

B.R.R. 373 of 1935.

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REPORT

ON THE

Administration of the Stamp Department during
the three years ending the 31st March 1935.

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SUPERINTENDENT, GOVERNMENT PRINTING,
BIHAR AND ORISSA, PATNA.
1935.

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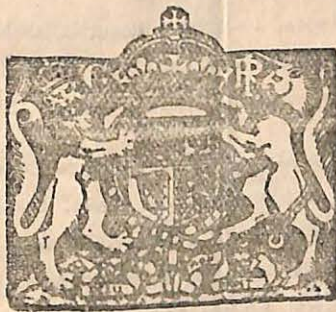
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SUPERINTENDENT, GOVERNMENT PRINTING,
BIHAR AND ORISSA, PATNA.
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BOARD OF REVENUE, BIHAR AND ORISSA.

FROM

RAI BAHADUR B. SARKAR, B.A.,
SECRETARY TO THE BOARD OF REVENUE,
BIHAR AND ORISSA,

To

THE SECRETARY TO THE GOVERNMENT OF
BIHAR AND ORISSA,
FINANCE DEPARTMENT.

Dated Patna, the 30th August 1935.

SIR,

I AM directed to submit the following report on the administration of the stamp department during the three years ending the 31st March 1935.

The Government of India in their Finance Department (Central Revenues) letter no. R. Dis. no. 31—Stamps—35, dated the 13th March 1935, directed that owing to the abolition of unified stamps, the heading of column 6 of the form of statement III of the stamps statistical returns should be changed to "Half anna, one anna, two annas and four annas-revenue stamps". Statement III appended to this report has been amended accordingly.

**IMPORTANT CHANGES IN THE LAW AND IN THE RULES
ISSUED BY THE GOVERNMENT AND THE BOARD.**

2. In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Government of India (i) remitted the duty chargeable under the Act on—

Instrument of reconveyance executed by Government in respect of property mortgaged by an officer of Government or his surety as security for the due execution of an office or the due accounting for money or other property received by virtue thereof, and

(ii) reduced the duty on—

Trust deed entered into in compliance with the rules for the time being in force in Bihar and Orissa regulating grants-in-aid made by the Government for building purposes to schools and colleges. The duty was reduced to the amount payable in respect of a bond for like amount or value or to Rs. 15 whichever shall be less.

3. The Indian Stamp Rules, 1925, promulgated with the Government of India, Finance Department, notification no. C—53—Stamps—25, dated the 5th May 1925, were further amended to the extent noted below:—

(a) A new item (8A—Debentures) was inserted in Appendix III to the Rules. Labels are now affixed and impressed or perforated by the proper

officer on instruments of debentures.

(b) The proviso to rule 10 about the affixing and impressing of labels by proper officer was revised. The local Government may now direct that this rule shall apply subject to any conditions which it may prescribe, to any of the instruments specified in Appendix III to the Rules other than Bills of Exchange, when written in any oriental language.

(c) Rule 16 regarding adhesive stamps denoting duty of four annas or two annas or one anna or half anna was revised. Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall

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THE OFFICE OF THE HIGH COMMISSIONER FOR INDIA, Public Department, India
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be the requisite number of stamps bearing the words "Four annas" or "Two annas" or "one anna" or "Half-anna" and (i) the words "India Revenue" in the case of instruments executed elsewhere than in Burma and (ii) the words "Revenue B. & O." in the case of those executed in Bihar and Orissa.

- (d) The proviso to rule 18 regarding cases in which improper description of stamp is used was revised. Where the stamp borne on the instrument is a postage stamp and the proper description of stamp is a stamp bearing the words "India Revenue" or the words "Revenue B. & O." the Collector shall certify by endorsement that it is duly stamped if it was executed before and shall not so certify if it was executed on or after the 1st April 1935.

Notification no. 3, dated the 31st March 1934.

4. The Government of India abolished the unified stamps in use for both postage and revenue, discontinued the assignment to this province of Rs. 1,15,000 a year in respect of these stamps and introduced in their place separate revenue stamps bearing the words "India Revenue" of the denominations of "Four annas", "Two annas", "One anna" and "Half anna" with effect from the 1st April 1934. With a view to accustom the public to this change they also permitted the Government of Bihar and Orissa to bring into use special overprinted "Revenue B. & O." stamps with effect from the middle of the previous financial year 1933-34.

