

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 4172

DATED 27.10.98

[Despatch Abstract.]

Approving, with remarks Board,
for proposals in connection with the official
purchase ^{by parties} of water-marked paper.

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 (1898) Department.

CURRENT No. 6364



From

The Secretary to the Commissioner
of Salt, Abkari and Separate Revenue,
Madras.

Order

Mis. No. 3604.

Dated 9th September 1898.

Received 16/9

Registered 16/9

Enclosures /

Spare copies

SUBJECT.

Submitting to Government report regard-
ing the probable requirements of water-
marked paper for the current and ensuing
years, making suggestions as to how the
quantity already bought is to be paid
for, and asking for instructions on cer-
tain points connected with the reduction
of price.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Copy of letter from J.N. Atkinson Esquire, I.C.S., Superintendent of Stationery, Madras, No.1964, dated 22nd August 1898.

" In reply to the Board's reference No.579, dated 30th July 1898, communicating for report, extract from Government Order, Financial Department, No.619, dated 16th idem, regarding the probable requirements for the current and ensuing year of the special water-marked paper for use in the revenue courts and offices and for voluntary use by litigants in Civil and Criminal Courts and calling for suggestions as to how the charge (Imperial) should be met, I have the honour to state that upon the reports received from the District Officers the requirements were originally estimated at 7500 reams for 3 years. Subsequently this was found to be inadequate and a further supply of 6000 reams was ordered to meet the demands of the current year (vide this office letter to the Board, dated 1st June 1898, No.1027 and Board's Resolution Mis.No.2275, dated 7th idem). Of the total quantity of 13,500 reams, 4380 reams had been received from the contractors at the close of the official year 1897-98, and the balance of 9120 reams has come to hand in the current year. The cost of the 4380 reams amounted to Rs.13,864-14-9 which was met out of the general grant under the head "Purchase of Stationery-Imperial", sanctioned by Government for the past year. During the present year 3120 reams have been paid for from a similar current source and bills amounting to Rs.19075-15-2 for the balance are about to be paid.

3. In this connection I have the honour to invite the attention

of the Board to Government Order No.146, Financial, dated 16th February 1898 which increased the grant under "Purchase of Stationery" for 1897-98 by Rs.50,000, and raised the budget estimate for 1898-99 under the same head from Rs.4,03,000 to Rs.4,50,000.

This, however, did not make provision for the cost of the watermarked paper under reference but was exclusively for other articles of stationery.

3. It is therefore necessary that a sum of Rs.42,833 expended out of the general grant for stationery purchased for Central Stores on account of watermarked paper, should be recouped by increasing the grant of Rs.4,50,000 of the current year by that amount.

4380 reams paid	
for in 1897-98-----	Rs.13,864-14-9
3120 reams paid	
for in 1898-99-----	" 9,892- 2-1
6000 reams to be	
paid for -----	" 19,075-15-2
	42,833- 0-0

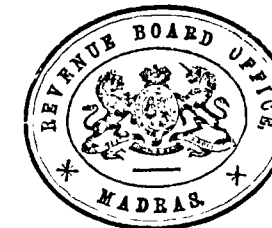
4. In its order No.384, Revenue, dated 11th July 1898, the Government has considered it unnecessary to insist on the use by parties resorting to Revenue Courts and offices of the special watermarked paper and has cancelled its order No.332, Revenue, dated 14th May 1897, by Notification No.335, dated 11th July 1898, in the Fort Saint George Gazette, Part I, dated 19th idem. But it is ^{apparently} in contemplation to replace the paper now in use by a lighter kind and I have called upon the agents of the several paper mills to submit samples for approval. Until the paper has been selected and its price ascertained, it is not possible to make any approximate estimate of the expenditure that may be required for the current and ensuing year. According to revised estimates received shortly before the compulsory use of the paper was discontinued the consumption.

for the current year would have been 8,246 reams, but, as the use of such paper is in future to be optional, I do not consider that more than half that quantity will be needed in any one year. The issues to districts since the 1st April last amount to 4,212 reams, but I cannot tell how much of it the public has actually used. There are at present 6,588 reams on hand here and in my letter No.1664, dated the 1st August 1898, I have requested instructions as to its disposal. The cost of the paper is Rs.3-1-0 per ream excluding freight and packing, from which it may be estimated that the lighter paper will cost about Rs.2-8-0 per ream. Taking the consumption at 4,000 reams the cost would be Rs.10,000, but as already remarked there are no data available on which to frame a reasonably approximate estimate.

