



Bodleian Libraries

UNIVERSITY OF OXFORD

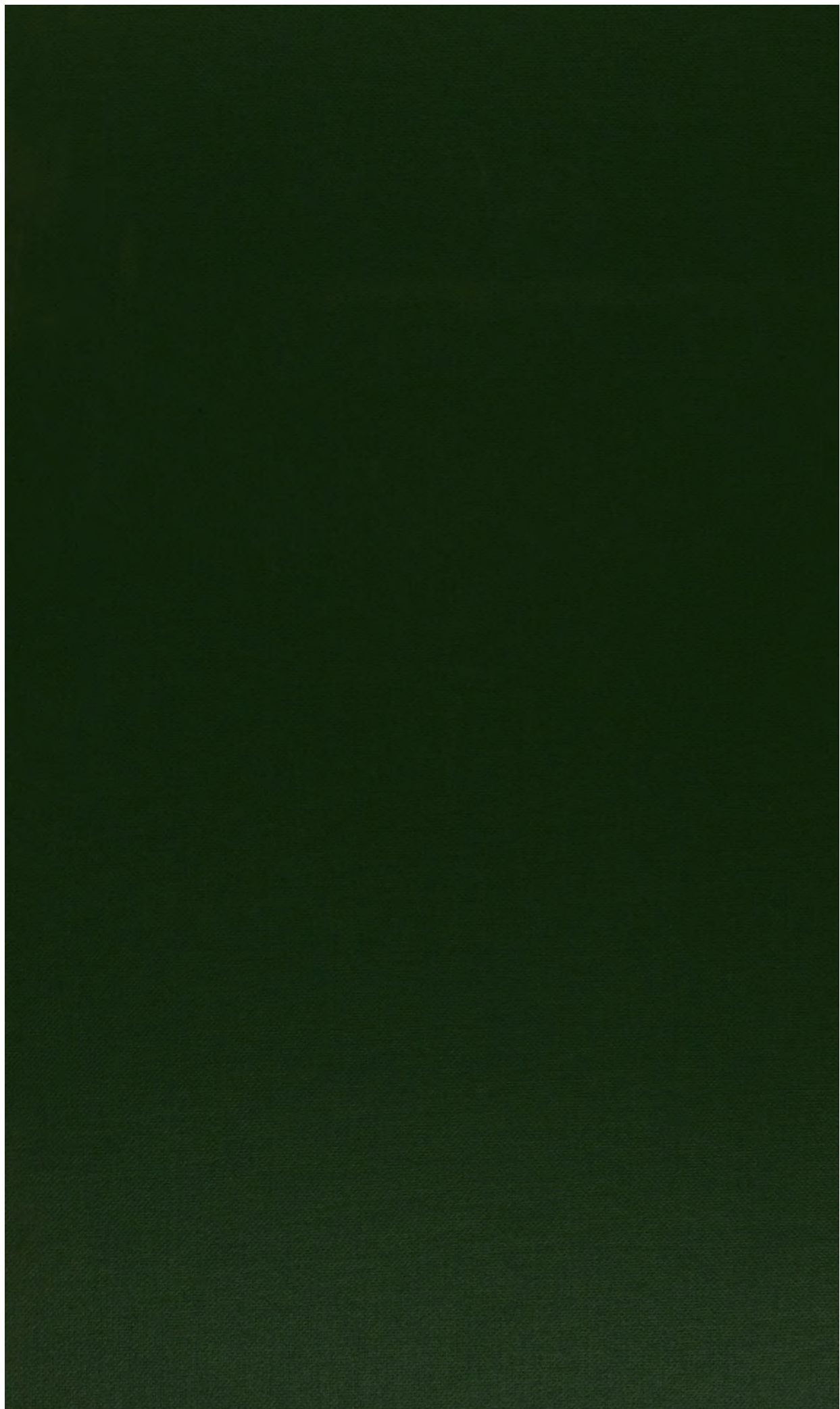
This book is part of the collection held by the Bodleian Libraries
and scanned by Google, Inc. for the Google Books Library Project.

For more information see:

<http://www.bodleian.ox.ac.uk/dbooks>



This work is licensed under a Creative Commons Attribution-NonCommercial-
ShareAlike 2.0 UK: England & Wales (CC BY-NC-SA 2.0) licence.



U. Prov. M. 5





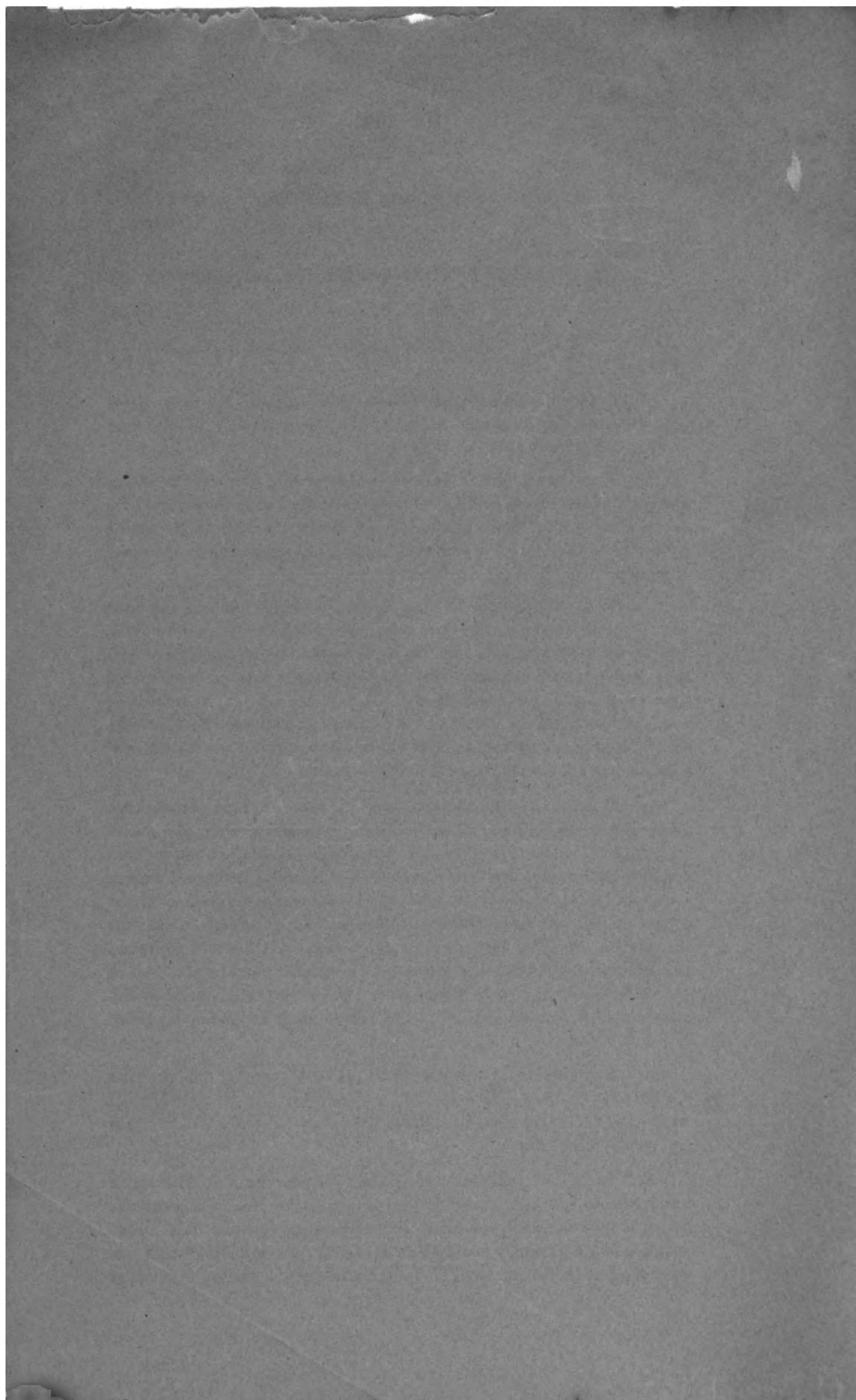
1575*

73 222

REPORT
ON THE
STAMPS DEPARTMENT
IN THE
PROVINCE OF OUDH,
FOR 1873-74.

LUCKNOW :—PRINTED AT THE OUDH GOVERNMENT PRESS.

U. Prov. No 5



No. 2941.

FROM

THE PERSL. ASST. TO THE CHIEF COMMISSIONER,

ODDH,

TO

THE SUPERINTENDENT OF EXCISE AND STAMPS,

ODDH.

Dated Lucknow, the 24th August 1874.

SIR,

I AM directed to acknowledge your Report (No. 907), dated 30th June last, on the administration of the stamp revenue for the year ending 31st March 1874.

Paras. 1 to 8.

2. There was a further increase in the revenue from stamps during the year under report, and the charges were less than they have ever been. But the Chief Commissioner's satisfaction at these results is lessened by the knowledge that the increased receipts are solely due to increased litigation.

Para. 10.

3. It is shown that of the stamps sold for judicial purposes Rs. 1,28,924 worth, or 17·7 per cent., were used for process-fees. So long as the same kind of stamp is used to denote process and other court-fees, it is not possible to say how many adhesive stamps were purchased for process, and how many for other court-fees. The process-serving establishments cost Rs. 68,368, or 53 per cent. of the income from process-fees. A proposal by the Judicial Commissioner to reduce the rates of fees is under the consideration of the Government of India.

Para. 15.

4. It is to be observed that a refund may be made, even when a stamp is not spoiled, where the possessor does not require the stamp for use, and, under the Financial Department Resolution dated 23rd October 1873, the Deputy Commissioner is required to record his reasons for granting the refund or renewal, and then forward the stamped paper to the Superintendent of Stamps for destruction. You explain that the first part of this order is occasionally overlooked. On a recent reference, the Chief Commissioner has expressed his opinion that, in the case of spoiled stamps, the Deputy Commissioner should record in which of the ways detailed in Section 46, Act XVIII of 1869, the stamp is spoiled and unfit for use.

5. You are correct in saying that the Court Fees Act only provides for the renewal of a damaged stamp (*vide* section 27), not for refund of its value. This should be brought to the notice of Collectors, if it has not already been done.

Paras. 17 and 18.

6. The Chief Commissioner concurs in your opinion that much inconvenience has been caused to the people by the scarcity of vendors; that it is very necessary to take all possible steps to reduce this inconvenience to a minimum; and that there is good reason to hope that the concession of the Government of India, whereby a moderate discount is

allowed on court-fee stamps will induce many persons to become licensed vendors who were not tempted by the prospect of profits from discount and commission on the sale of general stamps only.

7. The attention of Commissioners will be specially called to paras. 19 and 20 of your report. Every care should be taken to secure the constant supply of all necessary stamps at Government depôts. Paras. 19 and 20.

8. In paras. 23 to 29 you refer to the action of the Deputy Commissioners and the courts in dealing with insufficiently stamped deeds brought before them. Your experience is that the law is most commonly evaded in the case of the informal bonds which pass current amongst the agricultural community, and of the memoranda in the ledgers of the petty bankers which relate to a balancing of accounts. You urge that a stricter view of the *intention* of the parties should be taken. The subject does not appear to have been lost sight of, for in para. 27 you refer to instructions issued by the Judicial Commissioner with the object of securing a proper enforcement of the law. Paras. 23 to 29.

9. But, as you truly observe, it will take some time to bring thoroughly home to the people an Act which is, in some of its provisions, considerably above their comprehension. In support of this opinion, you refer to the not infrequent mistakes made even by sub-registrars, who should be specially well-informed, and you point out errors which have been made by Collectors and officers presiding over courts, who, in one or two instances, have admitted deeds liable to a stamp duty of one anna to the indulgent action of sections 20 and 24 of the General Stamp Act, though the Act specially excludes them.

10. Para. 30 of your report supplies an additional proof that the stamp law is not always susceptible of easy comprehension, even by those whom duty requires, and opportunity permits, to give close attention to its provisions; such being the case, it should not too readily be assumed in the case of the ignorant agriculturist and the petty trader that a contravention of the law has been wilful and fraudulent. You refer to a case in which a deed of conveyance was produced for registration, in which, with a view of evading pre-emption, the purchase-money was entered at Rs. 7,000, whilst the consideration actually was Rs. 3,000. You express an opinion that, under sections 34 and 35, Act XVIII of 1869, the parties to this transaction were liable to heavy fine. But the sections relied on only provide that the *full* consideration-money shall be stated, and it cannot be said that those sections have been contravened in the case referred to, when, the *full* consideration-money being Rs. 3,000, it is stated in the deed to be no less than Rs. 7,000. However immoral the action of the parties, and however deserving of punishment, it is clear they should not be proceeded against under sections 34 and 35 of the General Stamp Act. That the object of these sections was merely to protect the stamp revenue is evident from the reference in clause c., section 34, to "the *excess of duty* with which such instrument would have been chargeable if the *full* consideration-money had been set forth," and also from the proviso to section 35.

Para. 32.

11. Your testimony that the court-fees are carefully calculated and levied, and that greater economy, as to the number of labels used to denote a fee, is practised, is satisfactory.

Paras. 29, 35 to 38.

12. You suggest in para. 29 that the courts should more freely examine ledgers brought before them in the course of proceedings, and impound in every case in which there has been evasion, and, in paras. 35 to 38, that the presiding officers should personally see to the cancellation of all court-fee labels. But the fact is that officers have not time to spare from their other more important duties for more than a general supervision of the manner in which their subordinates carry out the rules on this subject. It would be no very edifying spectacle to see a judge suspend the proceedings in a case before him, whilst he assumed the character of a detective, and searched the ledger produced by the plaintiffs from end to end to discover evasions of the stamp law.

Para. 40.

13. You should immediately bring such irregularities as those described in para. 35 to the notice of the presiding officer, and ascertain from him the action which he has taken in consequence. For example, if you find that a stamp has not been double-punched in the record-room, you should report the fact, in order that the record-keeper may be called on to show cause why he should not be dismissed. If an example or two be made, and the results circulated for the warning of officials similarly situated, a great improvement in the matter of caution in this respect may be expected.

14. The Chief Commissioner's own opinion is on the side of those who prefer the old impressed stamp to the present court-fee label. The substitution of the latter for the former has destroyed a great safeguard against fraud, and this is not, the Chief Commissioner thinks, compensated for by the smaller cost of the adhesive stamps. If a separate stamp is to be manufactured for every possible court-fee, the number would be excessive. But this is not absolutely necessary; either two or more stamps of sufficient value might be combined, or the use of stamping machines might be made more general.

I have the honor to be,

SIR,

Your most obedient servant,

G. E. ERSKINE,

Persl. Asst. to the Chief Commissioner, Oudh.

No. 907.

FROM

THE SUPERINTENDENT OF STAMPS AND EXCISE,

To

THE PERSL. ASST. TO THE CHIEF COMMISSIONER,

ODDH,

ODDH.

Dated Lucknow, the 30th June 1874.

SIR,

I HAVE the honor to submit my report on the Stamps Administration of Oudh for the year ending 31st March 1874.

2. Again in this year, as in that preceding it, there was an increase in gross revenue, the gross receipts of 1873-74 (Rs. 9,17,099) being greater than in any previous year except 1870-71, when they were Rs. 9,21,111; the net receipts being greater than they have been in any previous year, as the following statement will show :—

YEAR.	Gross Receipts.	Charges.	Net Receipts.	REMARKS.
1870-71, ..	9,21,111	42,144	8,78,967	
1871-72, ..	8,92,680	23,717	8,68,963	
1872-73, ..	8,99,356	18,473	8,80,883	
1873-74, ..	9,17,099	16,890	9,00,209	

3. The net receipts of 1873-74 exceed those of the three previous years by Rs. 21,242, Rs. 31,246, and Rs. 19,326 respectively.

4. The districts in which there was an increase in gross revenue during 1873-74, as compared with 1872-73, were Lucknow, Unáo, Bára Banki, Sitapur, Hardui, and Rái Bareli.

5. In the other six districts there was a falling off; but in no district was the increase or decrease so remarkable as to call for special notice.

6. It may, however, be remarked that the six districts which show a declining revenue are those which have suffered most from agricultural distress during the period under report: Fyzabad, Kheri, Sultánpur, and Pratábgarh in a lesser, and Gonda and Bharaich in a greater, degree.

7. Comparing the sales of stamps of various classes for the two years 1872-73 and 1873-74, the following results appear :—

	1872-73.	1873-74.
General stamps, impressed,	1,89,239	1,68,322
Do., do., adhesive,	12,234	12,309
Do., do., hoondée,	4,061	4,117
Court fee stamps, including process,	6,87,080	7,28,287
Miscellaneous,	1,406	1,085

8. This comparison shows that the substantial increase of revenue is attributable to court fee stamps. In hoondée and adhesive stamps there was a nominal increase. In general impressed stamps there was a falling off in sales of nearly Rs. 21,000; but it has to be remembered that during the two preceding years the sales of general stamps increased, those of 1871-72 being greater than those of 1870-71, and those of 1872-73 greater than those of 1871-72. As to hoondée stamps, there is little prospect of any marked improvement hereafter. The receipts under this head are dependent upon a class of transactions which in Oudh does not much increase or promise to do so. In 1862-63 the sales of hoondée stamps were somewhat more than they were in 1873-74, and from 1862-63 to this they have never very much varied, never fallen below Rs. 4,000, or reached Rs. 6,000; on the other hand, the sales of adhesive stamps have doubled since 1862-63.

9. As a reason for a falling off in sales of general stamps in the past year may be assigned the hesitation of bankers and mahajuns to lend money except on the security of bond. There is no doubt that money-lenders are extremely cautious on this point, and every prospect of their continuing so until good agricultural seasons improve the condition of the people generally.

10. For the first time the details of expenditure of court fee stamps for process service have been entered in the statement accompanying. The total for the province was Rs. 1,28,924, but no comparison can be instituted between these figures and those for previous years. For the future, all data connected with the expenditure of process service labels will be procured without difficulty, the Judicial Commissioner having courteously consented to supply these from his office.

11. The income from miscellaneous receipts fell considerably during 1873-74, i.e., it was Rs. 2,971, against Rs. 4,506 in the preceding year. The bulk of this revenue comes from penalties levied upon unstamped or insufficiently stamped deeds, and as the Stamp Law comes to be more and more carefully observed, this source of income must fail.

Miscellaneous receipts.

Charges.

12. The charges of 1873-74 were Rs. 16,890, or less than they have ever been. In 1871-72 they were Rs. 23,717, in 1872-73 they were Rs. 18,473. The improvement this year is due to the reduced expenditure on refunds. In discount there was only a nominal reduction (the natural sequence of reduced sales of general stamps), thus :—

	1871-72.	1872-73.	1873-74.
Discount on sales,	15,712	4,197	4,038
Refunds,	7,712	14,117	12,799

13. Of the refunds of the past year, one entry appeared in the column of refunds made under Section 42, Act XVIII of 1869. This was for the large sum of Rs. 1,199 : it was shown against Rái Bareli ; enquiry has elicited the fact that this is a refund under the Court Fees Act, and the return has been corrected accordingly. The refunds under Act XVIII of 1869 were therefore comparatively trifling.

Refund of value of
damaged stamps.

14. In refunds of value of damaged stamps there was a decline. This item was very large in 1872-73 (Rs. 5,586). In 1873-74 it stood at Rs. 2,774, notwithstanding the indulgent ruling of the Government of India, by which it was made possible to refund the value of a stamp purchased more than a year ago, provided it was presented for refund within six months of being spoiled.

15. I am inclined to think that district officers sometimes look upon the refunding of the value of stamps presented as too much a matter of course. These stamps come to me to be destroyed, and it frequently happens that they come without any reason for the refund being recorded. It has happened that refund has been ordered in the case of damaged court fee stamps, whereas the Court Fees Act distinctly provides for renewal only of court fee stamps.

16. The difficulty as to renewal of court fee labels, to which I alluded in para. 12 of my last annual report, has been in a great measure met by the rules for renewal of these stamps framed by the Chief Commissioner. By these rules renewal is only to be allowed in the case of stamps of a value of Rs. 20 and upwards, and these are to be enforced when sold with date and place of sale.

Stamp vendors.

17. The number of stamp vendors in 1873-74 was 200, against 220 in 1872-73, and there is no doubt that this scarcity of vendors has caused considerable inconvenience and some hardship.

18. I speak in the past tense here, because I hope soon to see stamp vendors distributed over the country as they were three years ago. The Government of India has sanctioned the payment of discount not exceeding 2 per cent. to licensed vendors on the sale of court fee stamps. The Chief Commissioner has permitted registering officers to hold, as sub-depôts, a small stock of the court fee stamps used for mooktearnamahs and petitions ; and these modifications of the rules will, I have no doubt, effect what is so much to be desired.

19. During my last cold-weather tour I saw many practical instances of what the people suffered in the way of inconvenience : more than one case came to my notice in which one rupee had been paid for a one anna stamp emergently required, and not to be procured at the tahsíl or any vendor's at hand. I myself had occasion to use a one anna receipt stamp when in camp within 100 yards of a tahsíl, and I could not get one anywhere within twenty miles. The peshkár of that tahsíl said he thought he could procure one for me in the town, but came back stampless.

20. It does not, of course, in any way condemn the rules as to vend of stamps by licensed vendors, that tahsíls are not sufficiently supplied with stamps. But any evil caused by the rules is aggravated by the failure of the tahsíl stocks ; and tahsíls are *not* kept supplied as they should be. In very many instances I had to bring this to the notice of district officers. Notably do tahsíl stocks fail in respect of Rs. 8 general stamps (used for all general powers of attorney and acquittances) and general stamps of value exceeding Rs. 10, which licensed vendors may not sell, and which include the Rs. 16 stamp prescribed for all deeds of gift of immovable property.

21. The prosecutions for breaches of the Stamp Act were in 1873-74 85, against 83 in the preceding year. 185 persons were prosecuted, 124 convicted, and 9 remained on trial. Prosecutions have never been pressed by me, it generally proving sufficient to report any unstamped or insufficiently stamped deed to the Collector, with the view of his levying the deficient duty, and so securing the dues of Government.

Breach of Stamp Law.

22. The number of unstamped or insufficiently stamped deeds reported by me during the year was 90, against 238 in the year preceding. This I think is eminently satisfactory, for the deeds that have come before me for examination have been as many as usual, and the 90 insufficiently stamped deeds found represent the aggregate errors of 121 registration offices.

23. Attention of Deputy Commissioners has been called during the year to the subject of levying duty and penalty. It has been found that transactions under Section 24 have been confounded with those under Section 20. Unstamped bonds recently executed appear to be still commonly admitted to the indulgent action of Sections 24 and 20 ; and in one or two instances deeds liable to a stamp duty of one anna were so admitted, though the Act specially excludes them.

24. From inquiry that I made during my last tour, it appeared that, among the better class of cultivators and inferior landed proprietors, there exists a practice of executing money obligations upon plain paper. These bonds are of the very simplest kind, and are the records of an agrarian people, who very rarely enforce their claims through the agency of our courts. They are notes of hand which are seldom disbursed, and therefore seldom made the subject-matter of suits.

25. This practice is not general throughout the province. It is only found here and there, and it does not extend to the professional money-lender; but to the extent to which it does exist it injures the stamp revenue.

26. And this practice will continue as long as the civil courts accept unstamped bonds to the operation of Section 20, and while the criminal courts fine in small sums those offenders who have been found clearly guilty of a wilful intention to defraud the Government revenue. While the chances are a hundred to one against a bond having to be produced in court, it is well worth the risk of executing it on plain paper, where that risk only implies either the payment of a penalty equal to twenty times the deficient duty, or a fine of the same amount.

27. The Judicial Commissioner has pointed out to the criminal courts, that in cases of wilful evasion the fine imposed by the Magistrate for breach of the Stamp Act should be heavier than the penalty which the Collector or civil courts can levy; and it is to be hoped that this may in time effectually stop the practice here alluded to.

28. In para. 18 of my last annual report I referred to the neglect of Article 5, Schedule II, Act XVIII of 1869. I may now say with safety that this article is much more carefully regarded by the courts, though here and there Article 5, Schedule II of the General Stamp Act, is confounded with Article 8, Schedule I of the Court Fees Act, and general stamps used for court fee stamps, or *vice versa*.

29. But the great bulk of the transactions which are liable to the one anna duty under Article 5, Schedule II of Act XVIII, *i.e.*, the balanced accounts made in mahajuns' ledgers, are still, I believe, left unstamped. I have been told as much by munsarims and others in a position to know, and so much is told me even more positively by the sales of adhesive general stamps. The remedy for this seems simple enough: the courts have only to examine the ledgers filed in evidence, and impound in every case where there has been evasion.

30. With the exceptions above noticed, I think that evasions of the Stamp Act are generally due to ignorance; and that ignorance decreases every day. But it takes time to bring an Act thoroughly home to people, where, even in its simplified form, it is in some of its provisions considerably above their comprehension. Even the sub-Registrars subordinate to me (who are supposed to be especially well-informed on this subject) continue to make references upon points which would appear simple enough; and these are men whose every-day work is connected with the Stamp Act. Only this morning I received a reference from a sub-Registrar, asking if he might register a deed of conveyance in which (with a view of evading pre-emption) the purchase-money was entered at Rs. 7,000, while the consideration actually was Rs. 3,000. The sub-Registrar put this question in all innocence, though Sections 34 and 35 of Act XVIII should have told him plainly enough that the parties to this transaction rendered themselves liable to a heavy fine.

31. As to the levying of the proper court fee upon complaints, &c., I can only repeat my remark of last year, that though mistakes occur exceptionally, the rule is close observance of the law.

The working of the Court Fees Act.

32. In last year's report I spoke of the very wasteful manner in which stamps were used ; I can now say there has been a marked improvement in this direction. Formerly it would have seemed the object of most of the courts to see complaints and petitions actually plastered over with adhesive labels, so that the whole surface of the paper was covered ; now for the most part economy is observed. Still, in the course of my inspection of offices, I found instances in which a dozen labels were used to denote a fee that two labels would have denoted ; and the excuse generally was that this could not be avoided, because stamps of the proper value were not in stock.

Wasteful use of stamps.

33. Another plea for this wasteful use of court fee labels is that they are affixed by the parties themselves, and it is not so easy to meet this with an unfailing remedy. But something might be done by making it generally known that a minimum number of stamps is required to be used, more especially if munsarims would use their influence to give effect to this.

34. A more important subject, and one that has occupied a good deal of my attention, is the effective cancellation of adhesive stamps. There is no doubt that, theoretically, the system of double punching prescribed by the Government of India is an admirable check. No file should reach the record-room without its full complement of stamps affixed ; no stamp in the record-room should escape from double punching ; and no double-punched stamps should be of any possible use to anyone thereafter. Double cancellation ought, if properly worked, to protect Government from any loss by the removal of stamps from files, and second use of them.

Cancellation of court fee stamps.

35. But the orders on this point are not properly carried out everywhere. I have found in pending files stamps not punched at all. Sometimes the stamps are double punched while the case is pending (whereby the object of double punching is effectually voided). Not infrequently they are *not* double punched in the record-room ; and in very many instances two labels, affixed side by side, are cancelled by one blow of the punch midway between the two, so that neither is cancelled effectually, each having only a segment of a small circle cut out of its margin.

36. Punching, in the first instance, is greatly in the hands of subordinates. It may be done in the presence of the officer presiding, but he does not always see it done ; perhaps a munshi does it behind the officer's back, and the officer satisfies himself that it is done, because he hears the click of the punch, unmindful of the fact that this sound may be obtained just as satisfactorily from a piece of thick paper (an old envelope, say) as from a court fee label on a complaint or petition.

37. If the system were properly worked, the responsible officer would satisfy himself that the stamp was unpunched when first produced, that it was then punched for the first time, and that it was a second time punched in the record-room. There is no other means of working the system as it stands.

38. My own opinion is that, in addition to the double punching, another check should be introduced. I would have the adhesive stamps colored (as some bank cheques are) with a preparation that would be entirely removed on the application of an acid. The officer of each court should be provided with a bottle of this acid (a solution of salts of lemon is, I believe, generally used), and with it should make a couple of scratches across each label presented; the result would be that every label thus treated would bear two ineffaceable white lines across it. This would give but little trouble, and would at least ensure that the stamps uncanceled came before the officers presiding in courts.

39. Another rule which does not always receive the fullest attention is that which prescribes that the value of the court fee upon any plaint or petition shall be written beneath the stamp.

40. It is urged by some that, because of the greater facility for fraud, court fee labels should be condemned and the old impressed stamp reverted to. It is argued that the comparative cheapness of the adhesive stamps does not compensate for the risk attached to it. But there is another consideration besides that of mere cost of the stamp: as the Court Fee Act stands, if impressed stamps were used, these would be required of 483 different values: What Collector or Treasury officer would wish to have charge of a stock of stamps of 483 different values, entered in a register of 483 columns?

Comparison of actuals
with budget estimates.

41. The following figures give the estimated receipts and actuals under several headings:—

	Estimate.	Actuals.	REMARKS.
General impressed stamps,	2,04,800	1,68,322	
Do., adhesive do.,	12,960	12,309	
Do., hoondoe do.,	4,520	4,117	
Court fee stamps,	6,69,300	7,28,287	
Miscellaneous receipts,	3,420	2,971	
Total,	8,95,000	9,17,091	

(8)

The actuals thus exceed the estimate by something over Rs. 22,000. This is due to court fee stamps, which gave Rs. 59,000 above the estimate. Adhesive stamps, hoondie stamps, and miscellaneous receipts were estimated with a good deal of accuracy, the receipts under each of these heads having been less than actuals by Rs. 400 to Rs. 600. Under the head of general stamps (including general miscellaneous) there was a shortcoming of Rs. 35,400.

I have the honor to be,

Sir,

Your most obedient servant,

E. N. C. BRADDON,

Superintendent of Excise and Stamps, Oudh.

Comparative Memo. of Stamp Prosecutions from April 1873 to March 1874.

District.	Number of cases instituted.		Number of persons brought to trial.		Convicted.		Acquitted.		Pending.		Remarks.
	1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.	
Lucknow, ...	9	5	16	10	15	9	1	1	...	...	
Unáo, ...	2	3	2	3	2	2	...	1	...	...	
Bára Banki, ...	10	5	20	7	15	5	5	2	...	...	
Sitapur, ...	3	22	6	45	4	30	2	7	...	8	
Kheri, ...	12	2	21	3	18	3	3	...	...	...	
Hardui, ...	2	11	5	26	2	15	3	10	...	1	
Rái Barelí, ...	4	3	8	6	6	4	2	2	...	...	
Pratábgarh, ...	1	7	1	9	1	5	...	4	...	...	
Sulánpur, ...	16	10	28	29	23	25	5	4	...	...	
Fyzabad, ...	6	5	7	16	7	6	...	10	...	...	
Gonda, ...	...	1	...	1	...	1	...	...	...	...	
Bharaich, ...	3	11	5	30	2	19	3	11	...	...	
Total, ...	68	85	119	185	95	124	24	52	...	9	

LUCKNOW: }
The 29th June 1874.

