.

RESOLUTION—No. 467, dated 5th November 1897.

Submitted to Government in continuation of Board's Proceedings, No. 250, dated 28th June 1897.

2. The number of cases of evasions of Stamp Law brought to notice during the year under report, together with those that remained undisposed of at the end of 1895-96, was 4,996 of which 4,359 were disposed of during the year, leaving a balance of 637 undisposed of against 649 (revised figure) in the previous year.

3. The demand for the year, including the balance at the end of 1895–96, amounted to Rs. 51,721. Of this Rs. 37,666 were collected and Rs. 1,586 were found to be irrecoverable, leaving a balance of Rs. 12,469 at the end of the year against Rs. 15,532 (revised figure) outstanding at the close of 1895–96.

4. Refunds were made to the amount of Rs. 2,309.

5. Of the amount of Rs. 1,586 shown as irrecoverable, Rs. 758 appertain to cases where the stamp duty and penalty did not exceed Rs. 10 and were written off by Collectors under G.O., No. 490, Revenue, dated 25th June 1897. Rs. 354 were written off in the Nilgiris and Rs. 55 in Chingleput under Board's Proceedings, Mis. Nos. 388 and 3561, dated 4th February and 17th August 1897, respectively. Sanction is now accorded for writing off the balance of Rs. 419 shown in the margin.

	Rs.	A.	P.
Ganjám	38	8	0
Madras	312	4	0
Salem	68	0	0
	418	12	0
or (in round figures)	419	0	0

6. With reference to paragraph 2 of G.O., No. 259, Judicial, dated 7th February 1895, the Superintendent of Stamps has submitted a comparative statement showing the number of applications made for the grant of Probates and Letters of Administration and the amount of duty paid during the years 1895–96 and 1896–97. It will be observed that the number of applications received and the amount of duty realized during the year under report were 335 and Rs. 60,391, against 356 and Rs. 75,363 (revised figures), respectively, in 1895–96.

7. In his letter dated 4th August 1897, Ref. No. 1962, the Collector of Madras applied for the Board's sanction to write off a sum of Rs. 526–6–0 (Stamp duty Rs. 168–14–0 and penalty Rs. 357–8–0) as irrecoverable. But from the report first read above it would appear that the amount irrecoverable is only Rs. 526–4–0. The discrepancy should be explained.

(True Copies and Extract.)

(Signed) N. S. BRODIE,
Secretary.

(True Copy.)

A. Brickmann
Ag. Assistant Secretary.

To the Secretary to Government, Revenue Department.
" Superintendent of Stamps.
Copy to all Collectors.
" the Accountant-General.
" the Inspector-General of Registration.

Exd. A. F. Eccleston.

64 Word Form.

Telephone

From the Registrar
Rev. Secl

To the assistant Secy
Bd of Rev (Sep. Rev)

In enclosure
No 1 to B.P. No 467 dy
5-11-97, the blank
entry against Bellary
and the figure Rs 3-10-0
against S. Canara
under col 9, appear to be
inconsistent
with the entries in
col. 10, against those districts.
Kindly have
the figures verified
& the result reported.

Sd.
4 Dec 97

Code Class.

INDIAN TELEGRAPHS.

Monthly Number.

To (Office) Kalpetta | From (Office) Cannanore

Words.	Day.	Hour.	Minute.	Official Instructions.
	6	17	25	

To (Person) Registrar Kalpetta

From (Person) Asst. Collr. Tellicherry

Your telegram to the Collector received late. Instructed to issue the attachment ordered by the Collector. Secretary of Board Cannanore and Tellicherry. Five peons also ordered to accompany the Secretary.

64 Word Form. F.C.2.

Recd from LN.	Sent to LN.	
At Hrs. Mts by	At Hrs. Mts by	Telegraph Master.

83 T—7 2 97—2400000

C no 10,155 of 97

Sept. Rev. No 107.

R. O. (Revs) No 1047 of 13th Dec 1897.

Recorded.

2. The blank entry against Bellary and the figure Rs 3-10-0 against S. Canara in columns of enclosure no 1 to the printed ab page 4 of the BP read above, appear to be inconsistent with the entries in column 10 against those districts. The discrepancy should be explained at an early date.

