

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 724-24A

DATED 27th August 1897

[Despatch Abstract.]

Administration of Stamp Rev. for 1896-97.

Recording Board's Proceedings reviewing
and submg. to Government the report of
The Superintendent of Stamps on the —

BACK PAPERS.

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

FURTHER PAPERS.

[illegible]

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.



Printed July 19th.

Proceedings, No. 250, 28th June 1897.

JUNE.

Reviewing and submitting to Government the report of the Superintendent of Stamps on the administration of stamp revenue for 1896-97.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following letter from J. N. ATKINSON, Esq., I.C.S., Acting Superintendent of Stamps, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated Madras, 1st June 1897, No. 1194:—

With reference to G. O., No. 950, Revenue, dated 30th September 1887, communicated in the Board's Proceedings, No. 687 (Land Revenue), dated 2nd November 1887, I have the honour to submit statistical returns (I to IX) relating to the administration of stamp revenue for the official year 1896–97, being the first year of the triennial period ending 31st March 1899.

2. The transactions of the Central office during the year are detailed in statement No. I and the results of the same as compared with those of the previous year are as follows:—

Particulars.	1895-96.	1896-97.
	Rs.	Rs.
Balance at the beginning of the year	132,46,808	140,98,822
Receipts of the year	87,85,323	89,67,699
Total ..	220,32,131	230,66,521
Issues of the year	79,33,309	78,36,832
Balance at the end of the year	140,98,822	152,29,689

3. The transactions of the district depôts are detailed in statement No. II of which the following is an abstract:—

Particulars.	1895-96.	1896-97.
	Rs.	Rs.
Balance at the beginning of the year	58,90,921	57,46,162
Receipts of the year	73,97,690	74,32,446
Total ..	132,88,611	131,78,608
Issues and sales of the year	75,42,449	75,46,028
Balance at the end of the year	57,46,162	56,32,580

4. The value of stamps returned by licensed vendors to local depôts amounted to Rs. 2,165 and of those returned by them in exchange for other stamps amounted to Rs. 202 during the year, against Rs. 1,401 and Rs. 30 respectively of the previous year.

5. The sales and stock of stamps of the value of Rs. 50 and upwards and of those below Rs. 50 are detailed in statement No. III. The subjoined table is an abstract thereof:—

Particulars.	1895-96.		1896-97.	
	Number of stamps.	Value.	Number of stamps.	Value.
Sale of stamps of ..		Rs.		Rs.
Rs. 50 and upwards	7,245	8,02,182	7,385	8,32,342
Below Rs. 50	143,26,400	67,27,224	142,58,402	67,07,453
Total ..	143,33,645	75,29,406	142,65,787	75,39,795
Stock of stamps of ..		Rs.		Rs.
Rs. 50 and upwards	8,908	17,91,420	18,185	18,05,835
Below Rs. 50	78,46,671	39,54,746	76,37,522	38,26,745
Total ..	78,55,479	57,46,166	76,55,707	56,32,580
Grand Total ..	221,89,124	1,32,75,572	219,21,494	1,31,72,375

6. The stamp revenue of the year amounted to Rs. 79,40,902 and was less than that of the previous year by Rs. 26,508. There was a decrease of Rs. 88,977 under non-judicial stamps against an increase of Rs. 62,469 under judicial in this year. The charges in 1896–97 were Rs. 4,41,543, or less than the previous year by Rupees 25,886. The net revenue of the year was thus Rs. 74,99,359 which was less than that of the previous year by Rs. 622. The details of the receipts and charges of the year 1896–97 are shown in statements IV and V and the following is an abstract thereof:—