5. I do not expect a saving under any head of the current or the ensuing year's budget allotments with the exception of a sum of Rs.3000 which was entered in the current year's budget on account of liveries and clothing. I have since heard that these charges are provided for by heads of departments in their own budgets, vide letter from the Accountant-General No.I.A.B./306, dated 9th August 1898 (copy enclosed).

G. J. Alhambra
Acting Secretary.
13.9.98

48
13/9/98



Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 9th September 1898.

Mis. No. 3604.

Copy attached. Read letter from J.N. Atkinson Esquire, I.C.S., Superintendent of Stationery, Madras, No. 1964, dated 22nd August 1898.

RESOLUTION:-

- The Board begs to submit its early re-
- ply to Government Order No. 619, Financial, dated 16th July 1898.
2. It is therein observed that neither the Superintendent of Stationery nor the Board of Revenue has considered the question of provision for charges in 1898-99 on account of the cost of water-marked paper already purchased for use in Revenue courts and offices and paper which may be required for voluntary use by litigants in Civil and Criminal Courts, and an estimate of the probable requirements in the current and ensuing years with suggestions as to how the charge should be met is asked for.
3. Replying, the Board begs to submit a ~~reply~~ letter from the Superintendent of Stationery which embodies his views on the question of supply and provision of funds. The Board begs to submit

Under G.O.

1175

25-7-98

5
submit its own views as follows, premising that, as regards the question of supply, it is impossible to estimate the effect of Government's latest order on the subject, Government Order No.384, Revenue, dated 11th July 1898, and, as regards the question of funds, that, the charges being debitable to "Stationery and Printing", the matter is not one under the Board's control.

4. The use of water-marked paper was first ordered by Government in Government Order No.332, Revenue, dated 14th May 1897, and an estimate of the quantity of paper likely to be required for the first three years was called for. The estimate was drawn up by the Superintendent of Stationery on particulars supplied by Collectors which presumably proceeded on the number of petitions ordinarily received in their districts. The estimate for the whole Presidency amounted to 7264 reams for the first three years, but before the paper had been in use for two months indents for 7850 reams had been received. These figures are enough by themselves to show the extreme difficulty of estimating the quantity of water-marked paper that would have been required ~~for~~ even had its use continued compulsory. How much will be needed now that use is optional it is impossible to say; but the Board is inclined to think that, even if the price is reduced, its weight will be so much against it as to prevent any large sales being made. The Superintendent of Stationery has now in hand 6588 reams and the Board would recommend that no more paper be purchased till its disposal is assured.

5. Coming to the question of funds, the Board observes that, the Superintendent of Stationery has paid for 7500 reams from his grant under "Purchase of Stationery" partly in 1897-98 and partly in 1898-99

X 6
and has still to pay for 6000 reams recently received, the purchase of which was approved in Board's Proceedings No.3275, dated 7th June 1898. This latter order would have been cancelled had Government communicated the order contained in the last sentence of para 2 of Government order No.384, Revenue, dated 11th July 1898, on receipt of the Board's Proceedings; but by the time the Government Order reached the Board the supply was almost completed. The Superintendent has thus 13,500 reams to pay for, the price of which is Rs.42,833. The only saving which he can point to is the sum of Rs.3000 which was entered both in his budget and in those of the respective heads of departments on account of liveries and clothing. The Board is unable on its part to suggest any means of meeting the expenditure. As pointed out above the budget head in question is not one that comes under its control.