3. The comparative statement of applications for the grant of Probates and Letters of Administration will be transferred to the Judicial Department with reference to its order no 2597 7th February 1895.

To The Board of Rev (Sep Rev) Judicial Dept.

Despd in print on 31/12

Endorsement No 1047A.

Copy to the Govt of Judcl. Dept. of Finance and Commerce, in continuation of endorsement No 724 A 727. 8. 97.

Government {1897} of Madras.

REVENUE.

Recd.
Regd. } 1897.

Enclosures
Spare copies

G.O., Nos. 1047, 1047A, 13th December 1897.

DECEMBER.

Evasions of Stamp Law.

Recording, with remarks, Board's Proceedings submitting to Government the statements of —, of court-fee adhesive labels sold in the districts and used in the several courts, and of applications for the grant of Probates and Letters of Administration during the year 1896-97.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), No. 467, dated 5th November 1897:—

Read—the following letter from J. THOMSON, Esq., I.C.S., Acting Superintendent of Stamps, Madras, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 23rd October 1897, No. 2185:—

Referring to paragraph 8 of this office report on the administration of the Stamp Revenue for 1896–97, embodied in the Board's Proceedings (Separate Revenue), No. 250, dated 28th June 1897, I have the honour to submit the following statistics for the year 1896–97 regarding—

(*a*) The evasions of Stamp Law.
(*b*) Court-fee stamps used.
(*c*) Petitions for grant of Probates and Letters of Administration filed.

2. *Evasions of Stamp Law.*—Statement No. 1 represents the proceedings of Collectors under the Stamp Act (I of 1879) in regard to unstamped and insufficiently stamped documents. In 1896–97, 4,223 documents were impounded under sections 33 and 124 were dealt with under section 38. To these are to be added 649 cases which remained undisposed of at the end of the previous year, making a total of 4,996 cases against 5,177 in the previous year. Of these 3,887 cases were disposed of by adjustment, 219 by criminal prosecution, and 253 by other means, leaving at the end of the year 637 cases undisposed of.

3. Statement No. 2 represents the demand and collection made during 1896–97 on account of duty and penalty on unstamped and insufficiently stamped documents. The demand of the year was Rs. 36,188–15–0. To this is to be added the balance of Rs. 15,532–1–0 which remained uncollected at the end of the previous year making a total of Rs. 51,721, of which a sum of Rs. 37,562–6–0 was realized without prosecution and Rs. 103–6–0 by prosecution; while Rs. 1,585–12–0 was written off as irrcoverable, leaving a balance of Rs. 12,469–8–0 uncollected at the end of the year.

4. Referring to the amount of Rs. 1,585–12–0 exhibited in columns 7 and 7-A of statement No. 2 as having been found irrecoverable and therefore written off, Rs. 707–12–0 * pertain to cases where the stamp duty and penalty did not exceed Rs. 10 and were written off by Collectors under G.O., No. 490, Revenue, dated 25th June 1897. Rs. 354 were written off in the Nilgiris and Rs. 55 in Chingleput under Board's Proceedings, dated 4th February and 17th August 1897, Mis. Nos. 388 and 3561, respectively. The Collectors of the districts † named in the margin state that they have applied to the Board for sanction to write off the remaining sum of Rs. 469 in accordance with the Government Order quoted above.

	Rs.	A.	P.
* Ganjám	5	4	0
Nellore	5	2	0
Madras	214	0	0
Chingleput	16	8	0
North Arcot	16	0	0
South Arcot	31	8	0
Salem	393	8	0
Tanjore	10	2	0
Madura	10	10	0
South Canara	5	2	0
	707	12	0
† Ganjám	38	8	0
Madras	312	4	0
Salem	68	0	0
Malabar	50	4	0
	469	0	0

5. In 1896–97 Rs. 2,309–8–0 were refunded under sections 36 and 42 of the Stamp Act against Rs. 614–8–0 in the previous year.

6. *Court-fee stamps used.*—The usual general statement showing the number of court-fee adhesive labels used in the several districts during 1896–97 as compared with the number of those sold in the respective districts in that year is enclosed. It is observed that as regards all stamps except those of 1 anna and 8 annas, the variation is small.