E. N. C. BRADDON,
Superintendent of Excise and Stamps, Oudh.

**Statement explanatory of the issue and vend of Stamps in the Province of Oudh for the year ending
31st March 1874.**

District.	2												3	4	5						6	7
	Licensed vendors.														Discount.							
	Value of stamps sold by																					
	Tahsildars.				Other officials.				Non-officials.													
	Treasurers.		Amount.		No. of vendors.		Amount.		No. of vendors.		Amount.				No. of vendors.							
Rs. As. P.		Rs. As. P.		Rs. As. P.		Rs. As. P.		Rs. As. P.		Rs. As. P.		Rs. As. P.		Rs. As. P.		Rs. As. P.		Rs. As. P.		Rs. As. P.		
No. of vendors.		Amount.		No. of vendors.		Amount.		No. of vendors.		Amount.		No. of vendors.		Amount.		No. of vendors.		Rs. As. P.		Total discount.		
Lucknow,	...	4	1,51,116 9 0	2	2,400 0 0	...	...	25	27,685 0 0	31	1,81,201 9 0	...	...	...	1,057 9 0	1,057 9 0	1,80,144 0 0	...	...	...	...	
Unáo, ...	...	1	56,587 5 0	3	15,841 8 0	1	1,791 12 0	20	8,906 0 0	25	83,126 9 0	...	...	...	307 3 0	307 3 0	82,819 6 0	...	...	...	...	
Bára Banki, ...	...	1	51,249 5 0	3	10,190 13 0	1	31 14 0	6	6,538 2 0	11	68,010 2 0	...	...	...	210 1 10	210 1 10	67,800 0 2	...	...	...	...	
Total,	...	6	2,58,953 3 0	8	28,432 5 0	2	1,823 10 0	51	43,129 2 0	67	3,32,338 4 0	...	...	...	1,574 13 10	1,574 13 10	3,30,763 6 2	...	...	...	...	
Sítapur,	...	1	55,804 8 0	3	3,578 10 0	4	687 6 0	14	11,543 2 0	22	71,613 10 0	...	...	...	417 13 10	417 13 10	71,195 12 2	...	...	...	...	
Kheri, ...	...	1	27,621 2 0	2	5,802 3 0	...	...	9	4,627 14 0	12	38,051 3 0	...	...	...	156 2 8	156 2 8	37,895 0 4	...	...	...	...	
Hardui,	...	1	42,349 0 0	3	17,120 0 0	...	...	13	10,552 8 0	17	70,021 8 0	...	...	...	320 8 3	320 8 3	69,700 15 9	...	...	...	...	
Total,	...	3	1,25,774 10 0	8	26,500 13 0	4	687 6 0	36	26,723 8 0	51	1,79,686 5 0	...	...	...	894 8 9	894 8 9	1,78,791 12 3	...	...	...	...	
Rái Bareli,	...	1	61,798 3 0	3	6,955 6 0	...	...	7	5,564 8 0	11	74,318 1 0	...	...	...	186 11 6	186 11 6	74,131 5 6	...	...	...	...	
Pratágarh,	...	1	46,762 0 0	2	13,963 3 0	1	261 14 0	8	2,268 12 0	12	63,255 13 0	...	...	...	70 5 0	70 5 0	63,185 8 0	...	...	...	...	
Sulánpur,	...	1	43,287 9 0	3	9,516 3 0	3	717 8 0	3	4,125 6 0	10	57,646 10 0	2 4 0	2 4 0	...	135 0 0	160 3 9	57,486 6 3	...	...	...	...	
Total,	...	3	1,51,847 12 0	8	30,434 12 0	4	979 6 0	18	11,958 10 0	33	1,95,220 8 0	2 4 0	2 4 0	...	392 0 6	417 4 3	1,94,803 3 9	...	...	...	...	
Fyzabad,	...	1	56,803 13 0	4	18,740 8 0	...	...	9	9,715 0 0	14	85,259 5 0	...	...	...	514 0 1	514 0 1	84,745 4 11	...	...	...	...	
Gonda,	...	1	55,066 7 0	2	4,024 11 0	...	...	15	7,559 6 0	18	66,650 8 0	...	...	...	314 8 6	314 8 6	66,335 15 6	...	...	...	...	
Bharáich,	...	1	40,989 12 0	2	6,585 4 0	14	7,392 14 0	...	...	17	54,967 14 0	27 15 0	27 15 0	...	295 0 6	322 15 6	54,644 14 6	...	...	...	...	
Total,	...	3	1,52,860 0 0	8	29,350 7 0	14	7,392 14 0	24	17,274 6 0	49	2,06,877 11 0	27 15 0	27 15 0	...	1,123 9 1	1,151 8 1	2,05,726 2 11	...	...	...	...	
Grand Total,	...	15	6,89,435 9 0	32	1,14,718 5 0	24	10,883 4 0	129	99,085 10 0	200	9,14,122 12 0	30 3 0	30 3 0	...	22 15 9	22 15 9	9,10,084 9	...	...	...	...	

E. N. C. BRADDON.



Statement showing receipts and disbursements on account of the year ending

Division.	District.			2							
				Value or nature of stamps sold or							
				General stamps.							
				Blue and black bicolor stamps.	Bill of exchange or hundees.	Adhesive stamps.	Other general stamps.				
				Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.				
LUCKNOW,	Lucknow, ...	...	...	34,720 4 0	2,877 12 0	4,172 1 0	20 0 0				
	Unáo, ...	...	...	14,484 5 0	0 6 0	323 11 0	5 1 0				
	Bára Banki, ...	...	...	11,330 2 0	5 7 0	534 14 0	150 0 0				
	Total, ...	...	...	60,534 11 0	2,883 9 0	5,030 10 0	175 1 0				
SITAPUR,	Sitapur, ...	...	...	17,201 3 0	92 5 0	1,024 7 0	200 0 0				
	Kheri, ...	...	...	6,126 2 0	72 4 0	675 13 0	90 0 0				
	Hardui, ...	...	...	15,164 15 0	0 6 0	523 6 0	...				
	Total, ...	...	...	38,492 4 0	164 15 0	2,223 10 0	290 0 0				
RAI BARELI,	Rái Barelí, ...	...	...	14,682 6 0	16 3 0	545 6 0	320 0 0				
	Pratábgarh, ...	...	...	10,294 5 0	34 6 0	709 10 0	...				
	Sultánpur, ...	...	...	9,114 7 0	13 8 0	524 4 0	...				
	Total, ...	...	...	34,091 2 0	64 1 0	1,779 4 0	320 0 0				
FYZABAD,	Fyzabad, ...	...	...	12,183 12 0	858 15 0	1,541 5 0	190 0 0				
	Gonda, ...	...	...	12,025 0 0	25 8 0	924 0 0	...				
	Bharaich, ...	...	...	10,995 13 0	120 2 0	810 12 0	110 0 0				
	Total, ...	...	...	35,204 9 0	1,004 9 0	3,276 1 0	300 0 0				
	Grand Total, ...	...	...	1,68,322 10 0	4,117 2 0	12,309 9 0	1,085 1 0				

**General and Court Fee Stamps in the Province of Oudh for
31st March 1874.**

			3		4	5	6	7
issued for cash.					Miscellaneous receipts under the General Stamp Act.			
Court fee stamps.					Stamp duty realized under Section 24 by Collector.	Penalties realized under section 24 by Collector.	Stamp duty realized under Section 20 by Civil Court.	Penalties realized under Section 20 by Civil Court.
Adhesive.	Bicolor, red and black.	Process service stamps.	Total.					
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
59,405 6 0	61,412 9 0	18,593 9 0	1,81,201 9 0	99 1 0	106 0 0	37 13 0	680 9 0	
37,141 5 0	17,128 6 0	14,043 7 0	83,126 9 0	34 13 0	138 14 0	..	..	
37,273 3 0	8,536 11 0	10,179 13 0	68,010 2 0	75 15 0	5 11 0	..	..	
1,33,819 14 0	87,077 10 0	42,816 13 0	3,32,338 4 0	209 13 0	250 9 0	37 13 0	680 9 0	
17,559 1 0	28,652 6 0	6,884 4 0	71,613 10 0	14 2 0	277 14 3	..	..	
17,080 2 0	8,165 4 0	5,841 10 0	38,051 3 0	..	..	9 10 0	114 11 0	
12,073 9 0	32,945 12 0	9,313 8 0	70,021 8 0	..	..	..	..	
46,712 12 0	69,763 6 0	22,039 6 0	1,79,686 5 0	14 2 0	277 14 3	9 10 0	114 11 0	
36,191 2 0	14,379 8 0	8,183 8 0	74,318 1 0	..	..	28 13 0	136 2 0	
20,647 11 0	21,715 2 0	9,854 11 0	63,255 13 0	1 10 0	32 8 0	21 0 0	205 5 0	
21,801 12 0	17,051 6 0	9,141 5 0	57,646 10 0	..	..	2 13 0	45 15 0	
78,640 9 0	53,146 0 0	27,179 8 0	1,95,220 8 0	1 10 0	32 8 0	52 10 0	387 6 0	
43,844 7 0	12,181 0 0	14,459 14 0	85,259 5 0	..	..	20 4 0	204 5 0	
23,153 5 0	16,101 6 0	14,421 5 0	66,650 8 0	..	..	184 8 0	43 13 0	
10,773 10 0	24,150 4 0	8,007 5 0	54,967 14 0	..	..	5 2 0	76 10 0	
77,771 6 0	52,432 10 0	36,888 8 0	2,06,877 11 0	..	..	209 14 0	324 12 0	
3,36,944 9 0	2,62,419 10 0	*1,28,924 3 0	9,14,122 12 0	225 9 0	560 15 3	309 15 0	1,507 6 0	

* This is a part of the adhesive court fee stamps used for process fees.

Division.	District.	8		9		10		11		12		Charges on				
		Miscellaneous receipts under the General Stamp Act.				Court fees, fees under Sec. 10, Act VII of 1870, fees under Sec. 11, Act VII of 1870, fees under Sec. 16, Act VII of 1870.		Other miscellaneous receipts.	Total realized, i.e., total of columns 3 to 12.							
		Amount of stamp duty and adjudication fees realized under Section 39.	Amount realized by payment cost of paper of new stamp granted in lieu of damaged ones under Section 45.			Amount of court fees realized in pauper suits.				Blue and black bicolor stamps.	Bill of exchange or hundees.					
		Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
LUCKNOW.	Lucknow, ..	..	..	..	..	..	..	2 0 0	3 0 0	1,82,130 0 0	621 0 0	179 9 0	0			
	Unáo, ..	..	..	..	..	..	..	..	..	83,300 4 0	304 0 0	..	..			
	Bára Banki, ..	..	..	0 1 0	..	..	..	..	..	68,091 13 0	183 2 10	..	..			
	Total, ..	..	..	0 1 0	2 0 0	3 0 0	3,33,522 1 0	1,108 2 10	179 9 0	0						
SITAPUR.	Sitapur, ..	..	..	..	77 6 8	..	71,983 0 11	355 1 3	0 15 7							
	Kheri, ..	..	..	..	8 13 0	0 0 6	38,184 5 6	114 6 11	2 8 0							
	Hardui, ..	..	..	..	..	0 4 0	70,021 12 0	292 3 11	..							
	Total, ..	..	..	..	86 3 8	0 4 6	1,80,189 2 5	761 12 1	3 7 7							
RAI BARELI.	Rái Bareli, ..	..	..	..	46 14 0	22 3 0	74,552 1 0	172 2 6	..							
	Pratábgarh, ..	23 6 0	..	..	..	..	63,539 10 0	70 5 0	..							
	Sultánpur, ..	154 2 0	..	..	..	..	57,849 8 0	145 3 6	..							
	Total, ..	177 8 0	..	..	46 14 0	22 3 0	1,95,941 3 0	387 11 0	..							
FYZABAD.	Fyzabad, ..	29 0 0	..	..	..	5 6 0	85,518 4 0	382 0 0	41 8 1							
	Gonda, ..	..	..	..	..	..	66,878 13 0	257 14 6	1 9 0							
	Bharaich, ..	..	..	..	..	..	55,049 10 0	266 10 7	5 10 11							
	Total, ..	29 0 0	..	..	..	5 6 0	2,07,446 11 0	906 9 1	48 12 0							
Grand Total, ..		206 8 0	0 1 0	135 1 8	30 13 6	9,17,099 1 5	3,164 3 0	231 12 7								

13				14	15	16	17	18	19	
account of discount on sale of										
Adhesive stamps.	Other general stamps.	Court fee stamps.	Process service stamps.	Total.	Refund of penalties under Section 42, Act XVIII of 1869.	Refund of value of damaged stamps under Section 45 of Act XVIII. of 1869.	Refund of value of stamps returned by vendors, Sec. 45.	Refunds under the Court Fees Act.	Miscellaneous charges.	Total charges.
Rs. As. P.	Rs. As. P.			Rs. As. P.		Rs. As. P.	R. A. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
257 0 0	..	..	..	1,057 9 0	..	480 4 0	..	914 0 0	..	2,451 13 0
3 3 0	..	..	..	307 3 0	..	..	..	558 0 0	..	865 3 0
26 15 0	..	..	..	210 1 10	..	133 8 0	63 8 0	473 6 0	1 2 0	881 9 10
287 2 0	..	..	..	1,574 13 10	..	613 12 0	63 8 0	1,945 6 0	1 2 0	4,198 9 10
61 13 0	..	..	..	417 13 10	..	681 4 6	..	788 0 0	..	1,887 2 4
36 9 0	2 10 9	..	..	156 2 8	..	..	..	66 0 0	..	222 2 8
28 4 4	..	..	..	320 8 3	..	466 8 0	..	210 11 6	..	997 11 9
126 10 4	2 10 9	..	..	894 8 9	..	1,147 12 6	..	1,064 11 6	..	3,107 0 9
14 9 0	..	..	..	186 11 6	..	150 0 0	..	1,199 0 0	14 13 0	1,550 8 6
..	..	..	..	70 5 0	..	516 0 0	..	4,904 14 0	..	5,491 3 0
15 0 3	..	..	..	160 3 9	..	208 15 9	..	210 0 0	..	579 3 6
29 9 3	..	..	..	417 4 3	..	874 15 9	..	6,313 14 0	14 13 0	7,620 15 0
90 8 0	..	..	..	514 0 1	..	..	..	270 0 0	..	784 0 1
55 1 0	..	..	..	314 8 6	..	73 8 0	..	174 8 0	..	562 8 6
50 10 0	..	..	..	322 15 6	..	64 14 6	..	226 6 0	2 10 0	616 14 0
196 3 0	..	..	..	1,151 8 1	..	138 6 6	..	670 14 0	2 10 0	1,963 6 7
639 8 7	2 10 9	..	..	4,038 2 11	..	2,774 14 9	63 8 0	9,994 13 6	18 9 0	16,890 0 2

		20									
		Net receipts of the current year.									
Division.	District.	Blue and black bicolor stamps.			Bill of exchange or hundees.			Adhesive stamps.			Process service stamps.
		Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	
LUCKNOW,	Lucknow,	34,545	7	0	2,698	3	0	3,915	1	0	Included in Court Fee Stamps.
	Unáo,	14,354	0	0	0	6	0	320	8	0	
	Bára Banki,	11,030	8	2	5	7	0	507	15	0	
	Total,	59,929	15	2	2,704	0	0	4,743	8	0	
SITAPUR,	Sitapur,	16,456	13	6	91	8	5	962	10	0	
	Kheri,	6,114	13	7	90	15	0	639	4	0	
	Hardui,	14,406	7	1	0	6	0	495	1	8	
	Total,	36,978	2	2	182	13	5	2,096	15	8	
RAI BARELI,	Rái Bareli,	14,532	8	6	16	3	0	530	13	0	
	Pratábgarh,	9,991	13	0	34	6	0	709	10	0	
	Sultánpur,	8,963	1	9	13	8	0	509	3	9	
	Total,	33,487	7	3	64	1	0	1,749	10	9	
FYZABAD,	Fyzabad,	12,060	11	0	817	6	11	1,450	13	0	
	Gonda,	11,921	14	6	23	15	0	868	15	0	
	Bharaich,	10,743	5	11	114	7	1	760	2	0	
	Total,	34,725	15	5	955	13	0	3,079	14	0	
Grand Total,		1,65,121	8	0	3,906	11	5	11,670	0	5	

M E M O.—Cost of

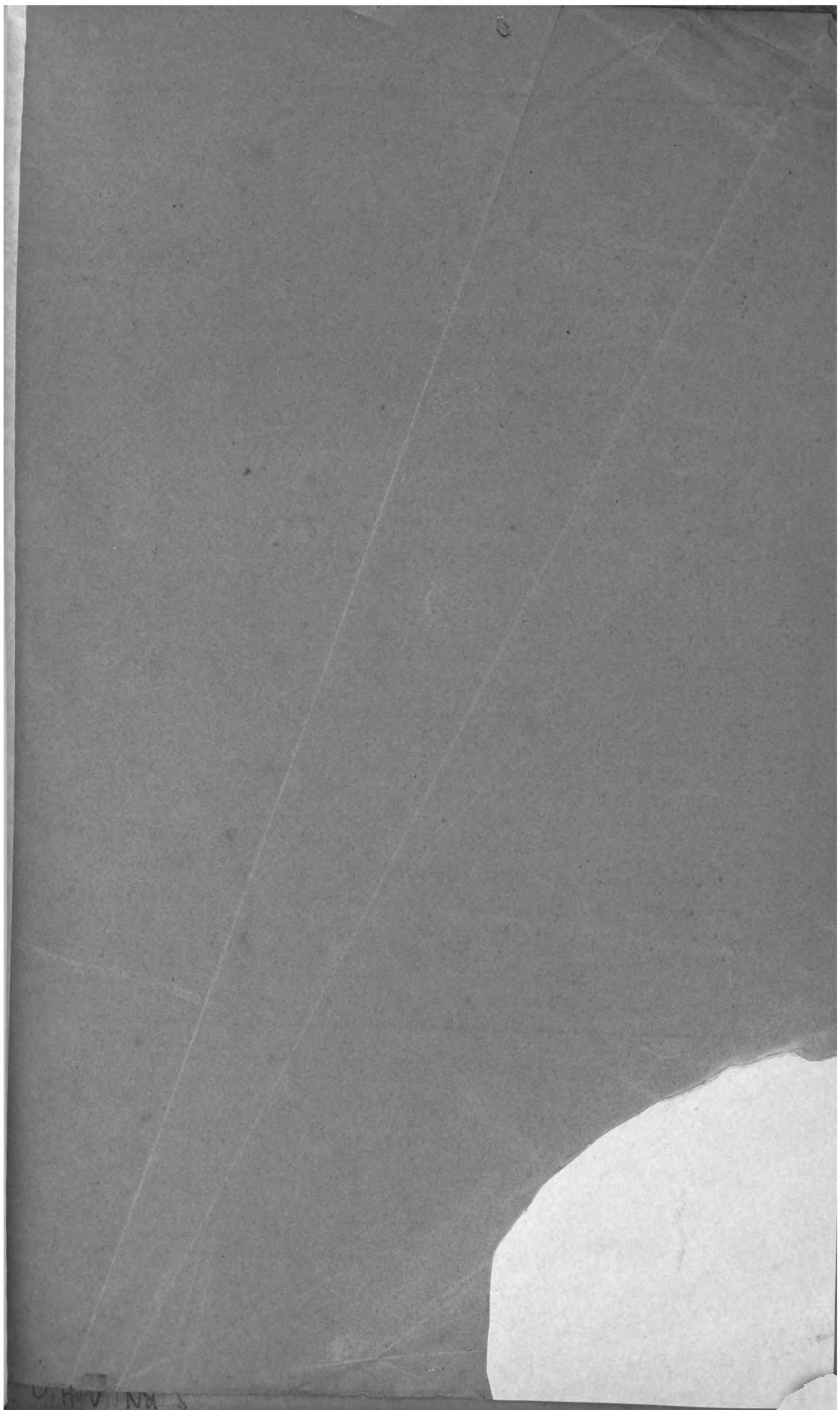
	Rs.	As.	P.
Lucknow,	10,117	15	8
Unáo,	5,776	9	0
Bára Banki,	5,286	8	10
Sitapur,	3,605	11	4
Kheri,	3,890	3	7
Hardui,	4,624	4	4
Total,	33,301	4	9

21							22
Net receipts of last year.							Total.
Total.	Blue and black bicolor stamps.	Bill of exchange or hundees.	Adhesive stamps.	Other general stamps.	Court fee stamps.	Process service stamps.	Total.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
1,79,678 3 0	33,835 14 6	2,663 5 6	3,594 6 0	30 0 0	1,27,282 0 0	..	1,67,405 10 0
82,435 1 0	16,536 6 6	1 5 0	358 6 0	11 14 0	45,581 10 0	8,707 8 0	71,197 1 6
67,210 3 2	12,383 15 0	1 11 0	867 13 9	130 0 0	50,129 13 0	..	63,513 4 9
3,29,323 7 2	62,756 4 0	2,666 5 6	4,820 9 9	171 14 0	2,22,993 7 0	8,707 8 0	3,02,116 0 3
70,095 14 7	19,652 0 8	82 15 5	898 4 0	69 6 5	36,766 8 0	4,843 11 0	62,312 13 6
37,962 2 10	7,121 5 6	86 12 8	624 6 0	99 11 3	34,474 2 0	..	42,406 5 5
69,024 0 3	14,089 1 11	12 9 0	540 14 6	..	51,763 4 0	..	66,405 13 5
1,77,082 1 8	40,862 8 1	182 5 1	2,063 8 6	169 1 8	1,23,003 14 0	4,843 11 0	1,71,125 0 4
73,001 8 6	14,929 5 0	21 10 0	417 6 6	140 0 0	50,578 9 0	..	66,086 14 6
58,048 7 0	11,760 13 6	33 3 0	157 9 0	604 11 0	53,399 1 0	..	65,955 5 6
57,270 4 6	12,465 7 3	11 15 0	486 15 0	..	39,990 7 0	8,221 11 0	61,176 7 3
1,88,320 4 0	39,155 9 9	66 12 0	1,061 14 6	744 11 0	1,43,968 1 0	8,221 11 0	1,93,218 11 3
84,734 3 11	11,960 13 11	734 11 0	1,674 13 6	210 0 0	72,013 3 0	..	86,593 9 6
66,316 4 6	16,753 15 1	37 4 0	1,225 13 6	..	54,825 8 0	..	72,842 8 7
54,432 12 0	13,648 3 2	114 8 6	763 13 0	110 0 0	40,350 9 0	..	54,987 1 8
2,05,483 4 5	42,363 0 2	886 7 7	3,664 8 0	320 0 0	1,67,189 4 0	..	2,14,423 3 9
9,00,209 1 3	1,85,137 6 0	3,801 14 2	11,610 8 9	1,405 10 8	6,57,154 10 0	21,772 14 0	8,80,882 15 7

Process Serving Establishment.

	Rs.	As.	P.
Rái Bareli,	3,922	14	11
Pratābgarh,	4,828	3	5
Sultānpur,	4,493	8	3
Fyzabad,	7,841	13	5
Gonda,	9,300	9	11
Bharaich,	4,679	12	6
Total, ..	35,066	14	5
Grand Total,	68,368	3	2

E. N. C. BRADYON,
Supdt. of Excise and Stamps, Oudh





1575 *

Preserve in paper

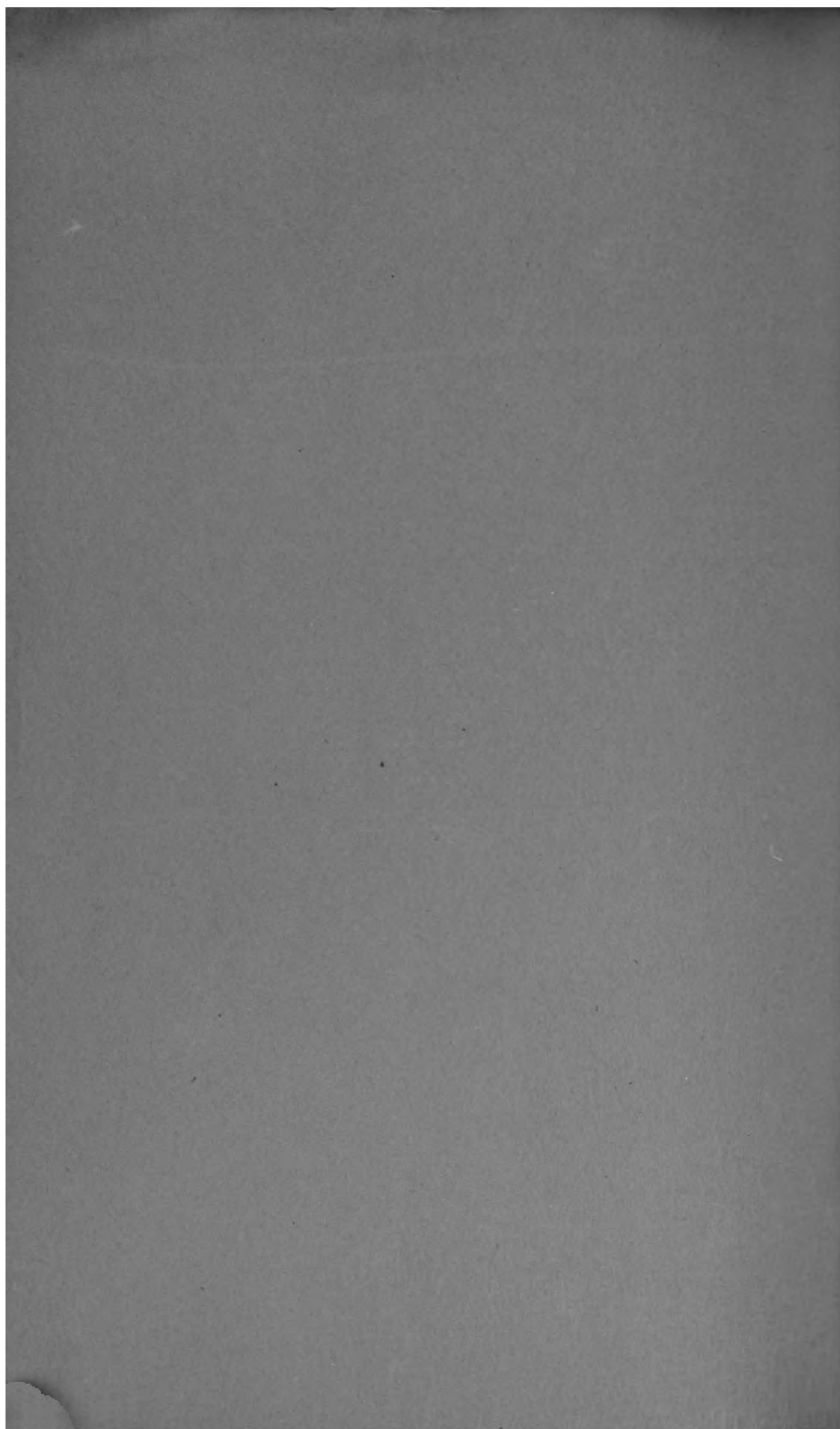
(73)

73 ZZZ

REPORT
ON THE
STAMPS DEPARTMENT
IN THE
PROVINCE OF OUDH,
FOR 1874-75.

LUCKNOW.—PRINTED AT THE OUDH GOVERNMENT PRESS.

U. P. V. N. 5



No. 3887.

REVENUE DEPARTMENT.

STAMPS.

Lucknow, 25th October 1875.

READ—

The report of the Superintendent of Stamps and Excise on the administration of the Stamp department during the year 1874-75.

Paras. 1 to 13.

RESOLUTION. The receipts, both gross and net, are larger than they have ever been. This is generally satisfactory, but the decline of the revenue in Kheri, Partabgarh, and Bahraich, notably in the first-named district, is remarkable, and merits the attention of the district officers and the Superintendent; it is confined almost entirely to the proceeds of the sale of court-fee stamps.

Paras. 14 and 15.

2. The charges are moderate: the larger expenditure on account of discount is money well spent, for it has brought about an increase in the number of vendors, and thus conduced to the convenience of the public.

Para. 17.

3. It is not understood why licensed vendors who do not keep up a supply of stamps are allowed to retain their licenses.

Paras. 18 and 19.

4. The Superintendent is of opinion that persons desiring to take out licenses as stamp-vendors do not obtain them as easily as is desirable, and that stocks of stamps might be more readily replenished. On the other hand, the Officiating Chief Commissioner has before him the reports of district officers, from which it would seem that it is often difficult to prevail on persons to become vendors. The Superintendent should state specifically what are the obstacles which, in his opinion, discourage the taking out of licenses. From the concluding portion of para. 19, it would seem that the Superintendent thinks that it is optional with registering officers to undertake the vend of stamps, and some district officers appear to share this opinion: but the idea is a mistaken one, for under existing rules, every sub-registrar is bound to sell court-fee stamps; he has only the option of selling them as a licensed vendor, giving payment in advance and profiting by the discount, or of being an *ex-officio* vendor receiving stamps without payment in advance and obtaining no discount. Every sub-registrar should be called on to elect to which class of vendor he will belong, and the Deputy Commissioner should thereafter see that he thoroughly performs the duties required of him.

Para. 22.

5. The district officers have interested themselves in keeping up a proper supply of stamps at the various places of vend, and the Officiating Chief Commissioner is assured that little general inconvenience is now experienced by would-be purchasers; but the Superintendent is right in carefully attending to this subject, and promptly informing the Deputy Commissioner whenever he finds the stock of a vendor is insufficient.

6. The argument put forward in paras. 24 to 27 of Mr. Braddon's report appears to be that because a man may now, without infringing the law, sell stamps without a license, and, in such case, is not bound to charge only the value denoted on the stamps, therefore licensed vendors should be abolished, and the Government should recognize the unrestricted sale of stamps for what they will fetch. This plan would certainly not be to the advantage of the public, for whereas they can now obtain stamps for the sums which they denote at from twenty to thirty places scattered throughout each district, they would, under the proposed arrangement, be required to pay more or less premium on all stamps, except those purchased directly from the Government treasury.

Paras. 24 to 27.

7. The testimony of district officers does not confirm the Superintendent's opinion that the rule regarding the double-punching of court-fee labels is neglected in most districts; and, in the case referred to in the 36th para. of the report, the Deputy Commissioner affirms that the stamps were removed notwithstanding the observance of the rules regarding their perforation. It is, of course, incumbent on all officers to apply strictly each and all of the various checks which are from time to time prescribed with the object of preventing fraud, but the Officiating Chief Commissioner is distinctly of opinion that no system of cancellation will effectually attain that end. The court-fee labels are, doubtless, in the first instance cheaper than the impressed paper, but there can be no question that their use renders fraud, and consequent loss to the State, far more easy; whilst the system of check and counter-check which is entailed occupies the valuable time of highly-paid officers who might be far better employed.

Paras. 33 to 43.

8. In both the cases of embezzlement of stamps in the hands of the treasurers referred to by the Superintendent, there was a blameworthy neglect of standing orders on the part of the treasury officer, and steps have been taken to prevent similar carelessness in future. At the same time, it is a question whether the rules might not with advantage be modified, and the Government content itself with an acknowledgment from time to time of the value of the stamps for which the treasurer is responsible, without verifying the number of the stamps actually in his possession.

Para. 44.

G. E. ERSKINE,

Persl. Asst. to the Chief Commissioner, Oudh.

No. 1253.

FROM

THE SUPERINTENDENT OF STAMPS AND EXCISE,

OUDH,

TO

THE PERSL. ASST. TO THE CHIEF COMMISSIONER,

OUDH.

Dated Lucknow, the 12th August 1875.

SIR,

I HAVE the honor to report upon the Stamps Administration of Oudh for the year 1874-75.

Rise in revenue.

2. The receipts of this year rose to a point they had never before reached. In 1870-71 gross receipts were Rs. 9,21,111 ; in 1874-75 they were Rs. 9,29,402. The following table shows results of the five last years :—

Years.	Gross Receipts.	Charges.	Net Receipts.	REMARKS.
	Rs.	Rs.	Rs.	
1870-71 ..	9,21,111	42,144	8,78,967	
1871-72 ..	8,92,680	23,717	8,68,963	
1872-73 ..	8,99,356	18,473	8,80,883	
1873-74 ..	9,17,099	16,890	9,00,209	
1874-75 ..	9,29,402	14,296	9,15,106	

3. And the increase for the year under review is actually greater than is here shown by Rs. 11,398, that amount, paid into the Rae Bareli Treasury by the treasurer as the value of stamps misappropriated by his agents, not having been brought to credit till after the close of the year, though it belongs to the period prior to 31st March 1875.

