Revenue (1897) Department.

PRESS SERIES.

G.O., No. 916

DATED 6th November

[Despatch Abstract.]

Approving with certain modifications the Board's annual Estimate of receipts for 1897-98 — the Budget estimate for 1898-99 under "Stamps" & directing the same to the Finance

BACK PAPERS.

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

FURTHER PAPERS.

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

Account Number
88 36

REVENUE DEPARTMENT.

1897.

Board of Revenue:

(Separate Revenue),

MADRAS.

2 OCT 97

Printed October 9th.

Proceedings, No. 415, 1st October 1897.

OCTOBER.

Submitting to Government the revised estimate of receipts for 1897-98 and the budget estimate for 1898-99 under "Stamps".

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following statement:—

MADRAS—REVENUE AND RECEIPTS.

IV.—STAMPS.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
		Rs.	Rs.	Rs.	Rs.
Sale of General Stamps	IVA	27,09,700	27,09,700	26,99,000	26,50,275
Sale of Court-fee Stamps	IVB	52,63,300	52,63,300	51,79,000	51,90,152
Duty on Impressing Documents	IVC	47,000	47,000	55,000	49,384
Fines and Penalties	IVD	48,500	48,500	46,000	49,640
Miscellaneous	IVE	1,500	1,500	1,000	1,410
TOTAL		80,70,000	(a) 80,70,000	79,80,000	79,40,861
IMPERIAL SHARE—ONE-FOURTH		20,17,500	20,17,500	19,95,000	19,85,215
PROVINCIAL SHARE—THREE-FOURTHS		60,52,500	60,52,500	59,85,000	59,55,646

DETAILED ACCOUNT No. IVA.—STAMPS.—Sale of General Stamps.

One-anna Stamps for Receipts and Cheques	2,01,000	2,01,000	1,96,000	1,94,248
Bills of Exchange or Hoondies	70,000	70,000	77,000	71,355
Other General Stamps	24,38,700	24,38,700	24,26,000	23,84,672
TOTAL	27,09,700	27,09,700	26,99,000	26,50,275

DETAILED ACCOUNT No. IVB.—STAMPS.—Sale of Court-fee Stamps.

Sale of Court-fee Stamps	48,86,600	48,86,600	47,95,000	48,13,681
Sale of Stamp Papers for copies	3,76,700	3,76,700	3,84,000	3,76,471
TOTAL	52,63,300	52,63,300	51,79,000	51,90,152

DETAILED ACCOUNT No. IVC.—STAMPS.—Duty on Impressing Documents.

Duty on Unstamped Paper	32,000	32,000	50,000	41,619
Duty on insufficiently-stamped Paper	15,000	15,000	5,000	7,765
TOTAL	47,000	47,000	55,000	49,384

DETAILED ACCOUNT No. IVD.—STAMPS.—Fines and Penalties.

By Judicial Officers	31,000	31,000	31,500	31,105
By Revenue Officers	17,500	17,500	14,500	18,535
TOTAL	48,500	48,500	46,000	49,640

DETAILED ACCOUNT No. IVE.—STAMPS.—Miscellaneous.

Adjudication Fees	400	400	300	346
Other Items	1,100	1,100	700	1,064
TOTAL	1,500	1,500	1,000	1,410

EXPLANATORY REMARKS.

	Rs.
(a) Actuals of the first five months of the current year	32,86,744
Add—the actuals of the last seven months of 1896-97	47,79,804
Total	80,66,548 or 80,70,000 in round figures.

This accounts for the variation between the sanctioned and the revised estimates of the current year.

Note.—The figures of the Superintendent of Stamps have been verified with the Accountant-General's figures and the discrepancies noticed between the two sets of figures have been explained in the enclosure to the Accountant-General's letter printed in Board's Proceedings, No. 317, dated 2nd August 1897. As, however, the Board is not informed of the adjustments, if any, made by the Superintendent of Stamps subsequent to the date of his Administration Report, the Accountant-General's figures have been adopted for the accounts of 1896-97.

