

B.K.R. No. 102 of 1941



NOTE

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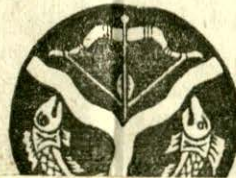
ON THE

STAMP REVENUE

UNITED PROVINCES

For the year ending March 31, 1940

15000



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ALLAHABAD:

SUPERINTENDENT, PRINTING AND STATIONERY, UNITED PROVINCES, INDIA

1941

G-4(14)
1941
15000

Price, 6 annas]

LIST OF AGENTS

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- The Manager, Irshad Book Depot, Booksellers, etc., Aligarh.
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- The Manager, Leader Press, Allahabad.
- Messrs. Lala Ram Narain Lal, Booksellers, Bank Road, Allahabad.
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- The Proprietor, Rajputana Book House, Banthia & Co., Ltd., Station Road, Ajmer.
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- Messrs. Thacker Spink & Co., Publishers, 3 Esplanade Road, Calcutta.
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- Messrs. Sampson William & Co., 127-B, The Mall, Cawnpore.
- Messrs. Advani Brothers, Booksellers, News Agents and Stationers, P. O. Box no. 100, The Mall, Cawnpore.
- The Proprietor, Kanoon Press, Cawnpore.
- Messrs. Gautam Brothers & Co., Meston Road, Cawnpore.
- Messrs. J. M. Jaina & Brothers, Booksellers, etc., Mori Gate, P. O. Box no. 76, Delhi.
- The Manager, Ideal Book Depot, Booksellers, etc., Rajput Road, Dehra Dun.
- Messrs. B. S. Mathur & Co., Contractor, Chaturvilas Pacta, Civil Line, Jodhpur (Rajputana).
- Messrs. Allies Stores, Booksellers and Stationers, Bunder Road, Karachi (Sind).
- Messrs. Rai Sahib Gulab Singh & Sons, Government Printers and Publishers and Booksellers, Lahore.
- Messrs. Mehar Chand Lachman Das, Oriental and Foreign Booksellers, Sail Milhor Bazar, Lahore.
- Messrs. Ram Krishna & Sons, Booksellers, Anarkali Street, Lahore.
- Messrs. Motilal Benarsi Das, Punjab Sanskrit Book Depot, Sail Milhor Street, Lahore.
- The High Commissioner for India, Public Department (Publication Branch), India House, Aldwych, London, W. C. 2.
- The Manager, Newal Kishore Press, Book Depot, Lucknow.
- M. R. D. Kapil, Secretary, U. P. District Board Union, Chuhar Singh Buildings, Pan Dariba Road, Lucknow.
- The Managing Director, The Upper India Publishing House, Booksellers, etc., Literature Palace, Lucknow.
- Messrs. Lucknow Publishing House, Lucknow.
- Messrs. Higinbothams, Mount Road, Madras.
- Messrs. Prakash Educational Stores, Booksellers, etc., Near Tahsil, Meerut City.
- The Mussoorie Book Society, Booksellers and Stationers, Mussoorie.
- Messrs. Neston Jacques & Co., Booksellers, etc., Kamptee, Nagpur.
- The Manager, Oriental Book Agency, 15 Shakrawar, Poona City.
- The Manager, The International Book Service, Booksellers, Publishers and News Agents, Deccan Gymkhana Colony, 4 Poona.
- The Manager, Burma Book Club, Ltd., 64 Phayre Street, P. B. No. 1068, Rangoon.

15300

Note on the Stamp Revenue in the United Provinces for the year ending March 31, 1940.

The total receipts from Stamp Revenue rose from Rs.1,29,42,207 in 1938-39 to Rs.1,30,97,359 in 1939-40. The increase of Rs.1,55,152 was due to enhanced rates under the Court-Fees and Stamps (Amendment) Acts of 1938, which came into force from February 1 and 13, 1939, respectively. But for the enhanced rates, there would have been a considerable fall in the year's receipts, as the fall in litigation coupled with the stay of proceedings and the postponement of execution of decrees has seriously affected the stamp revenue. Rural credit has also very much gone down and mortgages of agricultural land are practically extinct.