7. *Petitions for grant of Probates, &c.*—The number of petitions for grant of Probates and Letters of Administration filed in 1896–97 was 335 against 356 of the preceding year, and the duty paid thereon amounted to Rs. 60,391 in the year under report against Rs. 75,362–9–0 of the previous year. The details are given in the enclosed statement.

Enclosure No. 1.

Statement showing Proceedings of Collectors under the Stamp Laws in regard to unstamped and insufficiently stamped documents for the official year 1896–97.

Districts.	Impounded under section 33.					Dealt with under section 38.				Total of columns 2 and 7.	Number of documents remaining from last year.	Total of columns 11 and 12.	Number of documents disposed of by adjustment and penalty.	Number of cases in which criminal prosecution is resorted to.	Number of documents otherwise disposed of.	Total of columns 14, 15 and 16.	Balance.
	Number of documents.	Duty paid.	Duty deficient.	Penalty leviable.	Penalty imposed.	Number of documents.	Duty paid.	Duty deficient.	Penalty which would have been leviable if impounded under section 33.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.								
1. Ganjám	291	59 7 0	136 5 0	1,745 0 0	1,740 0 0	..	..	..	..	291	2	293	281	..	8	289	4
2. Vizagapatam ..	235	47 10 0	150 6 0	1,874 6 0	1,316 8 0	4	..	8 8 0	85 0 0	239	24	263	224	6	..	230	33
3. Gódávari ..	293	188 10 0	243 1 0	2,808 4 0	1,825 8 0	..	..	..	..	293	21	314	296	2	7	305	9
4. Kistna	72	193 11 0	522 5 0	5,223 2 0	2,654 0 0	..	..	..	..	72	2	74	61	4	3	68	6
5. Nellore	138	73 1 0	812 1 0	8,115 0 0	757 0 0	..	..	..	..	138	1	139	26	1	1	28	111
6. Cuddapah ..	62	54 8 0	158 10 0	1,617 8 0	290 0 0	..	..	..	..	62	3	65	50	3	1	54	11
7. Anantapur ..	92	27 1 0	63 11 0	645 10 0	501 0 0	..	..	..	..	92	5	97	83	1	9	93	4
8. Bellary	67	34 11 0	85 1 0	625 0 0	470 0 0	1	0 8 0	0 6 0	5 0 0	68	1	69	64	1	..	65	4
9. Kurnool	74	6 10 0	67 12 0	660 0 0	547 8 0	..	..	..	..	74	2	76	76	..	..	76	..
10. Madras	246	68 8 0	376 0 0	3,760 0 0	*1,565 8 0	56	273 8 0	764 0 0	7,640 0 0	302	42	344	207	6	62	275	69
11. Chingleput ..	104	30 12 0	100 0 0	800 0 0	483 8 0	..	..	..	..	104	12	116	92	5	4	101	15
12. North Arcot ..	209	126 15 0	164 6 0	1,835 8 0	1,228 0 0	..	..	..	..	209	41	250	238	2	3	243	7
13. South Arcot ..	243	129 2 0	235 14 0	2,607 8 0	1,215 4 0	..	..	..	..	243	34	277	241	..	10	251	26
14. Salem	78	96 10 0	332 14 0	3,328 12 0	723 0 0	1	..	0 8 0	5 0 0	79	10	89	68	..	6	74	15
15. Tanjore	751	685 4 0	1,016 15 0	11,426 12 0	4,951 4 0	8	15 8 0	16 0 0	160 0 0	759	36	795	678	4	40	722	73
16. Trichinopoly ..	145	160 13 0	393 15 0	4,098 12 0	949 8 0	..	..	..	..	145	14	159	141	..	7	148	11
17. Madura	139	306 1 0	568 5 0	5,605 0 0	968 0 0	..	..	..	..	139	16	155	124	3	4	131	24
18. Tinnevelly ..	188	257 15 0	137 8 0	1,690 0 0	1,115 8 0	1	3 8 0	0 8 0	5 0 0	189	3	192	172	8	..	180	12
19. Coimbatore ..	254	475 0 0	241 10 0	2,722 0 0	1,587 8 0	46	10 8 0	206 10 0	2,066 4 0	300	366	666	303	162	9	474	192
20. Nilgiris	73	39 8 0	314 7 0	3,183 12 0	693 12 0	2	6 0 0	2 0 0	20 0 0	75	..	75	64	..	9	73	2
21. Malabar	311	842 15 0	663 15 0	6,660 12 0	1,524 0 0	3	..	1 8 0	15 0 0	314	12	326	253	10	54	317	9
22. South Canara ..	158	161 5 0	287 0 0	2,965 0 0	1,075 0 0	2	6 4 0	3 10 0	31 4 0	160	2	162	145	1	16	162	..
Total ..	4,223	4,066 1 0	7,062 1 0	73,997 10 0	*28,196 4 0	124	315 12 0	1,003 4 0	10,032 8 0	4,347	† 649	4,996	3,887	219	253	4,359	637