5. In exercise of the powers conferred upon it by section 74 of the Indian Stamp Act, 1899 (II of 1899), and by the notification of the Government of Bihar and Orissa in the Finance Department, no. 9063-F., dated the 9th July 1915, the Board of Revenue for Bihar and Orissa prescribed rules for the impressing of one anna and two annas stamps on instruments under rule 8 of the Indian Stamp Rules, 1925, after the local Government in their Finance Department notification no. 2286-F. R., dated the 4th July 1932, had appointed the Superintendent, Government Printing, Bihar and Orissa, in place of the Secretary to the Board of Revenue, Bihar and Orissa, to perform the functions of the Superintendent of Stamps.

6. In exercise of the powers conferred by section 26 of the Court-fees Act, 1870, as amended by subsequent enactments, the Government of Bihar and Orissa in supersession of the previous orders prescribed the description of stamps to be used for denoting the fees chargeable under that Act and in exercise of the powers conferred by section 27 of the Act made corresponding amendments to the rules promulgated by them under notification no. 1092-Com., dated the 23rd June 1919.

Notification no. 7449, dated the 26th October 1934.

7. In exercise of the powers conferred by section 35 of the Court-fees Act, 1870, as amended by subsequent enactments, the Government of Bihar and Orissa remitted the fee chargeable under the said Act on applications for special license granted for the home brewing of *Pachwai* to meet the requirements of special occasions such as marriages, festivals, etc.

Notification no. 48-L.S.-G., dated the 3rd January 1934.

8. The rules for the supply and distribution of stamps issued by the Government of India with their letter no. R. Dis. no. 94 (i)—Stamps—25, dated the 28th June 1929, and amended from time to time have been reprinted with some further formal modifications.

9. The Government of Bihar and Orissa have now directed —

- (i) that each local depot shall maintain a reserve stock of non-postal stamps not less than the probable consumption of three months ;
(ii) that in places where there is a branch of the Imperial Bank of India, the sale of non-postal stamps of higher denominations (i.e. above Rs. 50) should be direct from the double lock, the purchasers having previously paid the price direct into the treasury. As these stamps will require endorsements by the

ex-officio stamp vendors (i.e. the stamp clerk in places where there is a branch of the Imperial Bank) and the sale will be actually done by him, the receipt and sale of these stamps must be entered in the single lock register kept by him ;

- (iii) that in treasuries of which the cash department is in charge of the Imperial Bank of India issue of non-postal stamps (of all denominations) from the double lock should ordinarily be twice a week. District Officers in such places are, however, permitted to issue stamps from the double lock more than twice a week to suit the individual requirements of districts. In all other local depots, issue will ordinarily be made weekly. The licensed stamp vendors should generally take out their requirements on the issue days from the double lock and pay the price previously direct into the treasury. The ex-officio stamp vender (i.e. the stamp clerk in places where there is a branch of the Imperial Bank) should not keep any large value of stamps in the single lock with him. To meet any emergencies he may keep stamps not exceeding in aggregate value the cash security furnished by him.

10. The Government of Bihar and Orissa have also been pleased to appoint officers in charge of post offices in Bihar and Orissa at which letters are received for despatch as ex-officio vendors for the sale of the new revenue stamps of the denominations of four annas, two annas, one anna and half-anna to the public. These officers will as directed by the Government of India in Mr. Lloyd's letter no. R. Dis. no. 18—Stamps—33, dated the 19th October 1933, obtain their requirements of these stamps from local depots on payment in cash or by cheque as in the case of postage stamps, and maintain accounts of sale of these stamps in the same manner as in the case of postage stamps and show the balances of these stamps separately in their monthly cash balance reports to the Post and Telegraph Audit offices. The differences between the balances in hand at the end of any month and the previous month will be debited or credited, as the case may be, to the civil Accountants-General concerned through the exchange accounts.