2. The total expenditure in 1939-40 was Rs.3,24,347 against Rs.3,06,612 in 1938-39. The increase was mainly due to the increase in the cost of stamps supplied from the Central Depot : the rates of manufacturing cost of certain non-judicial and judicial stamps were raised during the year under report. The temporary establishment, sanctioned for the Stamps Department, also contributed to some extent to the increase in expenditure.

3. During the year under report, the Chief Inspector of Stamps remained on tour for 141 days and the Personal Assistant, Mr. J. C. Varma, who had only a small circle of two districts around Allahabad, for 51 days. Mr. N. K. Arora, Inspector of Stamps and Registration, who was placed, with effect from September 8, 1939, on Special Duty at the headquarters of the Board in connexion with the revision of the Stamp Manual, was on tour for 95 days only. The period of touring of the remaining Inspectors of Stamps and Registration during the year under report was as follows :

Mr. Jwala Prasad Singh	..	..	217 days.
Mr. Muhammad Qasim ..	..	..	242 "
Mr. Uma Shankar Gupta	..	..	220 "
Mr. Shiv Baran Singh ..	..	..	195 "
Mr. Jado Prasad Seth (officiating) ..	..	..	179 "
Mr. Madhusudan Mukund Karan (officiating) ..	..	..	14 "

4. The total deficiencies discovered by the Inspectorate during the year under report amounted to Rs.1,45,255 and the net realizations to Rs.90,780 against Rs.1,04,690 and Rs.67,190 respectively during the previous year.

M. S. SINGHAL,

Junior Secretary, Board of Revenue,

United Provinces.

ALLAHABAD :

August 30, 1940.

Table on the State Government Expenditures for the year ending March 31, 1920.

The total receipts from taxes for the year ending March 31, 1920, were \$1,001,200, as compared with \$957,500 for the corresponding year. The increase in the total receipts was due to an increase in the receipts from taxes on the sale of liquor, which amounted to \$100,000, and to an increase in the receipts from taxes on the sale of tobacco, which amounted to \$50,000. The total receipts from taxes on the sale of liquor for the year ending March 31, 1920, were \$600,000, as compared with \$500,000 for the corresponding year. The total receipts from taxes on the sale of tobacco for the year ending March 31, 1920, were \$100,000, as compared with \$50,000 for the corresponding year.

The total expenditures for the year ending March 31, 1920, were \$1,001,200, as compared with \$957,500 for the corresponding year. The total expenditures were equal to the total receipts, as required by law. The total expenditures were divided into three main categories: (1) Salaries and wages, (2) Operating expenses, and (3) Capital expenditures. The total expenditures for salaries and wages were \$400,000, for operating expenses were \$400,000, and for capital expenditures were \$201,200.

The Director of Finance reported that the State Government for the year ending March 31, 1920, had a surplus of \$1,001,200. The surplus was due to an increase in the receipts from taxes on the sale of liquor and tobacco, and to a decrease in the expenditures for salaries and wages. The surplus was used to pay the interest on the State bonds, and to provide for the State's future needs.

Salaries and wages	\$400,000
Operating expenses	\$400,000
Capital expenditures	\$201,200
Total	\$1,001,200

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M. R. BINKLEY,
 Director of Finance,
 State of Michigan.

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Capital expenditures	\$201,200
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**Index to the Appendices to the Annual Note on the Stamp Administration
in the United Provinces for the year ending March 31, 1940.**

APPENDICES

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INVESTIGATION OF THE ACTS OF VIOLENCE
AND THE UNITED STATES FOR THE YEAR 1910.

APPENDIX B

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	" Receipts and disbursements on account of the total receipts and disbursements
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11-10	Collection

STATEMENT NO. II

Abstract of Receipts and Charges for the year ending March 31, 1910.

Receipts	Charges				Total
	General	Contingent	Other	Total	
1	2	3	4	5	6
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

APPENDICES

Under the Comptroller

(1) Receipts only .. 2,10,000

(2) Other Comptroller .. 1,00,000

Total Comptroller .. 3,10,000

Total .. 3,10,000

Total .. 3,10,000

STATEMENT No. I.

Abstract of Receipts and Charges for the year ending March 31, 1940.