* This includes Rs. 231 being penalty imposed under section 69 of the Act.

† Balance shown in column 18 of the statement of 1895-96 is .. Rs. 645

Adjustment since made in—

Cuddapah	+	2
Bellary	+	1
Salem	−	3
Tinnevelly	+	2
Coimbatore	+	2
Total		649

Enclosure No. 2.

Statement showing Demand, Collection and Balance on account of Duty and Penalty on unstamped and insufficiently stamped documents for the official year 1896–97.

District.	Balance of last year.	Demand of this year.	Total.	Collected on prosecution, *e.g.*, fines imposed on prosecution to the extent of duty and penalty.	Collected without prosecution.	Irrecoverable		Total of columns 5, 6, 7 and 7-A.	Balance.	Refunded under sections 36 and 42 during the year.
						After prosecution.	Without prosecution.			
1	2	3	4	5	6	7	7-A.	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.	Rs. A. P.
1. Ganjám	417 10 0	1,876 5 0	2,293 15 0	..	1,826 15 0	5 4 0	38 8 0	1,870 11 0	423 4 0	..
2. Vizagapatam	125 12 0	1,475 6 0	1,601 2 0	..	1,415 8 0	..	..	1,415 8 0	185 10 0	..
3. Gódávari	3,279 12 0	2,068 9 0	5,348 5 0	..	3,591 0 0	..	..	3,591 0 0	1,757 5 0	1,445 0 0
4. Kistna	57 4 0	3,176 5 0	3,233 9 0	..	2,519 5 0	..	..	2,519 5 0	714 4 0	..
5. Nellore	61 8 0	1,569 1 0	1,630 9 0	5 4 0	321 2 0	..	5 2 0	331 8 0	1,299 1 0	..
6. Cuddapah	171 6 0	448 10 0	620 0 0	5 8 0	407 2 0	..	..	412 10 0	207 6 0	..
7. Anantapur	67 8 0	564 11 0	632 3 0	..	598 15 0	..	..	598 15 0	33 4 0	..
8. Bellary	..	555 1 0	555 1 0	..	538 5 0	..	..	538 5 0	16 12 0	..
9. Kurnool	26 4 0	605 4 0	631 8 0	..	565 8 0	..	..	565 8 0	66 0 0	..
10. Madras	2,410 14 0	1,941 8 0	4,352 6 0	..	2,895 2 0	..	526 4 0	3,421 6 0	931 0 0	..
11. Chingleput	219 4 0	583 8 0	802 12 0	6 0 0	689 6 0	..	71 8 0	766 14 0	35 14 0	..
12. North Arcot	326 11 0	1,402 2 0	1,728 13 0	..	1,655 15 0	..	16 0 0	1,671 15 0	56 14 0	..
13. South Arcot	349 12 0	1,451 2 0	1,800 14 0	..	1,445 4 0	..	31 8 0	1,476 12 0	324 2 0	..
14. Salem	3,510 0 0	1,060 14 0	4,570 14 0	..	3,053 6 0	..	461 8 0	3,514 14 0	1,056 0 0	..
15. Tanjore	448 8 0	6,681 15 0	7,130 7 0	40 0 0	5,811 4 0	..	10 2 0	5,861 6 0	1,269 1 0	..
16. Trichinopoly	57 13 0	1,343 7 0	1,401 4 0	..	1,192 7 0	..	..	1,192 7 0	208 13 0	..
17. Madura	165 4 0	1,536 5 0	1,701 9 0	5 2 0	1,555 6 0	..	10 10 0	1,571 2 0	130 7 0	..
18 Tinnevelly	2,146 13 0	1,253 0 0	3,399 13 0	..	1,224 10 0	..	..	1,224 10 0	2,175 3 0	400 0 0
19. Coimbatore	1,254 4 0	2,035 12 0	3,290 0 0	..	2,111 7 0	..	..	2,111 7 0	1,178 9 0	180 0 0
20. Nilgiris	..	1,010 3 0	1,010 3 0	..	628 13 0	..	354 0 0	982 13 0	27 6 0	219 8 0
21. Malabar	198 6 0	2,187 15 0	2,386 5 0	36 4 0	2,093 4 0	..	50 4 0	2,179 12 0	206 9 0	..
22. South Canara	237 8 0	1,362 0 0	1,599 8 0	5 4 0	1,422 6 0	..	5 2 0	1,432 12 0	166 12 0	65 0 0
Total ..	*15,532 1 0	†36,188 15 0	51,721 0 0	103 6 0	37,562 6 0	5 4 0	1,580 8 0	39,251 8 0	12,469 8 0	2,309 8 0