6. In conclusion the Board begs to request instructions as to the date from which and the manner in which the order of Government contained in para 1 of Government order No.384, Revenue, dated 11th July 1898, reducing the price of water-marked paper from 3 pies to 2 pies a sheet is to be put in force. It is presumed that it will have effect from the date of the Notifications ordered in the Government Order to be made in the various District Gazettes and that the rate of discount to be given to Stamp vendors will continue the same. The Board anticipates difficulties, however, in the case of claims for fund

under G.O. 3003
18.7.98

It took some time
to arrive at a
decision

already ordered
(Para 2 of G.O.
384
11-7-98)

and

on

on the part of Stamp vendors who have laid in large stocks of
water-marked paper. in view of the orders compelling its use and
now find that there is no demand for it. Still more difficult
will it be to dispose of the claims which must presumably be
allowed on account of paper purchased by the vendors at the
3 pie rate but sold to the public at 2 pies. Nor is it clear to
the Board that it can compel all Stamp vendors to sell this paper.
It, therefore, requests that Government will be good enough to
instruct it on these points. The Government Order No. 373, dated 2nd
July 1898, Government has directed that the rules contained in
Board's Standing Order No. 46 regarding refunds on account of stamps
(new edition) shall apply to the case of refund of the value paid
for the purchase of water-marked paper also. Under para 5 of the
Board's Standing Order, however, vendors applying for leave to re-
store stamps can only be given in return their value less a deduc-
tion of one anna in the rupee or fraction of a rupee. In the case
under consideration, vendors applying for refund will do so in con-
sequence of the Government's own action and the Board considers that
in such cases the vendors should, in fairness, be granted a refund of
the full original value of the paper less the discount allowed to
them at the time of purchase. In the case of Stamp vendors who have
bought at the rate of 3 pies a sheet and who, under the recent Go-
vernment Order, will sell to the public at the rate of 2 pies the
Board can see no other course than to issue instructions to Treasury
Officers to refund the difference of 1 pie per sheet in respect of
the

the stocks with the vendors on the date from which the Govern-
ment Order is to take effect. Applications for refunds from
private parties should presumably be disregarded.

(True extract)

G. S. S. S.
Acting Secretary.

14-9-98

To the Secretary to Government, Revenue Department.

Copy to the Superintendent of Stamps and Stationery.

Copy of para 6 to the Collector of Salem.

13/9/98

Rev. Dept.

From the Board of Revenue
(S.R.) No. 3604 of 9.9.98 (C.No. 6367).

To Secy.

In G.O. No. 619 Sim., of
16.7.98, the Simasial Department
called for an estimate of the
probable expenditure during
the current and ensuing
years for the purchase of
water-marked paper and
enquired from what
provision it could be met.
The first five paras of the
current furnish a reply.

2. The Board
recommends that until the
disposal of the stock at the
Stationery Office - 6588 reams -
is assured, no more paper
should be purchased. This
course has already been
approved (vide para. 2 of G.O.
No. 384 of 11.7.98). The only thing
to be done ^{for the present} is the provision
of funds for the paper already
purchased. The Superintendent
of Stationery reports the cost
of the paper to have been

(Current - page 5)

C. 22.10.98

Rs 42,833, including Rs 13,864-14-9 paid in 1897-98. He anticipates a saving of Rs 3000 and requests that the current year's grant may be increased by this amount minus Rs 3000 - i.e. by Rs 39,833. The Board points out that the budget head "Stationery and Printing" is not under its control and expresses its inability to suggest any means of meeting the expenditure. The question has to be settled by the Financial Department.

3. In this connection, the Board requests orders on certain points:-

(i) From what date should the reduction of the price of the water-marked paper from three to two pice ~~should~~ be brought into force? The Board suggests the date of publication in the District Gazette of the notification ordered in para 1 of G.O. No 384 of 11.7.98.

(ii) Whether the rate of discount allowed to stamp vendors for the sale of this paper

current, page 2

Slid, page 3

Slid, page 3

Slid, pages 6-8

SPB
CR

- 6 1/2 per cent - may be continued (vide G.O. 120 of 1.3.98). The Board presumes that it may be.

(iii) The use of the paper, having become optional, whether stamp vendors may be allowed to return stocks which they can not immediately sell? The reply will, it is presumed, be in the ^{affirmative} ~~negative~~. For a precedent please see G.O. No. 373 of 2.7.98.