11. The Board of Revenue, Bihar and Orissa, is no longer concerned with the supply of non-postal stamps to the Orissa States as under the orders of the Government of India these states have ceased to be under the administrative control of the local Government with effect from the 1st April 1933. They are now in direct political relations with the Government of India through a Resident designated "The Agent to the Governor-General, Eastern States Agency".

FINANCIAL RESULTS.

12. Statement I shows the gross revenue from all sources under the Indian Stamp Act and the Court-fees Act and also the charges and the net receipts under each Act during the three years ending in 1934-35. Excluding Rs. 1,64,819, the sale-proceeds of the new revenue stamps introduced with effect from the 1st April 1934, the stamp receipts during 1934-35 amounted to Rs. 1,12,52,560 showing an increase of Rs. 8,31,733 over the receipts of 1931-32, the last year of the preceding triennium, which were Rs. 1,05,20,827 only. During the interval the receipts were Rs. 1,06,31,705 in 1932-33 and Rs. 1,06,70,479 in 1933-34. The increase occurred under both the judicial and the non-judicial stamps.

JUDICIAL STAMPS.

13. The receipts from the sale of these stamps showed a steady increase from Rs. 81,21,787 in 1931-32, the last year of the preceding triennium, to Rs. 84,03,136 in 1932-33, Rs. 85,09,683 in 1933-34 and Rs. 89,70,833 in 1934-35. The main factors contributing to the heavy increase in 1934-35 were (i) a large increase in the number of rent suits filed in the year owing to economic depression and natural calamities, (ii) the institution of a large number of tamadi cases in Bhagalpur and of suits of higher value in the Santal Parganas, and (iii) the grant of certificate powers to certain factories and private zamindars of Saran and Champaran.

NON-JUDICIAL STAMPS.

14. The revenue derived from the sale of these stamps showed a fall of Rs. 67,673 in the second year of the triennium as compared with the first year. The revenue was, however, recovered in the succeeding year in which the receipts were Rs. 22,81,727 (excluding Rs. 1,64,819, the sale-proceeds of the new revenue stamps) against Rs. 21,60,896 in 1933-34 and Rs. 22,28,569 in 1932-33. The fall in 1933-34 is attributed to the decrease in the number of motor vehicles.

ARRANGEMENTS FOR THE SALE OF STAMPS.

15. Statement IV shows the number of stamp vendors and the discount allowed to them. The expenditure on discount allowed to stamp vendors fell from Rs. 1,22,479 in 1932-33 to Rs. 1,19,593 in 1933-34 and rose to Rs. 1,26,490 in 1934-35. This was according to the value of the stamps sold. In Sambalpur, all the stamp vendors were non-officials except a few school masters and no advances were given to them.

No complaint of material irregularity in the sale of stamps by licensed vendors was received except from Ramta Hat in Purnea where one vendor was reported to have kept an unauthorised register of sale of stamps. He has since been removed and a new man has been appointed in his place.

The system of requiring the vendors of non-judicial stamps in the Cuttack, Puri and Balasore districts to take thumb impressions of the purchasers on the back of the stamped papers sold as well as in the sale registers continued to work well.

PUNITIVE ACTION TAKEN BY THE COURTS AND REVENUE OFFICERS.

16. Statement V gives the number of cases in which deficient duty and penalty were levied by the courts or by persons receiving evidence under section 35 and by Collectors under sections 32, 37, 40 and 41 of Act II of 1899. The total number of cases dealt with by the civil and revenue courts in 1934-35 was 1,341 and 927 against 1,027 and 1,011, respectively, in 1933-34 and 1,116 and 1,034, respectively, in 1932-33. The amount of duty and penalty realised by revenue courts in 1934-35 decreased by Rs. 3,013 and Rs. 2,927 as compared with the corresponding figures of the years 1932-33 and 1933-34, respectively.

17. Statement VI shows the results of prosecutions for infringement of the provisions of the Stamp Act. The fluctuations in the number of cases instituted need no comment.

WORKING OF SECTION 19 H OF THE COURT-FEES ACT.

18. Statement VII shows the result of action taken by Collectors to test the valuations of estates in respect of which letters of administration and probates had been applied for during the year ending the 31st March 1935. The variation in the number of cases is due to no special cause and calls for no remarks.