Particulars.	1895-96.	1896-97.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
REVENUE.				
<i>Judicial.</i>				
1. Sale-proceeds of court-fee adhesive and stamped papers	47,47,097	48,13,681	66,584	..
2. Do. 2-anna stamped papers for copies	3,80,627	3,76,471	..	4,156
3. Other receipts	308	347	41	..
Total ..	51,28,030	51,90,499	62,469	..
<i>Non-Judicial.</i>				
1. Sale-proceeds of stamped papers	23,22,527	22,55,278	..	67,249
2. Do. bills of exchange	31,370	29,332	..	2,038
3. Do. do. lading	1	..	..	1
4. Do. impressed labels	1,62,436	1,33,989	..	28,447
5. Do. adhesive labels and duty denoted by impressions on skeleton forms	2,56,235	2,66,634	11,399	..
6. Other receipts	67,811	65,170	..	2,641
Total ..	28,39,380	27,50,403	..	88,977
Total Revenue ..	79,67,410	79,40,902	..	26,508
CHARGES.				
<i>Stamp Office.</i>				
Assistant Superintendent's salary, establishment and contingent charges	23,996	24,062	66	..
Cost of stamps received from England	1,82,962	1,47,160	..	35,802
Total ..	2,06,958	1,71,222	..	35,736
<i>Districts.</i>				
Discount and salary to vendors	1,69,742	1,66,233	..	3,509
Contingent charges	3,286	4,016	730	..
Refund under Court-fee Act VII of 1890	47,944	61,177	13,233	..
Do. on copy stamps	91	157	66	..
Do. under Indian Stamp Act I of 1879	39,408	38,738	..	670
Total ..	2,60,471	2,70,321	9,850	..
Total, Charges ..	4,67,429	4,41,543	..	25,886
Net Revenue ..	74,99,981	74,99,359	..	622

G.O., No. 181, Revenue, dated 25th February 1892, communicated in the Board's Proceedings, No. 124 (Separate Revenue), dated 11th March 1892.

7. The number of copy stamps used during the year for copies of Government records applied for in the Revenue offices in the districts was 1,000,770 against 10,32,304 in 1895-96 as detailed below:—

Districts.	1895-96.	1896-97.
	NO. OF STAMPS.	NO. OF STAMPS.
Ganjām ...	22,171	23,604
Vizagapatam ...	17,347	12,014
Górávari ...	34,721	26,933
Kistna ...	53,418	47,189
Nellore ...	29,169	26,770
Cuddapah ...	35,647	31,984
Bellary ...	39,240	34,140
Anantapur ...	21,938	23,511
Kurnool ...	13,016	9,791
Madras ...	985	923
Chingleput ...	7,989	7,273
North Arcot ...	66,049	69,045
South Arcot ...	45,241	47,031
Salem ...	53,333	62,509
Tanjore ...	101,459	97,841
Trichinopoly ...	49,827	50,283
Tinnevely ...	81,048	82,882
Madura ...	122,141	127,388
Coimbatore ...	86,774	73,463
Nilgiris ...	392	221
Malabar ...	91,109	93,543
South Canara ...	54,090	52,427
Total ...	10,32,304	10,00,770

8. Statements of Evasions of Stamp Law, of Court-fee stamps used and of Petitions

Returns due.	Districts.
I. Statement of Evasions of Stamp Law.	1. Ganjām. 2. Vizagapatam. 3. Bellary. 4. Kurnool. 5. North Arcot. 6. Coimbatore.
II. Statement of Court-fee stamps used in 1896-97.	1. Górávari. 2. Nellore. 3. Bellary. 4. Cuddapah. 5. Kurnool. 6. Chingleput. 7. Malabar.
III. Statement of Petitions for grant of Probates and Letters of Administration filed in 1896-97.	1. Ganjām. 2. Vizagapatam.

for grant of Probates and Letters of Administration filed during the official year 1896-97 have not yet been received in this office from the districts mentioned in the margin and even of those received some are under reference. These statements will be submitted separately as soon as all the returns are received from the districts.

9. Service Registers of all employés of this department were maintained and verified up to the end of the official year 1896-97.

10. The receipts and charges of the year as compared with those exhibited in the books of the Accountant-General are shown below. Under receipts and charges the figures of the Accountant-General show deficits of Rs. 271-3-8 and Rs. 1,47,786-2-10 respectively. Of the latter, Rs. 1,46,855-4-1 represents the cost of stamps imported during the year and paid for in England, but no debit has been afforded to this sum by the Accountant-General. Other differences are explained in detail in the memorandum A and B annexed to this report:—

STATEMENT showing the Receipts and Charges during 1896-97 compared with those exhibited in the books of the Accountant-General.

