

B.R. No. - 10528/14.

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NOTE
ON THE
STAMP REVENUE
UNITED PROVINCES

For the year ending March 31, 1941



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ALLAHABAD:
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ISSUE SLIP

Date of Issue	Issue Number	Date of Issue	Issue Number

Annual note on the Stamp Revenue in the United Provinces for the year ending 31st March, 1941

The total receipts from Stamp Revenue rose from Rs.1,30,97,359 to Rs.1,41,22,929 in 1940-41. The increase of Rs.10,25,570 was due to enhanced rates under the Court-Fees and Stamp (Amendment) Acts of 1938, which came into force on 1st and 13th February, 1939 respectively.

2. The total expenditure in 1940-41 was Rs.3,68,460 against Rs.3,24,347 in 1939-40. The increase in expenditure was mainly due to the increase in refunds of court-fees and other stamp duties in suits or applications for recovery of arrears of rent, which were stayed under the provisions of the United Provinces Stay of Proceedings (Revenue Courts) Act, 1937, and dismissed under section 3 of the United Provinces Stayed Arrears of Rent (Remission) Act, 1939. There was also an increase in the expenditure on discount owing to the increased sale of stamps during the year under report.

The decrease in the cost of stamps, supplied from the Central Depot, was due to the reduction in the rates of manufacturing cost of certain non-judicial and judicial stamps with effect from 1st January, 1941, while that in the cost of general supervision was due to the transfer from the Stamp budget to the Registration budget of the allotment on account of the pay and allowances of the two Inspectors of Stamps and Registration, who were formerly paid from the Stamp budget as Inspectors of Stamps.

3. During the year under report, a conspiracy for the theft of used court-fee stamps from some courts of the Ballia District was discovered, and on a Police enquiry it was found that the *modus operandi* of the conspirators was to steal pending files from courts and to remove uncanceled stamps from them for sale in the neighbouring districts of the Province of Bihar. The culprits have since been prosecuted and convicted. In order to stop malpractices of the above nature, suitable orders have been issued by the Board, requiring courts to see that the rules regarding the cancellation of stamps are strictly followed by the officials concerned.

4. During the year under report, the Chief Inspector of Stamps remained on tour for 133 days, and the Personal Assistant, Mr. J. P. Singh, who took over charge on 3rd July, 1940 from Mr. J. C. Varma (Munsif) reverted to the regular line, for 23 days; he has got only a small circle of two districts around Allahabad. The period of touring of the other Inspectors of Stamps and Registration during the year under report was as follows:

	Days.
Mr. Shiva Baran Singh, Bareilly Circle	262
Mr. Muhammad Qesim, Cawnpore Circle	242
Mr. Uma Shankar Gupta, Meerut Circle—198 } ..	259
Mr. Madhusudan Mukherjee and Karan (officiating)—61 } ..	182
Mr. N. K. Arora, Allahabad Circle—143 } ..	182
Mr. J. P. Seth (officiating)—39 } ..	119
Syed Abbas Raza (Munsif), Lucknow Circle, who took over charge on 30th October, 1940	119

5. The Inspectorate of Stamps worked with unabated zeal and the total deficiencies discovered by it during the year under report amounted to Rs.1,77,170 and the net realizations to Rs.1,00,663 against Rs.1,45,255 and Rs.90,780 respectively during the previous year.

6. The Stamp Officers duly inspected the record-rooms and the accounts of the stamp vendors. The following stamp officers have been commended for their good work by the District Officers concerned :

- (1) Babu Prabhu Dayal Garg, Etawah.
- (2) Pandit Tara Datt Pandey, Lucknow.
- (3) Lala Ram Lal Sah, Hardoi.

M. S. SINGHAL,

ALLAHABAD :
10th September, 1941.

*Junior Secretary, Board of Revenue,
United Provinces.*

*Statement of receipts and charges for the year ending 31st March,
1941*

RECEIPTS

Non-judicial

	1940-41	1939-40
	Rs.	Rs.
1. Impressed stamps	19,31,042	18,84,328
2. Hundis or inland bills of exchange	9,851	25,800
3. Impressed stamps as defined in section 2(13)(a) of the Stamp Act	59,784	72,629
4. Foreign bill stamps	2,748	5,020
5. Sale of revenue stamps of one to four anna denominations	3,86,860	3,88,012
6. Share transfer stamps	22,682	22,095
7. Stamps for Legal Practitioners' licences	1,44,966	1,36,144
8. Notarial Stamps	485	684
9. Forms for agreements and contracts chargeable with two anna coloured impressions	179	146
10. Forms for cheques or receipts	4,059	4,348
11. Miscellaneous receipts including duty and penalty	96,848	84,885
Total	26,59,504	26,24,091

Judicial

12. Sale of court-fee stamps including probate duty	1,03,18,457	94,42,830
13. Sale of stamps for copies	11,44,968	10,30,438
Total	1,14,63,425	1,04,73,268
Total, Non-judicial and Judicial	1,41,22,929	1,30,97,359

CHARGES

14. Discount and establishment for sale of stamps	1,40,329	1,31,691
15. Refunds	1,44,649	91,052
16. Cost of stamps supplied from Central Depot	62,269	68,446
17. Cost of general supervision	16,047	27,732
18. Other charges	5,166	5,426
Total	3,68,460	3,24,347
19. Net receipts	1,37,54,469	1,27,73,012
Non-judicial	25,12,106	24,74,667
Judicial	1,12,42,363	1,02,98,345