* Amount shown in column 10 of the statement of 1895-96 is .. Rs. 13,721 0 0

Adjustments since made in—

Bellary	−	11 0 0
Salem	+	5 15 0
Trichinopoly	+	5 2 0
Madura	−	2 0 0
Tinnevelly	+	1,807 12 0
Coimbatore	+	5 4 0
Total		15,532 1 0

† Total of amounts given in columns 4 and 6 of statement No. 1, viz., Rs. 7,062–1–0 + Rs. 28,196–4–0 .. .. Rs. 35,258 5 0

Add—Deficient duty under section 38 included in column 3 of statement No. 2—

	Rs. A. P.	Rs. A. P.
Vizagapatam	8 8 0	
Coimbatore	206 10 0	
Nilgiris	2 0 0	
		217 2 0
Deficient duty and penalty on pending cases not brought to account in 1895–96 in Tanjore		713 12 0
		930 14 0
		36,189 3 0
Deduct—Duty on instruments chargeable with one anna erroneously included in column 4 of statement No. 1 in North Arcot		0 4 0
Total		36,188 15 0

Enclosure No. 3.

Statement showing the sale of Court-fee Adhesive Labels in the districts and those used in the several Courts during the year 1896-97.

—	—	1 anna.	2 annas.	3 annas.	4 annas.	6 annas.	8 annas.	12 annas.	1 rupee.	1 rupee and 2 annas.	1½ rupees.	2 rupees.	3 rupees.	4 rupees.	5 rupees.	6 rupees.
Ganjám ..	Stamps sold	60,577	..	..	5,776	2,414	51,290	5,321	10,455	1,490	3,581	3,472	2,081	964	709	1,009
	Stamps used	25,688	53	..	6,497	2,253	45,609	5,146	10,131	1,461	3,470	3,280	2,075	936	669	999
Vizagapatam ..	Stamps sold	50,441	..	13	6,046	2,408	70,759	6,623	12,465	2,601	5,339	4,581	2,314	1,294	562	1,217
	Stamps used	29,377	28	16	4,484	1,910	64,399	5,844	10,989	2,417	4,948	4,169	2,251	1,155	537	1,183
Gódávari ..	Stamps sold	123,991	..	1	16,980	7,939	160,392	19,410	32,793	4,370	12,145	8,318	5,881	2,184	1,246	2,949
	Stamps used	88,952	36	53	7,272	5,292	143,692	18,663	32,064	4,237	11,345	7,872	5,787	2,168	1,213	2,925
Kistna ..	Stamps sold	107,081	..	172	12,120	4,497	136,944	15,034	28,969	4,380	9,781	8,262	5,078	2,034	1,074	2,285
	Stamps used	70,991	46	151	10,449	3,026	119,189	14,117	28,227	4,148	9,386	7,879	4,962	2,004	1,066	2,267
Nellore ..	Stamps sold	53,787	..	..	9,936	2,956	68,108	8,640	13,449	1,946	5,040	4,297	2,258	1,176	680	1,121
	Stamps used	35,386	316	194	8,880	2,805	60,736	8,125	13,039	1,949	4,880	4,037	2,238	1,161	575	1,108
Cuddapah ..	Stamps sold	38,712	..	..	7,035	2,613	56,751	5,407	9,485	965	2,581	3,073	1,783	933	597	934
	Stamps used	30,670	26	189	5,953	1,730	51,105	5,276	9,217	948	2,513	2,851	1,744	924	586	910
Kurnool ..	Stamps sold	23,903	..	..	3,497	1,629	32,963	3,454	6,371	870	2,318	2,114	1,301	640	364	659
	Stamps used	16,293	211	42	3,210	2,164	29,073	3,325	6,221	850	2,260	2,009	1,274	597	357	657
Bellary and Anantapur.	Stamps sold	59,160	..	35	6,882	1,968	62,600	5,324	11,032	1,537	3,606	3,975	2,339	1,133	568	1,261
	Stamps used	35,364	54	35	5,072	2,407	49,538	5,103	10,568	1,605	3,461	3,727	2,292	1,107	572	1,254
Madras ..	Stamps sold	109,805	..	3,029	11,647	6,798	32,237	5,331	21,033	1,361	3,609	17,161	5,858	3,568	4,250	4,190