GENERAL REMARKS AND MISCELLANEOUS.

19. *Inspection of record-rooms.*—Most of the record-rooms were inspected by the officers of the Registration Department and other officers concerned but no serious irregularities were brought to light during the period. The rules for the punching of stamps after their receipt in the record-room were generally observed.

20. *Fraudulent abstraction of court-fee labels from records and defalcation of stamps.*—There was no case of fraudulent abstraction of court-fee labels from records. There was, however, a case of defalcation of court-fee stamps by a clerk of the Madhubani subdivision who was punished departmentally.

21. The Board's thanks are due to the Commissioners of Divisions and to the District Officers generally for the supervision they exercised over the administration of the stamp department.

I have the honour to be,
Sir,
Your most obedient servant,
B. SARKAR,
Secretary, Board of Revenue,
Bihar and Orissa.

STATEMENT I.

Abstract of Receipts and Charges for the year ending the 31st March 1935.

	Receipts.	Charges.						Net receipts.
		Discount and establishment for sale of stamps.	Refunds.	Cost of stamps supplied from Central stamp store.	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.	24,46,546*	60,312	41,220	18,818	...	1,121	1,21,471	23,25,075
Under the Court-fees Act.	89,70,833†	66,178	63,671	49,352	...	696	1,79,897	87,90,936
Total ...	1,14,17,379	1,26,490	1,04,891	68,170	...	1,817	3,01,368	1,11,16,011
Total of 1933-34	1,06,70,479	1,19,593	1,03,585	61,241	...	1,146	2,85,562	1,03,84,917
Total of 1932-33	1,06,31,705	1,22,479	1,04,439	66,864	...	4,291	2,98,073	1,03,33,632

* Includes Rs. 5,50,001 on account of receipt for sale of special adhesive stamps and other non-judicial stamps for payment of license on motor vehicles.

† Includes Rs. 34,127 on account of probates, letters of administration and succession certificates.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending the 31st March 1935.

Divisions and Districts.		Sale of Court-fee stamps.	Sale of stamps for copies.	Miscellaneous receipts.	Total.
1		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
BIHAR.					
Patna	Patna ...	9,49,420	38,550	...	9,87,970
	Gaya ...	6,59,465	29,437	...	6,88,902
	Shahabad ...	6,46,053	27,937	...	6,73,990
	Total ...	22,54,938	95,924	...	23,50,862
Tirhut	Saran ...	5,84,463	21,238	...	6,05,701
	Champanan ...	2,93,651	7,313	...	3,00,964
	Muzaffarpur ...	6,03,506	25,350	...	6,28,856
	Darbhangha ...	6,46,090	30,626	...	6,76,716
Total ...	21,27,710	84,529	...	22,12,239	
Bhagalpur	Monghyr ...	5,83,477	27,019	...	6,10,496
	Bhagalpur ...	6,08,917	21,112	...	6,30,029
	Purnea ...	5,85,071	26,663	...	6,11,734
	Santal Parganas ...	3,29,507	12,806	...	3,42,313
Total ...	21,06,972	87,600	...	21,94,572	
ORISSA.					
Orissa	Cuttack ...	5,70,561	13,221	103	5,83,885
	Angul ...	5,625	345	4	5,974
	Balasore ...	2,61,173	5,625	513	2,67,311
	Puri ...	2,10,880	5,193	...	2,16,073
	Sambalpur ...	79,151	2,964	...	82,115
Total ...	11,27,390	27,348	620	11,55,358	
CHOTA NAGPUR.					
Chota Nagpur	Hazaribagh ...	1,90,923	9,638	...	2,00,566
	Ranchi ...	2,19,281	9,656	...	2,28,937
	Palamau ...	99,917	3,526	...	1,03,443
	Manbhum ...	3,89,726	11,344	...	4,01,070
	Singhbhum ...	1,18,834	4,952	...	1,23,786
Total ...	10,18,636	39,116	...	10,57,802	
GRAND TOTAL		86,35,696	3,34,517	620	89,70,333
Total of 1933-34		82,00,191	3,09,141	251	85,09,683
Total of 1932-33		80,77,562	3,25,385	189	84,03,136

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending the 31st March 1935.