Particulars.	Accountant-General's figures.	Stamp office figures.	Difference.						
			Excess.			Deficit.			
RECEIPTS.				RS.	A.	P.	RS.	A.	P.
Sale of general stamps	26,50,139	8 0	26,50,311	6 0					
Sale of court-fee stamps	48,13,516	3 0	48,13,681	1 0				171	14 0
Sale of copy stamps	3,76,471	4 0	3,76,471	4 0				164	14 0
Duty on impressing documents	49,493	2 1	49,401	5 1					
Miscellaneous	51,010	15 6	51,037	4 2	5	13	0		
Total, Receipts	79,40,631	0 7	79,40,902	4 3				271	3 8
CHARGES.				RS.	A.	P.	RS.	A.	P.
Districts.				RS.	A.	P.	RS.	A.	P.
Discount on sale of general stamps	1,07,251	4 3	1,07,251	4 3					
Do. of court-fee stamps	38,371	3 8	38,371	4 2					
Do. of copy stamps	18,349	9 10	18,349	9 10				0	0 6
Salary to vendors	2,261	1 11	2,261	1 11					
Refunds	99,744	14 4	1,00,071	7 4					
Miscellaneous	4,016	1 7	4,016	1 7				326	9 0
Total	2,69,994	3 7	2,70,320	13 1				326	9 6
Central Office.				RS.	A.	P.	RS.	A.	P.
Assistant Superintendent's salary	7,200	0 0	7,200	0 0					
Office Establishment	10,291	7 5	10,291	7 5					
Cost of stamps and freight paid in England			1,46,855	4 1				1,46,855	4 1
Freight paid in India on stamps from England	288	1 0	305	1 8				17	0 8
Freight and packing charges on stamps despatched to districts	613	13 4	613	13 4					
Service postage	191	9 0	191	9 0					
Do. telegrams	50	5 0	50	5 0					
Rent and taxes	457	8 0	457	8 0					
Miscellaneous charges	4,670	3 0	5,257	7 7				587	4 7
Total	23,762	14 9	1,71,320	8 1				1,47,459	9 4
Total, Charges	2,93,757	2 4	4,41,543	5 2				1,47,786	2 10

ENCLOSURE.

MEMORANDUM A.—Explaining the differences under receipts of stamps in 1896-97 between the figures of the Accountant-General and those of Stamp office.

Particulars.	Sale of General stamps.	Sale of Court-fee stamps.	Duty on Impressings documents.	Miscellaneous receipts.
Value remitted into the treasury in 1895-96 for which stamps were issued in 1896-97 (Górávari Rs. 10, and General Stamp Office Rs. 100 and Rs. 18-12-0) ..	Rs. 110 0 0	Rs. ..	Rs. 18 12 0	Rs. ..
Value remitted into the treasury in 1896-97 for which stamps have not yet been issued (Bellary As. 8, Kurnool Rs. 1-8-0, Malabar Rs. 69-14-0, and General Stamp Office Rs. 168-13-0) ..	+ 71 12 0	..	+ 168 13 0	..
Value of stamps issued in lieu of spoiled stamps omitted to be credited to "Sales" in the treasury accounts (Tanjore Rs. 165, Anantapur Rs. 65, and Malabar Rs. 100) ..	- 165 0 0	- 165 0 0	..	..
Erroneous credit in the treasury account to "Sale of General Stamps" instead of to "Duty" (Coimbatore As. 8 and Malabar Rs. 28-10) ..	+ 28 12 0	..	- 28 12 0	..
Amount added in the treasury account of Nilgiris (under reference) ..	- 0 8 0	..	- 2 8 0	- 5 0 0
Amount added in the treasury account but not in the stamp account (Górávari Rs. 5 and Madura Rs. 1 under reference) ..	+ 5 0 0	..	+ 1 0 0	..
Amount credited in excess in the treasury account of Tanjore ..	..	+ 0 2 0	..	..
Erroneous credit in the treasury accounts to "Miscellaneous receipts" instead of to "Duty" (Anantapur Rs. 25 and South Arcot Rs. 5) ..	..	..	..	..
Short credit in the treasury account to Górávari ..	- 2 0 0	..	- 30 0 0	+ 30 0 0
Erroneous credit in the treasury account to "Duty" instead of to "Miscellaneous receipt" in Salem ..	..	..	..	..
Amount credited twice by Accountant-General in the treasury account of Chingleput ..	..	..	+ 2 0 0	- 2 0 0
Amount omitted in the treasury account a portion of sale-proceeds of empty cases (North Arcot As. 3-3 and Bangalore Rs. 32-13-0) ..	..	..	..	+ 1 8 0
Amount of short credit by Accountant-General being a portion of cost of stamps supplied to Hyderabad ..	..	..	..	- 33 0 3
Total ..	- 171 14 0	- 164 14 0	+ 91 13 0	- 26 4 8