	Stamps used	290,645	25	3,628	11,623	6,767	25,487	5,277	20,392	1,367	3,434	20,265	5,333	3,551	4,353	4,152
Chingleput ..	Stamps sold	60,059	..	..	6,050	2,888	67,283	6,465	14,728	1,644	4,624	3,501	2,079	1,126	670	1,200
	Stamps used	39,957	76	12	5,040	2,719	60,861	6,270	14,634	1,587	4,224	3,336	2,069	1,121	667	1,198
North Arcot ..	Stamps sold	77,477	..	..	8,369	4,185	91,260	9,294	16,109	3,404	7,526	5,609	3,381	1,757	882	1,861
	Stamps used	56,381	21	28	8,114	4,069	81,832	9,128	15,961	3,418	7,129	5,601	3,343	1,738	884	1,808
South Arcot ..	Stamps sold	93,739	..	171	9,227	4,341	94,930	10,677	20,757	2,281	6,161	5,286	3,000	1,568	780	1,777
	Stamps used	62,415	122	140	9,164	4,175	84,630	10,312	20,450	2,296	5,835	5,174	3,064	1,682	752	1,762
Salem	Stamps sold	63,366	..	..	8,655	3,979	73,692	8,702	16,813	2,178	6,143	5,803	2,890	1,388	810	1,407
	Stamps used	38,701	18	..	6,987	3,465	62,864	7,617	15,368	2,032	6,186	5,490	2,667	1,419	792	1,372
Tanjore	Stamps sold	205,564	..	452	16,692	8,472	193,339	20,967	43,662	7,883	17,057	13,893	8,364	3,613	2,295	3,342
	Stamps used	165,347	89	425	15,629	8,340	179,877	20,939	43,679	7,870	15,110	13,077	8,411	3,643	2,306	3,350
Trichinopoly ..	Stamps sold	60,068	..	..	5,776	2,905	71,712	7,343	13,981	3,482	5,335	5,001	2,611	1,173	713	1,212
	Stamps used	50,430	97	..	5,491	2,980	66,995	7,129	13,336	3,510	5,117	4,660	2,643	1,181	714	1,210
Madura	Stamps sold	122,140	..	..	16,254	6,148	146,103	15,587	29,476	3,236	10,929	9,820	5,668	2,517	1,457	2,892
	Stamps used	98,055	98	..	14,552	5,898	130,071	14,977	27,822	3,157	9,707	8,998	5,674	2,624	1,468	2,911
Tinnevelly ..	Stamps sold	161,887	..	147	10,634	4,408	123,854	12,709	22,261	4,779	10,150	9,652	5,277	2,328	1,320	2,269
	Stamps used	113,085	..	123	9,901	4,050	110,205	12,124	21,928	4,561	9,927	9,138	5,306	2,283	1,330	2,275
Coimbatore ..	Stamps sold	72,165	..	10	6,736	2,397	77,664	7,228	14,218	2,474	6,217	6,069	3,232	1,939	980	1,852
	Stamps used	63,410	162	2	6,393	2,407	72,110	7,070	14,030	2,380	5,134	5,885	3,311	1,897	972	1,876
Malabar ..	Stamps sold	209,700	..	527	17,418	10,176	214,435	26,714	53,803	7,340	15,037	15,052	8,482	4,190	2,114	3,880
	Stamps used	170,852	44	494	16,314	9,782	204,091	26,180	53,015	7,245	14,640	14,521	8,499	4,140	2,121	3,857
Nilgiris ..	Stamps sold	5,348	..	..	1,559	646	7,245	1,179	1,201	7	365	421	318	136	170	147
	Stamps used	3,725	4	..	1,223	582	6,156	1,048	1,083	7	335	367	314	121	158	127
South Canara ..	Stamps sold	78,186	..	74	5,340	2,051	61,406	5,233	12,359	1,362	4,682	4,435	2,422	1,040	707	1,073
	Stamps used	65,911	23	69	4,828	1,907	56,169	4,839	11,980	1,309	4,481	4,321	2,396	1,037	689	1,074
Total ..	Stamps sold	1,818,156	1,649	5,444	192,699	87,162	1,894,967	206,542	405,410	59,550	141,126	139,795	76,207	36,680	22,771	38,427
	Stamps used	1,538,635		5,352	174,468	82,239	1,694,589	198,509	394,114	58,254	132,462	136,667	75,843	36,289	22,680	38,165