Heads.	Receipts.	Charges.						Net receipts.
		Discount and establishment for sale of stamps.	Refunds.	Cost of stamps supplied from central depot.	Cost of General supervision.	Other charges.	Total.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act ..	26,24,091	50,671	38,728	28,223	27,732	4,070	1,49,424	24,74,667
Under the Court Fees Act—								
(1) Probate duty ..	2,10,435	81,020	52,324	40,223	..	1,356	1,74,923	1,02,98,345
(2) Other Court Fees	1,02,62,833							
Total, Court Fees ..	1,04,73,268	81,020	52,324	40,223	..	1,356	1,74,923	1,02,98,345
Total, 1939-40 ..	1,30,97,359	1,31,691	91,052	68,446	27,732	5,426	3,24,347	1,27,73,012
Total, 1938-39 ..	1,29,42,207	1,30,941	92,259	57,418	20,822	5,172	3,06,612	1,26,35,595

STATEMENT No. II.

Details of Receipts on account of Judicial Stamps for the year ending March 31, 1940.

Division.	District.	Sale of court fee stamps.	Sale of stamps for copies.	Total.
1	2	3	4	5
		Rs.	Rs.	Rs.
MEERUT.	Dehra Dun ..	93,901	5,213	99,114
	Saharanpur ..	2,57,321	25,144	2,82,465
	Muzaffarnagar ..	2,24,086	26,994	2,51,080
	Meerut ..	4,16,641	40,004	4,56,645
	Bulandshahr ..	2,51,682	27,003	2,78,685
	Total ..	12,43,631	1,24,358	13,67,989
AGRA.	Aligarh ..	3,48,369	31,844	3,80,213
	Muttra ..	1,79,119	16,900	1,96,019
	Agra ..	3,32,608	29,919	3,62,527
	Mainpuri ..	1,53,107	17,435	1,70,542
	Etah ..	1,78,734	19,446	1,98,180
	Total ..	11,91,937	1,15,544	13,07,481
ROHILKHAND.	Bareilly ..	2,91,845	26,518	3,18,363
	Bijnor ..	2,02,631	18,385	2,21,016
	Budaun ..	2,67,975	26,655	2,94,630
	Moradabad ..	3,65,641	35,911	4,01,552
	Shahjahanpur ..	2,37,697	22,479	2,60,176
	Pilibhit ..	83,812	4,024	87,836
	Total ..	14,49,601	1,33,972	15,83,573
ALLAHABAD.	Farrukhabad ..	2,18,614	21,427	2,40,041
	Etawah ..	1,35,914	16,767	1,52,681
	Cawnpore ..	4,47,000	30,054	4,77,054
	Fatehpur ..	1,10,195	15,402	1,25,597
	Allahabad ..	5,42,175	41,220	5,83,395
	Total ..	14,53,898	1,24,870	15,78,768
JHANSI.	Jhansi ..	1,27,146	7,857	1,35,003
	Jalaun ..	72,363	6,700	79,063
	Hamirpur ..	53,032	6,913	59,945
	Banda ..	74,376	8,633	83,009
	Total ..	3,26,917	30,103	3,57,020
BENARES.	Benares ..	3,33,654	30,447	3,64,101
	Mirzapur ..	1,27,088	11,956	1,39,044
	Jaunpur ..	2,10,808	24,733	2,35,541
	Ghazipur ..	1,83,600	26,162	2,09,762
	Ballia ..	1,98,930	30,525	2,29,455
	Total ..	10,54,080	1,23,823	11,77,903
GORAKHPUR.	Gorakhpur ..	4,49,039	56,094	5,05,133
	Basti ..	1,90,663	25,514	2,16,177
	Azamgarh ..	2,23,525	28,842	2,52,367
	Total ..	8,63,227	1,10,450	9,73,677

STATEMENT No. II—(concluded).

*Details of Receipts on account of Judicial Stamps for the year ending
March 31, 1940—(concluded).*