(iv) The necessity for the return of the paper having arisen from the action of Govt, whether the full price paid ^{by stamp vendors} should not be refunded; without deducting one anna in the rupee as laid down in S.O. No. 46? The Board considers that in fairness it should be. S.O. No. 46 was extended to refunds of the value of water-marked paper by G.O. No. 373 of 2.7.98.

(v) Whether vendors, who bought the paper before the reduction of its price, may be allowed a refund of the difference of one pie per sheet.

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on the stocks with them on the date
on which the order comes into
force. The Board does not see any
other course.

SP BS

(vi) Whether applications
for refund from persons other
than vendors should not be
disregarded? The Board presumes
that they should be.

Yes SP BS
24/10/98

4. May the Board's
suggestions stated in para 3
above be approved?

KQ
22/9/98
SP BS

As to the provision
of funds till Fin. Dept. advise

SP 23/9/8

Fin. Dept.

Rev. C. no. 6367.

Para. 3 of
his letter in
Rev. C. J

Financial department.

Note.

The Superintendent of
Stationery is incorrect in
stating that the current year's
grant of Rs. 4.50 lakhs on
account of Stationery pur-
chased for Central Stores-
Imperial, should be increased
by Rs. 42,833, the total cost of
water-marked paper purchas-
ed for the Central Stores, as
Rs. 13,865 has already been
paid in 1897-98, and any
excess over the budget grant
in that year will in due
course be included by the
Acct. General in the con-
solidated statement submitted
by him under Art. 296 of
the Civil Account Code.

The difference, viz. Rs.
28,968, is what has now to
be provided for.

Although the Superintendent
in para 5 of his letter in the
Revenue

W

Revenue current states that he expects a saving of only Rs 3,000 in the current year's grant, the budget estimate submitted by him for next year, and now the Govt. shows that a larger saving is expected, the 'revised' having been fixed at Rs 31 against Rs 50 lakhs, the grant for the current year.

For the ensuing year, however, his estimate is fixed at Rs 9 lakhs and this is stated to be based on the average annual expenditure of the past 3 years.

~~Apparently a larger saving can be counted upon for the ensuing year than is anticipated by the Supdt.~~

It is submitted that the present expenditure may be met from ^{the} savings.

which the Supdt anticipates in his B.S.
C.M.S.
7.2.56

9107/18
20-10-56

I do not know 28,000 Rs is made out:

9/10/58
Cost of Paper - 42,833
Paid in 1897-98 - 13,865
Required in 98-99 - Rs 28,968
C.M.S.
31/10/58

29000
18/1

With reference to the CS's note below, the extra expndt to be met this year is Rs 28,000 -

Cost of Paper - 42,833
Paid in 1897-98 - 13,865
Required in 98-99 - Rs 28,968

According to the Supdt's revised estimate for the current year he will have a saving of Rs 19 in his budget provision. It is not known whether his revised figure (Rs 31) includes the cost of this paper; but even if it does not, there will be Rs 19 available to meet the expenditure. In these circumstances the Supdt may be told to meet the expenditure from his grant for this year & to apply later for an additional allotment if necessary. The A.G. will come up under article 1545 of the C.A. Code if the grant is likely to be exceeded.

Very well.
11/11/58

To Rev. u.c.

C.M.S.
16/11/58

H2U

Please see marginal
notes on office note. As to the final
the question of resource, we
may accept the Fin. Dept.
suggestion.

8/12

27/10/98

AP

27/10/98

To Secretary

Please see

draft order below

KD
26/10/98

md

27/10/98

To the Board of Rev
(S.R.)

F.D.
with notes to be set.

27/10/98

Revenue Dept.

Read B.P. (S.R.) No 3604 d
9-9-98 (cor. 6367 of 1898)
G.O. 4172 d/27.10.98.

The Board's pro-
posals in the conclud-
ing para of its Pro-
read above are
approved.

2. As regards the
recommendation
in the last sentence
of para 4 of the B.P., the
Board is referred to
para 2 of G.O. No 384 Rev
d/11-7-98.

3. Orders on para
5 of the B.P. will issue
in the Financial
Dept.

8/12
27/10/98

Four orders

KD
26/10/98

4/1