146 855-4-1
147 786-2-10

171-10-0

MEMORANDUM B.—Explaining the differences under charges of stamps in 1896-97 between Accountant-General's figures and those of the Stamp office.

Particulars.	Discount on sale of General stamps.	Refunds.	Freight on stamps from England.	Miscellaneous charges.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Erroneous debit in the treasury account under discount in Bellary ..	— 0 0 6	..	..	..
Value of stamps issued in lieu omitted to be shown in the treasury accounts (Anantapur Rs. 65, Tanjore Rs. 165, Malabar Rs. 100 and the Nilgiris Rs. 8).	..	— 330 8 0	..	..
Amount erroneously debited in the treasury account of Godavari under "6. Stamps" instead of "Post Office" ..	..	+ 3 15 0	..	..
Freight paid in India in 1896-97 on consignments of stamps received from England in 1895-96 ..	..	..	+ 56 6 0	..
Variation in the calculation of exchange ..	..	..	+ 1 1 8	..
Freight to be paid in India in 1897-98 on consignments of stamps received from England in 1896-97 ..	..	..	— 74 8 4	..
Amount paid to the Public Works Workshops but not debited by Accountant-General ..	..	..	..	— 687 4 7
Total ..	— 0 0 6	— 326 9 0	— 17 0 8	— 687 4 7

RESOLUTION—No. 250, dated 28th June 1897.

The Board begs leave to submit, for the information of Government, with reference to G.O., No. 950, dated 30th September 1887, the report of the Superintendent of Stamps on the administration of stamp revenue for the official year 1896-97, and copies of the statements received therewith.

2. The receipts on account of stamp revenue amounted to Rs. 79,40,902 during the year under report against Rs. 79,67,410 in 1895-96, showing a decrease of Rs. 26,508. The receipts consisted of the following items:—

	RS.	A. P.
1. Sale of court-fee stamped papers and adhesive labels ...	48,13,681	1 0
2. Sale of copy stamps ...	3,76,471	4 0
3. Fees for attestation of powers-of-attorney, &c. ...	347	1 5
4. Sale of non-judicial stamps, and stamp duty received by Collectors and Courts ...	26,99,712	11 1
5. Penalties, adjudication fees, &c. ...	50,690	2 9
Total ...	79,40,902	4 3

3. The charges amounted to Rs. 4,41,543 against Rs. 4,67,429, showing a decrease of Rs. 25,886. The items of which the charges consisted are shown below:—

STAMP OFFICE, MADRAS.

	RS.	A. P.
1. Assistant Superintendent's salary and establishment ...	17,491	7 5
2. Cost of stamps received from England and freight, &c. ...	1,47,160	5 9
3. Contingent charges ...	5,920	1 7
4. Repairs to counterstamping dies, &c. ...	650	9 4

DISTRICTS.

	RS.	A. P.
5. Discount and salary to vendors ...	1,66,233	4 2
6. Contingent charges ...	4,016	1 7
7. Refunds ...	1,00,071	7 4
Total ...	4,41,543	5 2

4. The net receipts on account of stamp revenue in 1896-97 thus amounted to Rs. 74,99,359:—

	RS.
Total Receipts ...	79,40,902
Total Charges ...	4,41,543
Net Balance ...	74,99,359

5. The statements of Evasions of the Stamp Law, of Court-fee stamps used and of Petitions for grant of Probates and Letters of Administration filed during the official year 1896-97 will be submitted on receipt from the Superintendent of Stamps.