District details.

4. Six districts, according to the statement appended, show an increase of revenue, viz., Lucknow, Unao, Bara Banki, Sultanpur, Fyzabad, Gonda ; but allowing to Rae Bareli the Rs. 11,398 above-mentioned, that district would be added to those which gave increased revenue.

5. Of these seven districts, four (Lucknow, Unao, Bara Banki, and Rae Bareli,) gave an increase last year. Of the six districts that last year exhibited a falling off, three (Fyzabad, Sultanpur, and Gonda.) have this year shown an improvement ; thus in four districts (Lucknow, Unao, Bara Banki, and Rae Bareli,) the revenue has improved in both years. In five (Sitapur, Hardoi, Fyzabad, Sultanpur, and Gonda,) it has fluctuated, and in three (Kheri, Partabgarh, and Bahraich,) it has declined throughout.

6. Looking back upon the returns of the last five years, the following results are shown for these three districts :—

Progressive decrease in
Kheri, Partabgarh, and
Bahraich.

Years.					Gross Receipts.			Remarks.
					Kheri.	Partabgarh.	Bahraich.	
					Rs.	Rs.	Rs.	
1870-71	..	..	..	..	47,355	62,420	60,646	
1871-72	..	..	..	..	43,019	58,427	62,748	
1872-73	..	..	..	..	42,828	66,549	56,024	
1873-74	..	..	..	..	38,184	63,539	55,049	
1874-75	..	..	..	..	30,620	60,884	48,491	

7. As regards Kheri and Bahraich it will be seen that there has been a progressive decrease from 1870-71 to 1874-75. In Partabgarh the result has not been always in the direction of a falling off. The revenue was greater in 1873-74 than in 1870-71, and in 1874-75 than in 1871-72. The decrease, comparing 1874-75 with 1870-71, is only Rs. 1,536. The explanation given for the decreased revenue of Partabgarh and Bahraich is the decrease of litigation. As to that of Kheri, the Deputy Commissioner urges several reasons :—I. The approaching termination of settlement operations ; II. The diminished wealth of the people ; III. Recent reductions or remissions of stamp duty by the Government of India ; IV. The natural consequence of the protection of estates under the Encumbered Estates' Act, in the way of reducing suits in court and transactions in which deeds pass between debtor and creditor. This subject has my attention, and I shall take the earliest opportunity of visiting Kheri, where the falling off in receipts is most marked.

8. The following figures show the sales of stamps of different classes for the two years 1873-74 and 1874-75 in juxtaposition :—

					1873-74.	1874-75.	Remarks.
					Rs.	Rs.	
General stamps impressed	..	..	..	..	1,68,322	1,61,854	
Ditto adhesive	..	..	..	..	12,309	12,490	
Ditto hoondie	..	..	..	..	4,117	3,739	
Court-fee (including process service stamps)					7,28,287	7,46,760	
Miscellaneous	..	..	..	..	1,085	830	

9. From the above it is evident that (as was the case last year) the increase in revenue is due to court-fee stamps. Under the head of general stamps there is an improvement only in sales of adhesive (*i. e.*, receipt) stamps. The sales of hoondie stamps fluctuate a little from year to year, but may be deemed stationary at the point of Rs. 4,000. The sales of general stamps impressed (*i. e.*, the stamps used for nearly all purposes of the General Stamp Act,) have now declined for two successive years as before they increased.

Increase due to court-fee stamps.

Falling off in general stamps explained.

10. That the sales of general stamps should have fallen off, my registration returns show me. Fewer deeds have been registered, and it is fair to conclude fewer have been executed. This seems to be the natural sequence of the years of pressure that went before with many successive bad seasons. The bulk of the agricultural community, put to the severest straits, then sold or mortgaged all they had and borrowed all they could. The work of redemption and repayment will go on with prosperous seasons, but this does not involve the execution of deeds upon stamps of any value; mostly a one-anna receipt stamp serves to conclude the transaction and effect the release of the indebted agriculturist.

11. As another reason for slackness of trade, may be cited that which I gave last year, the hesitation of money-lenders to advance money beyond a certain point and upon any but the best security.

Process service.

12. Of the receipts from court-fee stamps (Rs. 7,46,760) Rs. 1,27,075 are on account of process service. Thus 17 per cent. of the court-fee stamps sold were for process service in 1874-75 against 17·7 per cent. in 1873-74. The actual cost of process service establishments was Rs. 73,464 in the latter year against Rs. 68,368 in the former, or 57 per cent. of income against 53 per cent.

Miscellaneous receipts.

13. The income from miscellaneous receipts rose from Rs. 2,977 to Rs. 3,728. It is questionable, however, whether this source of revenue can ever attain any considerable proportions, and it certainly is not desirable that it *should*. Miscellaneous receipts are mainly derived from deficient duty and penalty paid under sections 20 and 24 of the General Stamp Act, and *ceteris paribus* the more these increase the greater must be the disregard of the provisions of the law by the people.

Charges.

14. The charges were in 1873-74 less than they ever were before. They were in 1874 less still, thus:—

	1872-73.	1873-74.	1874-75.	Remarks.
	Rs.	Rs.	Rs.	
Discount on sales	4,197	4,038	7,006	
Refunds	14,118	12,833	7,263	
Miscellaneous	158	19	25	
Total ..	18,473	16,890	14,296	

15. This improvement is due to the very considerable decrease in refunds. In discount there was an increase of expenditure, due to the revision of the rules for vend of stamps, by which a small discount was allowed upon sale of court-fee stamps.

Refunds of value of spoilt stamps.

16. The rules as to refund of value of spoilt stamps have come to be more closely regarded, but still officers occasionally send stamps to me for

destruction without recording reasons for their being considered spoilt, and recently I had to report to the Chief Commissioner a case in which refund of value of a court-fee stamp was made contrary to the express provisions of the law and the rules of the local Government.

17. The number of vendors rose during the year from 200 to 355. This increase appears, at least from the statement, explanatory of the issue and vend of stamps hereto appended; but in fact there are *not* 355 vendors, for several of the non-officials who hold licenses do not hold stamps.

Stamp vendors.

18. Allowing for this, however, there has still been a marked increase, and consequent improvement, as regards the convenience of the stamp using public, and I venture to think that the improvement would have been greater had district officers made it easier to obtain licenses and stocks of stamps.

Difficulty of obtaining license for vend of stamps complained of.

19. It may be that I hear only a one-sided statement, but I certainly *do* hear that it is a very troublesome matter to procure a stamp license; and I am inclined to think that more of the registering officers would assume this duty were greater facilities of doing so presented to them.

20. It would seem to corroborate this impression that the sale of stamps without a license has been undertaken by some. Within the last few months a district officer fined a man for selling stamps without a license, and reference was made to the Chief Commissioner as to whether he was not justified in doing so. As a matter of law he was *not* justified, for there is no clause in either of the Acts (XVIII. of 1869 or VII. of 1870) which makes the unlicensed vend of stamps a punishable offence, and as a matter of common sense, he was still less justified, for the man willing to undertake the sale of stamps should have found it worth his while to take out a license.

21. But though the number of stamp-vendors has been increased, and increased substantially, it cannot be said to be as yet sufficient, nor can it be predicated that the vend of stamps is a popular business. The discount is very small, and not remunerative where sales are on a small scale. The class which ordinarily undertakes the sale is without capital, and the stock of stamps which it is within the power of a petty vendor to lay in is the more circumscribed, because stamps of different classes, as well as different values, have to be provided. A court-fee stamp of eight annas will not do for a bond of Rs. 100, or a general stamp of eight annas for a miscellaneous petition to the district courts. The vendor should have a sufficient stock of both, and may be called upon to sell neither. Here is one of many powerful arguments for returning to the old bicolor impressed stamp for deeds under the General Stamp Act, and law papers under the Court Fees Act alike.

Supply of stamps in hands of vendors insufficient.

Vendors unable to keep up sufficient stock.

A remedy for this.

22. During the year under review there were considerable modifications of the sale rules. The vend of court-fee stamps was thrown more into the hands of the public. Instead of making the tahsils sub-depôts

Recent changes in rules for vend of stamps.

ex officio licensed vendors were appointed. All the encouragement that could be given by rules approved by the Government of India was afforded, but still I found that even in tahsil towns there were insufficient stocks of stamps in the hands of vendors.

23. The difficulty was aggravated in the case of general stamps by misapprehension of the scope of the new rules. In some districts it was held that the tahvildár, ceasing to be the agent of a sub-depôt for court-fee stamps, could not sell general stamps either, and stamps of all kinds were taken from the tahsil. As the licensed vendors cannot afford to keep in stock any general stamps save those of the lower values, and may not sell any of a value exceeding Rs. 10, inconvenience naturally arose from this.

Free trade in stamps recommended.

24. After much anxiety and deliberation, I have come to the conclusion that (under existing conditions, or conditions in any degree similar to those which exist,) the vend of stamps should be thrown open absolutely; that free trade in stamps should be permitted; the vendor selling without a license, selling when and where he will, and selling his stamps not at their strict nominal value, but at the best price they will bring in the market.

25. Practically, this may be done now; there is nothing in the law that prevents a man from selling a stamp without a license, and, being unlicensed, the vendor may laugh to scorn the rules which restrict the formally appointed salesman.

26. There is the apparent objection that in allowing this we should increase the incidence of the stamp tax upon the people without increasing the revenue, that we should take not only the tax from the tax payer, but the cost of collecting it: but even in the interests of the people, it is fair to say that this objection is only apparent. It is surely better that the man requiring a one rupee stamp should be able to purchase it at his own door for one rupee one anna than that he should have to go a day's journey for it. It would be better for him, both as to convenience and cost; and without the warrant of official sanction, fancy prices are now taken for stamps at times: I mentioned last year how one rupee had been paid for a one anna stamp.

27. There remains the argument, that the unlicensed vend of stamps might make it more difficult for the courts to determine the authenticity of deeds brought before them in evidence, but I do not think this constitutes any valid objection. Even while the vend of stamps is in the hands of a few vendors, the courts often find it difficult enough to ascertain the channels through which a stamp has passed to the person using it, and the best part of the system of check in this respect, the endorsement of the treasurer, would remain. The necessity of registering deeds of certain classes would also strengthen the hands of the courts in this regard.

Breach of stamp laws.

28. Prosecutions for breach of stamps law were 93 in 1874-75 against 85 in the previous year; 169 persons were prosecuted, 122 convicted, 45 acquitted, and as to two, cases were pending. The number of unstamped and insufficiently stamped deeds reported by me to district officers was 15 against 90 in the year preceding.

29. I have had again this year to notice the remissness of officers in giving effect to sections 20 and 24 of Act XVIII. of 1869 (referred to in para. 23 of my last report). In the course of my tour of inspection, I found many errors of practice, and very considerable carelessness in keeping up the registers of duty and penalty levied. These irregularities I reported to the Judicial Commissioner, and I trust that the instructions he has issued for the courts, and some changes made in the form of register kept up, will result in visible improvement.

Disregard of sections 20 and 24 Act XVIII. of 1869

30. Between April 1874 and April 1875 changes have been made in the Stamp Act which afford relief in the instance of certain deeds that before bore a disproportionately heavy duty. Deeds of gift, exchange, and releases (articles 37, 38, and 30, schedule II.) have been thus relieved; but these modifications of articles, and the frequent additions to the exemptions, necessarily tend to complicate the law, more particularly for those who do not note the changes as they are made, and the day is, I fear, far distant when the Stamp Act in all its provisions will be thoroughly intelligible to the people.

Changes in the General Stamp Act.

31. As it is, I believe, that ignorance mostly occasions neglect of the law's provisions. As a rule, and a very widely observed rule, the people do, according to their lights, use the proper stamps for their deeds.

The General Stamp Act observed.

32. There has been great improvement during the year in respect of the economical use of stamps; occasionally two or three are used where one should have sufficed, but instances of a dozen being so employed are very rare.

Working of Court-fees Act. Wasteful use of stamps.

33. The double punching of stamps on files consigned to the record-room is not as systematically attended to as it should be. The record-keeper naturally shirks this duty if he is not closely looked after. His intentions may be honest enough, but he objects to the trouble of examining and punching every stamp, or his intentions may be dishonest, and he finds it contrary to his interests, as well as a trouble, to deface stamps so that they cannot be again used.

Double punching.

34. There is no doubt that this neglect of the rule as to double punching is to be found in a greater or less degree in the majority of districts, and until there is reform in this respect, there can be no reasonable security from loss caused by the removal of stamps from the records to be used again.

Neglect of rule prevails in many districts.

35. So far the sale returns seem to indicate that no such fraud on a large scale has occurred. If court-fee adhesive stamps are ever twice used, the practice would naturally commence on a small scale, and the stamps used would be the lower-valued ones required for miscellaneous petitions. The urzee navís and the moharirs of the court would probably manage this between them. To venture upon this business with the stamps of larger value upon plaints and appeals would need the collusion of the munsarim, or of an amount of daring which only comes with long success and immunity.

Probable effects.

The removal of court-fee labels from records of Fyzabad.

36. But everywhere I hear of court-fee adhesive stamps being missed from the files. In Fyzabad particularly this was noted ; and an Extra Assistant Commissioner was especially deputed to investigate the matter. It is now reported, that from 1,908 misls court-fee labels worth Rs. 1,879-14-0 have been removed, and that 789 misls are missing altogether. The approximate value of court-fee labels on 195 of the missing files is Rs. 850-5-0 ; that of the other 594 is said to be much more. In other words, stamps worth Rs. 5,000, more or less, have been taken from the record rooms of Fyzabad.

37. That this would not have happened had the system of double punching been properly enforced may, I think, be safely affirmed. It would have given far less trouble to do that thoroughly than has been caused by the neglect of it. For weeks or months a native officer has worked at this enquiry. It would not have called for any such sacrifice of time if rules had been carried out at once.

Remedial measures proposed by the Deputy Commissioner.

38. The Deputy Commissioner of Fyzabad (Mr. King) recommends two checks against misappropriation of stamps from files :—

- I. To stamp on each label with “sticky indelible ink” the date on which stamp was filed ; and
- II. To affix all stamps of a misl upon one sheet of paper, which sheet of paper with the stamps thereupon should be destroyed when the case was completed, the officer presiding in the court certifying in writing that he had destroyed them.

39. The first of these remedial measures is very much what I proposed in my last annual report. The second is indubitably a good one if officers could be trusted to carry it out ; but so far, a simpler check, and one giving less trouble, has failed, because officers would not see it enforced, and, that being so, there is nothing to be hoped from a more elaborate system.

Court-fee adhesive stamps generally condemned.

40. And everywhere I hear the court-fee adhesive stamps condemned. The advantages of this class of stamps I have detailed in para. 40 of my last year's report. These are,—(I) economy ; (II) The smaller number of denominations required ; and, I may add, (III) the greater facility of counting where unbroken sheets can be numbered 120 at a time.

Disadvantages of court-fee labels greater than advantages.

41. But the question is whether the disadvantages do not outweigh the advantages, and I am emphatically of opinion that they do. Advantages I. & II. both mean economy ; advantage III. is that of trouble saved, but the saving in cost of adhesive stamps may very well be out-done by loss through fraud ; and the economy of trouble in counting is nothing compared with the labour of double punching stamps.

42. I would respectfully, but strongly, urge my opinion that the court-fee adhesive stamp will not succeed. It may be affirmed that until the system of double-punching has been effectively carried out, these stamps cannot be said to have had a fair trial, but it seems to me that in practice no system of cancellation will effectually prevent fraud, and it is my duty to express this view.

43. Again, if impressed paper be reverted to, and the same class of stamps be used for court papers and deeds, the difficulty as to vend of stamps will disappear. The whole matter would be simplified by reverting to scales of court-fee and general stamps something like those which formerly existed ; fewer denominations of stamps would be then necessary.

An impressed stamp for both general and court-fee purposes recommended.

With recurrence to the former simpler scale of duty.

44. Two instances of what are called stamps defalcations have occurred during the year. In neither case does this term exactly apply. The stamps that were made away with were those in the hands of the treasurer, for which he was responsible, and they were made away with by his own agents. In other words, his agents sold them without crediting the proceeds, until their balances being examined, discovery came, and then the value of the missing stamps was paid up.

Stamp defalcations.

45. For the future, however, this sort of thing has been rendered extremely difficult, if not impossible, by newly introduced rules as to count of stamps and monthly certification of balances.

46. The following figures give estimated receipts and actuals under several headings :—

Budget and actuals.

	Estimate.	Actuals.	Excess.	Deficiency.
	Rs.	Rs.	Rs.	Rs.
General impressed stamps	1,94,000	1,62,384	...	31,616
Do. adhesive ditto	14,300	12,490	...	1,810
Do. hoondie ditto	4,000	3,739	...	261
Court-fee	6,98,000	7,46,760	48,760	...
Miscellaneous receipts	3,400	3,727	327	...
Total ...	9,13,700	9,29,100	15,400	...

But the Rs. 11,398 received, though not credited in Rae Bareilly, would improve the results above shown, reducing the deficiency under general, and adding to the excess under court-fee stamps.

47. This report has been delayed for want of the Fyzabad Deputy Commissioner's reply to a reference about stamps missing from record-rooms.

Delay in submission of this report.

I have the honour to be,

Sir,

Your most obedient servant,

E. N. C. BRADDON,

Superintendent of Stamps and Excise, Oudh.

Comparative Memo. of stamp prosecutions from April 1874 to March 1875.

District.	Number of cases instituted.		Number of persons brought to trial.		Convicted.		Acquitted.		Pending.		REMARKS.
	1873-74.	1874-75.	1873-74.	1874-75.	1873-74.	1874-75.	1873-74.	1874-75.	1873-74.	1874-75.	
Lucknow	5	5	10	7	9	7	1	..	..	..	
Unao ..	3	5	3	7	2	5	1	2	..	..	
Bara Banki	5	5	7	7	5	6	2	1	..	..	
Sitapur	22	16	45	29	30	23	7	4	8	2	
Kheri	2	6	3	10	3	7	..	3	..	..	
Hardoi	11	5	26	7	15	5	10	2	1	..	
Rai Bareli	3	7	6	11	4	8	2	3	..	..	
Partabgarh	7	9	9	17	5	11	4	6	..	..	
Sultanpur	10	13	29	26	25	18	4	8	..	..	
Fyzabad	5	14	16	26	6	14	10	12	..	..	
Gonda	1	2	1	5	1	5	..	..	..	..	
Bahraich	11	9	30	17	19	13	11	4	..	..	
Total ..	85	93	185	169	124	122	52	45	9	2	

LUCKNOW, }
The 3rd July 1875.

E. N. C. BRADDON,
Superintendent of Excise and Stamps, Oudh.

Statement explanatory of the issue and vend of stamps in the Province of Oudh for the year ending 31st March 1875.

1		2										3	4	5				6	7
		Licensed Vendors.										Discount.							
		Value of Stamps sold by										Paid to							
		Treasurers.		Tabaldars.		Other officials.		Non-officials.				Total number of vendors during the year.	Total value of stamps sold during the year.	Treasurers.	Tabaldars.	Officials.	Non-officials.	Total discount.	Net Receipts.
		No. of vendors.	Amount.	No. of vendors.	Amount.	No. of vendors.	Amount.	No. of vendors.	Amount.	Rs. A. P.	Ra. A. P.								
Districts.	Lucknow	...	...	...	...	...	...	...	...	...	...	77	1,96,291 1 0	...	...	...	1,775 13 0	1,775 13 0	1,94,515 4 0
	Unao	...	...	...	...	...	...	...	...	...	38	85,645 6 0	...	...	...	559 4 9	559 4 9	85,086 1 3	
	Bara Banki	...	...	...	...	...	...	...	...	...	26	73,179 14 0	...	...	...	523 5 0	523 5 0	72,656 9 0	
	Total	...	...	...	...	...	...	...	...	...	141	3,55,116 5 0	...	...	...	2,858 6 9	2,858 6 9	3,52,257 14 3	
	Sitapur	...	...	...	...	...	...	...	...	...	22	70,235 5 0	...	...	...	488 0 1	488 0 1	69,747 4 11	
	Kheri	...	...	...	...	...	...	...	...	...	11	30,433 1 0	...	...	...	128 7 9	128 7 9	30,304 9 3	
	Hardoi	...	...	...	...	...	...	...	...	...	39	67,300 8 0	...	...	...	749 1 2	749 1 2	66,551 6 10	
	Total	...	...	...	...	...	...	...	...	...	72	1,67,968 14 0	...	...	...	1,365 9 0	1,365 9 0	1,66,803 5 0	
	Rae Bareli	...	...	...	...	...	...	...	...	...	18	65,772 11 0	...	...	...	146 8 0	146 8 0	65,626 3 0	
	Paritagarh	...	...	...	...	...	...	...	...	...	24	60,643 3 0	...	...	...	303 3 0	303 3 0	60,340 0 0	
Sultapur	...	...	...	...	...	...	...	...	...	20	59,897 2 0	...	...	...	573 8 0	573 8 0	59,323 10 0		
Total	...	...	...	...	...	...	...	...	...	62	1,86,313 0 0	...	...	...	1,023 3 0	1,023 3 0	1,85,289 13 0		
Fyzabad	...	...	...	...	...	...	...	...	...	36	95,691 0 0	...	...	...	839 8 3	839 8 3	94,851 7 9		
Gonda	...	...	...	...	...	...	...	...	...	25	72,272 7 0	...	...	...	486 3 0	486 3 0	71,786 4 0		
Bahrach	...	...	...	...	...	...	...	...	...	19	48,313 3 0	...	...	...	378 1 2	378 1 2	47,873 8 3		
Total	...	...	...	...	...	...	...	...	...	80	2,16,276 10 0	...	...	...	1,759 6 0	1,759 6 0	2,14,517 4 0		
Grand Total	...	...	...	...	...	...	...	...	...	355	9,25,674 13 0	...	...	...	7,006 8 9	7,006 8 9	9,18,068 4 3		

E. N. C. BRADDOCK.

**Statement showing receipts and disbursements on account of
the year ending the**

Division.	Districts.	2							
		Value or nature of stamps sold							
		General stamps.							
		Blue and black bicolor stamps.		Bill of exchange or hundis.		Adhesive stamps.		Other general stamps.	
		Rs.	As. P.	Rs.	As. P.	Rs.	As. P.	Rs.	As. P.
LUCKNOW	Lucknow	33,271	6 0	3,000	11 0	4,390	0 0	..	..
	Unao	12,300	2 0	1	5 0	395	15 0	..	..
	Bara Banki	10,343	0 0	5	5 0	510	15 0	150	0
	Total	55,914	8 0	3,007	5 0	5,296	14 0	150	0
SITAPUR	Sitapur	18,543	11 0	49	5 0	942	8 0	170	0
	Kheri	6,101	0 0	112	9 0	659	6 0	80	0
	Hardoi	12,241	1 0	..	..	565	12 0	..	..
	Total	36,885	12 0	161	14 0	2,167	10 0	250	0
RAE BARELI	Rae Bareli	12,710	12 0	21	4 0	525	2 0	140	0
	Partabgarh	11,747	8 0	41	4 0	691	6 0	60	0
	Sultanpur	10,082	1 0	5	5 0	548	15 0	..	..
	Total	34,540	5 0	67	13 0	1,765	7 0	200	0
FYZABAD	Fyzabad	11,949	8 0	375	10 0	1,307	7 0	220	0
	Gonda	11,344	6 0	1	8 0	1,066	8 0	..	..
	Bahraich	11,220	6 0	124	14 0	886	4 0	10	0
	Total	34,514	4 0	502	0 0	3,260	3 0	230	0
Grand Total		1,61,854	13 0	3,739	0 0	12,490	2 0	830	0

* N. B.—Besides this amount, Rs. 11,400, (eleven thousand and four hundred,) realized from the treasury

**General and court fee stamps, in the Province of Oudh, for
1st March 1875.**

						3		4		5		6		7					
ed for cash.						Total.		Miscellaneous receipts under the General Stamp Act.											
Court fee stamp.				Process service stamps.				Stamp duty realized under section 24 by Collector.		Penalties realized under section 24 by Collector.		Stamp duty realized under section 20 by Civil Court.		Penalties realized under section 20 by Civil Court.					
Adhesive.		Bicolor red and black.																	
Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.		
91,518	12	0	47,423	14	0	16,686	6	0	1,96,291	1	0	28	14	0	186	14	0	19 4 0	197 6 0
52,939	11	0	6,906	4	0	13,102	1	0	85,645	6	0	9	7	0	196	15	0	..	..
51,354	3	0	26	6	0	10,790	1	0	73,179	14	0	84	12	0	..	..	..	..	..
95,812	10	0	54,356	8	0	40,578	8	0	3,55,116	5	0	123	1	0	383	13	0	19 4 0	197 6 0
15,818	0	0	28,219	4	0	6,492	9	0	70,235	5	0	13	7	0	274	14	0	..	..
16,344	8	0	2,897	6	0	4,238	4	0	30,433	1	0	..	..	..	60	6	0	126 5 0	..
40,491	5	0	5,194	12	0	8,807	10	0	67,300	8	0	5	4	0	97	14	0	..	..
72,653	13	0	36,311	6	0	19,538	7	0	1,67,968	14	0	18	11	0	372	12	0	60 6 0	126 5 0
35,058	14	0	9,064	9	0	8,252	2	0	65,772	11	0	..	..	..	20	9	0	21 2 0	..
34,047	11	0	4,837	4	0	9,218	2	0	60,643	3	0	4	7	0	58	12	0	9 12 0	160 10 0
32,986	11	0	5,922	6	0	10,351	12	0	59,897	2	0	..	..	..	14	14	0	233 11 0	..
1,02,093	4	0	19,824	3	0	27,822	0	0	1,86,313	0	0	4	7	0	58	12	0	45 3 0	415 7 0
51,712	8	0	14,102	2	0	16,023	13	0	95,691	0	0	1	0	0	20	0	0	56 5 0	665 2 0
38,768	4	0	4,235	8	0	16,856	5	0	72,272	7	0	..	..	..	76	11	0	88 0 0	..
17,508	3	0	12,307	0	0	6,256	8	0	48,313	3	0	..	..	..	8	6	0	170 0 0	..
1,07,988	15	0	30,644	10	0	39,136	10	0	2,16,276	10	0	1	0	0	20	0	0	141 6 0	923 2 0
78,548	10	0	1,41,136	11	0	1,27,075	9	0	9,25,674	13	0	147	3	0	835	5	0	266 3 0	1,662 4 0

Amount of a defalcation, are held in revenue deposit, pending the final orders of the Local Government for adjustment.

Division.	Districts.	8		9		10		11	12		Charges on account of	
		Miscellaneous receipts under the General Stamp Act.		Court fees.		Fees under sec. 10, Act VII. of 1870.		Other miscellaneous receipts.	Total realized, i. e., total of columns 3 to 12.		Blue and black bicolor stamps.	Bill of exchange or hundis.
		Amount of stamp duty and adjudication fees realized under section 39.	Amount realized by payment fees cost of paper of new stamp granted in lieu of damaged ones under section 45.	Amount of court fees realized in pauper suits.								
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.				Rs. As. P.		Rs. As. P.	Rs. As. P.
LUCKNOW	Lucknow	..	2 13 0	260 0 0	..				1,96,986 4 0		574 2 0	186 3 0
	Unao	..	..	..	..				85,851 12 0		210 13 3	..
	Bara Banki ..	..	..	..	..				73,264 10 0		170 4 0	..
	Total	..	2 13 0	260 0 0	..				3,56,102 10 0		955 3 3	186 3 0
SITAPUR	Sitapur	..	..	103 1 6	..				70,626 11 6		391 1 10	..
	Kheri	..	..	0 4 0	..				30,620 0 0		86 2 2	3 9 7
	Hardoi	..	..	..	..				67,403 10 0		317 3 4	..
	Total	..	..	103 5 6	..				1,68,650 5 6		794 7 4	3 9 7
RAE BARELI	Rae Bareli ..	..	..	180 0 0	85 0 0				66,079 6 0		130 10 0	..
	Partabgarh ..	7 8 0	..	..	..				60,884 4 0		68 11 0	..
	Sultanpur ..	173 3 0	..	..	..				60,318 14 0		177 2 6	..
	Total	180 11 0	..	180 0 0	85 0 0				1,87,282 8 0		376 7 6	..
FYZABAD	Fyzabad	5 0 0	..	..	..				96,438 7 0		324 10 0	18 7 11
	Gonda	..	..	..	..				72,437 2 0		246 1 0	..
	Bahraich	..	..	..	..				48,491 9 0		273 10 10	5 8 4
	Total	5 0 0	..	..	..				2,17,367 2 0		844 5 10	24 0 0
	Grand Total ..	185 11 0	2 13 0	543 5 6	85 0 0				9,29,402 9 6		2,970 7 11	213 12 10

III.—(Continued.)