Divisions and Districts.		Impressed stamps.*	Hundis or inland bills of exchange.	Impressed stamps as defined in section 2(13) (c) of the Stamp Act.	Foreign bill stamps.	Half-anna, one anna two annas and four annas revenue stamps.	Share transfer stamps.	Stamps for legal practitioners' licenses.†	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
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BIHAR.													
Patna.	Patna ...	2,53,513	1,273	...	...	16,560	...	8,075	5	...	...	910	2,30,636
	Gaya ...	1,60,288	369	...	...	6,494	...	8,085	...	...	...	9	1,75,245
	Shahabad ...	1,39,435	73	...	...	10,487	...	6,053	...	...	...	...	1,56,048
	Total ...	5,53,236	1,715	33,541	...	22,219	5	919	6,11,929
Tirhut.	Saran ...	1,75,478	315	...	...	11,465	...	5,643	...	...	...	1,466	1,94,367
	Champanan ...	93,553	...	...	...	8,820	...	1,615	...	...	...	1,734	1,05,722
	Muzaffarpur ...	1,86,880	481	...	...	8,827	...	5,060	...	...	...	1,464	2,02,712
	Darbhangha ...	1,73,289	731	...	...	7,918	...	5,085	...	...	...	53	1,87,076
Total ...	6,29,200	1,527	...	...	37,030	...	17,403	...	...	...	...	4,717	6,89,877
Bhagalpur.	Monghyr ...	1,45,359	...	...	...	10,394	...	6,105	...	...	...	2,014	1,63,872
	Bhagalpur ...	1,16,105	...	...	...	8,313	...	6,250	...	...	...	946	1,31,614
	Purnea ...	88,857	...	...	...	7,742	...	3,160	...	...	...	879	1,00,638
	Santal Parganas ...	38,291	...	...	...	8,193	...	1,605	...	...	...	345	48,434
Total ...	3,88,612	...	...	...	34,642	...	17,120	...	...	...	...	4,184	4,44,558
ORISSA.													
Orissa.	Cuttack ...	1,05,393	65	...	...	9,995	...	3,900	...	...	...	1,685	1,21,038
	Angul ...	3,004	...	...	...	439	...	...	...	...	...	...	3,443
	Balasore ...	42,580	...	...	...	3,461	...	830	...	...	...	764	47,635
	Puri ...	57,284	...	...	...	5,021	...	1,080	...	...	...	451	63,836
	Sambalpur ...	34,956	...	...	...	1,574	...	760	...	...	...	1,100	38,390
Total ...	2,43,217	65	...	...	20,490	...	6,570	...	...	...	...	4,000	2,74,342
CHOTA NAGPUR.													
Chota Nagpur.	Hazaribagh ...	68,541	...	...	...	6,482	...	2,895	...	...	...	42	77,960
	Ranchi ...	70,630	2	...	...	5,361	...	3,048	...	...	...	1,700	80,741
	Palamau ...	23,140	...	...	...	1,816	...	1,020	...	...	...	540	26,516
	Manbhum ...	1,29,152	...	...	...	16,008	...	6,273	61	...	...	916	1,52,415
	Singhbhum ...	76,616	...	1,306	...	9,149	...	965	...	...	...	172	88,208
Total ...	3,68,079	2	1,306	...	38,816	...	14,206	61	...	...	...	3,370	4,26,840
GRAND TOTAL		21,82,344	3,309	1,306	...	1,64,819	...	77,512	66	...	...	17,190	24,46,546
Total of 1933-34		20,57,767	3,105	2,192	...	...	...	75,374	2	...	...	21,956	21,60,896
Total of 1932-33		21,29,222	3,471	1,822	...	...	...	70,790	16	...	...	17,243	22,28,569

* Includes, besides general impressed stamps, cattle-pound *Kabuliyata*, Salt and Customs bonds and bills of lading.
† Comprises impressed stamps for Pleaders', Revenue Agents' and Mukhtars' licenses and adhesive Advocate, Vakil and Attorney stamps.
‡ Includes Rs. 6,50,601 on account of receipt for sale of special adhesive stamps and other non-judicial stamps for payment of license on motor vehicles.