(True Copies and Extract.)

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

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department,
with eleven enclosures.

Superintendent of Stamps.

Copy to all Collectors.

the Accountant-General.

the Inspector-General of Registration.

AP. 27-8-97

Read @ No. 6559 of 1897

Sep. Rev. No. 75.

G.O. (Press) No. 7248/27th Aug. 1897

Recorded.

12/8/97

The Hon. Sir Henry Bliss K.C.S.E.

25/8/97

To the B^d of Rev (S.R.)
with 2 enclosures

+ 3d enclosure to be forwarded
to the Govt of India
(92. 5156)
1-10-97

MS. 7-9-97

Encl^d No. 724 A.

Copy to the Govt of India,
Dept. of Fin. & Com.

Note

Last year a full report
for the triennium ending
1895-96 was submitted by
the Superintendent of
stamps and reviewed by
the Board and the Govt.
So, only statistical infor-
mation is now furnished
in regard to the transactions
of the year 1896-97 (the
first of the next triennium)
with reference to par...

22/8/97

of G.O. No 950 Rev. d. 30.9.87.

(A.
19 Aug 97.

* flagged R.

Government { 1897 } of Madras.
REVENUE.

Recd.

Regd.

} 1897.

Enclosures

Spare copies

G.O., Nos. 724, 724A, 27th August 1897.

AUGUST.

Administration of Stamp Revenue for 1896-97.

Recording Board's Proceedings reviewing and submitting to Government the report of the Superintendent of Stamps on the —.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), No. 250, dated 28th June 1897:—

Read—the following letter from J. N. ATKINSON, Esq., I.C.S., Acting Superintendent of Stamps, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated Madras, 1st June 1897, No. 1194:—

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Madras ...	985	923
Chingleput ...	7,989	7,278
North Arcot ...	66,049	69,045
South Arcot ...	45,241	47,036
Salem ...	58,533	62,509
Tanjore ...	101,459	97,841
Trichinopoly ...	49,827	50,283
Tinnevely ...	81,048	82,882
Madura ...	122,141	127,388
Coimbatore ...	86,774	73,463
Nilgiris ...	392	223
Malabar ...	91,109	93,543
South Canara ...	54,090	52,427
Total ...	10,32,304	10,00,770

8. Statements of Evasions of Stamp Law, of Court-fee stamps used and of Petitions for grant of Probates and Letters of Administration filed during the official year 1896-97 have not yet been received in this office from the districts mentioned in the margin and even of those received some are under reference. These statements will be submitted separately as soon as all the returns are received from the districts.

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II. Statement of Court-fee stamps used in 1896-97.	1. Górávari. 2. Nellore. 3. Bellary. 4. Cuddapah. 5. Kurnool. 6. Chingleput. 7. Malabar.
III. Statement of Petitions for grant of Probates and Letters of Administration filed in 1896-97.	1. Ganjám. 2. Vizagapatam.

9. Service Registers of all employes of this department were maintained and verified up to the end of the official year 1896-97.

10. The receipts and charges of the year as compared with those exhibited in the books of the Accountant-General are shown below. Under receipts and charges the figures of the Accountant-General show deficits of Rs. 271-3-8 and Rs. 1,47,786-2-10 respectively. Of the latter, Rs. 1,46,855-4-1 represents the cost of stamps imported during the year and paid for in England, but no debit has been afforded to this sum by the Accountant-General. Other differences are explained in detail in the memorandum A and B annexed to this report:—

STATEMENT showing the Receipts and Charges during 1896-97 compared with those exhibited in the books of the Accountant-General.