	Actuals of the first five months of				Actuals of			Total for the three years.	Average for the three years.
	1897-98.	1896-97.	1895-96.	1894-95.	1896-97.	1895-96.	1894-95.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps	12,57,753	12,01,574	12,62,112	12,16,379	26,50,275	27,49,348	27,15,725	81,15,348	27,05,116
Sale of Court-fee Stamps	18,53,643	17,80,724	17,60,065	17,65,417	48,13,681	47,47,098	48,91,812	142,52,591	47,50,864
Sale of Stamp Papers for copies	1,36,115	1,35,913	1,35,283	1,33,975	3,76,471	3,80,655	3,76,911	11,34,037	3,78,012
Duty on impressing documents	22,604	25,000	14,975	16,283	49,384	41,828	41,424	1,35,636	45,212
Fines and Penalties—Miscellaneous.	16,629	17,764	16,351	17,331	51,050	45,392	47,338	1,43,780	47,926
Total	32,86,744	31,60,975	31,88,786	31,49,385	79,40,861	79,67,321	78,73,210	237,81,392	79,27,130

RESOLUTION—No. 415, dated 1st October 1897.

Submitted to Government.

(True Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General.

Exd. Md. Pahilvan.

C.no 8836 of 97.

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

G.O. (Press)

The estimates are approv
and transferred to the Financ
Department for sanctions.
2. The Board of Revenue is
requested to explain the large
increase in the actuals of the first
five months of the current year
as compared with those of the
corresponding period of the previo
year.

26/9/97

Rs.

× Actuals of the first five months of 1897-98 } 32,86,744

Do . do . of 1896-97 . 31,60,975

1,25,769

To

The Hon the Chief Secretary
for favor of counter-initials.

To
The Board of Rev (S.R.)
a Financial Dept
a Accountant General

Note. The revised estimates of the current year is calculated upon the actuals of the first five months of the current year and of the last seven months of the preceding year. The budget estimate of the next year is fixed ~~upon~~ at the same figure as the revised estimate

C. 3/11/97
R. 4/11/97.

CR.
25 Oct 97

P 10

Fwd Debt

According to the September accounts the revenue under IV Stamps for the first six months of the current year amounted to 40·54 against ~~Rs~~ 39·12 for the same period in 1896-97. The actuals for the last six months of 1896-97 were 40·29; and allowing for the same rate of increase (about one lakh) in the revenues of the second ~~half~~ half of the current year the revised estimate for 1897-98 might safely be placed at (40·54 + 40·29 + 1 =) 81·83, or to be quite safe 81 lakhs. The B.E. for next year might be placed at 82 lakhs.

The actuals for the past five years have been:-

1892-93 – 73·64
1893-94 – 74·32
1894-95 – 78·73
1895-96 – 79·67
1896-97 – 79·41

If the B.E. for 1898-99 is placed at 80·70 ~~and revised~~ it is likely to be less than the final revised estimate for 1897-98 – and the Accountant General may estimate – and to give the appearance of bad budgeting

I don't see it is safe to do this on this exceptional fact.

4/11/97

For instance in the first half of 1896-97, there was an increase of ·27 lakh, but in the second half, a decrease of ·53 lakh, as compared with the corresponding periods of the previous year.

CR. 3/11/97

or say 8/·50.

ALA.

Situated as we are, it is most important that we should keep our estimates of receipts as low as we can, and allow only for the next year, the second year of the current contract. To do so, is to appeal to the key of the last change of a good time in the last 2 years of the contract. I don't pretend to make any accurate estimate of the rapidity with which the Stamp revenue is growing, and as I don't know the reasons of its growth (which is under both the main heads) I can't form any opinion as to how long the growth will last. This is another reason for being cautious. I should put the RE at 80·70 & the BE at 81·20.

BR
4/11/97

Dept Sec.

Read G.M. 8836 of 1897

Q.P. (Press) No. 916 dt/ 6th Nov: 1897

Cfr: Secret 93

The Board's Revised Estimates for the current year are accepted. On looking to the generally steady increase in the Stamp Revenue in the past four years the Govt. considers that the Budget Estimate for next year may be fixed at 81·20 lakhs. The Estimates, revised with reference to the above remark, will be transferred to the Financial Department.