Division.	District.			Sale of court fee stamps.	Sale of stamps for copies.	Total.
1	2			3	4	5
				Rs.	Rs.	Rs.
KUMAUN.	Naini Tal	..	..	46,424	3,277	49,701
	Almora	..	..	66,770	14,051	80,821
	Garhwal	..	..	65,496	13,592	79,088
	Total			1,78,690	30,920	2,09,610
TOTAL, AGRA			77,61,981	7,94,040	85,56,021	
LUCKNOW.	Lucknow	..	..	3,67,058	30,631	3,97,689
	Unao	..	..	1,08,863	17,245	1,26,108
	Rae Bareli	..	..	95,409	14,010	1,09,419
	Sitapur	..	..	1,18,575	18,597	1,37,172
	Hardoi	..	..	1,52,067	26,838	1,78,905
	Kheri	..	..	88,068	11,193	99,261
Total			9,30,040	1,18,514	10,48,554	
FYZABAD.	Fyzabad	..	..	1,60,817	28,426	1,89,243
	Gonda	..	..	1,41,647	22,272	1,63,919
	Bahraich	..	..	1,01,622	11,078	1,12,700
	Sultanpur	..	..	1,11,883	23,532	1,35,415
	Partabgarh	..	..	1,12,448	15,150	1,27,598
	Bara Banki	..	..	1,22,392	17,426	1,39,818
Total			7,50,809	1,17,884	8,68,693	
TOTAL, OUDH			16,80,849	2,36,398	19,17,247	
GRAND TOTAL, 1939-40			94,42,830	10,30,438	1,04,73,268	
GRAND TOTAL, 1938-39			93,30,216	9,46,532	1,02,76,748	

STATEMENT No. III.

Details of Receipts on account of Non-judicial Stamps for the year ending March 31, 1940.

Division.	District.	Impressed stamps.	Hundis or inland bills of exchange.	Impressed stamps as defined in section 2 (13) (a) of the Stamp Act.	Foreign bill stamps.	Sale of revenue stamps of one to four anna denominations.	Share transfer stamps.	Stamps for legal practitioners' licences.	Notarial stamps.	Forms for agreements and contracts chargeable with two anna coloured impressions.	Forms for cheques or receipts.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun ..	55,020	165	383	52	11,429	2,789	1,380	..	..	..	1,244	72,462
	Saharanpur ..	67,312	148	..	..	10,700	64	3,443	..	..	..	1,616	83,283
	Muzaffarnagar ..	49,595	49	..	..	8,198	..	2,830	..	41	..	750	61,463
	Meerut ..	1,06,559	624	15,095	149	17,088	540	7,185	6	105	125	6,055	1,53,531
	Bulandshahr ..	49,667	127	..	..	4,783	..	3,270	..	..	158	3,038	61,043
	Total ..	3,28,153	1,113	15,478	201	52,198	3,393	18,108	6	146	283	12,703	4,31,782
AGRA.	Aligarh ..	62,376	616	193	..	8,171	380	6,250	..	..	..	1,079	79,065
	Muttra ..	34,880	209	245	4	5,214	..	1,510	2	..	..	1,128	43,192
	Agra ..	86,969	14,505	816	59	17,156	450	5,877	8	..	..	2,414	1,28,254
	Mainpuri ..	19,307	..	..	..	2,924	..	2,403	..	..	..	477	25,111
	Etah ..	26,843	286	151	..	3,448	..	2,060	..	..	..	1,740	34,528
	Total ..	2,30,375	15,616	1,405	63	36,913	830	18,100	10	..	..	6,838	3,10,150
ROHILKHAND.	Bareilly ..	75,352	46	..	..	13,607	658	4,800	..	..	..	1,100	95,563
	Bijnor ..	38,326	..	7	..	8,565	..	1,325	..	..	..	907	49,130
	Budaun ..	32,867	..	..	..	2,741	..	2,045	..	..	11	2,149	39,813
	Moradabad ..	79,495	39	..	..	12,868	292	4,425	40	..	593	7,777	1,05,529
	Shahjahanpur ..	28,519	65	102	..	4,509	..	2,265	..	..	..	978	36,438
	Pilibhit ..	20,101	..	..	..	4,235	..	1,140	..	..	..	353	25,829
	Total ..	2,74,660	150	109	..	46,525	950	16,000	40	..	604	13,264	3,52,302
ALLAHABAD.	Farrukhabad ..	28,130	876	10	..	4,944	..	3,108	..	..	..	1,110	38,178
	Etawah ..	22,353	10	136	..	4,538	..	2,200	..	..	..	232	29,469
	Cawnpore ..	1,04,579	4,973	25,745	3,781	29,237	13,345	4,615	92	..	362	7,809	1,94,538
	Fatehpur ..	11,461	..	..	..	2,092	..	1,255	..	..	..	433	15,241
	Allahabad ..	90,580	971	11,749	312	21,901	647	5,548	12	..	3	1,569	1,33,292
	Total ..	2,57,103	6,830	37,640	4,093	62,712	13,992	16,726	104	..	365	11,153	4,10,718
JHANSI.	Jhansi ..	27,476	1	75	21	10,829	1	1,830	2	..	..	1,719	41,954
	Jalaun ..	11,675	..	..	..	3,467	..	535	..	..	36	555	16,268
	Hamirpur ..	10,729	..	..	..	1,934	..	435	..	..	7	303	13,408
	Banda ..	13,078	28	52	..	2,272	..	660	..	..	52	480	16,622
		Total ..	62,958	29	127	21	18,502	1	3,460	2	..	95	3,057	88,252