Particulars.	Accountant-General's figures.	Stamp office figures.	Difference.	
			Excess.	Deficit.
RECEIPTS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Sale of general stamps	26,50,139 8 0	26,50,311 6 0	..	171 14 0
Sale of court-fee stamps	48,13,616 3 0	48,13,681 1 0	..	164 14 0
Sale of copy stamps	3,76,471 4 0	3,76,471 4 0	..	..
Duty on impressing documents	49,493 2 1	49,401 5 1	91 13 0	..
Miscellaneous	51,010 15 6	51,037 4 2	..	26 4 8
Total, Receipts ..	79,40,631 0 7	79,40,902 4 3	..	271 3 8
CHARGES.				
Districts.				
Discount on sale of general stamps	1,07,251 4 3	1,07,251 4 3	..	..
Do. of court-fee stamps	38,371 3 8	38,371 4 2	..	0 0 6
Do. of copy stamps	18,349 9 10	18,349 9 10	..	..
Salary to vendors	2,261 1 11	2,261 1 11	..	..
Refunds	99,744 14 4	1,00,071 7 4	..	326 9 0
Miscellaneous	4,016 1 7	4,016 1 7	..	..
Total ..	2,69,994 3 7	2,70,320 13 1	..	326 9 6
Central Office.				
Assistant Superintendent's salary	7,200 0 0	7,200 0 0	..	..
Office Establishment	10,291 7 5	10,291 7 5	..	..
Cost of stamps and freight paid in England	288 1 0	305 1 8	..	1,46,855 4 1
Freight paid in India on stamps from England	613 13 4	613 13 4	..	17 0 8
Freight and packing charges on stamps despatched to districts	191 9 0	191 9 0	..	..
Service postage	50 5 0	50 5 0	..	..
Do. telegrams	457 8 0	457 8 0	..	..
Rent and taxes	4,670 3 0	5,257 7 7	..	587 4 7
Miscellaneous charges	..	..	..	..
Total ..	23,762 14 9	1,71,222 8 1	..	1,47,459 9 4
Total, Charges ..	2,93,757 2 4	4,41,543 5 2	..	1,47,786 2 10

ENCLOSURE.

MEMORANDUM A.—Explaining the differences under receipts of stamps in 1896-97 between the figures of the Accountant-General and those of Stamp office.

Particulars.	Sale of General stamps.	Sale of Court-fee stamps.	Duty on Impressment documents.	Miscellaneous receipts.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Value remitted into the treasury in 1895-96 for which stamps were issued in 1896-97 (Górávari Rs. 10, and General Stamp Office Rs. 100 and Rs. 18-12-0)	-110 0 0	..	-18 12 0	..
Value remitted into the treasury in 1896-97 for which stamps have not yet been issued (Bellary As. 8, Kurnool Rs. 1-8-0, Malabar Rs. 69-14-0, and General Stamp Office Rs. 168-13-0)	+ 71 14 0	..	+168 13 0	..
Value of stamps issued in lieu of spoiled stamps omitted to be credited to "Sales" in the treasury accounts (Tanjore Rs. 165, Anantapur Rs. 65, and Malabar Rs. 100)	-165 0 0	-165 0 0	..	..
Erroneous credit in the treasury account to "Sale of General Stamps" instead of to "Duty" (Coimbatore As. 8 and Malabar Rs. 28-4-0)	+ 28 12 0	..	-28 12 0	..
Amount deducted in the treasury account of Nilgiris (under reference)	- 0 8 0	..	- 2 8 0	- 5 0 0
Amount added in the treasury account but not in the stamp account (Górávari Rs. 5 and Madura Rs. 1 under reference)	+ 5 0 0	..	+ 1 0 0	..
Amount credited in excess in the treasury account of Tanjore	..	+ 0 2 0	..	..
Erroneous credit in the treasury accounts to "Miscellaneous receipts" instead of to "Duty" (Anantapur Rs. 25 and South Arcot Rs. 5)	- 2 0 0	..	-30 0 0	+ 30 0 0
Short credit in the treasury account to Górávari	..	..	+ 2 0 0	- 2 0 0
Erroneous credit in the treasury account to "Duty" instead of to "Miscellaneous receipt" in Salem	..	..	..	+ 1 8 0
Amount credited twice by Accountant-General in the treasury account of Chingleput	..	..	..	-33 0 3
Amount omitted in the treasury account a portion of sale-proceeds of empty cases (North Arcot As. 3-3 and Bangalore Rs. 32-13-0)	..	..	..	-17 12 5
Amount of short credit by Accountant-General being a portion of cost of stamps supplied to Hyderabad	..	..	..	-26 4 8
Total ..	-171 14 0	-164 14 0	+ 91 13 0	-26 4 8

MEMORANDUM B.—Explaining the differences under charges of stamps in 1896-97 between Accountant-General's figures and those of the Stamp office.