13				14	15	16	17	18	19	
Discount on sale of					Refund of penalties under section 42, Act XVIII. of 1869.	Refund of value of damaged stamps, under section 45, of Act XVIII. of 1869.	Refund of value of stamps returned by vendors, section 45.	Refunds under this Court Fees Act.	Miscellaneous charges.	Total charges.
Adhesive stamps.	Other general stamps.	Court fees stamps.	Process service stamps.	Total.						
Rs. As. P.	Rs. As. P.	Rs. As. P.	Included with court fees stamps.	Rs. As. P.	R. A. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
74 2 0	..	741 6 0		1,775 13 0	..	647 14 0	..	472 8 0	..	2,896 3 0
..	..	348 7 6		559 4 9	..	32 7 0	5 0 0	408 6 0	10 13 0	1,015 14 9
24 9 0	..	328 8 0		523 5 0	..	124 0 0	94 0 0	881 10 10	5 5 0	1,628 4 10
298 11 0	..	1,418 5 6		2,858 6 9	..	804 5 0	99 0 0	1,762 8 10	16 2 0	5,540 6 7
55 0 0	..	41 14 3		488 0 1	..	..	26 3 2	6 0 0	..	520 3 3
33 9 0	2 6 3	2 12 9		128 7 9	..	..	..	23 4 0	0 15 0	1,52 10 9
35 2 6	..	396 11 4		749 1 2	..	80 0 0	..	98 10 0	..	927 11 2
123 11 6	2 6 3	441 6 4		1,365 9 0	..	80 0 0	26 3 2	127 14 0	0 15 0	1,600 9 2
10 8 0	..	5 6 0		146 8 0	..	80 0 0	..	775 4 0	..	1,001 12 0
..	..	234 8 0		303 3 0	..	241 0 0	..	1,300 12 0	..	1,844 15 0
19 12 2	..	376 9 4		573 8 0	..	47 6 0	..	303 4 0	..	924 2 0
30 4 2	..	616 7 4		1,023 3 0	..	368 6 0	..	2,379 4 0	..	3,770 13 0
77 1 0	..	419 5 4		839 8 3	..	429 0 0	..	109 8 0	0 5 0	1,378 5 3
65 14 0	..	174 4 0		486 3 0	..	35 0 0	..	193 2 0	1 14 0	716 3 0
54 8 0	..	99 15 7		433 10 9	..	25 4 7	..	825 7 0	5 10 0	1,290 0 4
197 7 0	..	693 8 11		1,759 6 0	..	489 4 7	..	1,128 1 0	7 13 0	3,384 8 7
650 1 8	2 6 3	3,169 12 1	7,006 8 9	..	1,741 15 7	125 3 2	5,397 11 10	24 14 0	14,296 5 4	

Division.	Districts.	20														
		Net receipts of the current year.														
		Blue and back bicolor stamps.			Bill of exchange or hundis.			Adhesive stamps.			Other general stamps.			Court fee stamps.		
		Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
LUCKNOW.	Lucknow	32,484	9	0	2,814	8	0	4,115	14	0	..	..	..	1,54,675	2	0
	Unao	12,252	6	9	1	5	0	395	15	0	..	..	..	72,186	2	6
	Bara Banki	10,034	3	0	5	5	0	486	6	0	150	0	0	60,960	7	2
	Total	54,771	2	9	2,821	2	0	4,998	3	0	150	0	0	2,87,821	11	8
SITAPUR.	Sitapur	18,414	11	0	49	5	0	887	8	0	170	0	0	50,585	0	3
	Kheri	6,200	9	10	108	15	5	625	13	0	77	9	9	23,454	5	3
	Hardoi	11,946	15	8	..	..	..	530	9	6	..	..	..	53,998	5	8
	Total	36,562	4	6	158	4	5	2,043	14	6	247	9	9	1,28,037	11	2
RAE BAREILLY.	Rai Bareilly	12,626	13	0	21	4	0	514	10	0	140	0	0	51,774	15	0
	Partabgarh	11,678	14	0	41	4	0	691	6	0	60	0	0	46,567	13	0
	Sultanpur,	10,279	4	6	5	5	0	529	2	10	..	..	..	48,580	15	8
	Total	34,584	15	6	67	13	0	1,735	2	10	200	0	0	1,46,923	11	8
FYZABAD.	Fyzabad	11,943	0	0	357	2	1	1,230	6	0	220	0	0	81,309	9	8
	Gonda	11,226	2	0	1	8	0	1,000	10	0	..	..	..	59,492	11	0
	Bahraich	11,094	2	7	119	5	8	831	12	0	10	0	0	35,146	4	5
	Total	34,263	4	7	477	15	9	3,062	12	0	230	0	0	1,75,948	9	1
Grand Total		1,60,181	11	4	3,525	3	2	11,840	0	4	827	9	9	7,38,731	11	7

N. B.—This form is proposed to be adapted both for a Province

Memo. of cost of

	Rs.	As.	P.
Lucknow	10,032	9	9
Unao	5,721	1	5
Bara Banki	6,395	11	7
Sitapur	4,262	4	5
Kheri	3,741	0	0
Hardoi	5,092	10	1
Total	35,245	5	3

III.—(Continued.)

21													22																
Net receipts of last year.																													
Total.			Blue and black bicolor stamps.			Bill of exchange or hundis.			Adhesive stamps.			Other general stamps.			Court fee stamps.			Process service stamps.			Total.								
Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Included with court fees stamps.											
1,94,090	1	0	34,545	7	0	2,698	3	0	3,915	1	0	20	0	0	1,38,499	8	0										1,79,678	3	0
84,835	13	3	14,354	0	0	0	6	0	320	8	0	5	1	0	67,755	2	0										82,435	1	0
71,636	5	2	11,030	8	2	5	7	0	507	15	0	150	0	0	55,516	5	0										67,210	3	2
3,50,562	3	5	59,929	15	2	2,704	0	0	4,743	8	0	175	1	0	2,61,770	15	0										3,29,323	7	2
70,106	8	3	16,456	13	6	91	8	5	962	10	0	200	0	0	52,384	14	8										70,095	14	7
30,467	5	3	6,114	13	7	90	15	0	639	4	0	87	5	3	31,029	13	0										37,962	2	10
66,475	14	10	14,406	7	1	0	6	0	495	1	8	..	..	..	54,122	1	6										69,024	0	3
1,67,049	12	4	36,978	2	2	182	13	5	2,096	15	8	287	5	3	1,37,536	13	2										1,77,082	1	8
65,077	10	0	14,532	8	6	16	3	0	530	13	0	320	0	0	57,602	0	0										73,001	8	6
59,039	5	0	9,991	13	0	34	6	0	709	10	0	..	..	..	47,312	10	0										58,048	7	0
59,394	12	0	8,963	1	9	13	8	0	509	3	9	..	..	..	47,784	7	0										57,270	4	6
1,83,511	11	0	33,487	7	3	64	1	0	1,749	10	9	320	0	0	152,699	1	0										1,88,320	4	0
95,060	1	9	12,060	11	0	817	6	11	1,450	13	0	190	0	0	70,215	5	0										84,734	3	11
71,720	15	0	11,921	14	6	23	15	0	868	15	0	..	..	..	53,501	8	0										66,316	4	6
47,201	8	8	10,743	5	11	114	7	1	760	2	0	110	0	0	42,704	13	0	54,432	12	0									
2,13,982	9	5	34,725	15	5	955	13	0	3,079	14	0	300	0	0	1,66,421	10	0	2,05,483	4	5									
9,15,106	4	2	1,65,121	8	0	3,906	11	5	11,670	0	5	1,082	6	3	7,18,428	7	2	9,00,209	1	3									

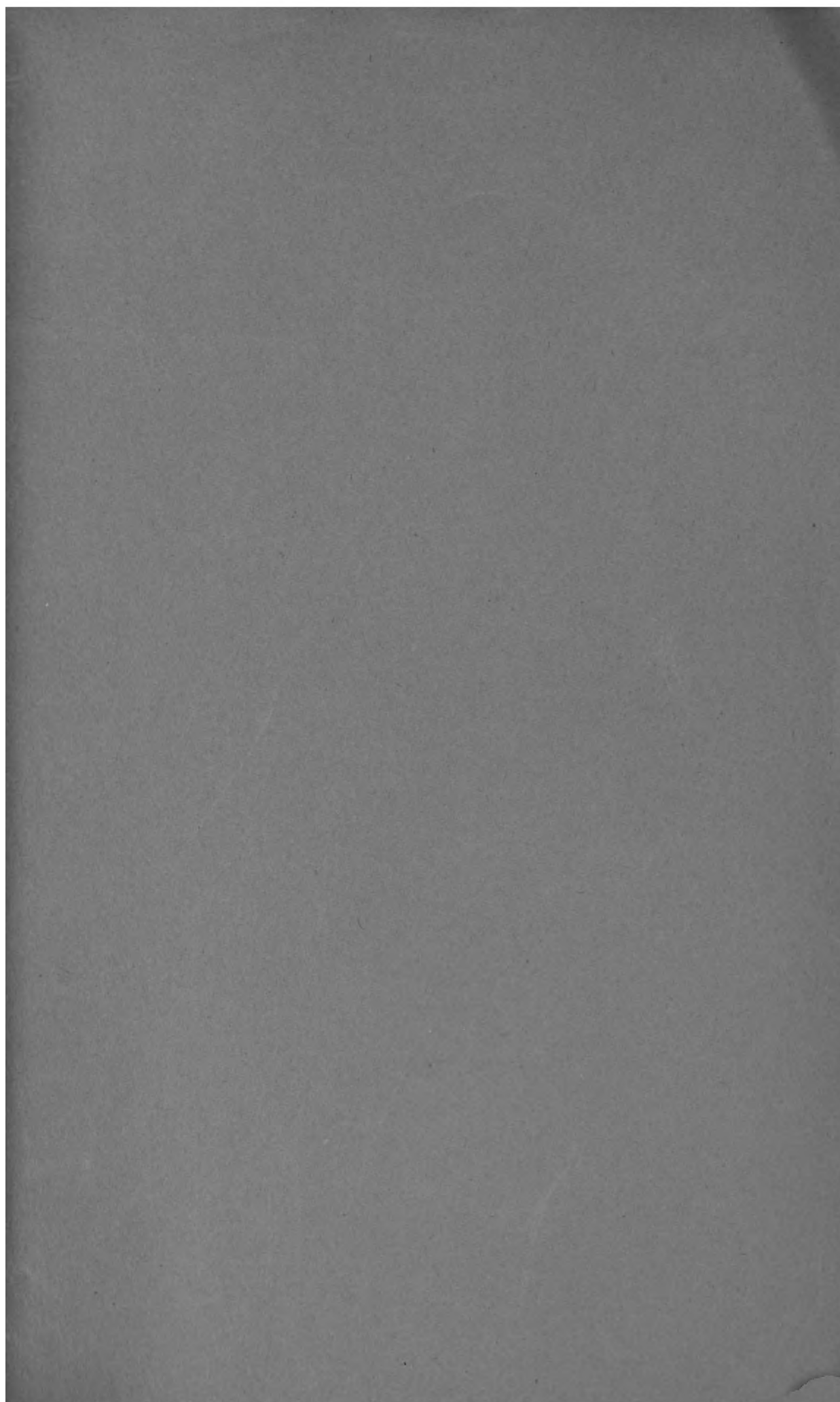
Included with court fees stamps.

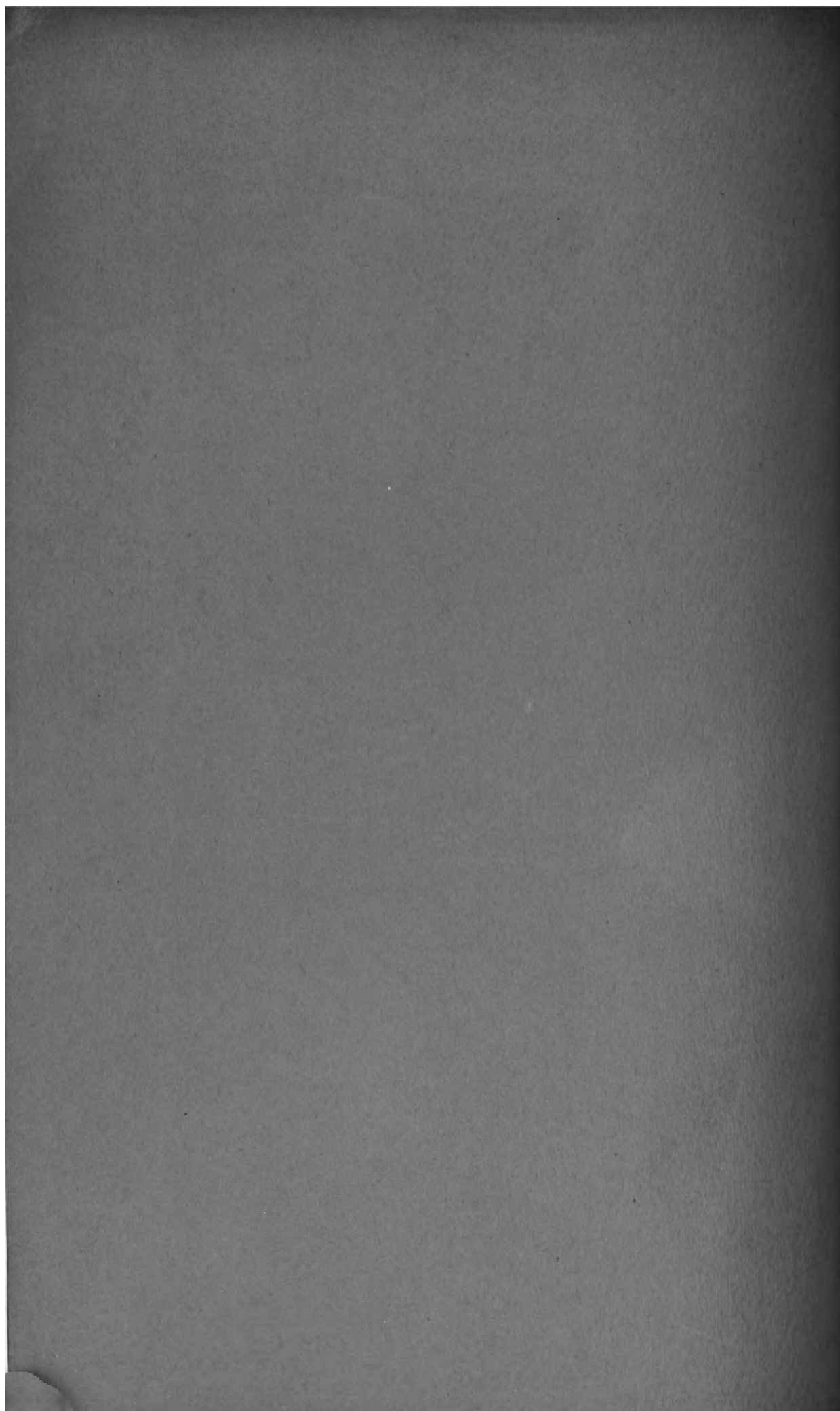
and District Return and used as half yearly and annual return.

process serving establishment.

	Rs.	As.	P.
Rao Bareli	4,133	4	5
Partabgarh	5,350	5	10
Sultanpur	4,539	14	2
Fyzabad	8,202	1	1
Gonda	11,468	12	6
Bahraich	4,524	9	2
Total	38,218	15	2
Grand Total	73,464	4	5

E. N. C. BRADDON,
Supdt. of Excise and Stamps, Oudh.





(73)

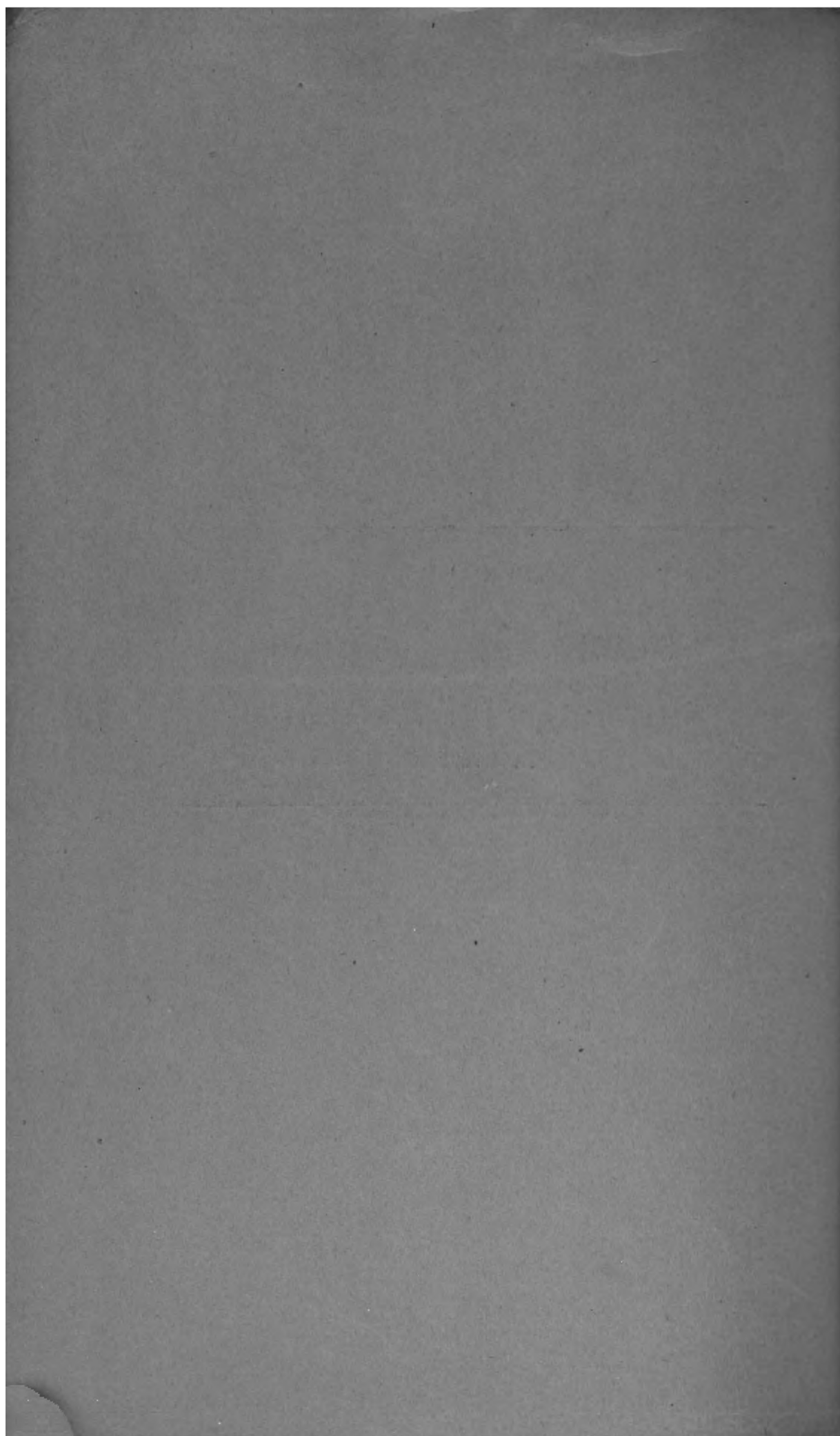
73 z z z

REPORT
ON THE
STAMPS DEPARTMENT
IN THE
PROVINCE OF OUDH,
FOR 1875-76.

LUCKNOW :—Printed at the OUDH GOVERNMENT PRESS.

8

V. Prov. Vol. 5



No. 4004.

REVENUE DEPARTMENT.

CHIEF COMMISSIONER'S OFFICE.

Dated Lucknow, the 7th November 1876.

READ—

Report of the Superintendent of Excise and Stamps on the administration of the stamp department during the year 1875-76.

RESOLUTION—

The gross receipts of the year were Rs. 9,42,590, the charges Rs. 24,228, and the net receipts Rs. 9,18,362. The receipts were made up as follows :—

Bicolor general stamps	...	...	Rs. 1,56,929
Hundi	...	...	„ 3,822
Adhesive (receipt)	...	...	„ 12,834
Other general stamps	...	...	„ 990
Court fee stamps	...	...	„ 6,49,027
Process service stamps	...	...	„ 1,12,087
Other micellaneous receipts	...	...	„ 6,901
Total	...	„	<u>9,42,590</u>

2. The report shows that although the charges were heavier the net receipts were greater than in any of the four preceding years; that the receipts have, in fact, never been exceeded; that there was a further decline in the revenue from bicolor general stamps; that the income from court fees continued to increase; and that that from process services was less than in the two preceding years.

3. The increase in the charges is sufficiently accounted for by the year being the first throughout which discount was allowed to the vendors of court-fee labels. It is not understood how a treasurer in the Bahraich district, and certain official vendors in Unao, Sultanpur, and Bahraich were paid discount, seeing that none is allowed by the rules.

4. The falling off in the revenue from general stamps, and the increase in that from court fees is, not improbably, due to the same cause, the greater prosperity of the people, which rendered it less necessary for them to borrow, mortgage or sell whilst it encouraged creditors to sue for their dues and enabled many with pending claims and disputes to submit them to the decision of the courts of law. This may be accepted as a general explanation, but the Superintendent and the Deputy Commissioners concerned should none the less interest themselves to ascertain whether there are not special causes at work in those districts in which the decline in the sale of general stamps is considerable and continuous. It may be, as the Deputy Commissioner of Bahraich appears to suggest in the passage quoted at para. 24 of the report, and as Mr. Braddon has

complained on former occasions, that the courts are unduly lenient in admitting unstamped documents to the benefits of section 20 of Act XVIII. of 1869, and, if so, their action would doubtless encourage those in whose favor deeds are executed to run the risk of accepting an unstamped document in the belief that if, perchance, they find it necessary to produce it in court in support of a claim it will be admitted on payment of a penalty. The law requires a register to be kept by every court of all payments of duty and penalty which it receives on account of unstamped or insufficiently stamped instruments, and by an examination of this register, and the cases to which it refers, it should be possible to exercise a sufficient supervision of the proceedings of the tribunals. The attention of the Judicial Commissioner will be invited to the subject.

5. The following details regarding the value of the hundi stamps sold in each district during the last three years are remarkable and suggest that in some districts the interests of the State suffer :—

	1873-74.			1874-75.			1875-76.		
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
Lucknow	2,877	12	0	3,000	11	0	2,833	5	0
Unao	0	6	0	1	5	0	3	1	0
Bara Banki ..	5	7	0	5	5	0	4	5	0
Sitapur	92	5	0	49	5	0	51	3	0
Kheri	72	4	0	112	9	0	129	9	0
Hardoi	0	6	0	0	0	0	0	0	0
Rae Bareli ..	16	3	0	21	4	0	10	6	0
Partabgarh ..	34	6	0	41	4	0	47	5	0
Sultanpur.. ..	13	8	0	5	5	0	3	9	0
Fyzabad	858	15	0	375	10	0	621	5	0
Gonda	25	8	0	1	8	0	1	8	0
Bahraich	120	2	0	124	14	0	116	4	0

There is no apparent reason why this class of stamps should be less required in Hardoi, Unao, Gonda, Sultanpur, Bara Banki, and Rae Bareli, than in Sitapur, Kheri, Bahraich, and Partabgarh, and yet the returns show that the sales in the six first-named districts were little more than nominal. This subject should receive the attention of the local officers and the Superintendent.

6. The decrease in the income from stamps for process services is the result of the reduction made with the approval of the Government of India, in the fees for processes in the small cause courts, rent courts, and courts of tahsildars, and honorary assistant commissioners.

7. The Superintendent should, without delay, submit a full report on the alleged theft of stamps from the office of the Deputy Commissioner of Partabgarh. This is a standing order which should not have been overlooked.

8. In some districts the number of vendors would seem to be inadequate ; for instance in Kheri there are only fifteen, in Rae Bareli twenty, and in Bahraich nineteen. The Officiating Chief Commissioner will consider such proposals as the Superintendent may, after reference to the Commissioners and Deputy Commissioners concerned, recommend for increasing the number of vendors in districts in which they are not sufficiently

numerous but he does not think that there is any sufficient reason shown for entertaining Captain Horsford's proposal to make all school-masters and post-masters ex-officio vendors. The average annual earnings of a non-official vendor as shown in Appendix No. II, to the report, are given on

Lucknow	...	...	Rs. 33
Unao	...	...	" 41
Bara Banki	...	...	" 45
Sitapur	...	...	" 41
Kheri	...	...	" 38
Hardoi	...	...	" 28
Rae Bareli	...	...	" 66
Partabgarh	...	...	" 27
Sultanpur	...	...	" 62
Fyzabad	...	...	" 63
Gonda	...	...	" 55
Bahraich	...	...	" 48

the margin, and it is evident that in no case are they sufficient to tempt a man of the requisite education to make the sale of stamps his sole occupation ; at the same time it appears that in several districts, vendors are content to sell for smaller average profits than are received by those in the three districts of Kheri, Rae Bareli, and Bahraich which appear most short-

handed. These facts seem to indicate that where it is necessary to increase the number of vendors, district officers should encourage respectable persons, who have already means of support from some occupation or trade, to undertake the vend of stamps as a supplementary source of profit. Captain Horsford speaks of the discount of two per cent. as affording a very small profit, but, in fact, if the vendor's arrangements are judicious, he will be constantly turning over his money and will realize a very fair interest on his outlay. Persons of the class whom it is desirable to secure are deterred by the fear of being called on to furnish complex returns, and the Superintendent should consider the practicability of simplifying those now required of vendors.

9. The many drawbacks to the use of adhesive labels to denote court fees have been so frequently pointed out that it is unnecessary to make further mention of them on this occasion, more especially as the subject has been recently referred by the Government of India to a special committee.

10. Of 189 persons brought to trial for breaches of the stamp law, 141 (or 75 per cent.) were convicted, and 48 (or 25 per cent.) were acquitted.

By order,

G. E. ERSKINE,

Personal Assistant to the Chief Commissioner, Oudh.



No. 1254.

FROM

THE OFFG. SUPDT. OF STAMPS AND EXCISE,

ODDH,

TO

THE PERSONAL ASST. TO THE CHIEF COMM.,

ODDH.

Dated Lucknow, the 12th September 1876.

SIR,

I HAVE the honor to submit the report on the Stamps Administration of the Province for the year ending 31st March 1876.

Rise in revenue.

2. The receipts still continue to increase, and for the year under report are greater than they have been before. The following table shows the gross receipts, charges, and net receipts for the last six years :—

Year.			Gross Receipts.	Charges.	Net Receipts.
			Rs.	Rs.	Rs.
1870-71	...	...	9,21,111	42,144	8,78,967
1871-72	...	...	8,92,680	23,717	8,68,963
1872-73	...	...	8,99,356	18,473	8,80,883
1873-74	...	...	9,17,099	16,890	9,00,209
1874-75	...	...	9,29,402	14,296	9,15,106
1875-76	...	...	9,42,590	24,228	9,18,362

3. The gross and net receipts have never before stood so high, but the charges also are higher than they have been since 1871-72.

Increase due to court fees stamps.

4. The increase under gross receipts is entirely due to court fees stamps, which exceeded those of the year before by Rs. 29,341-7-3. Under general stamps there is a decrease of Rs. 4,335-2-0, whilst process service stamps are less by Rs. 14,988-6-3, owing to the reduction of process fees from 6 to 4 annas in rent courts of all grades and civil courts of the lower grades. The decrease in general stamps is under blue and black bi-color stamps, and amounts to Rs. 4,925-7-0 ; under the other heads of general stamps there being an aggregate increase of Rs. 587-5-0. The other receipts are Rs. 3,173-7-2 more than they were the previous year.

Sale of stamps of different classes since 1872-73.

5. Previous to 1872-73 the returns were submitted for the revenue year ending the 30th September ; but since then they have been made

out for the financial year ending 31st March. For these years the sale of stamps of different classes are as below :—

	1872-73.	1873-74.	1874-75.	1875-76.
	Rs.	Rs.	Rs.	Rs.
Bi-color General Stamps ...	1,89,237	1,68,322	1,61,854	1,56,929
Húndi ...	4,061	4,117	3,739	3,822
Adhesive (receipt) ...	12,234	12,309	12,490	12,834
Miscellaneous ...	1,406	1,085	830	990
Court Fees ...	6,65,307	5,99,364	6,19,685	6,49,027
Process Service ...	21,772	1,28,924	1,27,075	1,12,087

6. From the above it will be seen that the general stamps have gone on decreasing and receipt stamps increasing. Court fee stamps, though more than last year and the year before, do not come up to the figures for 1872-73.

7. As the Civil Administration Reports for the Province are for the calendar and this report for the financial year, I am unable to state whether the returns of court fees stamps for the several years correspond with the rise and fall in the value of suits instituted. Further on will be given the opinions of district officers as to the cause of the decrease in their respective districts.

8. The charges exceed by Rs. 9,932-1-7 those of last year, when they were less than they had ever before been ; more than double the amount of last year has been paid on account of discount on sales. The refunds are Rs. 2,761-1-6 more than last year, but are less than they were the two years previous to this. The following table gives the figures for the years 1872-73 to 1875-76 :—

Charges.

	1872-73.	1873-74.	1874-75.	1875-76.
	Rs.	Rs.	Rs.	Rs.
Discount on sales ...	4,197	4,038	7,006	14,031
Refunds ...	14,118	12,833	7,265	10,026
Miscellaneous ...	158	19	25	171
Total ...	18,473	16,890	14,296	24,228

9. In para. 5 has been shown the sale of stamps of different classes since 1872-73. If we examine the district returns it will be seen that General Stamps (blue and black bi-color) have gone on decreasing year by year in Lucknow, Sitapur, Kheri, and Partabgarh. In Unao, Bara Banki, Fyzabad, and Gonda they decreased each year, till the one under

Sale of General Stamp.

report when they again began to rise. In Hardoi and Rae Bareli the sales were greater in 1873-74 than in 1872-73, but the next year they fell again, and during the year under report again rose, but not to the figures obtained in 1873-74. In Sultanpur and Bahraich they stood at higher figures than they have done since. In 1874-75 they again rose, only to fall during the present year.

Húndi stamps.

10. The sale of Húndi stamps is almost entirely confined to Lucknow and Fyzabad. In Kheri and Bahraich it does not reach Rs. 150 in the year, whilst in Sitapur and Partabgarh the sales came last year to less than Rs. 60 and in Rae Bareli to under Rs. 15. In Unao, Bara Banki, Sultanpur, and Gonda less than Rs. 5 worth were sold. In Hardoi none were sold.

Court fees stamps.

11. As from the returns for 1872-73 it would appear that court fee and process service stamps were shown under one head (court fees) in all the districts of the province but Unao, Sitapur and Sultanpur, it will be as well to make the comparisons from the following year, 1873-74. We then find that there has been an increase each successive year since of court fee stamps in the districts of Lucknow, Unao, Sultanpur and Gonda, and during the same period a decrease in Sitapur, Kheri, Partabgarh and Bahraich. There was an increase in 1874-75 as compared with 1873-74 in Bara Banki, Hardoi and Fyzabad, followed however in 1875-76 by a decrease as compared with the year before. In Rae Bareli there was a decrease in 1874-75, but during the year under report the increase has been greater than it was during either of the two previous years.

Process service stamps.

12. As explained in para. 4 the receipts from the sale of process service stamps have decreased in all the districts but Bara Banki, Hardoi and Bahraich, owing to the reduction of fees from 6 to 4 annas in all the rent courts and in the lower grades of the civil courts.

District details of gross receipts.

13. If we compare the gross receipts for the year under report with the receipts for the year before, we find a total increase in the province of Rs. 13,189. In the districts of Lucknow, Unao, Rae Bareli, Sultanpur and Gonda there is an increase of Rs. 61,165, whilst in the remaining seven districts the decrease amounts to Rs. 47,977. Of the five districts showing an increase this year, Lucknow, Unao, Sultanpur and Gonda showed an increase last year, and of those falling off this year Bara Banki and Fyzabad showed an increase the year before.

Sitapur.

14. The decrease in Sitapur amounted to Rs. 17,761, and is explained as follows by the Officiating Deputy Commissioner :—"The decline in the revenue from court fee labels is obviously attributable to the decline in litigation in 1875.

" The total value of suits in 1874 was Rupees	5,26,420	0	0
" In 1875 ,	3,86,064	0	0
Difference, Rupees 1,40,356 0 0			

"The same cause helped to reduce the revenue from general and miscellaneous stamps. But among other causes affecting the revenue under these heads may be mentioned fewer monetary transactions.

"It may be easy to assign the immediate and obvious cause, but to go further and ascertain why less monetary transactions took place would be very difficult ; one reason was the cheapness of grain.

"I think it may be affirmed that no loss to the revenue occurred from any neglect to record transactions on stamped paper."

15. The decrease of Rs. 7,766 in Bara Banki is explained by Mr. Wood on the ground that the number of suits fell from Rs. 5,955 in 1874 to Rs. 5,386 in 1875. He has, however, omitted to give the *value* of the suits. On referring to the Judicial Commissioner's reports upon the Administration of Civil Justice, I find the following given as the number and value of the suits for the last three years :—

Bara Banki.

		Number.		Value.
1873	...	5,618	...	Rs. 3,80,569
1874	...	5,483	...	„ 7,34,299
1875	...	4,890	...	„ 15,84,840

From the above it will be seen that though the number of suits has decreased the value has more than doubled. This explanation can therefore hardly be considered sufficient. The Deputy Commissioner however gives another, "which is that in almost all big cases in which plaints are presented by pleaders from Lucknow, court fee stamps are purchased from the Lucknow treasury, which to a great extent decreases the receipts under the head of this district." This cause, however, must have been in operation in previous years and would not affect the comparison between two years of the same district unless it be shown that the number and value are greater in one year than another. A reference to the Judicial Commissioner's reports shows that in 1874 there were suits exceeding 5,000, in—

1874	...	13	Value	3,76,639
1875	...	23	„	12,95,333

So that assuming the Deputy Commissioner to be right as to the purchase of stamps in Lucknow, the value of suits for which stamps were purchased in the district itself was less. The decrease has been in court fees stamps only, as there was a slight increase in general stamps

16. The decrease in Kheri was remarked upon last year. As against the year before the decrease in 1874-75 amounted to Rs. 7,564-5-6, during the present year the decrease has continued but only amounts to Rs. 737-4-0. In general stamps the decrease is Rs. 602-13-0 and in process service Rs. 208-8-0. In court fees stamps there is a slight increase of Rs. 45-3-0 and in miscellaneous of Rs. 28-14-0. Last year the decrease in court fees was no less than Rs. 7,606-14-0 ; so that it is satisfactory that the decrease under this head has stopped. The Officiating Deputy Commissioner gives the same reasons for the decrease that he did last year.