Enclosure No. 4.

Statement showing the number of petitions for grant of Probates and Letters of Administration filed and amount of duty paid in 1896-97, as compared with the previous year.

Districts.	Petitions filed in 1895-96.		Petitions filed in 1896-97.	
	Number.	Duty.	Number.	Duty.
		Rs. A. P.		Rs. A. P.
1. Ganjám	..	....	2	113 9 0
2. Vizagapatam	3	271 0 0	6	324 0 0
3. Gódávari	3	408 12 0	1	30 0 0
4. Kistna	5	251 6 0	2	33 12 0
5. Nellore	5	384 9 9	2	....
6. Cuddapah	2	240 0 0	1	....
7. Anantapur	4	1,624 0 0	5	904 0 0
8. Bellary				
9. Kurnool	..	....	..	....
10. Madras	169	52,079 7 0	163	45,597 3 0
11. Chingleput	10	342 0 0	3	144 0 0
12. North Arcot	..	....	..	....
13. South Arcot	1	....	2	80 0 0
14. Tanjore	18	7,710 0 0	9	2,410 0 0
15. Trichinopoly	4	860 0 0	3	117 5 0
16. Madura	11	711 8 0	14	1,002 0 0
17. Tinnevelly	35	1,091 9 0	40	638 5 0
18. Coimbatore	6	4,213 3 0	6	3,623 9 0
19. Salem	4	497 3 0	3	200 0 0
20. South Canara	54	1,975 1 0	52	1,756 7 0
21. Malabar	14	481 12 0	12	516 14 0
22. Nilgiris	7	1,941 11 0	8	2,849 8 0
23. Bangalore	..	....	..	....
24. Travancore	1	279 8 0	1	50 8 0
Total ..	* 356	* 75,362 9 0	335	60,391 0 0

	Number of petitions.	Duty.
		Rs. A. P.
* Total given in the statement of the previous year ..	429	75,032 13 0
Adjustments made in—		
Cuddapah	— 77	— 2,049 3 0
Tanjore	+ 6	+ 2,480 0 0
Salem	..	+ 0 15 0
Malabar	— 1	— 102 0 0
Nilgiris	— 1	..
Total ..	356	75,362 9 0

Read—also the following letter from J. THOMSON, Esq., I.C.S., Acting Superintendent of Stamps, Madras, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 3rd November 1897, No. 2275 :—

Referring to paragraph 4 of this office letter, No. 2185, dated 23rd October 1897, I have the honour to state that in his letter, dated 27th idem, No. 2014-A, Revenue, since received, the Collector of Malabar reports that the sum of Rs. 50-4-0 shown as irrecoverable in column 7-A of his statement No. 2, pertains to cases where the stamp duty and penalty do not exceed Rs. 10 in each case and was ordered by him to be written off the account under G.O., No. 490, Revenue, dated 25th June 1897.