STATEMENT IV.

Arrangements for the vend of Stamps during the year ending the 31st March 1935.

Divisions and Districts,	Number of vendors.	Discount allowed to vendors—		
		On judicial stamps.	On non-judicial stamps.	Total.
1	2	3	4	5
BIHAR.				
Patna ...	71	Rs. 6,580	Rs. 5,236	Rs. 11,816
... { Gaya ...	30	4,454	3,424	7,878
... { Shahabad ...	49	5,093	4,486	9,579
Total ...	150	16,127	13,146	29,273
Tirhut				
... { Saran ...	84	4,714	6,112	10,826
... { Champaran ...	35	2,252	3,162	5,414
... { Muzaffarpur ...	74	4,606	6,146	10,752
... { Darbhanga ...	94	5,187	5,859	11,046
Total ...	287	16,759	21,279	38,038
Bhagalpur				
... { Monghyr ...	81	4,525	4,478	9,003
... { Bhagalpur ...	47	4,597	2,561	7,158
... { Purnea ...	141	4,610	2,790	7,400
... { Santal Parganas ...	26	2,832	838	3,668
Total ...	295	16,564	10,665	27,229
ORISSA.				
Orissa ... { Cuttack ...	81	4,508	3,422	7,930
... { Angul ...	2	53	53	106
... { Balasore ...	42	2,188	1,883	3,571
... { Puri ...	67	1,740	1,867	3,607
... { Sambalpur ...	43	592	889	1,481
Total ...	235	9,081	7,614	16,695
CHOTA NAGPUR.				
Chota Nagpur ... { Hazaribagh ...	14	1,454	1,270	2,724
... { Ranchi ...	18	1,686	1,378	3,064
... { Palamanu ...	9	684	565	1,249
... { Manbhum ...	46	2,844	2,947	5,791
... { Singhbhum ...	5	979	1,448	2,427
Total ...	92	7,647	7,608	15,255
GRAND TOTAL ...	1,059	66,178	60,312	1,26,490
Total of 1933-34 ...	1,030	62,457	57,136	1,19,593
Total of 1932-33 ...	1,090	60,703	61,776	1,22,479

STATEMENT V.

Insufficiently stamped or unstamped instruments on which duty and penalty were levied by Civil Courts and Collectors during the year ending the 31st March 1935.

Divisions and Districts.	By courts or persons receiving evidence under section 35 of Act II of 1899.		By Collectors under sections 37, 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
BIHAR.				
Patna ...	16	Rs. 260	92	Rs. 617
... { Gaya ...	95	742	61	371
... { Shahabad ...	157	1,469	47	724
Total ...	268	2,471	200	1,712
Tirhut				
... { Saran ...	66	626	54	840
... { Champaran ...	208	1,472	27	241
... { Muzaffarpur ...	35	856	42	608
... { Darbhanga ...	31	388	43	443
Total ...	340	3,322	166	2,132
Bhagalpur				
... { Monghyr ...	45	1,556	64	458
... { Bhagalpur ...	117	651	26	294
... { Purnea ...	68	315	54	564
... { Santal Parganas ...	38	225	14	112
Total ...	268	2,747	158	1,428
ORISSA.				
Orissa ... { Cuttack ...	66	1,025	100	660
... { Angul ...	6	40	...	...
... { Balasore ...	32	150	37	245
... { Puri ...	75	383	16	68
... { Sambalpur ...	25	512	82	560
Total ...	204	2,110	235	1,533
CHOTA NAGPUR.				
Chota Nagpur ... { Hazaribagh ...	60	527	17	1,450
... { Ranchi ...	68	542	86	1,147
... { Palamanu ...	46	294	20	240
... { Manbhum ...	81	543	36	346
... { Singhbhum ...	11	49	9	122
Total ...	266	1,955	168	3,305
GRAND TOTAL ...	1,341	12,605	927	10,110
Total of 1933-34 ...	1,027	11,507	1,011	13,037
Total of 1932-33 ...	1,116	9,834	1,084	13,123

STATEMENT VI.