Kheri.

17. In Hardoi there is a decrease of Rs. 762-9-0. Under all other heads but court fees stamps there is an increase, but under this head the

Hardoi.

decrease is Rs. 2,399-10-0, and is thus accounted for by the Deputy Commissioner, who writes—"In my opinion the falling off on stamps is "due to the improved condition of the people, the excess in previous years "being due to their distress. I attach below a statement of sales and "mortgages for the last five years :—

		Sales.		Mortgages.		Total.
" 1871	...	91,915	...	1,54,244	...	2,46,159
" 1872	...	97,588	...	3,31,264	...	4,28,852
" 1873	...	1,75,999	...	4,56,085	...	6,32,084
" 1874	...	1,15,928	...	4,04,670	...	5,20,598
" 1875	...	1,60,514	...	2,61,411	...	4,21,925. "

Partabgarh.

18. As in Kheri so in Partabgarh, the falling off in receipts last year attracted the notice of the Officiating Chief Commissioner. The decline in Kheri has diminished from Rs. 7,564 to Rs. 737. In Partabgarh however it has increased from Rs. 2,655 to Rs. 6,992, and is made up as follows:—

Blue and black bi-color Stamps...	Rs. 2,991	4	0
Adhesive stamps	"	"	82 5 0
Court fee	"	"	2,273 4 0
Process service stamps	"	"	1,924 1 0

There is an increase of Rs. 278-14-0 under Húndi and other miscellaneous heads.

19. In answer to the call for an explanation the Deputy Commissioner sends a copy of a memo. drawn up by Mr. Gibbon some time ago for the Superintendent of Stamps, Calcutta, giving his opinion as to the cause of the decrease. He writes: "that the diminished sales of bi-color stamps "has been brought about by a genuine diminished demand, since the "fees for registration have also fallen. The diminution of receipts is "chiefly caused by a contracted sale of stamps of the higher value. The "decrease is most observable in the sale of stamps the value of which "exceeds Rs. 10." The cause of this diminished demand is however not given.

20. I cannot however follow him clearly in his reasons for the decrease under court fees. I understand him to put it down partly to the decreased value of suits instituted and partly to some thefts of stamps that have taken place in Partabgarh. Of these thefts no report has been made to this office and I am consequently in ignorance of the matter. I have however asked for full particulars. A searching investigation as in Fyzabad last year should be made, so that we may have an idea as to the amount of the thefts. I conclude that these thefts were from the record-room and off the files which had been disposed of.

21. The decrease in process fees is, as already stated, owing to the reduction of fees sanctioned in Judicial Commissioner's Book Circular III. of 1875.

22. In Fyzabad the decrease amounts to Rs. 11,438-3-0 under certain and the increase to Rs. 517-13-0 under other heads. The details of decrease are as below :—

Court fees	...	...	Rupees	7,729	2	0
Process service	...	...	"	3,190	12	0
Adhesive	...	...	"	60	14	0
Miscellaneous	...	...	"	457	7	0

The increase is under General, Húndi, and Miscellaneous.

23. The Officiating Deputy Commissioner, Captain Hastings, gives his opinion as follows : " The decrease is due to the great decrease in " the value of civil and rent suits amounting to Rs. 2,06,460, and the " reduction of process fees from six to four annas in rent courts of all " grades and civil courts of the lower grades."

24. In Bahraich the decrease is under all heads but process service, in which there is an increase of Rs. 374-13-0. The decrease amounts to Rs. 3,036-15-0. The Deputy Commissioner, Colonel Steel, writes that " the decrease under the General Stamp Act might be attributed to the " tendency of the Courts in generally admitting plain documents on pay- " ment of penalty and the duty in all cases." As no figures are given in support of this statement for a decrease of Rs. 1,074-2-0, I am inclined to think that there must be some other cause for the decrease besides the the one mentioned.

25. The decrease under court fees is put down by the Deputy Commissioner " to some extent to the Government Notification authoriz- " ing plaints and appeals for declaration of under-proprietary rights to " be admitted on eight annas stamp instead of the full institution fee " formerly levied under the Court Fees Act." This also I am afraid is wide of the mark, as the notification referred to was in operation in 1874-75 as well as the year under report. A reference to the Judicial Commissioner's reports for 1874 and 1875 does not help us ; as during the latter year, the value of suits instituted exceeded by Rs. 87,839 those of the year before.

26. The number of cases of stamp prosecutions have increased by ten, viz., from 96 to 106, and the number of persons brought to trial by 22. Of the 189 persons brought to trial, 141 have been convicted as against 120 last year. The acquittals are 48 to 45 of the year before.

27. The number of stamp vendors rose during the year from 355 to 397 ; of these 61 are official and 336 non-official vendors. The number of the latter vary from 90 in Lucknow to 12 in Kheri. In Bahraich there are 14 and in Rae Bareli 15, Sultanpur has 1 more and Sitapur 17. Four districts (Bara Banki, Partabgarh, Fyzabad and Gonda) have between 20 and 30, Unao has 32, and Hardoi comes nearest to Lucknow with 42.

28. Mr. Braddon last year recommended free trade in stamps, apparently on the ground that at present the public have not sufficient facilities in the interior of districts for the purchase of stamps, owing to

the absence of stamp vendors. I fancy that the real reason for the absence of these vendors is the very small profit that can be made by selling stamps. At present a vendor gets two per cent, so that to earn ten rupees in a month he must sell Rs. 500 worth of stamps during that month. If a man has Rs. 500 he can lay it out more profitably than in trading in stamps. It may be that Government finds it cannot afford to give stamp vendors more than two per cent. discount. There seems nothing for it then but to increase the number of ex-officio stamp vendors in the interior of districts. Orders have already been issued for Sub-Registrars to become stamp vendors. I would recommend the extension of this rule and make all schoolmasters stamp vendors. Rural Postmasters might also be made to sell these stamps, as they now do postage stamps.

29. Last year Rs. 5,000 worth of stamps were stolen from the Fyzabad Deputy Commissioner's record-room, as mentioned in the annual report. This year thefts have taken place in Partabgarh. There seems no reason why these thefts should not go on increasing so long as the present Court fee labels are in use. As the Officiating Chief Commissioner himself remarked last year, no system of cancellation of stamps will prevent fraud. From all sides the same complaints are made and the same remedy suggested, *viz.*, reverting to the impressed stamp paper in use formerly. To Treasury officers no doubt it is a comfort to have the present labels, as there is so much less difficulty in counting them than the old stamped paper. It seems to be mere waste of time reverting to this subject year after year, especially when the Local Government is of the same mind as its officers; but it would appear to be the only way of eventually convincing those who are more immediately concerned in the issue of these stamps.

30. This report has been delayed for the reply of the Deputy Commissioner of Kheri which has only just been received. During the year under report Mr. Braddon was in charge.

I have the honor to be,

Sir,

Your most obedient servant,

N. M. T. HORSFORD, CAPTAIN,

Offg. Supdt. of Stamps and Excise, Oudh.

No

**Statement showing Receipts and Disbursements on account of
the year ending**

Division.	1						2							
	Districts.						Value or nature of Stamps and							
							General Stamps.							
							Blue and Black bi-color Stamps.	Bill of Exchange or Hundi.	Adhesive Stamps.	Other General Stamps.				
							Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.				
LUCKNOW.	Lucknow	...	...	...	...	...	32,165 12 0	2,833 5 0	5,040 8 0	.....				
	Unao	...	...	...	...	...	12,555 0 0	3 1 0	170 8 0	.....				
	Bara Banki	...	...	...	...	...	11,413 4 0	4 5 0	524 12 0	180 0 0				
	Total	...	...	...	...	...	56,134 0 0	2,840 11 0	5,735 12 0	180 0 0				
SITAPUR.	Sitapur	...	...	...	...	...	14,641 4 0	51 3 0	954 8 0	160 0 0				
	Kheri	...	...	...	...	...	5,649 8 0	129 9 0	471 1 0	100 0 0				
	Hardoi	...	...	...	...	...	13,068 14 0	.....	667 3 0	.....				
	Total	...	...	...	...	...	33,359 10 0	180 12 0	2,092 12 0	260 0 0				
RAE BAREIL.	Rae Bareli	...	...	...	...	...	14,611 2 0	10 6 0	561 8 0	150 0 0				
	Partabgarh	...	...	...	...	...	8,756 4 0	47 5 0	609 1 0	110 0 0				
	Sultanpur	...	...	...	...	...	9,403 14 0	3 9 0	543 4 0	.....				
	Total	...	...	...	...	...	32,771 4 0	61 4 0	1,713 13 0	260 0 0				
FYZABAD.	Fyzabad	...	...	...	...	...	12,151 10 0	621 5 0	1,246 9 0	290 0 0				
	Gonda	...	...	...	...	...	12,366 10 0	1 8 0	1,200 8 0	.....				
	Babraich	...	...	...	...	...	10,146 4 0	116 4 0	845 5 0	.....				
	Total	...	...	...	...	...	34,664 8 0	739 1 0	3,292 6 0	290 0 0				
	Grand Total	...	...	...	...	...	1,56,929 6 0	3,821 12 0	12,834 11 0	990 0 0				

* This includes Rs. 11,124-0-0 the value of Court Fees and General Stamps recovered from the Treasurer and credited to account of Gomashtab, the balance being the value of Postage and Stationery.

General and Court Fee Stamps in the Province of Oudh, for
t March 1876.

				3		4		5		6		7	
for Cash.				Total.		Miscellaneous receipts under the General Stamp Act.							
Court Fee Stamp.						Stamp duty realized under Section 24 by Collector.		Penalties realized under Section 24 by Collector.		Stamp duty realized under Section 20 by Civil Court.		Penalties realized under Section 20 by Civil Court.	
Adhesive.		Bi-color Red and Black.											
Rs.	As. P.	Rs. A. P.	Rs. As. P.	Rs.	As. P.	Rs.	As. P.	Rs.	As. P.	Rs.	As. P.	Rs.	As. P.
76,648	1 0	...	15,843 1 0	2,32,530	11 0	76	2 3	204	10 0	7	14 0	62	0 0
60,425	5 0	...	12,269 13 0	85,423	11 0	56	7 0	194	12 0	...		.....	
43,755	7 0	...	9,498 0 0	65,375	12 0	122	6 0	...		...		.....	
80,828	13 0	...	37,610 14 0	3,83,330	2 0	254	15 3	399	6 0	7	14 0	62	0 0
31,099	11 0	...	5,685 12 0	52,592	6 0	...		...		14	4 5	155	11 0
19,287	1 0	...	4,029 12 0	29,666	15 0	...		...		18	14 0	138	7 0
43,286	7 0	...	9,474 6 0	66,496	14 0	6	15 0	137	4 0	...		.....	
93,673	3 0	...	19,189 14 0	1,48,756	3 0	6	15 0	137	4 0	33	2 5	294	2 0
56,949	9 0	...	7,794 2 0	80,076	11 0	*	...	...		33	11 0	29	11 0
36,611	11 0	...	7,294 1 0	53,428	6 0	0	14 0	15	10 0	3	4 0	21	14 0
42,883	15 0	...	8,650 3 0	61,484	13 0	...		...		4	14 0	82	8 0
36,445	3 0	...	23,738 6 0	1,94,989	14 0	0	14 0	15	10 0	41	13 0	134	1 0
58,085	8 0	...	12,833 1 0	85,228	1 0	8	8 0	20	0 0	23	12 0	195	10 0
52,407	11 3	...	12,083 10 9	78,060	0 0	...		...		131	11 0	280	14 0
27,586	6 0	...	6,631 5 0	45,325	8 0	...		...		7	1 0	112	9 0
38,079	9 3	...	31,548 0 9	2,08,613	9 0	8	8 0	20	0 0	162	8 0	589	1 0
349,026	12 3	...	1,12,087 2 9	9,35,689	12 0	271	4 3	572	4 0	245	5 5	1,079	4 0

the 28th May 1875, out of Rs. 11,398 shown in para. 3 of last year's Report as the amount of defalcation of Stamps made by his
els, which must have been credited to the proper head of account.

Division.	Districts.	8	9	10	11	12	Charges on account of	
		Miscellaneous receipts under the General Stamp Act.		Court Fees ; Fees under Sec. 10, Act VII. of 1870 ; Fees under Sec. 11, Act VII. of 1870 ; Fees under Sec. 16, Act VII. of 1870.	Other miscellaneous receipts.	Total realized, i. e., total of columns 8 to 11.	Blue and Black bi-color Stamps.	Bill of Exchange or Hundi.
		Amount of Stamp duty and Adjudication fees realized under Section 39.	Amount realized by payment fees of cost of paper of new stamps granted in lieu of damaged ones under Section 45.					
		Rs. As. P.	Rs. As. P.	Rs. As. P.		Rs. As. P.	Rs. As. P.	Rs. As.
LUCKNOW.	Lucknow	11 0 0	0 10 0	2,280 5 9	..	2,35,173 5 0	568 6 0	176 14
	Unao	..	..	1,135 8 0	..	86,810 6 0	229 8 1	..
	Bara Banki ..	..	..	..	..	65,498 2 0	236 7 0	..
	Total ..	11 0 0	0 10 0	3,415 13 9	..	3,87,481 13 0	1,034 5 1	176 14
SITAPUR.	Sitapur	..	..	102 15 3	..	52,865 4 8	286 8 5	..
	Kheri	..	..	58 8 0	..	29,882 12 0	88 9 7	2 12
	Hardoi	..	..	..	..	66,641 1 0	287 0 4	..
	Total ..	..	..	161 7 3	..	1,49,389 1 8	662 2 4	2 12
RAE BAREIL.	Rae Bareli.. ..	..	..	636 9 0	..	80,776 10 0	295 15 6	..
	Partabgarh ..	..	..	422 4 0	..	53,892 4 0	77 6 0	..
	Sultanpur	33 12 0	..	..	..	61,605 15 0	216 9 9	..
	Total ..	33 12 0	..	1,058 13 0	..	1,96,274 13 0	589 15 3	..
FYZABAD.	Fyzabad	38 11 0	..	..	3 7 0	85,518 1 0	314 14 0	29 14
	Gonda	..	..	..	..	78,472 9 0	324 5 0	..
	Bahraich	9 8 0	..	..	..	45,454 10 0	254 2 9	4 9
	Total ..	48 3 0	..	..	3 7 0	2,09,445 4 0	893 5 9	34 7 1
	Grand Total ..	92 15 0	0 10 0	4,636 2 0	3 7 0	9,42,590 15 8	3,179 12 5	214 1 1

Continued.)

13					14	15			16	17			18			19		
Amount on sale of				Total.	Refund of penalties under Section 42, Act XVIII. of 1869.	Refund of value of damaged Stamps under Section 45, of Act XVIII. of 1869.			Refund of value of Stamps returned by vendors, Section 45.	Refunds under the Court Fees Act.			Miscellaneous charges.			Total charges.		
Adhesive Stamps.	Other general Stamps.		Court Fees Stamps.																Process Service Stamps.
Rs. As. P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
5 0 0	..	1,944	0 0	3,004	4 0	..	752	12 0	..	905	8 0	..	4,662	8 0	..	2,119	14 1	..
..	..	1,082	13 0	1,312	5 1	..	..	..	..	796	4 0	11 5 0	2,119	14 1	..	1,938	12 7	..
7 14 0	..	866	13 7	1,131	2 7	..	77	0 0	..	730	10 0	..	1,938	12 7	..	..	..	..
2 14 0	..	3,893	10 7	5,447	11 8	..	829	12 0	..	2,432	6 0	11 5 0	8,721	2 8	..	..	..	..
6 14 0	..	355	14 4	699	4 9	..	385	2 10	..	487	14 0	..	1,572	5 7	..	..	..	..
3 10 0	2 6 0	338	7 6	455	13 1	..	262	0 0	..	51	12 0	..	769	9 1	..	..	..	..
6 4 0	..	848	2 11	1,171	7 3	..	51	0 0	..	102	0 0	..	1,324	7 3	..	..	..	..
6 12 0	2 6 0	1,542	8 9	2,326	9 1	..	698	2 10	..	641	10 0	..	3,666	5 11	..	..	..	..
1 2 0	..	679	14 9	997	0 3	..	139	0 0	60 10 0	1,257	4 0	..	2,453	14 3	..	..	..	..
..	..	628	12 0	706	2 0	..	310	8 0	..	155	7 0	..	1,172	1 0	..	..	..	..
9 3 2	..	769	0 5	1,014	13 4	..	46	6 3	..	531	8 0	7 9 0	1,600	4 7	..	..	..	..
0 5 2	..	2,077	11 2	2,717	15 7	..	495	14 3	60 10 0	1,944	3 0	7 9 0	5,226	3 10	..	..	..	..
3 2 0	..	1,130	14 11	1,548	13 4	..	582	2 0	..	239	10 0	107 0 0	2,477	9 4	..	..	..	..
5 0 0	..	880	11 0	1,280	0 0	70 0 0	21	0 0	..	496	6 0	2 8 6	1,869	14 6	..	..	..	..
4 14 0	..	406	4 9	709	14 11	..	75	0 0	..	1,439	4 0	42 15 9	2,267	2 8	..	..	..	..
3 0 0	..	2,417	14 8	3,538	12 3	70 0 0	678	2 0	..	2,175	4 0	152 8 3	6,614	10 6	..	..	..	..
2 15 2	2 6 0	9,931	13 2	14,031	0 7	70 0 0	2,701	15 1	60 10 0	7,193	7 0	171 6 3	24,228	6 11	..	..	..	..

Division.	Districts.	20										Total.
		Net receipts of the current year.										
		Blue and Black bi-color Stamps.	Bill of Exchange or Hundis.	Adhesive Stamps.	Other general Stamps.	Court Fee Stamps.	Process Service Stamps.					
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.		Rs. As. P.				
LUCKNOW.	Lucknow ..	31,206 14 3	2,656 7 0	4,725 8 0	...	1,91,921 15 9	...	2,30,510 13				
	Unao ..	12,565 5 11	3 1 0	170 8 0	...	71,951 9 0	...	84,690 7				
	Bara Banki ..	11,222 3 0	4 5 0	496 14 0	180 0 0	51,655 15 5	...	63,559 5				
	Total ..	54,994 7 2	2,663 13 0	5,392 14 0	180 0 0	3,15,529 8 2	...	3,78,760 10				
SITAPUR.	Sitapur ..	14,139 8 2	51 3 0	897 10 0	160 0 0	36,044 9 11	..	51,292 15				
	Kheri ..	5,456 3 5	126 13 0	447 7 0	97 10 0	22,985 1 6	...	29,113 2				
	Hardoi ..	12,875 0 8	...	630 15 0	...	51,810 10 1	...	65,316 9				
	Total ..	32,470 12 3	178 0 0	1,976 0 0	257 10 0	1,10,840 5 6	...	1,45,722 11				
RAE BAREIL.	Rae Bareli ..	14,178 14 6	10 6 0	540 6 0	150 0 0	63,443 1 3	...	78,322 11				
	Partabgarh ..	8,410 0 0	47 5 0	609 1 0	110 0 0	43,543 13 0	...	52,720 3				
	Sultanpur ..	9,259 11 0	3 9 0	514 0 10	...	50,228 5 7	...	60,005 10				
	Total ..	31,848 9 6	61 4 0	1,663 7 10	260 0 0	1,57,215 3 10	...	1,91,048 9				
FYZABAD.	Fyzabad ..	11,486 14 0	591 6 7	1,173 7 0	290 0 0	69,498 12 1	...	83,040 7				
	Gonda ..	12,361 5 6	1 8 0	1,125 8 0	...	63,114 5 0	...	76,602 10				
	Bahraich ..	9,928 4 6	111 10 7	800 7 0	...	32,347 1 3	...	43,187 7				
	Total ..	33,776 8 0	704 9 2	3,099 6 0	290 0 0	1,64,960 2 4	...	2,02,830 9				
	Grand Total ..	1,53,090 4 11	3,607 10 2	12,131 11 10	987 10 0	7,48,545 3 10	...	9,18,362 8				

N.B.—This form is proposed to be adapted both for a Provincial

Memo. of Costs

LUCKNOW :
The 12th September 1876. }

	Rs. As. P.
Lucknow	11,016 11
Unao	5,707 15
Bara Banki	5,509 4
Sitapur	5,587 6
Kheri	4,202 13
Hardoi	5,819 13
Total	37,843 15

Continued.)

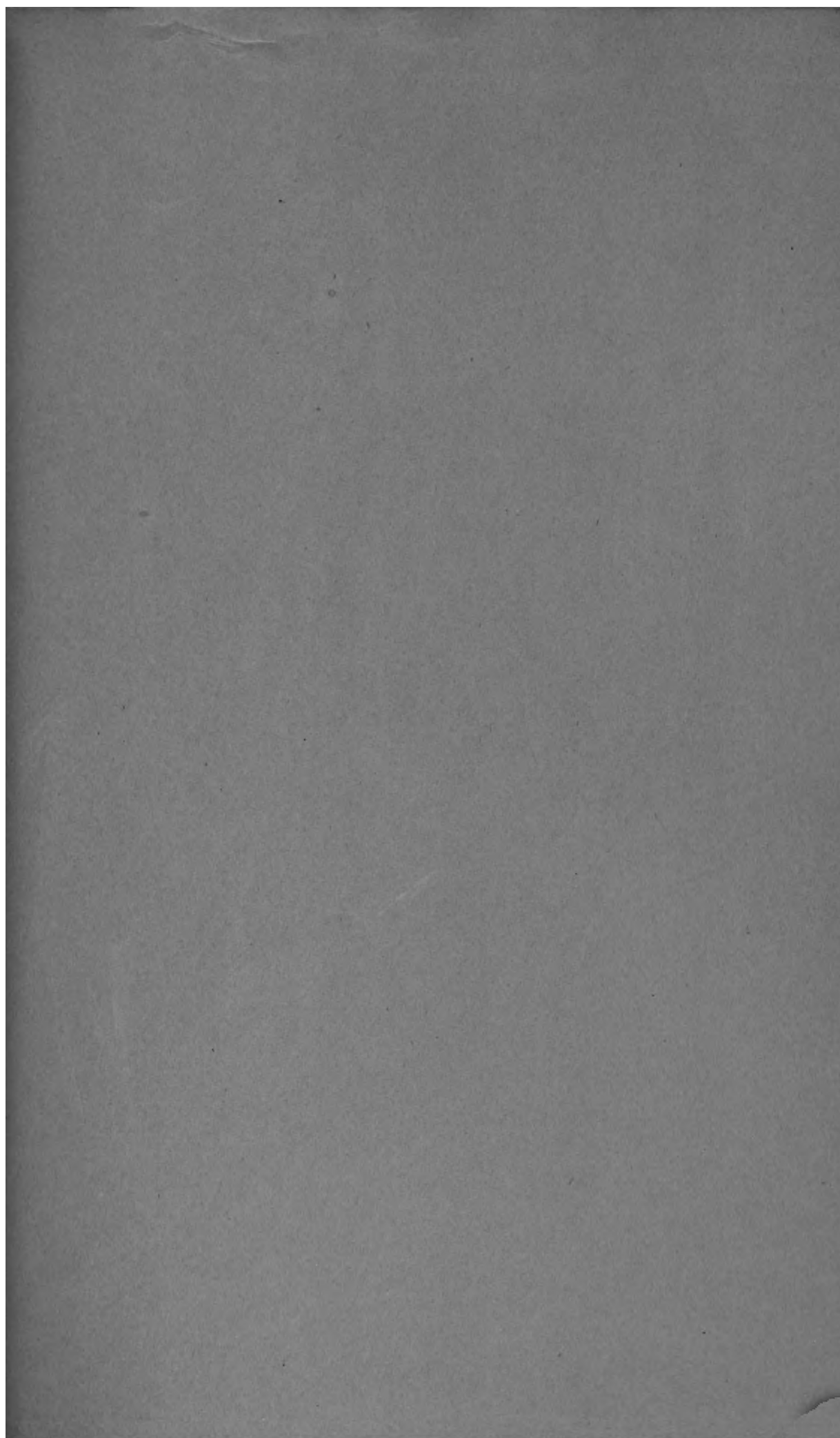
21															22			Remarks.	
Net receipts of last year.															Total.				
Blue and Black bi-color Stamps.			Bill of Exchange or Húndia.			Adhesive Stamps.			Other general Stamps.			Court Fee Stamps.							Process Service Stamps.
Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.		
32,484	9	0	2,814	8	0	4,115	14	0	...			1,54,675	2	0	...	1,94,090	1	0	
12,252	6	9	1	5	0	395	15	0	...			72,186	2	6	...	84,835	13	3	
10,034	3	0	5	5	0	486	6	0	150	0	0	60,960	7	2	...	71,636	5	2	
54,771	2	9	2,821	2	0	4,998	3	0	150	0	0	2,87,821	11	8	...	3,50,562	3	5	
18,414	11	0	49	5	0	887	8	0	170	0	0	50,585	0	3	...	70,106	8	3	
6,200	9	10	108	15	5	625	13	0	77	9	9	23,454	5	3	...	30,467	5	3	
11,946	15	8	...			530	9	6	...			53,998	5	8	...	66,475	14	10	
36,562	4	6	158	4	5	2,043	14	6	247	9	9	1,28,037	11	2	...	1,67,049	12	4	
12,626	13	0	21	4	0	514	10	0	140	0	0	51,774	15	0	...	65,077	10	0	
11,678	14	0	41	4	0	691	6	0	60	0	0	46,567	13	0	...	59,039	5	0	
10,279	4	6	5	5	0	529	2	10	...			48,580	15	8	...	59,394	12	0	(a) Out of this for General Stamps ... Rs. 2 5 0 Court Fees,, 5 4 0
34,584	15	6	67	13	0	1,735	2	10	200	0	0	1,46,923	11	8	...	1,83,511	11	0	
11,943	0	0	357	2	1	1,230	6	0	220	0	0	81,309	9	8	...	95,060	1	9	(b) General Rs. 57 12 0 Court Fees,, 49 4 0
11,226	2	0	1	8	0	1,000	10	0	...			59,492	11	0	...	71,720	15	0	
11,094	2	7	119	5	8	831	12	0	10	0	0	35,146	4	5	...	47,201	8	8	(c) Of this for General Stamps ... Rs. 17 14 9 Court Fees ,, 25 1 0
34,263	4	7	477	15	9	3,062	12	0	230	0	0	1,75,948	9	1	...	2,13,982	9	5	
1,60,181	11	4	3,525	3	2	11,840	0	4	827	9	9	7,38,731	11	7	...	9,15,106	4	2	

d District Return and used as Half-yearly and Annual Return.

process-serving Establishment.

					Rs.	As.	P.
Rae Bareli...	...	...	...	...	5,217	5	3
Partabgarh	...	...	...	...	5,431	15	2
Sultanpur ...	...	...	...	...	5,735	6	2
Fyzabad ...	...	...	...	...	8,700	6	7
Gonda ...	...	...	...	...	10,406	8	9
Bahraich ...	...	...	...	...	4,576	9	2
Total	...	...	...	...	40,068	3	1
Grand Total ...	...	...	...	...	77,912	2	10

N. M. T. HORSFORD, CAPTAIN,
Offg. Supdt. of Stamps and Excise, Onda.





73

73 222

oudh

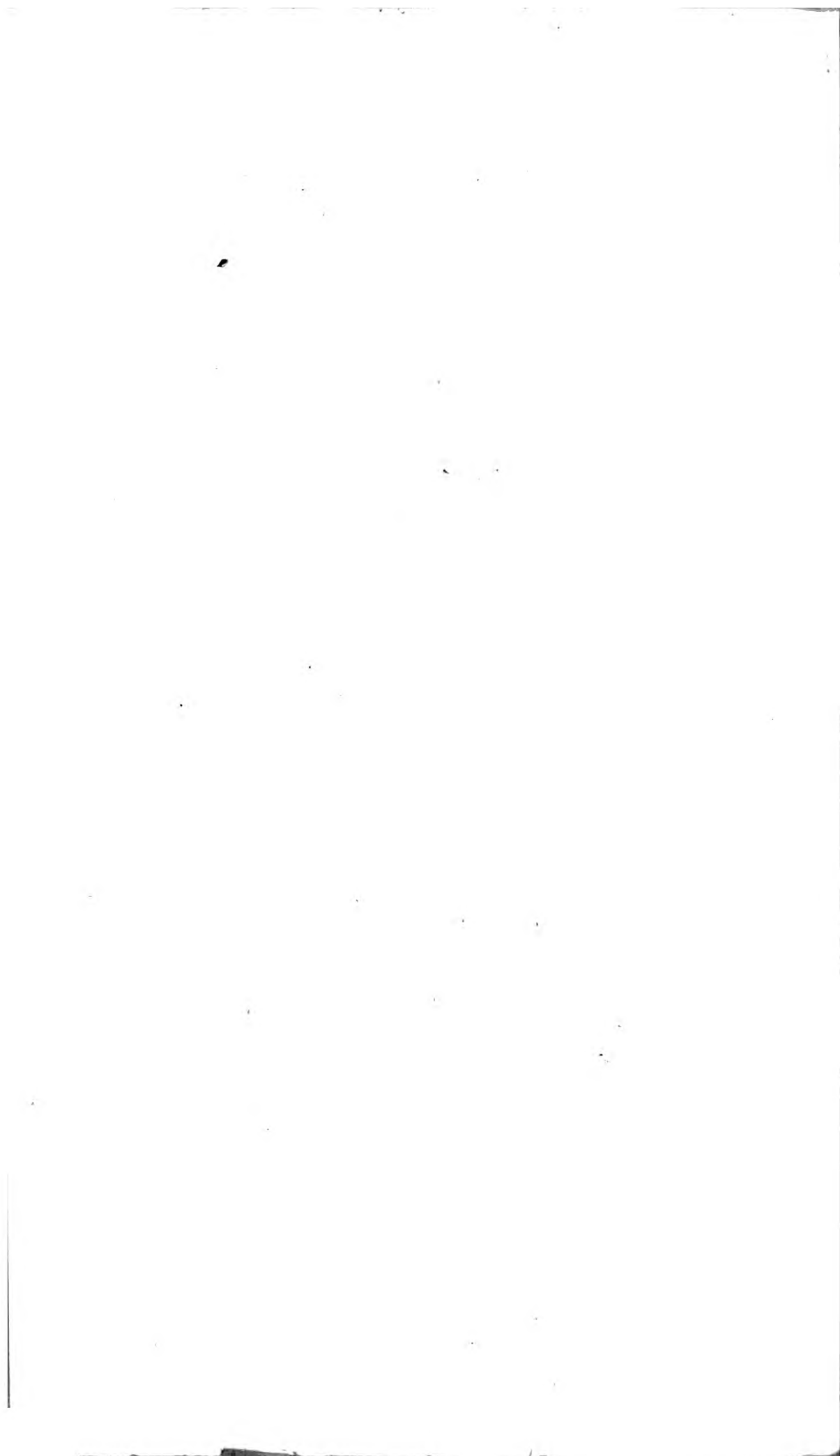
ANNUAL REPORT
ON THE
ADMINISTRATION OF THE STAMP REVENUE
OF THE
PROVINCE OF OUDH,
FOR THE YEAR 1876-77.