Resolution—No. 467, dated 5th November 1897.

Submitted to Government in continuation of Board's Proceedings, No. 250, dated 28th June 1897.

2. The number of cases of evasions of Stamp Law brought to notice during the year under report, together with those that remained undisposed of at the end of 1895-96, was 4,996 of which 4,359 were disposed of during the year, leaving a balance of 637 undisposed of against 649 (revised figure) in the previous year.

3. The demand for the year, including the balance at the end of 1895–96, amounted to Rs. 51,721. Of this Rs. 37,666 were collected and Rs. 1,586 were found to be irrecoverable, leaving a balance of Rs. 12,469 at the end of the year against Rs. 15,532 (revised figure) outstanding at the close of 1895–96.

4. Refunds were made to the amount of Rs. 2,309.

5. Of the amount of Rs. 1,586 shown as irrecoverable, Rs. 758 appertain to cases where the stamp duty and penalty did not exceed Rs. 10 and were written off by Collectors under G.O., No. 490, Revenue, dated 25th June 1897. Rs. 354 were written off in the Nilgiris and Rs. 55 in Chingleput under Board's Proceedings, Mis. Nos. 388 and 3561, dated 4th February and 17th August 1897, respectively. Sanction is now accorded for writing off the balance of Rs. 419 shown in the margin.

	Rs.	A.	P.
Ganjám	38	8	0
Madras	312	4	0
Salem	68	0	0
	418	12	0
or (in round figures)	419	0	0

6. With reference to paragraph 2 of G.O., No. 259, Judicial, dated 7th February 1895, the Superintendent of Stamps has submitted a comparative statement showing the number of applications made for the grant of Probates and Letters of Administration and the amount of duty paid during the years 1895–96 and 1896–97. It will be observed that the number of applications received and the amount of duty realized during the year under report were 335 and Rs. 60,391, against 356 and Rs. 75,363 (revised figures), respectively, in 1895–96.

7. In his letter dated 4th August 1897, Ref. No. 1962, the Collector of Madras applied for the Board's sanction to write off a sum of Rs. 526–6–0 (Stamp duty Rs. 168–14–0 and penalty Rs. 357–8–0) as irrecoverable. But from the report first read above it would appear that the amount irrecoverable is only Rs. 526–4–0. The discrepancy should be explained.

(True Copies and Extract.)

(Signed) N. S. BRODIE,
Secretary.

To the Secretary to Government, Revenue Department.
„ Superintendent of Stamps.
Copy to all Collectors.
„ the Accountant-General.
„ the Inspector-General of Registration.

Order—No. 1047, Revenue, dated 13th December 1897.

Separate Revenue No. 107.

Recorded.

2. The blank entry against Bellary and the figure Rs. 3–10–0 against South Canara in column 9 of enclosure No. 1 printed at page 4 of the Board's Proceedings read above appear to be inconsistent with the entries in column 10 against those districts.

3. The comparative statement of applications for the grant of Probates and Letters of Administration will be transferred to the Judicial Department with reference to its order, No. 259, dated 7th February 1895.

(True Extract.)

(Signed) G. S. FORBES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
„ the Judicial Department.

Endorsement No. 1047A.

Copy to the Government of India, Department of Finance and Commerce, in continuation of endorsement No. 724A, dated 27th August 1897.

(Signed) G. S. FORBES,
Ag. Secretary to Government.

Exd. Shaik Karim.

50 Copies.

First copy sent to Press.

Returned for signature.

Despatched in print.

Order complete
Letter only.
Order complete

Head Assn G O., No.
18

Current No.

Appendix to O. No.

Order of Government

Letter of Government.

Treatment with Field.

Papers not Field, &c., being Grant for Purpose
in Original.

A—Field in full.
B—Not to be printed.
C—Printed in Abstract only.
D—Field heading only.