Particulars.	Discount on sale of General stamps.	Refunds.	Freight on stamps from England.	Miscellaneous charges.
Erroneous debit in the treasury account under discount in Bellary ..	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Value of stamps issued in lieu omitted to be shown in the treasury accounts (Anantapur Rs. 65, Tanjore Rs. 165, Malabar Rs. 100 and the Nilgiris Rs. 8). Amount erroneously debited in the treasury account of Godavari under "6. Stamps" instead of "Post Office" ..	— 0 0 6	..	..	..
Freight paid in India in 1896-97 on consignments of stamps received from England in 1895-96 ..	..	+ 3 15 0	..	..
Variation in the calculation of exchange ..	..	..	+ 56 6 0	..
Freight to be paid in India in 1897-98 on consignments of stamps received from England in 1896-97 ..	..	..	+ 1 1 8	..
Amount paid to the Public Works Workshops but not debited by Accountant-General ..	..	..	— 74 8 4	..
Total ..	— 0 0 6	— 326 9 0	— 17 0 8	— 587 4 7

Resolution—No. 250, dated 28th June 1897.

The Board begs leave to submit, for the information of Government, with reference to G.O., No. 950, dated 30th September 1887, the report of the Superintendent of Stamps on the administration of stamp revenue for the official year 1896-97, and copies of the statements received therewith.

2. The receipts on account of stamp revenue amounted to Rs. 79,40,902 during the year under report against Rs. 79,67,410 in 1895-96, showing a decrease of Rs. 26,508. The receipts consisted of the following items:—

	RS.	A. P.
1. Sale of court-fee stamped papers and adhesive labels ..	48,13,681	1 0
2. Sale of copy stamps ..	3,76,471	4 0
3. Fees for attestation of powers-of-attorney, &c. ..	347	1 5
4. Sale of non-judicial stamps, and stamp duty received by Collectors and Courts ..	26,99,712	11 1
5. Penalties, adjudication fees, &c. ..	50,690	2 9
Total ..	79,40,902	4 3

3. The charges amounted to Rs. 4,41,543 against Rs. 4,67,429, showing a decrease of Rs. 25,886. The items of which the charges consisted are shown below:—

STAMP OFFICE, MADRAS.

	RS.	A. P.
1. Assistant Superintendent's salary and establishment ..	17,491	7 5
2. Cost of stamps received from England and freight, &c. ..	1,47,160	5 9
3. Contingent charges ..	5,920	1 7
4. Repairs to counterstamping dies, &c. ..	650	9 4

DISTRICTS.

5. Discount and salary to vendors ..	1,66,233	4 2
6. Contingent charges ..	4,016	1 7
7. Refunds ..	1,00,071	7 4

Total ... 4,41,543 5 2

4. The net receipts on account of stamp revenue in 1896-97 thus amounted to Rs. 74,99,359:—

Total Receipts	...	...	...	...	...	...	...	RS. 79,40,902
Total Charges	...	...	...	...	...	...	...	4,41,543
Net Balance	...	...	...	...	...	...	...	74,99,359

5. The statements of Evasions of the Stamp Law, of Court-fee stamps used and of Petitions for grant of Probates and Letters of Administration filed during the official year 1896-97 will be submitted on receipt from the Superintendent of Stamps.

(True Copies and Extract.)

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

To the Secretary to Government, Revenue Department,
with twelve enclosures.

„ Superintendent of Stamps.

Copy to all Collectors.

„ the Accountant-General.

„ the Inspector-General of Registration.

ORDER—No. 724, Revenue, dated 27th August 1897.

Separate Revenue No. 75.

Recorded.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue), with enclosures.

Endorsement No. 724A.

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

(Signed) G. STOKES,
Ag. Secretary to Government.

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