STATEMENT No. III—(concluded).

Details of Receipts on account of Non-judicial Stamps for the year ending March 31, 1940—(concluded).

Division.	District.	Impressed stamps.	Hundis or inland bills of exchange.	Impressed stamps as defined in section 2 (13) (a) of the Stamp Act.	Foreign bill stamps.	Sale of revenue stamps of one to four anna denominations.	Share transfer stamps.	Stamps for legal practitioners' licences.	Notarial stamps.	Forms for agreements and contracts chargeable with two anna coloured impressions.	Forms for cheques or receipts.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BENARES.	Benares ..	80,081	984	329	375	14,235	295	7,658	448	..	408	3,660	1,08,473
	Mirzapur ..	22,261	18	35	..	5,053	..	1,565	..	..	581	294	29,807
	Jaunpur ..	45,094	..	1	..	5,948	..	2,645	..	..	..	732	54,420
	Ghazipur ..	26,549	..	..	..	3,023	..	2,850	..	..	2	1,014	33,438
	Ballia ..	21,379	..	266	..	3,131	..	1,755	..	..	..	5,655	32,186
	Total ..	1,95,364	1,002	631	375	31,390	295	16,473	448	..	991	11,355	2,58,324
KUMAUN. GORAKHPUR.	Gorakhpur ..	79,309	518	..	..	24,211	271	6,805	2	..	..	1,807	1,12,923
	Basti ..	28,275	..	..	..	4,834	8	3,170	..	..	304	820	37,411
	Azamgarh ..	31,313	..	100	..	5,203	..	3,272	..	..	..	2,425	42,313
	Total ..	1,38,897	518	100	..	34,248	279	13,247	2	..	304	5,052	1,92,647
KUMAUN. GARHWAL.	Naini Tal ..	19,043	60	..	..	6,110	53	325	..	..	235	1,015	26,841
	Almora ..	25,428	23	..	..	5,880	..	130	..	..	22	3,418	34,901
	Garhwal ..	15,971	..	..	..	4,235	..	225	..	..	..	1,251	21,682
	Total ..	60,442	83	..	..	16,225	53	680	..	..	257	5,684	83,424
	TOTAL, AGRA ..	15,47,952	25,341	55,490	4,753	2,98,713	19,793	1,02,794	612	146	2,899	69,106	21,27,599
LUCKNOW.	Lucknow ..	1,21,953	424	17,060	267	40,357	1,222	6,575	70	..	856	7,176	1,95,961
	Unao ..	14,654	..	..	..	3,349	..	2,150	..	..	..	307	20,460
	Rae Bareilly ..	14,991	..	..	..	2,999	..	2,075	..	..	27	1,407	21,499
	Sitapur ..	19,603	..	..	..	7,121	..	2,150	..	..	..	1,398	30,272
	Hardoi ..	17,814	..	42	..	3,422	..	2,675	..	..	..	604	24,557
	Kheri ..	15,500	..	..	..	5,469	..	1,775	..	..	..	518	23,262
	Total ..	2,04,515	424	17,102	267	62,717	1,223	17,400	70	..	883	11,410	3,16,011
FYZABAD.	Fyzabad ..	25,206	35	..	..	6,705	1,079	3,975	2	..	82	728	37,812
	Gonda ..	32,646	..	32	..	5,557	..	2,700	..	..	153	1,517	42,605
	Bahraich ..	18,699	..	..	..	4,349	..	2,175	..	..	..	376	25,599
	Sultanpur ..	23,030	..	..	..	3,488	..	2,575	..	..	321	338	29,752
	Partabgarh ..	15,443	..	4	..	2,572	..	1,825	..	..	10	298	20,152
	Bara Banki ..	16,837	..	1	..	3,911	..	2,700	..	..	..	1,112	24,561
Total ..	1,31,861	35	37	..	26,582	1,079	15,950	2	..	566	4,369	1,80,481	
	Total, OUDH ..	3,36,376	459	17,139	267	89,299	2,302	33,350	72	..	1,449	15,779	4,96,492
	GRAND TOTAL, 1939-40.	18,84,328	25,800	72,629	5,020	3,88,012	22,095	1,36,144	684	146	4,348	84,885	26,24,091
	GRAND TOTAL, 1938-39.	19,45,308	24,405	75,309	5,246	3,83,834	11,858	1,44,144	1,063	181	3,587	70,524	26,65,459