Stamp prosecutions and results during the year ending the 31st March 1935.

Divisions and Districts.	Number of cases instituted.	Number of persons—			Amount of fines imposed or composition required.	Amount of reward disbursed.
		Brought to trial.	Convicted.	Acquitted.		
1	2	3	4	5	6	7
BIHAR.						
Patna	Patna ...	...	...	...	Rs. ...	Rs. ...
	Gaya ...	...	...	...	...	...
	Shahabad ...	...	...	...	...	...
	Total ...	...	...	...	...	...
Tirhut	Saran ...	...	...	...	...	...
	Champanan ...	...	...	...	...	...
	Muzaffarpur ...	...	...	...	...	...
	Darbhanga ...	...	...	...	...	...
Total ...	...	...	...	...	...
Bhagalpur	Monghyr ...	...	...	...	...	...
	Bhagalpur ...	...	...	...	...	...
	Purnea ...	...	...	...	...	...
	Santal Parganas ...	...	...	...	...	...
Total ...	...	...	...	...	...
ORISSA.						
Orissa	Cuttack ...	...	...	...	...	...
	Angul ...	...	...	...	...	...
	Balasore ...	...	...	...	...	...
	Puri ...	...	...	...	...	...
Total ...	...	...	...	...	...
CHOTA NAGPUR.						
Chota Nagpur	Hazaribagh ...	1	1	...	...	...
	Ranchi ...	...	...	1	...	...
	Palamau ...	...	...	...	...	...
	Manbhum ...	...	...	...	...	...
Total ...	1	1	...	1	...	
GRAND TOTAL ...	1	1	...	1	...	
Total of 1933-34 ...	1	1	...	1	...	
Total of 1932-33 ...	11	15	12	3	25	4
					245	

STATEMENT VII.

Showing the result of action taken by Collectors to test the valuation of estates for which applications for probate and letters of administration were put in during the year ending the 31st March 1935.

Divisions and Districts.	Number of inquiries pending at beginning of the year.	Number of cases reported to Collector (section 19-II of the Court-fees Act).	Number of cases in which inquiries were instituted during the year.	Number of inquiries completed during the year.	Amount of court-fees due or originally realized on the valuations of the applicants in cases disposed of during the year.	Amount of deficit court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7	8	9
BIHAR.								
Patna	Patna ...	2	13	15	2	Rs. 160	...	...
	Gaya ...	6	55	61	...	371	...	...
	Shahabad ...	2	8	10	8	847	...	...
	Total ...	10	76	86	10	1,378	...	...
Tirhut	Saran ...	3	6	6	6	44	168	...
	Champanan ...	...	1	1	...	...	...	...
	Muzaffarpur ...	1	15	16	16	669	...	...
	Darbhanga ...	...	5	5	5	3,879	...	...
Total ...	4	27	28	27	4,562	168	...	
Bhagalpur	Monghyr ...	...	5	5	5	2,772	...	...
	Bhagalpur ...	...	1	1	1	...	...	...
	Purnea ...	1	4	5	4	714	...	...
	Santal Parganas ...	3	3	1	3	184	...	...
Total ...	4	13	12	13	3,670	...	...
ORISSA.								
Orissa	Cuttack ...	4	5	5	7	80	4,610	...
	Angul ...	...	...	...	...	...	116	...
	Balasore ...	1	2	3	3	44	...	...
	Puri ...	...	...	...	...	...	...	...
Total ...	5	7	8	10	124	4,726	...	
CHOTA NAGPUR.								
Chota Nagpur	Hazaribagh ...	...	1	1	1	...	...	...
	Ranchi ...	...	...	...	...	...	...	...
	Palamau ...	...	...	...	...	...	...	...
	Manbhum ...	...	17	17	15	46	...	...
Total ...	...	3	3	3	46	...	...
GRAND TOTAL ...	23	144	155	79	9,810	4,894	...	
Total of 1933-34 ...	15	99	111	90	39,725	326	294	...
Total of 1932-33 ...	15	117	129	118	21,220	856	...	...