Published by Authority.



ALLAHABAD:
NORTH-WESTERN PROVINCES AND OUDH GOVERNMENT PRESS.
1877.

V. Prov Nd 5



ANNUAL REPORT
ON THE
ADMINISTRATION OF THE STAMP REVENUE
OF THE
PROVINCE OF OUDH,
FOR THE YEAR 1876-77.

Published by Authority.



ALLAHABAD:
NORTH-WESTERN PROVINCES AND OUDH GOVERNMENT PRESS.
1877.



ORDERS OF GOVERNMENT.

No. 1980R. OF 1877.

FROM

CAPT. G. E. ERSKINE,

Persl. Asst. to His Honour the Lieut.-Govr.,

N.-W. P., and Chief Commr., Oudh,

TO

THE OFFICIATING COMMISSIONER OF STAMPS,

North-Western Provinces and Oudh.

DATED NAINI TAL, THE 17TH SEPTEMBER, 1877.

SIR,

I AM desired to acknowledge your letter No. C. S., dated 14th ultimo, reporting on the stamp administration in Oudh during the year 1876-77.

2. The income (Rs. 9,44,095) more than justified the budget estimate (Rs. 9,40,000), and was greater than it has ever been, though it only exceeded the revenue of 1875-76 by Rs. 1,505.

3. The sums contributed under the various headings during the past and the three previous years are shown in the following table :—

	1873-74.	1874-75.	1875-76.	1876-77.
	Rs.	Rs.	Rs.	Rs.
Bi-colour general stamps ...	1,68,323	1,61,855	1,56,929	1,57,794
Hundi ditto ...	4,117	3,739	3,822	3,669
Adhesive ditto ...	12,310	12,490	12,834	12,458
Other general ditto ...	1,085	830	990	1,050
Court fee ditto ...	5,99,364	6,19,685	6,49,027	6,49,121
Process ditto ...	1,28,924	1,27,075	1,12,087	1,17,156
Miscellaneous ...	2,967	3,727	6,901	2,847
Total ...	9,17,090	9,29,401	9,42,590	9,44,095

4. During the first three years there was a continuous falling off from bi-colour general stamps, and more can scarcely be said of 1876-77 than that the decline was arrested during that year. Although the receipts in 1876-77 were Rs. 865 more than in 1875-76, they were Rs. 10,529 less than in 1873-74. The districts in which the decline has been most remarkable are Lucknow, Unao, and Sitapur.

5. In the present report the remarks of the Deputy Commissioner of Lucknow (who somewhat oracularly observes that "there is a decided want of confidence in business matters ; money-lenders are extremely reluctant to make advances or engage in other pecuniary transactions") are alone quoted on this subject, but various explanations have from time to time been put forward to account for the decline or stagnation in this branch of the revenue. His Honour has, however, no doubt that a principal cause is the extensive evasion of the law, and the execution of many unstamped or insufficiently stamped documents ; and that this again is due to the neglect of officers presiding in the civil courts and of

Deputy Commissioners, in their capacity of Collectors, to enforce with sufficient care those provisions of the Stamp Law to which their attention has been repeatedly called.

6. Some reference was made to the action of the courts in the Officiating Chief Commissioner's review of the report for 1875-76, and the Judicial Commissioner has since represented that the courts are not only too prone to apply the provisions of section 20, Act XVIII. of 1869, and admit insufficiently stamped deeds in evidence on the payment of the deficient duty and penalty, but that they not infrequently dispense with the payment of the duty and penalty altogether. In the present state of the law the appellate courts are powerless to interfere with the decisions of courts of first instance as to the admissibility of unstamped or insufficiently stamped instruments, either with or without the payment of the deficient duty and penalty. But this need not, in Oadh at least, prevent the exercise of some executive supervision of the action of the officers presiding in the civil courts. The Deputy Commissioner, or the officer to whom he has entrusted the immediate administration of the stamp revenue of the district, should periodically examine the register which each court is required to keep up of all payments of duty and penalty levied by it, and the files of the cases to which this register refers ; he will thus learn how the court has exercised its discretion in cases to which it has avowedly applied the provisions of section 20. This examination will not, however, disclose the instances in which the courts have altogether ignored the law, and improperly admitted deeds in evidence without exacting any duty or penalty ; but some check may be placed on action of this kind by the examination from time to time of a number of files taken at random from the records of each court. The Deputy Commissioner should point out to the officers concerned any errors thus brought to light, and require explanations. Where he deems it necessary, he should bring the circumstances to the notice of the superior revenue authorities.

7. In connection with this subject, I am to invite your attention to the entries in columns 6 and 7 of Appendix No. I. Section 20 of the General Stamp Act only authorizes the civil court to receive an insufficiently stamped instrument in evidence after it has been endorsed with a certificate that the proper stamp duty has been levied, and this endorsement is to be made only on payment of the duty *and penalty*. The civil court has no authority to remit any part of either the deficient duty or the penalty ; and the minimum penalty is five times the deficient duty. Under these circumstances the sums shown on account of penalties realized (column 7) should never be less than, though they may exceed, five times the stamp duty realized (column 6). But the return shows that in Bara Banki and Sitapur duty was realized, but no penalty inflicted, and in Lucknow and Gonda the penalties were less than five times the duty levied. In Partabgarh the civil court realized Rs. 86-2-0 as penalty under section 20, but nothing on account of deficient duty. Enquiry should be made into these cases, and it should be ascertained who were the officers in error. To each of these should be pointed out by the Deputy Commissioner the mistake which he made.

8. The action of the Deputy Commissioners as Collectors under section 24 also calls for remark. The Deputy Commissioner of Sitapur realized Rs. 96-12-0 as penalty, but nothing on account of duty. In other districts, notably Unao, Hardoi, Rae Bareli, Partabgarh, and Gonda the penalties (column 5) are so small, in comparison to the duty levied (column 4), that there is a strong presumption that the Deputy Commissioners put an unduly indulgent construction on proviso (b) to section 24. You are requested to call the attention of each Deputy Commissioner to this matter.

9. You do not say what action was taken by the late Superintendent or by district officers in consequence of the remarks, regarding the revenue from hundi stamps, communicated in the Officiating Chief Commissioner's review of the report for 1875-76, or whether the Deputy Commissioners of those districts to which special reference was made have offered any explanations. There has been some improvement in Sitapur, Partabgarh, and Fyzabad ; but, speaking generally, the condition of this branch of the revenue is, *primâ facie*, far from satisfactory. That no hundis were written during the year in Unao, Bara Banki, Hardoi, or Gonda is incredible, and there can be no doubt that the sums entered in the returns as realized in other districts do not in most cases represent the full amount of the duty payable on the hundis and bills of exchange which were executed. His Honour now expects Deputy Commissioners and officers in charge of the stamp department in each district to give this matter their best consideration, to make themselves acquainted with the course of the hundi business in their districts, and to take measures to prevent its being carried on in such a manner that the Government is defrauded of its revenue. It may be, though this explanation has not been suggested by any officer in the province, that one-anna adhesive receipt stamps are used for hundis, but if so, this should be represented after full enquiry. The explanation cannot be accepted as a matter of course, nor probably will it ever be a complete one, for adhesive stamps can only be legally used for bills of exchange payable on demand, or such as are for less than Rs. 100.

10. You should enquire into the circumstances under which, as pointed out in the 7th paragraph of your report, a larger sum than last year was paid as discount on a reduced sale of court-fee stamps. It is believed that the same rules and the same rate of discount prevailed throughout the whole of each of the years 1875-76 and 1876-77.

11. His Honour is glad to observe that there were 33 more vendors during the past than during the preceding year,* and he hopes that it may be found possible still further to increase the number.

* 1875-76	... 397 vendors.
1876-77	... 430 "

12. It is satisfactory also to find that more prosecutions were instituted,† and that they were generally attended with greater success. But greater vigour in enforcing the law is still required in Oudh as elsewhere.

† 1875-76	... 189 persons.
1876-77	... 211 "

(4)

13. The department only passed into your charge at the close of the year under review, and this manifestly placed you at a great disadvantage in reporting on its working; but His Honour trusts that on future occasions you will be able to make a closer analysis of the returns, and report more fully on a subject of which the successful administration is so important.

I have the honour to be,

SIR,

Your most obedient servant,

G. E. ERSKINE,

Persl. Asst. to His Honour the Lt.-Govr., N.-W. P.,

and Chief Commr., Oudh.

ANNUAL REPORT
ON THE
ADMINISTRATION OF THE STAMP REVENUE
OF THE
PROVINCE OF OUDH,
For the year 1876-77.

No. C-S.

FROM
J. C. ROBERTSON, ESQUIRE,
Offg. Commissioner of Stamps,
N.-W. Provinces and Oudh,

TO
THE PERSONAL ASSISTANT,
TO HIS HONOUR THE LIEUTENANT-GOVERNOR AND
CHIEF COMMISSIONER FOR OUDH.

DATED NAINI TAL, THE 14TH AUGUST, 1877.

SIR,

In forwarding the returns showing the result of the stamp administration for the past year, I have the honour to offer the following remarks; Mr. Braddon having been in charge of this office during the year.

The amount estimated in the budget for 1876-77 under heading "IX.—Stamps" was Rs. 9,40,000. The gross receipts amounted to Rs. 9,44,094 or Rs. 4,094 over the estimate.

2. The following table shows an increase in both gross and net receipts; charges have also slightly increased:—

Year.					Gross receipts.	Gross charges.	Net receipts.	Percentage of charges on gross receipts.
					Rs.	Rs.	Rs.	Rs.
1876-77	...	...	...	...	9,44,094	24,486	9,19,608	2.59
1875-76	...	...	...	...	9,42,690	24,228	9,18,362	2.57
1874-75	...	...	...	...	9,29,402	14,296	9,15,106	1.53
1873-74	...	...	...	...	9,17,099	16,890	9,00,209	1.84
1872-73	...	...	...	...	8,99,356	18,473	8,80,883	2.05

3. There is an increase of Rs. 865 in gross receipts under this head, though the Blue and black bi-colour districts of Lucknow, Unao, Sitapur, Rae Bareli, and Gonda stamps. show less favourable results than last year; there being a decrease of Rs. 1,910 in Lucknow, of Rs. 670 in Unao, of Rs. 220 in Sitapur, of Rs. 738 in Rae Bareli, and of Rs. 1,281 in Gonda. The Deputy Commissioner of Lucknow remarks that "there is a decided want of confidence in business matters. "Money-lenders are extremely reluctant to make advances or engage in other pecuniary transactions, and to this fact the decrease of revenue may be attributed."

4. The receipts have fallen from Rs. 3,822 to Rs. 3,669, the chief falling off being in Lucknow. With reference to your remarks on this subject on reviewing last year's report, I notice that out of the six districts selected by you as showing bad results four of them are entirely blank this year, while the receipts from the remaining two only amount to Rs. 15. On the other hand, the receipts from the other four districts referred to in the same para. amount to Rs. 413, Kheri being the

only one showing decrease, while Sitapur has risen from Rs. 51 to Rs. 166. Hardoi shows the worst, there appearing to have been no sales whatever for three consecutive years. It is remarkable that although several districts in the North-Western Provinces, and among them the neighbouring one of Sháhjáhanpur, attribute their increased receipts under this head to the increased export trade in grain to Calcutta, Bombay, and Madras, consequent on the famine in the two latter Presidencies, neither Hardoi nor any other of the districts in Oudh seem to have been affected thereby.

The following table shows the income under this head for the past five years :—

							Rs.
1873-74	...	...	...	...	...	...	4,117
1874-75	...	...	...	...	...	...	8,739
1875-76	...	...	...	...	...	...	3,822
1876-77	...	...	...	...	...	...	3,669

Although there is only a trifling increase of Rs. 94 in the gross receipts, there is a remarkable variation in receipts of the different districts, the chief decrease being Rs. 20,130 in Lucknow, which is attributed

Court fees.

to the comparatively small number of suits instituted. A comparison of the different divisions shows that while there is a net decrease of Rs. 15,323, and Rs. 13,048 in the Lucknow and Rae Bareli divisions, there is an increase of Rs. 25,423, and Rs. 3,042 in those of Sitapur and Fyzabad; there being marked increase in every district in the former division. As regards the Rae Bareli district it is explained that the receipts of the previous year were augmented by a sum of Rs. 11,124 paid in by the treasurer on account of a defalcation, and if this amount is deducted there is an actual increase of Rs. 6,409-11-9 in favour of the year under report. The decrease in the other districts is attributed to suits of smaller value having been instituted than was the case in the previous year; and as regards Sultanpur it is mentioned that whereas in the previous year the court fees in one suit amounted to Rs. 1,085, and in nine to Rs. 3,001, no suits of such high value were filed in the year under report.

6. There is a general increase under this head throughout the province, only two districts showing a decrease—Fyzabad of Rs. 331, and Gonda of Rs. 1,731.

Process service stamps.

7. The total charges during the year under report were Rs. 24,486 against Rs. 24,228 in 1875-76. There is nothing very remarkable in the increase under this head, but I notice that the discount paid on the sale of court fees stamps was this year Rs. 11,129 against Rs. 9,932 in the past year, or an increase of Rs. 1,197. The total gross receipts from court fees and process service stamps was Rs. 7,61,114 in 1875-76, and Rs. 7,66,277 in the year under report; so that to obtain an increase of Rs. 5,163 an increased discount of Rs. 1,197 was paid.

Charges.

In Lucknow, where the receipts fell to the extent of Rs. 20,071, the discount paid was more by Rs. 263; similarly in Rae Bareli, where there was a decrease of Rs. 4,187, an increased discount of Rs. 129 was paid.

8. There were 134 cases instituted for infringement of the stamp law this year against 106, and 211 persons were brought to trial against 189 in 1875-76. The convictions were 163 to 141, and acquittals 46 to 48. Under this head these returns contrast favourably with those of the North-Western Provinces; for while in the latter the largest number of prosecutions was 18, there are in Oudh two districts in excess of that number—viz., Fyzabad (21), and Sitapur (24), while in every district criminal proceedings have been instituted in cases of evasion of the stamp law; whereas in the North-Western Provinces there were no prosecutions in eleven districts.

Stamp prosecutions.

I have the honour to be,

SIR,

Your most obedient servant,

J. C. ROBERTSON,

Offg. Commr. of Stamps, N.-W. P. and Oudh.

APPENDICES.

No. I.—Statement showing Receipts and Disbursements on account of General and Court Fee Stamps in the Province of Oudh, for the year ending 31st March, 1877:

		2.											3.
		VALUE OR NATURE OF STAMPS SOLD OR ISSUED FOR CASH.											
Divisions.	Districts.	General Stamps.						Court fee Stamps.			Process Service Stamps.	Total.	
		Blue and Black Bicolor Stamps.	Bill of Exchange or Hundis.	Adhesive Stamps.	Other General Stamps.	Adhesive.	Bicolor Red and Black.						
Lucknow Division	...	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.		
	Lucknow	30,256 8 0	2,266 6 0	4,643 0 0	...	1,56,517 12 0	...	15,901 14 0	2,09,585 8 0				
	Unao	11,884 12 0	...	125 1 0	...	52,187 14 0	...	12,596 14 0	86,795 9 0				
	Bara Banki	13,016 12 0	...	483 13 0	...	46,800 13 0	...	9,721 6 0	70,332 12 0				
	Total	55,158 0 0	2,266 6 0	5,252 14 0	...	2,55,506 7 0	...	38,290 2 0	3,66,613 13 0				
Sitapur Division	...	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.		
	Sitapur	14,420 12 0	166 10 0	857 12 0	200 0 0	42,773 6 0	...	6,306 0 0	64,723 8 0				
	Kheri	5,982 6 0	54 1 0	512 13 0	80 0 0	94,984 12 1	...	4,527 1 11	36,141 2 0				
	Hardoi	13,811 0 0	...	526 1 0	...	51,339 4 0	...	11,252 10 0	76,928 15 0				
	Total	34,214 2 0	220 11 0	1,896 10 0	280 0 0	1,19,096 6 1	...	22,085 11 11	1,77,793 9 0				
Rae Bareilly Division	...	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.		
	Rae Bareilly	13,473 0 0	8 12 0	601 4 0	150 0 0	50,863 14 0	...	9,691 12 0	75,188 10 0				
	Paritabgarh	9,286 4 0	64 4 0	591 4 0	100 0 0	38,006 8 0	...	7,450 12 0	55,499 0 0				
	Sultanpur	10,164 4 0	6 2 0	505 9 0	...	34,526 3 0	...	9,839 8 0	55,041 10 0				
	Total	33,323 8 0	79 2 0	1,698 1 0	250 0 0	1,23,396 9 0	...	26,982 0 0	1,86,729 4 0				
Fyzabad Division	...	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.		
	Fyzabad	12,993 8 0	974 8 0	1,356 6 0	310 0 0	58,193 15 0	...	12,502 9 0	86,330 14 0				
	Gonda	11,086 6 0	...	1,308 0 0	...	51,600 6 0	...	10,352 10 0	74,347 6 0				
	Bahraich	11,018 6 0	127 15 0	946 3 0	...	31,327 5 0	...	7,012 12 0	50,432 9 0				
	Total	35,098 4 0	1,102 7 0	3,610 9 0	310 0 0	1,41,121 10 0	...	29,867 15 0	2,11,110 13 0				
GRAND TOTAL		1,57,793 14 0	3,668 10 0	12,458 2 0	1,050 0 0	6,49,121 0 1	...	1,17,155 12 11	9,41,247 7 0				

No. I.—Statement showing Receipts and Disbursements on account of General and Court Fee Stamps in the Province of Outh, for the year ending 31st March, 1877—(contd.)

Divisions.	Districts.	Miscellaneous Receipts under the General Stamp Act.							9.	10.	11.	12.
		4.	5.	6.	7.	8.	Stamp duty realized under section 24 by Collector.	Penalties realized under section 24 by Collector.					Stamp duty realized under section 20 by Civil Court.	Penalties realized under section 20 by Civil Court.	Amount of Stamp duty and adjudication fees realized under section 29.	Amount realized by payment fees, cost of paper of new Stamp granted in lieu of damaged ones under section 45.
		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.	Rs. a. p.
Lucknow Division,	Lucknow	18 8 0	193 12 0	71 5 0	209 1 0	...	...	...	...	...	...	2,10,078 12 0
	Unao	50 7 0	72 5 0	...	...	...	...	...	...	...	...	87,016 11 6
	Bara Banki	...	...	94 2 0	...	...	...	...	...	...	...	70,392 12 6
	Total	68 15 0	266 1 0	165 7 0	209 1 0	...	...	...	...	...	...	3,67,488 4 0
Sitapur Division...	Sitapur	...	96 12 0	5 9 0	...	...	...	...	...	...	...	64,879 13 0
	Kheri	...	...	8 14 0	122 10 0	...	...	...	...	...	...	36,368 5 7
	Hardoi	53 12 0	175 10 6	...	...	...	...	...	...	...	...	77,172 5 6
	Total	53 12 0	272 6 6	14 7 0	122 10 0	...	...	...	...	...	...	1,78,430 8 1
Rae Bareilly Division,	Rae Bareilly	4 11 0	4 7 0	3 10 0	34 3 0	...	...	...	...	...	...	75,338 2 0
	Partabgarh	5 2 0	...	...	86 2 0	...	...	...	...	...	...	55,590 4 0
	Sultanpur	...	...	12 8 0	199 12 0	...	...	...	...	...	...	55,366 7 0
	Total	9 13 0	4 7 0	16 2 0	320 1 0	...	...	...	...	...	...	1,86,094 13 0
Fyzabad Division,	Fyzabad	6 0 0	130 0 0	7 1 0	180 5 0	...	...	...	...	...	...	86,672 0 0
	Gonda	40 0 0	32 8 0	14 14 0	57 8 0	...	...	...	...	...	...	74,492 14 0
	Bahraich	...	...	16 9 0	271 14 0	...	...	...	...	...	...	50,925 14 0
	Total	46 10 0	162 8 0	38 8 0	509 11 0	...	...	...	...	...	...	2,12,090 12 0
GRAND TOTAL		179 2 0	705 6 6	234 8 0	1,161 7 0	30 5 0	0 11 7	466 4 6	89 1 6	9,44,094 5 1		

No. I.—Statement showing Receipts and Disbursements on account of General and Court Fee Stamps in the Province of Oudh, for the year ending 31st March, 1877—(contd.)

Divisions.	Districts.	Charges on account of discount on sale of						Process Service Stamps.	Total.
		Blue and Black Bicolor Stamps.	Bill of Exchange or Hundis.	Adhesive Stamps.	Other general Stamps.	Court fee Stamps.			
Lucknow Division	Lucknow	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	Unao	559 8 0	141 8 6	289 11 0	...	2,306 12 0	...	3,197 7 6	
	Bara Banki	298 13 3	...	...	...	1,238 0 0	...	1,466 13 3	
		196 7 7	...	24 11 0	...	821 2 4	...	1,042 4 11	
	Total	984 12 10	141 8 6	314 6 0	..	4,265 14 4	...	5,706 9 8	
Sitapur Division	Sitapur	275 13 10	3 0 0	50 11 0	...	501 8 0	...	831 0 10	
	Kheri	123 3 2	0 12 9	27 8 0	2 6 0	406 8 3	...	560 6 2	
	Hardoi	306 2 3	...	27 14 0	...	1,006 15 5	...	1,340 15 8	
	Total	705 3 3	3 12 9	106 1 0	2 6 0	1,914 15 8	...	2,732 6 8	
Rae Bareilly Division	Rae Bareilly	278 8 6	...	32 12 0	...	809 0 0	...	1,120 4 6	
	Partabgarh	77 6 0	...	...	...	665 8 0	...	743 14 0	
	Sultanpur	237 7 1	...	29 13 3	...	747 14 1	...	1,015 2 5	
	Total	593 5 7	...	63 9 3	...	2,223 6 1	...	2,879 4 11	
Fyzabad Division	Fyzabad	381 6 0	46 3 6	75 11 0	...	1,160 12 9	...	1,664 1 3	
	Gonda	323 13 6	...	81 12 0	...	1,034 6 0	...	1,439 15 6	
	Bahraich	256 11 10	4 13 0	56 9 0	...	529 14 3	...	848 0 1	
	Total	961 15 4	51 0 6	214 0 0	...	2,725 1 0	...	3,952 0 10	
	GRAND TOTAL	3,245 5 0	196 5 9	697 0 3	2 6 0	11,129 5 1	...	15,270 6 11	

No. I.—Statement showing Receipts and Disbursements on account of General and Court Fee Stamps in the Province of Oudh, for the year ending 31st March, 1877—(contd.)

Divisions.	Districts.	14. Refund of penalties under section 49, Act XVIII. of 1869.	15. Refund of value of damaged Stamps under section 45 of Act XVIII. of 1869.	16. Refund of value of Stamps returned by Vendors, section 46.	17. Refund under the Court Fees Act.	18. Miscellaneous charges.	19. Total charges.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Lucknow Division...	Lucknow	...	1,216 0 0	...	1,862 12 0	...	6,966 3 6
	Unao	...	89 14 0	...	682 8 0	(a.) 7 14 0	2,227 1 3
	Bara Banki	...	307 0 0	...	287 2 0	(b.) 64 9 0	1,700 15 11
	Total	...	1,612 14 0	...	2,802 6 0	72 7 0	10,194 4 8
Sitapur Division ...	Sitapur	...	485 3 8	*91 3 11	215 2 0	...	1,620 10 5
	Kheri	...	111 6 0	...	...	...	671 12 2
	Hardoi	...	107 0 0	...	55 0 0	...	1,602 15 8
	Total	...	701 9 8	91 3 11	270 2 0	...	3,795 6 3
Rae Bareilly Division	Rae Bareilly	...	236 0 0	...	223 6 0	...	1,579 10 6
	Partabgarh	...	297 0 0	6 10 0	106 4 0	(c.) 46 4 0	1,800 0 0
	Sultanpur	...	20 0 0	...	315 7 0	(d.) 8 1 0	1,358 10 6
	Total	...	553 0 0	6 10 0	645 1 0	54 5 0	4,138 4 11
Fyzabad Division ...	Fyzabad	...	12 8 0	...	1,254 10 0	73 11 3	3,004 14 6
	Gonda	...	133 10 2	...	423 14 0	(e.) 65 9 0	2,063 0 8
	Bahraich	...	90 0 0	...	587 2 0	(f.) 15 4 0	1,290 6 1
	Total	...	236 2 2	...	2,015 10 0	154 8 3	6,358 5 3
	GRAND TOTAL	...	3,103 9 10	97 13 11	5,733 3 0	281 4 3	24,486 5 1

* Hundi stamp.

(a) On account of court fees.

(b) On account of general stamps.

(c) On account of court fees.

(d) Of this Rs. 3-5-0 on account of general stamps, and

Rs. 4-12-0 on account of court fees.

(e) Of this Rs. 13-13-0 for general stamps, and Rs. 51-12-0 for court fees.

(f) On account of court fees.

No. 1.—Statement showing Receipts and Disbursements on account of General and Court Fee Stamps in the Province of Oudh, for the year ending 31st March, 1877—(contd.)

Divisions.	Districts.	Net Receipts of the current year.						
		Blue and Black Bicolor Stamps.	Bill of Exchange or Handls.	Adhesive Stamps.	Other general Stamps.	Court Fee Stamps.	Process Service Stamps.	Total.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
Lucknow Division	Lucknow	28,974 4 0	2,124 13 6	4,353 5 0	...	1,68,360 2 0	...	2,03,812 8 6
	Unao	11,688 12 9	...	126 1 0	...	72,974 12 6	...	84,789 10 3
	Bara Banki	12,608 11 11	...	459 2 0	210 0 0	55,413 14 8	...	68,691 12 7
	Total	53,271 12 8	2,124 13 6	4,938 8 0	210 0 0	2,96,748 13 2	...	3,57,293 15 4
Sitapur Division	Sitapur	13,763 15 6	72 6 1	807 1 0	200 0 0	43,415 12 0	...	63,259 2 7
	Kheri	5,880 0 5	53 4 3	485 5 0	77 10 0	29,200 5 9	...	35,696 9 5
	Hardol...	13,627 4 3	...	498 3 0	...	61,543 14 7	...	75,669 5 10
	Total	33,271 4 2	125 10 4	1,790 9 0	277 10 0	1,39,160 0 4	...	1,74,625 1 10
Rae Bareilly Division	Rae Bareilly	13,407 15 6	8 12 0	568 8 0	150 0 0	59,523 4 0	...	73,658 7 6
	Parabagarh	8,996 8 0	64 4 0	591 4 0	100 0 0	44,638 4 0	...	54,390 4 0
	Sultanpur	10,128 4 11	6 2 0	475 11 9	...	43,297 9 11	...	53,907 12 7
	Total	32,532 12 5	79 2 0	1,635 7 9	250 0 0	1,47,459 1 11	...	1,81,956 8 1
Fyzabad Division	Fyzabad	12,867 0 9	928 4 6	1,280 11 0	310 0 0	68,281 1 3	...	83,667 1 6
	Gonda	10,769 9 4	...	1,326 4 0	...	60,143 0 0	...	72,439 13 4
	Bahraich	10,960 1 2	123 2 0	889 10 0	...	37,632 10 9	...	49,635 7 11
	Total	34,597 11 3	1,051 6 6	3,496 9 0	310 0 0	1,66,056 12 0	...	2,05,732 6 9
GRAND TOTAL		1,53,663 8 6	3,381 0 4	11,761 1 9	1,047 10 0	7,49,754 11 5	...	9,19,608 0 0

No. I.—Statement showing Receipts and Disbursements on account of General and Court Fee Stamps in the Province of Oudh, for the year ending 31st March, 1877—(concl'd.)

Divisions.	Districts.	Net Receipts of last year.						
		Blue and Black Bicolor Stamps.	Bill of Exchange or Hunds.	Adhesive Stamps.	Other general Stamps.	Court Fee Stamps.	Process Service Stamps.	Total.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
Lucknow Division	Lucknow	31,906 14 3	2,666 7 0	4,725 8 0	...	1,91,921 15 9	...	2,30,510 13 0
	Unao	12,565 5 11	3 1 0	170 8 0	...	71,921 9 0	...	84,690 7 11
	Bara Banki	11,222 3 0	4 5 0	496 14 0	180 0 0	61,655 16 5	...	63,559 5 5
	Total	54,994 7 2	2,663 13 0	5,392 14 0	180 0 0	3,15,529 8 2	...	3,78,760 10 4
Sitapur Division	Sitapur	14,139 8 2	51 3 0	897 10 0	169 0 0	36,044 9 11	...	51,292 15 1
	Kheri	5,456 3 5	126 13 0	447 7 0	97 10 0	22,985 1 6	...	29,113 2 11
	Hardoi	12,875 0 8	...	630 15 0	...	51,810 10 1	...	66,316 9 9
	Total	32,470 12 3	178 0 0	1,976 0 0	257 10 0	1,10,840 5 6	...	1,45,723 11 9
Rae Bareilly Division	Rae Bareilly	14,178 14 6	10 6 0	540 5 0	150 0 0	63,443 1 3	...	78,332 11 9
	Paritagarh	8,410 0 0	47 5 0	609 1 0	110 0 0	43,543 13 0	...	52,720 3 0
	Sultanpur	9,259 11 0	3 9 0	514 0 10	...	50,228 5 7	...	60,005 10 5
	Total	31,848 9 6	61 4 0	1,663 7 10	260 0 0	1,57,215 3 10	...	1,91,048 9 2
Fyzabad Division	Fyzabad	11,486 14 0	591 6 7	1,173 7 0	290 0 0	69,498 12 0	...	83,040 7 8
	Gonda	12,361 5 6	1 8 0	1,125 8 0	...	63,114 5 0	...	76,602 10 6
	Bahraich	9,928 4 6	111 10 7	800 7 0	...	33,347 1 3	...	43,187 7 4
	Total	33,776 8 0	704 9 2	3,099 6 0	290 0 0	1,64,960 2 4	...	2,02,830 9 6
GRAND TOTAL		1,53,090 4 11	3,607 10 2	12,131 11 10	937 10 0	7,48,545 3 10	...	9,18,362 8 9

ALLAHABAD: }
The 14th August, 1877. }

J. C. ROBERTSON,
Offg. Commissioner of Stamps, N.-W. P. and Oudh.

No. II.—Statement explanatory of the Issue and Vend of Stamps in the Province of Oudh, for the year ending 31st March, 1877.

1.	2														3.	4.	5.				6.	7.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
	LICENSED VENDORS.																DISCOUNT.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
	VALUE OF STAMPS SOLD BY																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
	Treasurers.			Subsidiaries.			Other officials.			Non-officials.			Total number of vendors during the year.	Total value of Stamps sold during the year.				Treasurers.	Subsidiaries.	Officials.			Non-officials.	Total discount.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
	No. of vendors.	Amount.	Rs. a. p.	No. of vendors.	Amount.	Rs. a. p.	No. of vendors.	Amount.	Rs. a. p.	No. of vendors.	Amount.	Rs. a. p.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													

J. C. ROBERTSON,
Offg. Commr. of Stamps, N.-W. P. and Oudh.

ALLAHABAD :
The 14th August, 1877.

No. III.—Comparative Memo. of Stamp Prosecutions from April, 1876, to March, 1877.