2. The Board of Revenue is requested to explain the large increase in the actuals of the first five months of the current year as compared with those of the corresponding period of the previous year.

Dec. 15-11-97

5/5

P.T.O.

The Hon. Sir Henry Bliss directs that the Budget Estimate for next year be put down at half a lakh more than the Revised Estimate. It is therefore proposed to raise the amounts under the five detailed accounts as shewn below:—

		Increase over the Revised Estimate.
IV A.	27,30,500.	+ 20,800
IV B.	52,88,500.	+ 25,200
IV C.	~~49~~ 49,500	+ 2,500
IV D.	50,000	+ 1 500
IV E.	1,500	nil
Total	81,20,000	+ 50,000

The necessary alterations will be made in the B.P. before sending it to the Press to be printed.

C.R.
5/11/97

Government [1897] of Madras.

REVENUE.

Recd.	1897.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 916, 6th November 1897.

NOVEMBER.

Budget Estimate.

Approving, with certain modifications, the Board's revised estimate of receipts for 1897-98 and the budget estimate for 1898-99 under "Stamps," and transferring the same to the Financial Department.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), No. 415, dated 1st October 1897 :—

Resolution—No. 415, dated 1st October 1897.

Submitted to Government.

(True Extract.)

(Signed) N. S. BRODIE,
Ag. Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General.

Order—No. 916, Revenue, dated 6th November 1897.

Separate Revenue No. 93.

The Board's revised estimates for the current year are accepted. But looking to the generally steady increase in the stamp revenue in the past four years, the Government considers that the budget estimate for next year may be fixed at 81·20 lakhs. The estimates, revised with reference to the above remark, will be transferred to the Financial Department.

2. The Board of Revenue is requested to explain the large increase in the actuals of the first five months of the current year as compared with those of the corresponding period of the previous year.

(True Extract.)

Secretary to Government.

To the Financial Department.
„ the Board of Revenue (Separate Revenue).
„ the Accountant-General.

Exd. Shaik Karim.

APPENDIX.

MADRAS—REVENUE AND RECEIPTS.

IV.—STAMPS.

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REVENUE DEPARTMENT.

Paper taken out of the Records from the charge of the Record-keeper.

Regular / Miscellaneous No. of 189 .

FOR WHAT CURRENT.		To whom given.	When taken out.
No.	Year.		

taken out.

d-keeper.

REVENUE DEPARTMENT.

Paper taken out of the Records from the charge of the Record-keeper.

Regular / Miscellaneous No. [illegible] of 189[illegible]

FOR WHAT CURRENT.		To whom given.	When taken out.
No.	Year.		
	7-8-95.		19-10-95

Regular / Miscellaneous No. [illegible]

Paper taken out of the Records from the charge of the Record-keeper.

Regular / Miscellaneous No. [illegible] of 189[illegible]

FOR WHAT CURRENT		To whom given.	When taken out.
No.	Year.		
[illegible]	[illegible]	[illegible]	[illegible]
Cus 4219/08			15/3/08 2-50
Rev 1274/08			23.6.08
149 A/08			20.7.08
[illegible]			[illegible]
Supdt RD			21/3/09 2-4-19
2121/09		RD 9/10/09	5-3.20

REVENUE DEPARTMENT.

Paper taken out of the Records from the charge of the Record-keeper.

Regular / Miscellaneous

FOR WHAT CURRENT. No.	Year.	To whom given.	When taken out.

REVENUE DEPARTMENT

Regular / Miscellaneous No. [illegible]

FOR WHAT CURRENT. No.	Year.	To whom given.	When taken out.
[illegible]	[illegible]	[illegible]	2-12-21
1052	7-21	[illegible]	26-12-21
[illegible]	[illegible]	[illegible]	[illegible]
MR 5625/12		Reo	18/9/12
31-8-16	MR 2820/16		