STATEMENT No. IV.

Arrangements for the Vend of Stamps during the year ending
March 31, 1940.

Division.	District.	Number of vendors.	Discount allowed to vendors—		Total.
			On judicial stamps.	On non-judicial stamps.	
1	2	3	4	5	6
			Rs.	Rs.	Rs.
MEERUT	Dehra Dun	12	601	728	1,329
	Saharanpur	41	2,207	1,711	3,918
	Muzaffarnagar	41	2,006	1,451	3,457
	Meerut	65	3,576	2,731	6,307
	Bulandshahr	92	2,328	1,599	3,927
	Total	251	10,718	8,220	18,938
AGRA.	Aligarh	116	2,975	1,588	4,563
	Muttra	45	1,491	800	2,291
	Agra	88	2,552	2,439	4,991
	Mainpuri	62	1,433	571	2,004
	Etah	53	1,691	911	2,602
Total	364	10,142	6,309	16,451	
ROHILKHAND.	Bareilly	76	2,464	2,034	4,498
	Bijnor	39	1,790	1,191	2,981
	Budaut	70	2,612	1,088	3,700
	Moradabad	89	3,276	2,419	5,695
	Shahjahanpur	89	2,166	921	3,087
	Pilibhit	40	705	700	1,405
	Total	403	13,013	8,353	21,366
ALLAHABAD.	Farrukhabad	60	2,021	794	2,815
	Etawah	37	1,258	608	1,866
	Cawnpore	59	3,079	2,524	5,603
	Fatehpur	24	1,090	292	1,382
	Allahabad	42	2,985	1,624	4,609
	Total	222	10,433	5,842	16,275
JHANSI.	Jhansi	32	1,023	716	1,739
	Jalaun	26	680	350	1,030
	Hamirpur	23	519	298	817
	Banda	24	693	358	1,051
	Total	105	2,915	1,722	4,637

STATEMENT No. IV—(concluded).

Arrangements for the Vend of Stamps during the year ending
March 31, 1940—(concluded).

Division.	District.	Number of vendors.	Discount allowed to vendors—		Total.
			On judicial stamps.	On non-judicial stamps.	
1	2	3	4	5	6
			Ra.	Ra.	Ra.
BENARES.	Benares	57	2,637	2,230	4,867
	Mirzapur	26	1,125	656	1,781
	Jaunpur	55	2,078	1,360	3,438
	Ghazipur	47	1,744	797	2,541
	Ballia	51	1,990	663	2,653
	Total	236	9,574	5,706	15,280
GORAKH- PUR.	Gorakhpur	226	4,090	2,704	6,794
	Basti	72	1,814	834	2,648
	Azamgarh	63	2,191	898	3,089
	Total	361	8,095	4,436	12,531
KUMAUN.	Naini Tal	34	300	400	700
	Almora	68	581	864	1,445
	Garhwal	114	629	532	1,161
	Total	216	1,510	1,796	3,306
TOTAL, AGRA		2,158	66,400	42,384	1,08,784
LUCKNOW.	Lucknow	26	2,015	1,880	3,895
	Unao	29	989	232	1,221
	Rae Bareli	34	845	387	1,232
	Sitapur	36	1,069	301	1,370
	Hardoi	59	1,446	535	1,981
	Kheri	22	709	377	1,086
	Total	206	7,073	3,712	10,785
FYZABAD.	Fyzabad	32	1,506	712	2,218
	Gonda	81	1,287	1,458	2,745
	Bahraich	53	894	748	1,642
	Sultanpur	43	1,114	735	1,849
	Partabgarh	28	1,009	433	1,442
	Bara Banki	54	1,017	489	1,506
	Total	291	6,827	4,575	11,402
TOTAL, OUDH		497	13,900	8,287	22,187
GRAND TOTAL, 1939-40		2,655	80,300	50,671	1,30,971
GRAND TOTAL, 1938-39		2,709	77,048	53,173	1,30,221

STATEMENT No. V.