Districts.	Number of cases instituted.		Number of persons brought to trial.		Convicted.		Acquitted.		Pending.	
	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
Lucknow	5	14	5	18	4	12	1	4	...	2
Unao	10	9	20	23	15	13	5	10	...	...
Bara Banki	8	5	13	8	10	5	3	3	...	...
Sitapur	20	24	38	41	27	41	11	...	...	...
Kheri	1	4	3	11	3	3	...	8	...	...
Hardoi	1	15	2	15	2	15	...	...	...	...
Rae Bareilly	8	9	11	18	9	12	2	6	...	...
Partabgarh	9	6	15	8	12	6	3	2	...	...
Sultanpur	12	7	32	9	28	7	4	2	...	...
Fyzabad	13	21	23	33	15	25	8	8	...	...
Gonda	12	7	16	11	9	9	7	2	...	...
Jahraich	7	13	11	16	7	15	4	1	...	...
Total	106	134	189	211	141	163	43	46	...	2

ALLAHABAD:

The 14th August, 1877.

J. C. ROBERTSON,

Offg. Commissioner of Stamps, N.-W. P. and Oudh.

No. IV.—Memo, showing the revenue levied by Stamps for the service of Processes and the cost of their establishments for the year ending 31st March, 1877.

Districts.	Debtor.			Creditor.					Result.		REMARKS.
	Process fees, gross.	Less share of charges in the Stamp Department.	Process fees, net.	Process serving establishment.	Add 12 per cent. for estimated cost of pensions.	Other contingencies.	Total.	Surplus.	Deficit.		
...	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.	
Lucknow	15,901 14 0	208 8 0	15,693 6 0	11,102 6 4	1,832 4 7	101 7 0	12,536 1 11	3,162 4 1	...	...	
Unao	12,596 14 0	208 8 0	12,388 6 0	6,185 1 7	742 3 4	226 8 1	7,153 13 0	5,234 9 0	...	...	
Bara Banki	9,721 6 0	141 1 4	9,580 4 8	5,817 12 4	698 2 1	43 11 3	6,559 9 8	3,020 11 0	...	...	
Sitapur	6,306 0 0	64 6 0	6,241 10 0	4,796 6 6	575 9 1	163 15 8	5,535 15 3	705 10 9	...	...	
Kheri	4,527 1 11	62 5 8	4,464 12 3	3,392 10 11	407 2 0	79 1 0	3,878 13 11	585 14 4	...	...	
Hardoi	11,252 10 0	181 0 5	11,071 9 7	6,793 11 6	815 3 11	203 3 3	7,812 2 8	3,259 6 11	...	...	
Rae Bareilly	9,691 12 0	129 7 0	9,562 5 0	5,187 7 10	622 8 0	256 0 0	6,065 15 10	3,496 5 2	...	...	
Partabgarh	7,450 12 0	109 3 0	7,341 9 0	5,058 7 3	607 0 2	167 13 0	5,833 4 5	1,508 4 7	...	...	
Sultanpur	9,899 8 0	165 13 10	9,673 10 2	5,576 15 10	669 3 10	5 11 0	6,251 14 8	3,421 11 6	...	...	
Fyzabad	12,502 9 0	204 11 11	12,297 13 1	8,103 4 6	972 6 3	30 12 0	9,106 6 9	3,191 6 4	...	...	
Gonda	10,359 10 0	172 13 0	10,179 13 0	7,097 9 1	851 12 6	279 12 8	8,229 2 3	1,950 10 9	...	...	
Bahraich	7,012 12 0	96 14 8	6,915 13 4	5,246 13 3	629 9 10	...	5,876 7 1	1,039 6 3	...	...	
Total	1,17,155 12 11	1,739 12 10	1,15,416 0 1	74,358 10 11	8,223 1 7	1,557 14 11	84,839 11 5	30,576 4 8	...	...	

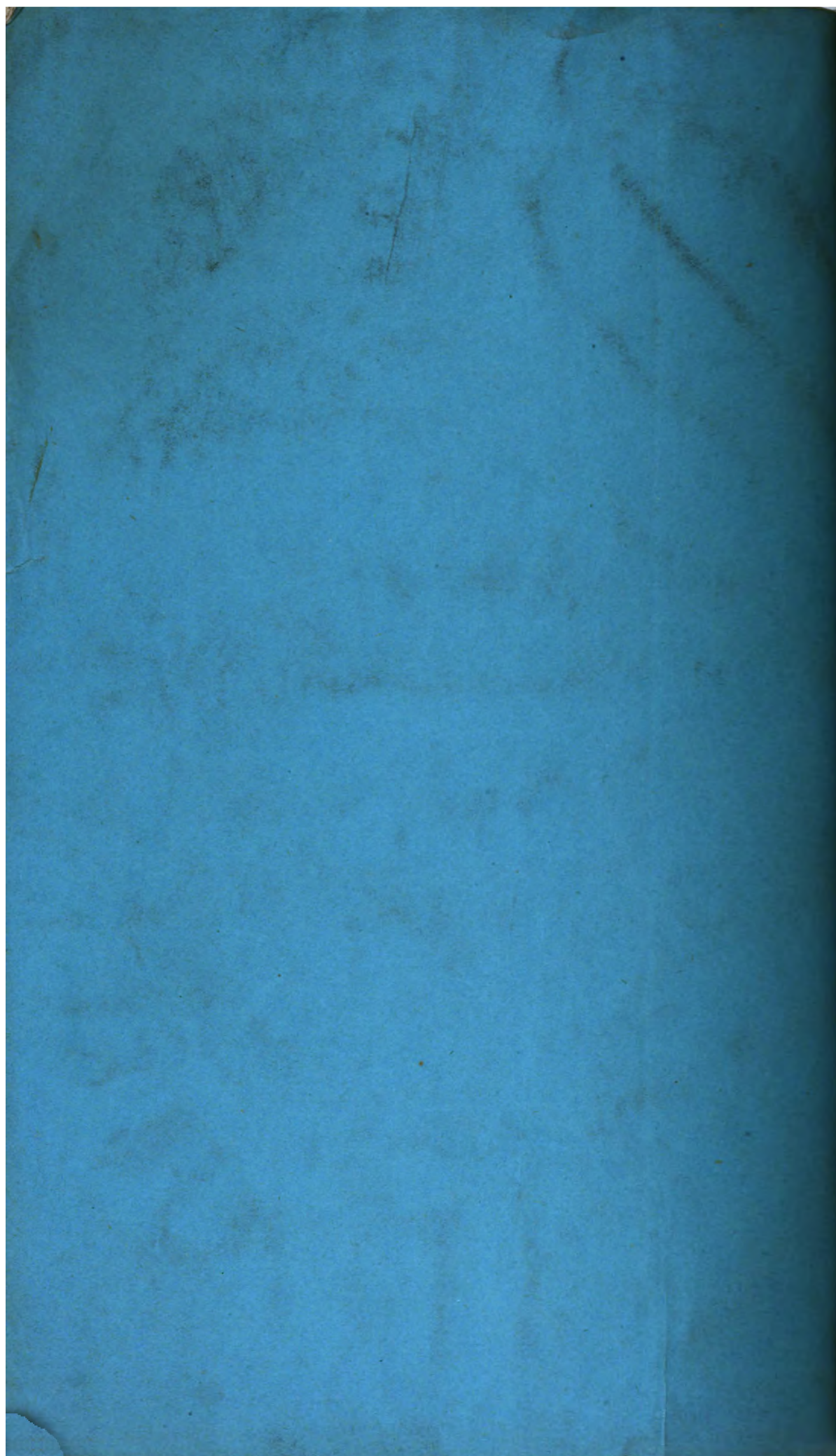
ALLAHABAD :

J. C. ROBERTSON,

The 14th August, 1877.

Offg. Commissioner of Stamps, N.-W. P. and Oudh.





73 73222

ANNUAL REPORT
ON THE
ADMINISTRATION OF THE STAMP REVENUE
OF THE
PROVINCE OF OUDH,
FOR THE YEAR 1877-78.

Published by Authority.



ALLAHABAD:
NORTH-WESTERN PROVINCES AND OUDH GOVERNMENT PRESS.
1878.

ANNUAL REPORT
ON THE
ADMINISTRATION OF THE STAMP REVENUE
OF THE
PROVINCE OF OUDH
For the year 1877-78.

No. 1194 of 1878.

FROM

J. C. ROBERTSON, ESQUIRE,
Offy. Commissioner of Stamps,
N.-W. Provinces and Oudh,

TO

THE SECRETARY TO GOVERNMENT,
N.-W. P. AND OUDH, OUDH REV. DEPT.

DATED NAINI TAL, THE 19TH SEPTEMBER, 1878.

SIR,

I HAVE the honour to submit the returns showing the result of the administration of this department in Oudh in the year ending 31st March, 1878, the delay in its transmission having been caused by my having waited until despatch of the report for the North-Western Provinces, which was delayed owing to reports not having been received from certain districts. Measures will be taken to prevent the recurrence of such delay in future in respect of either report.

2. The amount estimated in the budget for 1877-78 having been Rs. 9,60,000, the gross receipts were Rs. 10,11,252, or Rs. 67,158 above the receipts for 1876-77, which again were in excess of previous years.

3. The following table gives the gross receipts, charges, net receipts, and percentage of charges on gross receipts from 1870-71 to 1877-78:—

Year.	Gross receipts.	Charges.	Net receipts.	Percentage of charges on gross receipts.
	Rs.	Rs.	Rs.	Rs.
1870-71	9,21,111	42,144	8,78,967	4.57
1871-72	8,92,680	23,717	8,68,963	2.65
1872-73	8,99,356	18,473	8,80,883	2.05
1873-74	9,17,099	16,890	9,00,209	1.84
1874-75	9,29,402	14,296	9,15,106	1.53
1875-76	9,42,590	24,228	9,18,362	2.57
1876-77	9,44,094	24,486	9,19,608	2.59
1877-78	10,11,252	26,115	9,85,137	2.58

the total result being the same as in the North-Western Provinces, viz., the stamp revenue is higher than it has ever been.

Blue-and-black bi-color stamps.

4. There is an increase of Rs. 34,437, every district showing an increase, the order of increase being—

	Rs.		Rs.
Hardoi	5,598	Unao	2,930
Sultanpur	4,450	Bara Banki	2,454
Lucknow	3,890	Partabgarh	1,981
Gonda	3,720	Sitapur	1,421
Rae Bareilly	3,676	Fyzabad	1,267
Kheri	2,982	Bahraich	69

In Lucknow the increase is noticeable principally in the smaller values, viz., 2 annas to 8 annas, although there is also an increase in the higher values. The increase under this head is as a rule attributed to the high prices and agricultural distress, which caused hypothecation of property as security for loans advanced. The increased sale in stamps of the lower denominations in Lucknow points to the fact of bonds having been executed for repayment of loans of small amount. The Deputy Commissioner of Hardoi remarks that even taluqdars had to borrow to enable them to pay the kharifkists, to support their tenantry, and to sow the rabi. He adds: "It was a common remark at the time that the mahajans and banyas would make no advance except on *pukka kaghaz*." The Deputy Commissioner of Sultanpur on the other hand considers that distress would be a cause of decrease in stamp revenue, and in his opinion the increase is attributable to the fact that people are rapidly becoming more appreciative of the benefits, and in many cases the necessity of securing all contracts and deeds relating to monetary transactions by formal deeds which will pass muster before the courts; he also hopes that improved administration may have contributed towards this result.

5. While willing to allow that the latter cause may have contributed towards it, I think that there can be no doubt that the main cause of the increased vend of this description of stamps is that given by the Deputy Commissioner of Hardoi. Although there is an increase in Unao, it is stated as an undoubted fact that incumbrances created on landholders by mortgage as well as sales have of late years been made chiefly in favour of Lucknow or Cawnpore bankers, the bonds being executed in those districts.

6. There is a total falling-off of Rs. 168, the largest decrease being Lucknow Bill of exchange or Rs. 337, Sitapur Rs. 118, while only one district, viz., Fyzabad, hundi. shows any material increase. Unao, Hardoi, and Gonda are again conspicuous as showing no receipts under this head. The Deputy Commissioner of Lucknow remarks that the receipts have never been lower than they are this year, but the falling-off as compared with the previous year is confined to hundis of the higher values, there being an improvement in hundis of smaller values. He states that, having made enquiries as to the causes of the decrease in this branch of the revenue, there is no reason to believe it to be attributable to wilful evasions of duty. More bills of exchange and promissory notes are now made payable on demand, for which one anna adhesive stamps are sufficient; but the main cause seems to be the apparent stagnation of hundi business in the city, there having been extensive failures within the last three or four years amongst bankers engaged in such transactions. The extension and popularity of the money order system, by which on payment of one per cent. remittances can be made expeditiously and with perfect safety from one end of India to the other, and the fact of currency notes being used for remittances, are also stated to have checked the current of hundi business.

7. No explanation is given by Sitapur of the cause of decrease in that district. Of the three districts in which there were no sales, the Deputy Commissioner of Hardoi says:—"As regards there being no demand for hundi stamps, those stamps are used almost exclusively by large banking firms, of which there are none in this district. The mahajans use adhesive stamps, for which there is a considerable and steady demand." When on tour in Hardoi I made special enquiry on this point, with reference to the remarks of Government in the review of the report for 1876-77, and I was invariably met with the same reply, viz., that there were no firms in that district which transacted such business, and that currency notes were extensively used for remittances. A similar explanation is given by Gonda; Mr. Hooper, the Assistant Commissioner in charge of this department, remarking that, having made detailed enquiries from every possible source, he ascertained that, with one exception, there was no firm in that district which issued hundis or bills of exchange. The exception referred to was in Balrampur, where the Maharaja's treasurer does carry on

such a trade, but obtains his supplies of these stamps (of which he had a large stock in hand) from Fyzabad through his brother and partner who has a bank there ; these stamps were used in Gonda, though not being obtained from the treasury in that district, they do not appear in the accounts.

8. In Unao it is stated that hundis are used for remittances between banking firms and the different branches, but there are no such houses in that district, and that remittances are not now made by private persons on hundis, that mode of remittance having been superseded by money orders and currency notes. The sales in Bara Banki amount to only one rupee, but no explanation is given. The increase in Fyzabad is attributed to the export of grain to Madras and Bombay having caused increased sales. I have however shown above that some of these stamps were used in Gonda. Having made a point of calling district officers' attention to and consulting them on this subject, and having myself made personal enquiries, I have come to the conclusion that under this head at any rate the law is not evaded, but that transactions of this kind have become less common than they formerly were.

9. The receipts show a decrease of Rs. 91, only four districts showing a decrease ; Lucknow giving the worst results under this head, as it also does under hundi stamps :—

			Decrease. Rs.				Decrease. Rs.
Lucknow	...	...	436	Sultanpur	...	...	24
Gonda	...	...	112	Rae Bareli	...	...	9

The increase is distributed as follows :—

			Increase. Rs.				Increase. Rs.
Bahraich	...	...	107	Partabgarh	...	...	50
Hardoi	...	...	87	Fyzabad	...	...	45
Unao	...	...	83	Kheri	...	...	32
Bara Banki	...	...	75	Sitapur	...	...	12

The Commissioner of Lucknow records it as his opinion that the law on this point is still largely evaded. No explanation is given by the Deputy Commissioner of Lucknow of the decrease in his district ; but the Deputy Commissioner, Unao, remarks that although there is an increase in the receipts under this head as compared with the previous year, it only allows ten such stamps per diem for use in that district throughout the year, which was manifestly too small a consumption when it is remembered that every written up and balanced account in a banker's book for a sum exceeding Rs. 20 requires a stamp of one anna. The Deputy Commissioner of Kheri considers that, generally speaking, the provisions of the stamp law are well understood, but that it does not seem to be understood that a promissory note for a sum under Rs. 20 payable otherwise than on demand is liable to a stamp of one anna.

10. I entirely agree with the opinion expressed by the Commissioner of Lucknow and other officers that the provisions of the law on this subject are evaded in many instances. I have in my report on the administration of this department for the North-Western Provinces referred to instances which have come to my notice in private transactions, such as unstamped receipts being given to me for sums exceeding Rs. 20 paid by me on my private account, it being fair to presume that if such persons neglect to conform to the requirements of the law when sending receipts to a quarter where such neglect is likely to be noticed, they do not adhere to them when sending receipts to other persons. As a rule, private persons do not trouble themselves to notice whether a receipt is stamped or not, and if they did notice it, would certainly not take the trouble to inform the Collector.

11. The chief point, however, on which evasion takes place is as regards written up and balanced accounts which require to be stamped under clause 5, schedule II. I do not believe that any of these accounts are stamped until it is found necessary to produce them in court. When I was at Sitapur, the Deputy Commissioner showed me a book produced before him in court in which there was very strong suspicion that

such a course had been adopted, but it was impossible to prove, and, as I said before, I believe the custom to be common. It is difficult to prescribe a remedy. Suggestions have been made that a raid might be made by the police, bankers' books being seized on search warrant and prosecutions instituted where the law had been evaded; but this procedure is arbitrary and would be likely to be misunderstood. I think, however, that the civil courts should be instructed to carefully scrutinize all books coming before them and to impound any in which the requirements of the law had not been complied with; while Magistrates might be informed that such offences require more than a nominal fine, and that the plea of ignorance when raised by a professional money-lender should not be allowed any weight. The falling-off in these receipts in Lucknow and Gonda is not satisfactory, especially in the former district, where there is a falling-off in hundi stamps also.

12. The gross receipts amounted to Rs. 7,94,504 against Rs. 7,66,276 in 1876-77, Court fees stamps. giving an increase of Rs. 28,228.

13. The following table shows a comparison of the result in each district:—

District.	Gross receipts.		Increase.	Decrease.
	1876-77.	1877-78.		
	Rs.	Rs.	Rs.	Rs.
Lucknow	1,72,420	1,91,490	19,070	...
Unao	74,785	87,284	12,499	...
Bara Banki	56,522	56,906	384	...
Sitapur	49,078	45,015	...	4,063
Kheri	29,512	25,990	...	3,522
Hardoi	62,592	59,928	...	2,664
Rae Bareli	60,556	54,616	...	5,940
Partabgarh	45,457	40,778	...	4,679
Sultanpur	41,366	48,059	3,693	...
Fyzabad	70,696	81,692	10,996	...
Gonda	61,953	64,940	2,987	...
Bahraich	38,340	37,805	...	535

14. A comparison of the receipts by divisions shows that while the Lucknow Division gave a decrease of Rs. 14,712 last year, it shows an increase of Rs. 31,953 in the year under report.

The Rae Bareli Division, with a decrease in 1876-77, shows a further decrease of Rs. 6,925. There was an increase in 1876-77 in the Sitapur Division, but it now shows a decrease of Rs. 10,249. Fyzabad is the only division which, with an increase in 1876-77, shows a further increase of Rs. 13,448.

15. The receipts under this head are naturally affected by the amount of litigation, but the reasons given in different districts vary considerably, viz., the Deputy Commissioner of Fyzabad remarks:—“There is very little doubt that mahajans dealing in grain rushed to the court on seeing the value of the grain originally lent by him suddenly doubled and trebled owing to an unusual rise in the price of grain. For instance, at the time a maund of wheat was lent worth Re. 1-12-0 it now became worth Rs. 4, and the money-lender was not slow to seize the opportunity. Also the money-lenders in dealing with the agricultural classes chose to sue out execution while there was a prospect of failure of crops, the object obviously being to obtain more favourable terms.” But on the other hand, the Deputy Commissioners of Rae Bareli and Partabgarh attribute the decrease to the fact that the creditors did not care to press their debtors when the times were hard; or in the words of the Deputy Commissioner of Rae Bareli, “money-lenders had no heart to bring their claims into the courts against debtors whose crops had failed to replenish their exhausted purses.” The Deputy Commissioner of Unao confirms the opinion expressed by the Collector of Cawnpore, that these stamps have been hitherto purchased in the former district for use in the latter. Now that the payment of commission has been abolished in Oudh, each district will probably obtain supplies from its respective treasury.

16. The amount of duty and penalty was Rs. 945-4-9 and Rs. 2,978-14-6, compared with Rs. 179-2-0 and Rs. 705-6-6 respectively. No Stamp duty and penalties levied by Collector under sections 20 and 24. action appears to have been taken under these sections in Kheri, Bahraich, or Sultanpur, while in Partabgarh duty was levied without any penalty ; and in Sitapur the reverse appears to have been the case, penalty having been levied, though no duty was paid. Bara Banki, which was blank in the previous year, shows Rs. 583-4-3 duty and Rs. 2,367-2-0 penalty.

17. The amount realized under this head is Rs. 319-11-0 duty and Rs. 3,049-6-0 penalty, compared with Rs. 234-8-0 and Rs. 1,161-7-0 in the previous year. Neither Hardoi nor Bara Banki have taken action under this section, the former having been blank in the previous year, while it also shows a falling-off in prosecutions. The action of the different courts appears to have been most uncertain in the matter of penalties : in some, *viz.*, Sitapur and Rae Bareilly, none have been inflicted ; in one, *viz.*, Lucknow, the amount of penalty is less than five times the deficient duty, which, as was pointed out last year by Government, is the minimum amount a court is bound to levy ; and in the others it is considerably in excess of that amount. Two cases having come to my notice in which a court in Bahraich had levied an excessive penalty, *viz.*, more than 20 times the deficient duty, I informed the Deputy Commissioner that refund should be made of the excess payment. It certainly would be preferable that some uniform procedure should be adopted by the courts as to the amount of penalties levied. The difference in Lucknow is probably caused by the case regarding which reference has already been made to Government, the result being that it has now been ruled by the Judicial Commissioner that executive officers shall have access to the records of the different courts with a view to ascertaining that the requirements of the stamp law have been complied with.

18. The receipts amount to Rs. 85,280 as compared with Rs. 84,840, the surplus being somewhat less than in the previous year, *viz.*, Rs. 29,131 against Rs. 30,576. Process service stamps.

19. There have been 176 cases and 342 persons brought to trial as compared with 134 cases and 211 persons in the previous year ; but the number of acquittals in the year under report is heavy, *viz.*, 30 per cent. The Deputy Commissioner of Lucknow alludes to a case in which his decision was reversed on revision by the Judicial Commissioner ; but in another case which happened in the Bara Banki district, in which the accused, having executed no less than 87 bonds on plain paper, had been tried and convicted summarily on a single charge instead of being tried separately on account of each bond, the Judicial Commissioner, having sent for the record, enhanced the fine from Rs. 100 to Rs. 275. There is a falling-off in the number of persons convicted in the districts of the Fyzabad Division and in Sitapur, there being an increase in all other districts except Hardoi, which shows the same number as in the previous year. Prosecutions.

20. A uniform set of statements, having been sanctioned by Government for the North-Western Provinces and Oudh, will be adopted in future Statements. reports. In the present one there is no column of the amount paid as rewards under section 38, and no officer has mentioned the amount so paid. A circular was issued calling attention to this section, and Deputy Commissioners state that as a rule it has been acted on when possible ; but in many instances, such as a document impounded by a court, there being no informer, it is impossible to give a reward. The Deputy Commissioner of Lucknow states that his record-keepers and others have been rewarded for bringing cases to his notice.

21. There were 392 non-official vendors as compared with 362 in the previous year, and it is reported from Gonda that the Mahārāja of Balrampur has agreed to licenses being given to one of his officers at each of his tahsilis. Several district officers propose to employ postmasters as Facilities for vend of stamps.

vendors of stamps on the same principle as is now being done in the North-Western Provinces ; hitherto there has been delay in extending the system owing to the necessity of referring the matter to the Director-General of Post Offices. His sanction having been received to the grant of licenses to all postmasters other than those at tahsili headquarters, I propose to allow Deputy Commissioners to grant licenses to such postmasters as they may consider qualified to act as stamp-vendors. The Deputy Commissioner of Lucknow wishes to try the experiment of granting such licenses to bankers located in villages or towns in the interior of the district. It appears to me that if these people can be induced to take licenses, they are of all others the best qualified to act as vendors of stamps, for persons coming to them to negotiate loans, &c., will find stamps ready to hand, and it will be to the banker's interest to see that bonds are written on properly stamped paper. Captain Currie proposes to introduce this system when on tour in the cold season, and the experiment might also be tried in other districts.

22. In conclusion, I am convinced from what I have seen when on tour that much more attention is paid to this branch of the revenue than was formerly the custom ; and although other causes may have contributed to the increase, it is only fair that district officers should receive credit for the interest they have taken in improving the administration of this department and for the results which have accrued therefrom. Though readily admitting that there are still many difficulties to be overcome and improvements to be made, the fact remains that the revenue is larger than it has ever been, and I have no hesitation in saying that this would not have happened had the district authorities been remiss in the performance of their duties.

I have the honour to be,

SIR,

Your most obedient servant,

J. C. ROBERTSON,

Offg. Commr. of Stamps, N.-W. P. and Oudh.

APPENDICES.

No. I.
Comparative Memo. of Stamp Prosecutions from April, 1877, to March, 1878.

Districts.	Number of cases instituted.		Number of persons brought to trial.		Convicted.		Acquitted.		Pending.	
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
Lucknow	...	...	...	...	...	...	...	...	...	...
Unao	...	...	...	...	...	...	...	...	...	...
Bara Banki	...	...	...	...	...	...	...	...	...	...
Sitapur	...	...	...	...	...	...	...	...	...	...
Kheri	...	...	...	...	...	...	...	...	...	...
Hardoi	...	...	...	...	...	...	...	...	...	...
Rae Bareilly	...	...	...	...	...	...	...	...	...	...
Partabgarh	...	...	...	...	...	...	...	...	...	...
Sultanpur	...	...	...	...	...	...	...	...	...	...
Fyzabad	...	...	...	...	...	...	...	...	...	...
Gonda	...	...	...	...	...	...	...	...	...	...
Bahraich	...	...	...	...	...	...	...	...	...	...
Total	134	176	311	342	163	231	46	103	2	8

ATLHABAD :
The 19th September, 1878. }

J. C. ROBERTSON,
Offg. Commr. of Stamps, N.-W. P. and Oudh.

No. 2.—Statement showing Receipts and Disbursements on account of General and Court Fee Stamps, in the Province of Oudh, for the year ending 31st March, 1878.

		2.											3.	
		VALUE OR NATURE OF STAMPS SOLD OR ISSUED FOR CASH.												
Divisions.	Districts.	General Stamps.					Court fee Stamps.			Process service stamps.	Total.			
		Blue and black bicolor stamps.	Bill of exchange or Hundis.	Adhesive stamps.	Other general stamps.	Adhesive.	Bicolor, red and black.							
		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.			
Lucknow Division	...	34,146 0 0	1,929 13 0	42,079 0 0	...	1,75,326 11 0	...	16,163 5 0	23,177 13 0	...	...			
	...	14,814 12 0	...	208 12 0	...	75,225 6 0	...	12,088 3 0	1,02,307 1 0	...	...			
	...	15,470 10 0	1 9 0	559 4 0	200 0 0	48,176 3 0	...	8,730 0 0	73,137 10 0	...	...			
	Total	64,431 6 0	1,931 6 0	4,975 0 0	200 0 0	2,98,728 4 0	...	36,951 8 0	4,97,217 8 0	...	...			
Sitapur Division	...	15,841 8 0	48 14 0	869 12 0	140 0 0	39,085 7 0	...	5,929 10 0	61,915 3 0	...	...			
	...	8,964 0 0	78 13 0	64 6 0	90 0 0	21,681 5 0	...	4,303 10 0	35,667 2 0	...	...			
	...	19,408 14 0	...	612 10 0	...	49,037 1 0	...	10,891 0 0	79,949 9 0	...	...			
	Total	44,214 6 0	127 11 0	2,026 12 0	230 0 0	1,09,803 13 0	...	21,129 4 0	1,77,531 14 0	...	...			
Rae Bareilly Division	...	17,548 12 0	8 13 0	592 6 0	140 0 0	45,539 4 0	...	9,077 0 0	72,906 3 0	...	...			
	...	11,267 10 0	74 2 0	641 12 0	120 0 0	33,042 7 3	...	7,735 12 0	52,881 12 0	...	...			
	...	14,614 12 0	3 10 0	481 8 0	...	38,873 7 6	...	9,185 13 6	63,159 3 0	...	...			
	Total	43,431 2 0	86 9 0	1,715 10 0	260 0 0	1,17,455 2 9	...	25,998 10 3	1,88,947 2 0	...	...			
Fyzabad Division	...	14,260 2 0	1,245 9 0	1,401 2 0	260 0 0	67,086 0 5	...	14,606 1 7	98,858 15 0	...	...			
	...	14,806 12 0	...	1,196 0 0	...	53,732 14 0	...	11,207 4 0	80,942 14 0	...	...			
	...	11,087 10 0	109 12 0	1,063 0 0	...	31,234 1 0	...	6,571 0 0	50,065 7 0	...	...			
	Total	40,154 8 0	1,355 5 0	3,650 2 0	260 0 0	1,52,052 15 5	...	32,384 5 7	2,29,867 4 0	...	...			
GRAND TOTAL		1,92,231 6 0	3,500 15 0	12,367 8 0	950 0 0	6,78,040 3 2	...	1,16,463 11 13	10,03,553 12 0					

No. 2.—Statement showing Receipts and Disbursements on account of General and Court Fee Stamps, in the Province of Oudh, for the year ending 31st March, 1877—(contd.)

Divisions.	Districts.	Miscellaneous Receipts under the General Stamp Act.						9.	10.	11.	12.
		Stamp duty realized under section 24 by Collector.	Penalties realized under section 24 by Collector.	Stamp duty realized under section 20 by Civil Court.	Penalties realized under section 20 by Civil Court.	Amount of stamp duty and adjudication fees realized under section 39.	Amount realized by payment fees, cost of paper of new stamp granted in lieu of damaged ones under section 45.				
4.		5.	6.	7.	8.	9.	10.	11.	12.		
		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.
Lucknow Division,	Lucknow	16 1 0	81 4 0	141 11 0	2 5 0	338 15 0	34 11 0	4 5 6	20 8 0	...	2,32,885 9 8
	Unao	85 14 0	132 8 0	...	...	...	...	...	...	...	1,02,562 7 0
	Bareilly	583 4 3	2,367 2 0	...	...	...	...	6 15 4	94 12 9	2 4 0	76,192 0 4
	Total	685 3 3	2,580 14 0	144 0 0	373 10 0	11 4 10	...	...	115 4 9	2 4 0	4,11,140 0 10
Sitapur Division	Sitapur	...	133 6 0	6 10 0	...	...	...	...	120 0 0	...	62,055 3 0
	Kheri	...	...	14 11 0	...	...	...	...	...	...	36,007 6 0
	Hardoi	134 15 6	96 14 6	...	...	...	...	...	...	...	80,181 7 0
	Total	134 15 6	230 4 6	21 5 0	205 9 0	...	...	...	120 0 0	...	1,78,244 0 0
Rae Bareilly Division,	Rae Bareilly	102 4 0	41 12 0	...	...	...	...	...	...	0 4 9	78,050 7 9
	Partabgarh	15 6 0	...	21 0 0	202 1 0	...	...	...	...	...	53,120 3 0
	Sultanpur	...	...	44 13 0	471 4 0	...	...	...	...	134 13 4	63,810 1 4
	Total	117 10 0	41 12 0	65 13 0	673 5 0	...	...	...	...	135 2 1	1,89,980 12 1
Fyzabad Division,	Fyzabad	2 2 0	21 0 0	60 9 0	1,176 4 0	...	...	...	...	5 8 3	1,00,129 6 3
	Gonda	5 6 0	105 0 0	0 14 0	47 8 0	...	...	...	...	...	81,101 10 0
	Bahraich	...	...	27 2 0	573 2 0	...	...	...	...	...	50,655 11 0
	Total	7 8 0	126 0 0	88 9 0	1,796 14 0	...	...	...	...	5 8 3	2,31,886 11 3
GRAND TOTAL		945 4 9	2,978 14 6	319 11 0	3,049 6 0	15 0 0	11 4 10	...	235 4 9	143 14 4	10,11,251 8 2

* General Court fees

Rs. a. p.
... 0 11 0
... 1 9 0

No. 2.—Statement showing Receipts and Disbursements on account of General and Court Fee Stamps, in the Province of Oudh, for the year ending 31st March, 1878—(contd.)

Divisions.	Districts.	Charges on account of discount on sale of						Process service stamps.	Total.
		Blue and black bicolor stamps.	Bill of exchange or Hundis.	Adhesive stamps.	Other general stamps.	Court fees stamps.			
Lucknow Division	{ ... }	Lucknow	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		Unao	634 14 0	120 8 0	262 15 0	...	2,370 8 0	...	3,388 13 0
		Bara Banki	314 0 9	...	29 1 0	...	1,416 0 0	...	1,760 0 9
		Total	304 7 6	...	292 0 0	...	778 13 6	...	1,112 6 0
Sitapur Division	{ ... }	Sitapur	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		Kheri	1,253 6 3	120 8 0	59 0 0	...	4,595 5 6	...	6,261 3 9
		Hardoi	335 7 10	0 10 0	27 13 0	0 4 6	523 7 11	...	911 9 9
		Total	484 14 3	...	33 9 9	...	950 12 5	...	1,469 4 5
Rae Bareilly Division	{ ... }	Rae Bareilly	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		Paritabgarh	983 5 8	2 5 6	113 6 9	0 4 6	1,891 6 3	...	2,990 12 8
		Sultanpur	348 13 6	...	29 6 0	...	748 7 0	...	1,126 10 6
		Total	105 8 0	...	28 0 3	...	648 0 0	...	753 8 0
Fyzabad Division	{ ... }	Fyzabad	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		Gonda	776 1 5	...	57 6 3	...	2,185 0 4	...	3,018 8 0
		Ehrarich	463 13 2	56 10 7	79 7 0	...	1,291 5 0	...	1,891 3 9
		Total	380 14 0	...	74 12 0	...	994 5 0	...	1,449 15 0
GRAND TOTAL		4,084 3 9	184 7 5	679 12 0	0 4 6	11,491 4 9	...	16,440 0 5	

No. 2.—Statement showing Receipts and Disbursements on account of General and Court Fee Stamps, in the Province of Oudh, for the year ending 31st March, 1878—(contd.)

Divisions.	Districts.	14.	15.	16.	17.	18.	19.
		Refund of penalties under section 42, Act XVIII. of 1869.	Refund of value of damaged stamps under section 45 of Act XVIII. of 1869.	Refund of value of stamps returned by vendors, sections 46.	Refunds under the Court Fees Act.	Miscellaneous charges	Total.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Lucknow Division ...	Lucknow ...	...	709 5 0	...	1,996 10 0	...	6,087 19 0
	Unao ...	...	91 5 3	...	635 11 0	61 13 9	2,548 14 9
	Bara Banki ...	...	1,000 14 0	...	1,048 2 0	270 8 0	3,231 14 0
	Total	...	1,794 8 3	...	3,680 7 0	132 5 9	11,868 8 9
Sitapur Division ...	Sitapur ...	...	471 2 2	...	152 15 0	...	1,535 10 11
	Kheri ...	...	49 7 0	...	...	...	659 5 6
	Hardoi ...	...	290 1 8	...	146 4 0	...	1,905 10 1
	Total	...	810 10 10	...	299 3 0	...	4,100 10 6
Rae Bareilly Division ...	Rae Bareilly ...	...	170 8 0	8 6 9	477 6 0	...	1,728 15 3
	Paritagarh ...	...	98 10 0	...	...	...	852 2 0
	Sultanpur ...	...	20 0 0	...	222 2 0	64 11 6	1,385 3 0
	Total	...	295 2 0	8 6 9	699 8 0	4 11 6	4,026 4 3
Fyzabad Division ...	Fyzabad ...	...	218 0 10	...	1,042 14 0	...	3,350 5 7
	Gonda ...	...	159 4 3	...	144 4 0	...	1,761 11 3
	Bahrach ...	...	197 8 0	...	77 6 0	...	1,127 10 3
	Total	...	574 13 1	...	1,264 8 0	110 14 0	6,119 11 1
Grand Total		...	3,475 2 2	8 6 9	5,943 10 0	247 15 3	26,115 2 7

a. On account general stamps.

b. Rs. 2-15-6 on account general, Rs. 1-12-0 Court fees.

c. On account general stamps.

d. Rs. 2-1-0 on account general stamps, Rs. 5-9-0 on Court fees.

No. 2.—Statement showing Receipts and Disbursements on account of General and Court Fee Stamps, in the Province of Oudh, for the year ending 31st March, 1878—(contd).

Divisions.	Districts.	Net receipts of the current year.						
		Blue and black bicolor stamps.	Bills of exchange or Hundis.	Adhesive stamps.	Other general stamps.	Court Fee Stamps.	Process Service Stamps.	Total.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Lucknow Division	...	33,401 1 6	1,809 5 0	3,944 1 0	...	1,87,143 6 0	...	2,26,297 13 6
	...	14,602 14 3	...	208 12 0	...	85,201 14 0	...	1,00,013 8 3
	...	17,052 13 1	1 9 0	530 3 0	200 0 0	53,175 9 3	...	72,960 2 4
	Total	65,056 12 10	1,810 14 0	4,683 0 0	200 0 0	3,27,520 13 3	...	3,99,271 8 1
Sitapur Division	...	15,174 14 0	48 4 0	817 12 0	140 0 0	44,338 10 1	...	60,519 8 1
	...	8,971 13 5	77 1 6	516 9 0	89 11 6	25,692 13 1	...	35,348 0 6
	...	18,865 12 1	...	579 0 3	...	58,831 0 7	...	78,275 12 11
	Total	43,012 7 6	125 5 6	1,913 5 3	229 11 6	1,28,862 7 9	...	1,74,143 5 6
Rae Bareli Division	...	17,159 4 6	8 13 0	563 0 0	140 0 0	53,390 7 0	...	71,261 8 6
	...	11,301 15 0	74 2 0	641 12 0	120 0 0	40,130 4 0	...	52,268 1 0
	...	14,920 14 11	3 10 0	453 7 9	...	47,046 13 8	...	62,434 14 4
	Total	43,382 2 5	86 9 0	1,658 3 9	260 0 0	1,40,567 8 8	...	1,85,954 7 10
Fyzabad Division	...	14,770 8 3	1,188 14 5	1,321 11 0	260 0 0	79,357 15 0	...	96,899 0 8
	...	14,422 10 9	...	1,121 4 0	...	63,796 0 0	...	79,339 14 9
	...	11,239 3 9	104 12 8	990 4 0	...	37,193 13 4	...	49,628 0 9
	Total	40,432 6 9	1,293 11 1	3,433 3 0	260 0 0	1,80,347 11 4	...	2,25,767 0 2
GRAND TOTAL		1,91,883 13 6	3,316 7 7	11,637 12 0	949 11 6	7,77,298 9 0	...	9,85,136 5 7

No. 2.—Statement showing Receipts and Disbursements on account of General and Court Fee Stamps, in the Province of Oudh, for the year ending 31st March, 1878.—(concl'd.)

Divisions.	Districts.	21.						22.	
		Net receipts of last year.						Total.	
		Blue and black bicolor stamps.	Bills of exchange or Hundis.	Adhesive stamps.	Other general stamps.	Court fee stamps.	Process service stamps.	Rs. a. p.	Rs. a. p.
Lucknow Division	Lucknow	Rs. a. p. 28,974 4 0	Rs. a. p. 2,194 13 6	Rs. a. p. 4,353 5 0	Rs. a. p. 210 0 0	Rs. a. p. 1,68,360 9 0	Rs. a. p. ...	203,812 8 6	...
	Unao	11,688 12 9	...	126 1 0	...	72,974 12 6	...	84,789 10 3	...
	Bara Banki	12,608 11 11	...	459 2 0	...	55,413 4 8	...	65,491 12 7	...
	Total	53,271 12 8	2,194 13 6	4,938 8 0	210 0 0	2,96,748 13 2	...	3,57,293 15 4	...
Sitapur Division	Sitapur	13,763 15 6	72 6 1	807 1 0	200 0 0	48,415 12 0	...	63,959 2 7	...
	Kheri	5,880 0 5	53 4 3	435 5 0	77 10 0	29,200 5 9	...	35,696 9 5	...
	Hardoi	13,627 4 3	...	498 3 0	...	61,543 14 7	...	75,669 5 10	...
	Total	33,271 4 2	125 10 4	1,790 9 0	277 10 0	1,39,160 0 4	...	1,74,625 1 10	...
Rae Bareilly Division	Rae Bareilly	13,407 15 6	8 12 0	568 8 0	150 0 0	59,553 4 0	...	73,658 7 6	...
	Partabgarh	8,996 8 0	64 4 0	591 4 0	100 0 0	44,638 4 0	...	54,390 4 0	...
	Sultanpur	10,128 4 11	6 2 0	475 11 9	...	43,297 9 11	...	53,907 12 7	...
	Total	32,532 12 5	79 2 0	1,635 7 9	250 0 0	1,47,459 1 11	...	1,81,956 8 1	...
Fyzabad Division	Fyzabad	12,867 0 9	928 4 6	1,280 11 0	310 0 0	68,281 1 3	...	83,667 1 6	...
	Gonda	10,760 9 4	...	1,226 4 0	...	60,413 0 0	...	72,499 13 4	...
	Bahraich	10,960 1 2	123 2 0	889 10 0	...	37,662 10 9	...	49,655 7 11	...
	Total	34,587 11 3	1,051 6 6	3,396 9 0	310 0 0	1,66,356 12 0	...	2,05,732 6 9	...
GRAND TOTAL		1,53,663 8 6	3,381 0 4	11,761 1 9	1,047 10 0	7,49,754 11 5	...	9,19,608 0 0	...

ALLAHABAD :
The 19th September, 1878.

J. C. ROBERTSON,
Offy. Commissioner of Stamps, N.-W. P. and Oudh.

No. 3.—Statement explanatory of the Issue and Vend of Stamps, in the Province of Oudh, for the year ending 31st March, 1878.

1.	2.										3.	4.	5.			6.	7.
DISTRICTS.	LICENSED VENDORS.										Total number of vendors during the year.	Total value of stamps sold during the year.	DISCOUNT.			Total discount.	NET RECEIPTS.
	VALUE OF STAMPS SOLD BY.												PAID TO				
	Treasurers.		Tahsildars.		Other officials.		Non-officials.		DISCOUNT.								
	Amount.		Amount.		Amount.		Amount.		DISCOUNT.								
	No. of vendors.	Rs. a. p.	No. of vendors.	Rs. a. p.	No. of vendors.	Rs. a. p.	No. of vendors.	Rs. a. p.	Treasurers.	Tahsildars.			Officials.	Non-officials.	Rs. a. p.		
Lucknow	1	85,960 5 0	...	...	...	...	76	1,45,812 8 0	77	2,31,772 13 0	...	...	...	3,388 13 0	2,28,384 0 0		
Unao	1	17,927 10 0	3	3,637 15 0	...	...	34	80,741 8 0	38	1,09,807 1 0	...	...	...	1,760 0 9	1,00,547 0 3		
Bara Banki	1	17,976 7 0	3	5,227 4 0	1	32 3 0	80	49,201 12 0	35	73,137 10 0	...	...	...	1,112 6 0	72,025 4 0		
Total	3	1,21,864 6 0	6	9,565 3 0	1	32 3 0	140	2,75,755 12 0	150	4,07,217 8 0	...	...	...	6,261 3 9	4,00,956 4 3		
Sitapur	1	23,193 10 0	3	1,036 14 0	...	...	25	37,684 11 0	29	61,915 3 0	...	...	...	911 9 9	61,003 9 3		
Kheri	1	9,097 5 0	2	1,333 1 0	...	...	18	25,236 12 0	21	35,667 2 0	...	...	...	609 14 6	35,057 3 6		
Hardoi	1	12,419 4 0	3	2,118 11 0	...	...	47	65,411 10 0	51	79,949 9 0	...	...	...	1,469 4 5	78,480 4 7		
Total	3	44,710 3 0	8	4,488 10 0	...	...	90	1,28,333 1 0	101	1,77,531 14 0	...	...	...	2,990 12 8	1,74,541 1 4		
Rae Bareilly	1	19,793 5 0	3	4,509 2 0	1	10 0 0	47	48,593 12 0	52	72,906 3 0	...	...	...	1,126 10 6	71,779 8 6		
Partabgarh	1	14,959 15 0	2	1,993 0 0	7	178 13 0	13	35,750 0 0	23	52,581 12 0	...	...	...	753 8 0	52,128 4 0		
Sultanpur	1	11,019 5 0	3	1,899 10 0	...	...	27	50,240 4 0	31	63,159 3 0	...	...	...	1,138 5 6	62,020 13 6		
Total	3	45,772 9 0	8	8,401 12 0	8	188 13 0	87	1,34,534 0 0	106	1,88,947 2 0	...	...	...	3,018 8 0	1,85,928 10 0		
Fyzabad	1	20,359 4 0	3	1,903 6 0	3	80 8 0	32	76,515 13 0	39	98,858 15 0	...	...	...	1,891 3 9	96,967 11 3		
Gonda	1	19,032 4 0	2	286 8 0	...	...	26	61,624 2 0	29	80,942 14 0	...	...	...	1,419 15 0	79,492 15 0		
Bahraich	1	13,665 6 0	2	802 1 0	...	...	17	35,528 0 0	20	50,055 7 0	...	...	...	828 5 3	49,227 1 9		
Total	3	53,056 14 0	7	3,051 15 0	3	80 8 0	75	1,73,667 15 0	88	2,29,857 4 0	...	...	...	4,169 8 0	2,25,687 12 0		
GRAND TOTAL	12	2,65,404 0 0	29	25,507 8 0	12	301 8 0	392	7,12,340 12 0	445	10,03,553 12 0	...	...	...	16,440 0 5	9,87,113 11 7		

ALLAHABAD: }
The 19th September, 1878.

J. C. ROBERTSON,
Offg. Commissioner of Stamps, N.-W. P. and Oudh.

Memo. showing the revenue levied by stamps for the service of processes and the cost of their establishment for the year ending 31st March, 1878.

Districts.	Debtor.			Creditor.						Result.		REMARKS.
	Process fees gross.	Less share of charges in the Stamp Department.		Process fees net.	Process serving establishment.	Aid 12 per cent. for estimated cost of pensions.	Other contingencies.	Total.	Surplus.	Deficit.		
		Rs. a. p.	Rs. a. p.								Rs. a. p.	
Lucknow ...	16,163 5 0	218 8 0	15,944 13 0	11,654 15 8	1,398 9 6	117 6 3	13,170 15 5	2,773 13 7	...			
Unao ...	12,058 3 0	231 12 6	11,826 6 6	6,361 4 10	763 5 8	129 3 3	7,253 13 9	4,573 8 9	...			
Bara Banki ...	8,780 0 0	141 2 1	8,588 13 11	6,431 0 7	737 2 8	...	6,880 3 8	1,708 10 3	...			
Sitapur ...	5,929 10 0	79 6 8	5,850 3 4	4,733 11 8	568 0 9	164 14 9	5,456 11 2	383 3 2	...			
Kheri ...	4,308 10 0	82 14 3	4,225 11 9	3,192 3 0	383 1 0	0 6 0	3,575 10 0	650 1 9	...			
Hardoi ...	10,891 0 0	211 2 7	10,679 13 5	6,787 10 9	814 8 3	168 7 0	7,770 10 0	2,909 3 5	...			
Rae Bareilly ...	9,077 0 0	149 2 10	8,927 13 2	5,491 0 6	658 14 8	...	6,149 15 2	2,777 14 0	...			
Paritabgarh ...	7,735 12 9	151 11 3	7,584 1 6	5,175 3 2	621 0 0	324 1 0	6,120 4 2	1,463 13 4	...			
Sultanpur ...	9,185 13 6	186 5 5	8,999 8 1	5,714 2 2	685 10 10	299 2 4	6,698 15 4	2,300 8 9	...			
Fyzabad ...	14,606 1 7	281 2 4	14,324 15 3	8,944 2 2	1,073 4 8	243 15 0	10,261 5 10	4,063 9 5	...			
Gonda ...	11,207 4 1	207 6 2	10,999 13 10	6,224 11 9	747 0 0	47 5 4	7,019 1 1	3,980 12 9	...			
Bahraich ...	6,571 0 0	112 5 2	6,458 10 10	4,383 14 8	526 1 1	2 1 6	4,312 1 3	1,546 9 7	...			
Total	11,6463 11 10	2,052 15 3	1,14,410 12 7	74,806 1 4	8,976 11 1	1,496 14 5	85,279 10 10	29,131 1 9	...			

ALLAHABAD :

J. C. ROBERTSON,

Offg. Commissioner of Stamps, N.-W. P. and Oudh.

The 19th September, 1878.

ORDERS OF GOVERNMENT,

No. 3073R. OF 1878.

FROM

MAJOR G. E. ERSKINE,

SECY. TO GOVT., N.-W. P. AND OUDH,

IN THE OUDH REVENUE DEPARTMENT,

TO

THE COMMISSIONER OF EXCISE AND STAMPS,

N.-W. PROVINCES AND OUDH.

DATED NAINI TAL, THE 16TH OCTOBER, 1878.

SIR,

REVENUE DEPT.
(OUDH.)

I AM directed to acknowledge the receipt of your letter No. 1194, dated 19th September, submitting the annual report on the administration of the Stamp Department in Oudh, for the year ending 31st March, 1878.

ERRATUM.

OUDH REVENUE DEPARTMENT.

Dated Naini Tal, the 22nd October, 1878.

REVIEW OF THE ANNUAL REPORT ON THE ADMINISTRATION OF THE STAMP
DEPARTMENT IN OUDH, FOR THE YEAR ENDING 31ST MARCH, 1878.

In para. 10 of G. O. No. 3073R., dated 16th October, 1878—

For—"slightly exceeded"

Read—"were slightly less than"

G. E. ERSKINE,

*Secy. to Govt., N.-W. P. and Oudh,
in the Oudh Revenue Department.*

4. *General stamps.*—The increase under the head of blue and black bi-color stamps is, no doubt, in part attributable to the recent agricultural distress, which necessitated hypothecation of property of all kinds as security for loans advanced; though in some degree also the increasing income is due to the fact that the people have now become fully aware of the necessity of securing all written contracts by formal stamped deeds, if they wish to provide evidence of their execution which the civil courts will accept.

5. The diminished receipts under the head of hundís is the inevitable result of the increasing popularity of the money-order system, as also to the extensive use of currency notes for remittances. Your enquiries show that the absence of demand for hundí stamps in the Hardoi, Gonda, and Unao districts is apparently due to the non-existence of any large banking firms therein. The same explanation is presumably assignable

Memo. showing the revenue levied by stamp

Districts.	Debtor.	
	Process fees gross.	Less share of charges in the Stamp Department.
	Rs. a. p.	Rs. a. p.
Lucknow ...	16,163 5 0	218 8 0
Unao ...	12,058 3 0	231 12 6
Bara Banki ...	8,730 0 0	141 2 1
Sitapur ...	5,929 10 0	79 6 8
Kheri ...	4,308 10 0	82 14 3
Hardoi ...	10,891 0 0	211 2 7
Rae Bareilly ...	9,077 0 0	149 2 10
Partabgarh ...	7,735 12 9	151 11 3
Sultanpur ...	9,185 13 6	186 5 5
Fyzabad ...	14,606 1 7	281 2 4
Gonda ...	11,207 4 1	207 6 2
Bahraich ...	6,571 0 0	112 5 2
Total ...	11,6463 11 10	2,052 15 3

ALLAHABAD: }
The 19th September, 1878.

nt for the year ending 31st March, 1878.

Bal.	Result.		REMARKS.
	Surplus.	Deficit.	
	Rs. a. p.	Rs. a. p.	
0 15 5	2,773 13 7	...	
3 13 9	4,572 8 9	...	
0 3 3	1,708 10 3	...	
6 11 2	383 3 2	...	
5 10 0	650 1 9	...	
0 10 0	2,909 3 5	...	
9 15 2	2,777 14 0	...	
0 4 2	1,463 13 4	...	
8 15 4	2,300 8 9	...	
1 5 10	4,063 9 5	...	
9 1 1	3,980 12 9	...	
2 1 3	1,546 9 7	...	
9 10 10	29,131 1 9	...	

J. C. ROBERTSON,
Offg. Commissioner of Stamps, N. W. P. and Oudh.

ORDERS OF GOVERNMENT,

No. 3073R. OF 1878.

FROM

MAJOR G. E. ERSKINE,

SECY, TO GOVT., N.-W. P. AND OUDH,

IN THE OUDH REVENUE DEPARTMENT,

TO

THE COMMISSIONER OF EXCISE AND STAMPS,

N.-W. PROVINCES AND OUDH,

DATED NAINI TAL, THE 16TH OCTOBER, 1878.

SIR,

REVENUE DEPT.
(OUDH.)

I AM directed to acknowledge the receipt of your letter No. 1194, dated 19th September, submitting the annual report on the administration of the Stamp Department in Oudh, for the year ending 31st March, 1878.

2. The actual receipts again considerably exceeded the budget estimate, and reached a gross total of Rs. 10,11,252, or Rs. 67,158 above the incomings of the preceding year. The net receipts amounted to Rs. 9,85,137, the percentage of charges on gross receipts being nearly the same as in 1876-77.

3. The following table shows the increase and decrease under the different heads:—

	General stamps.				Process service stamps.	Court-fee stamps.	Grand total.
	Blue and black bi-color stamps.	Hundis.	Adhesive stamps.	Other general stamps.			
	Rs. a.	Rs. a.	Rs. a.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1876-77 ...	1,57,793 14	3,668 10	12,458 2	1,050	1,17,155 12 11	6,49,121 0 1	9,41,247 7 0
1877-78 ...	1,92,231 6	3,500 15	12,367 8	950	1,16,463 11 10	6,78,040 3 2	10,03,553 12 0
	+34,437 8	-167 11	-90 10	-100	-692 1 1	+28,919 3 1	+62,306 5 0

4. *General stamps.*—The increase under the head of blue and black bi-color stamps is, no doubt, in part attributable to the recent agricultural distress, which necessitated hypothecation of property of all kinds as security for loans advanced; though in some degree also the increasing income is due to the fact that the people have now become fully aware of the necessity of securing all written contracts by formal stamped deeds, if they wish to provide evidence of their execution which the civil courts will accept.

5. The diminished receipts under the head of hundis is the inevitable result of the increasing popularity of the money-order system, as also to the extensive use of currency notes for remittances. Your enquiries show that the absence of demand for hundi stamps in the Hardoi, Gonda, and Unao districts is apparently due to the non-existence of any large banking firms therein. The same explanation is presumably assignable

for their sparse use in Bara Banki, Rae Bareli, and Sultanpur. On the other hand, in Kheri and Partabgarh, where there cannot be any appreciable number of such firms, the receipts reached, respectively, Rs. 53-4-3 and Rs. 64-4-0.

6. In regard to the decrease in the sale of revenue adhesive stamps, His Honor fears that the Commissioner of Lucknow's opinion is only too correct, and that, as you also think, the provisions of the stamp law are extensively evaded in regard to written up and balanced accounts. Sir George Couper apprehends that the great bulk of such accounts are never stamped, until, as you observe, their owner has cause to produce his books in court. Traders and shop-keepers would be naturally most averse to any systematic inspection of their ledgers, and to expose them to this liability at the hands of subordinate native officers would be a questionable policy as well as a proceeding of dubious legality.

You suggest that the civil courts should be instructed to carefully scrutinise all books coming before them, and to impound any in which the requirements of the law have not been complied with; while you would have magistrates informed that such offences require more than a nominal fine, and that the plea of ignorance raised by a professional money-lender should not be allowed any weight. In respect of the first of these suggestions, I am to invite your attention to para. 12 of my letter No. 2941, dated 24th August, 1874, conveying to Mr. Braddon the Chief Commissioner's orders on the annual report for the year ending 31st March, 1874. Until the Oudh judicial scheme is introduced, it would be impossible to require such scrutiny at the hands of the over-worked Oudh civil courts, even if it were desirable on other grounds to demand from them the fulfilment of an informer's occupation. Obviously, the careful examination of *kayathi bahis* would occupy considerable time, and seriously delay the disposal of judicial work; and, in His Honor's opinion, all that can be fairly asked from the civil courts is that they be careful to impound any instrument which is produced before them unendorsed by the requisite stamp. It will be the Collector's duty to examine the *bahi* throughout on its receipt from the civil court. A few instances of severe punishment in each district would soon make traders and shop-keepers understand the necessity of observing the law. I am to beg that you will prepare, and submit for His Honor's approval prior to issue, the draft of a circular to Collectors on this subject, and desire also that notices of the conviction and exemplary fining of such offenders may be affixed to the walls of the different district courts, and otherwise published for general warning. Something also might be done by officers on tour when encamped near large towns.

7. *Court-fee stamps*.—The receipts from court-fee stamps show a total increase of Rs. 28,228, although the incomings under this head declined in no less than half of the twelve Oudh districts. The receipts vary of course with the rise and fall of litigation in different districts, and in some there was a marked decline during 1877, especially in the numbers of suits instituted by land-owners against their tenants for arrears of rent.

Civil suits showed a decrease of 1,426 during 1877, as compared with 1876, while institutions in rent courts fell from 29,035 in 1876 to 27,142 in 1877. It is satisfactory therefore to note no corresponding decline in stamp receipts under the head of court-fees.

8. There was a considerable increase in the amount of stamp duty and penalties levied by Collectors under section 24, although in three districts (Kheri, Bahraich, and Sultanpur) no action whatever appears to have been taken under this section.

The attention of the Collectors of Kheri, Sultanpur, and Bahraich should be drawn to the absence of any receipts under this section, for it would appear impossible that during a whole year no instrument should have been brought to their notice as insufficiently stamped, had any reasonable activity and supervision been exercised by them in this branch of their duties.

In connection with this and the action taken by the civil courts under section 20 of the Stamp Act, His Honor in the review on your annual report for 1876-77 requested that the Deputy Commissioner, or other officer to whom he has entrusted the immediate supervision of the stamp revenue of the district, should periodically examine the register which each court is required to keep up of all payments of duty and penalties levied by it, and the files of the cases to which the register refers; as also to call for and inspect from time to time a certain number of files taken at random from the records of each court. I am to enquire whether these instructions were duly observed during the past year, and, if so, what the results of these periodical inspections were.

According to your statement No. 2, while the Sitapur Deputy Commissioner levied Rs. 133-6-0 as penalties under section 24, he realized no stamp duty under that section; on the other hand, the Partabgarh returns record a collection of Rs. 15-6-0 stamp duty, but no penalties. Explanations should be called for from these officers.

9. The civil courts realized Rs. 319-11-0 as stamp duty, and Rs. 3,049-6-0 as penalties under section 20. The receipts in 1876-77 reach only Rs. 234-8-0 and Rs. 1,161-7-0. The improvement is therefore considerable, but in two districts the return is blank, and, as you indicate, the action taken in different courts seems strangely capricious.

The Deputy Commissioners of Sitapur, Rae Bareilly, and Lucknow should be asked to report whether they have had the files of the cases, in which insufficient or no penalties at all have been realized, properly examined; and if so, what the reasons for the action or inaction of the court were found to be.

The law is quite clear if only the courts would read and observe its provisions, and His Honor cannot acquit Collectors of insufficient supervision, so long as such cases occur as those alluded to in your 17th para. I am to enquire whether full effect was given to the instructions contained in the last part of para. 7 of the orders of Government on the report for 1876-77. A similar course should be pursued in each of the cases

in which the law was disregarded during the year under review, and a report that this has been done made through you for His Honor's information.

In the circular which you have been requested to draw up, you should direct that in every case reported by the civil court to the Collector under clause (b) of section 21, the record of the case shall be called for and inspected by the Deputy Commissioner, or by the officer whom he has placed in charge of this department.

In this way His Honor trusts that the neglect of any civil court to observe the provisions of section 20, in regard to the realization of the prescribed penalty, will be brought to notice.

10. *Process-service stamps.*—The receipts under process-service stamps slightly exceeded those of the preceding year.

11. *Prosecutions.*—Prosecutions were more numerous than in 1876-77, but the large percentage of persons acquitted to persons tried is a matter for regret, and cannot but be held to denote carelessness in the institution of charges, or inattention to the necessity of producing adequate evidence in support of such charges, for, as appeals against acquittals can now be instituted with the sanction of Government, His Honor presumes that the failure to obtain convictions was not the result of any undue leniency on the part of the criminal courts, but of insufficient proof. In future reports His Honor would be glad to learn what number of prosecutions were instituted as the result of the civil courts' action under section 22, and what number were initiated by the Collector in charge himself.

The percentage of acquittals in 1876-77 was only 22 per cent., the increase has therefore been no less than 8 per cent. in the percentage of failures, and His Honor fears that this result of injudicious or carelessly conducted prosecutions will not be very beneficial in inducing people to observe the law. In Fyzabad only 22 persons were prosecuted, and of these no less than 13 or 59 per cent. were acquitted; in Gonda out of 12 persons tried, 7, or 59 per cent., were similarly discharged, two other trials being pending at the close of the year under report. Nor is there any reason to conclude that this paucity of prosecutions in many districts is in any degree attributable to a more rigid adherence to the provisions of the Act. His Honor is well aware that at present it is perhaps impossible to expect closer supervision of the Stamp Department from Deputy Commissioners of districts like Gonda, Sultanpur, Hardoi, and Fyzabad, where the press of work of every kind is almost overwhelming, but where adequate relief has once been afforded by the establishment of a separate agency for the disposal of civil judicial business: Sir George Couper will require considerable improvement in these matters from the officers who are placed in executive charge of districts. As long as prosecutions are infrequent and acquittals numerous, evasions of the law must be expected to continue.

12. *Rewards to informers.*—In regard to the payment of rewards to informers, His Honor is glad to learn that the Deputy Commissioner of Lucknow has given practical effect to the instructions conveyed in your Circular No. 4, dated 9th February, 1878, for the prompt appropriation

of fines under section 38 to record-keepers and other ministerial subordinates, who have brought to notice the breach of the stamp law. Such action cannot but have an excellent effect, and this example might be advantageously followed by other officers.

13. *Non-official vendors.*—You report a further increase of 30 in the number of non-official vendors, and His Honor trusts that the arrangements contemplated for employing postmasters as vendors of stamps will be completed as expeditiously as is practicable. The Deputy Commissioner of Lucknow's plan of granting licenses to bankers resident in country towns and villages thoroughly commends itself to Government, and His Honor will be glad to learn the result of Captain Currie's attempts to carry his scheme into practical execution during the coming camping season.

14. In conclusion, I am to express Sir George Couper's satisfaction to learn that in your opinion more attention is paid to this important branch of administration than was formerly the custom; the efforts of district officers to improve the working of this department are exceedingly creditable, when their heavy duties in other branches are borne in mind. In some points, however, considerable improvement may still be hoped for, and His Honor trusts that, during your approaching tour, you will not fail to invite the attention of district officers to any portion of their stamp administration, which in your view still requires reform, or should obtain stricter supervision.

I have the honor to be,

SIR,

Your most obedient servant,

G. E. ERSKINE,

*Secy. to Govt., N.-W. P. and Oudh,
in the Oudh Revenue Department.*

No. 3074R.

COPY forwarded to all Commissioners in Oudh, for information and guidance.