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending March 31, 1940.

Division.	District.	By courts or persons receiving evidence under section 35 of Act II of 1899.		By Collectors under sections 32, 37, 40 and 41 of Act II of 1899.	
		Number of cases dealt with.	Duty and penalty realized.	Number of cases dealt with.	Duty and penalty realized.
1	2	3	4	5	6
			Rs.		Rs.
MEERUT.	Dehra Dun	30	416	56	553
	Saharanpur	25	252	47	1,197
	Muzaffarnagar	11	469	16	229
	Meerut	66	1,005	84	4,867
	Bulandshahr	30	362	73	2,481
	Total	162	2,504	276	9,327
AGRA.	Aligarh	29	412	40	586
	Muttra	8	414	20	690
	Agra	28	423	116	1,238
	Mainpuri	6	147	31	325
	Etah	12	193	74	1,465
	Total	83	1,589	281	4,304
ROHLKHAND.	Bareilly	50	345	57	508
	Bijnor	17	366	86	520
	Budaun	26	342	72	620
	Moradabad	9	865	195	6,749
	Shahjahanpur	16	399	109	353
	Pilibhit	20	192	22	144
	Total	138	2,509	541	8,894
ALLAHABAD.	Farrukhabad	3	159	32	932
	Etawah	23	82	19	121
	Cawnpore	99	1,226	268	5,921
	Fatehpur	10	111	38	315
	Allahabad	18	301	62	805
	Total	153	1,879	419	8,094
JHANSI.	Jhansi	27	847	141	810
	Jalaun	10	166	69	387
	Hamirpur	14	67	57	217
	Banda	23	261	41	219
	Total	74	1,341	308	1,633
BENARES.	Benares	54	1,392	161	1,431
	Mirzapur	11	148	24	145
	Jaunpur	7	539	17	188
	Ghazipur	18	782	39	229
	Ballia	22	4,275	251	1,361
	Total	112	7,136	492	3,354

STATEMENT No. V—(concluded).

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending March 31, 1940—(concluded).

Division.	District.		By courts or persons receiving evidence under section 35 of Act II of 1899.		By Collectors under sections 32, 37, 40 and 41 of Act II of 1899.	
			Number of cases dealt with.	Duty and penalty realized.	Number of cases dealt with.	Duty and penalty realized.
1	2		3	4	5	6
				Rs.		Rs.
GORAKH- PUB.	Gorakhpur .. .. .	.. .. .	42	1,157	24	467
		Basti	32	169	53	650
		Azamgarh	36	1,366	19	1,059
	Total	110	2,692	96	2,176	
KUMAUN.	Naini Tal .. .. .	.. .. .	57	697	35	316
		Almora	120	1,268	94	2,119
		Garhwal	142	1,127	26	124
	Total	319	3,092	155	2,559	
TOTAL, AGRA		1,151	22,742	2,568	40,341	
LUCKNOW.	Lucknow .. .. .	.. .. .	119	489	210	1,447
		Unao	14	50	38	239
		Rae Bareilly	5	505	45	902
		Sitapur	16	75	76	1,313
		Hardoi	16	164	31	432
		Kheri	15	140	38	287
		Total	185	1,423	438	4,620
FYZABAD.	Fyzabad .. .. .	.. .. .	14	159	49	508
		Gonda	24	101	70	1,402
		Bahraich	8	79	45	264
		Sultanpur	11	63	45	274
		Partabgarh	17	111	30	172
		Bara Banki	15	60	23	1,025
		Total	89	573	262	3,645
TOTAL, OUDH		274	1,996	700	8,265	
Grand Total, 1939-40		1,425	24,738	3,268	48,606	
Grand Total, 1938-39		1,768	24,063	2,901	40,197	



