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# REPORT

ON THE

## Annual Statistics of the Stamp Department for the year 1935-36.



SUPERINTENDENT'S GOVERNMENT PRINTING,  
BIHAR, PATNA.  
1936.

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REPORT

ON THE

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No. 26-80—16.

BOARD OF REVENUE, BIHAR.

RESOLUTION.

Dated Patna, the 9th July 1936.

THE stamp statistics for the year 1935-36 for the old province of Bihar and Orissa have been compiled in the prescribed statements I—VII.

2. *Statement I.*—The revenue under the Stamp and Court-fees Acts amounted to Rs. 1,17,45,274 against Rs. 1,14,17,379 in the preceding year showing a total increase of Rs. 3,27,895. The total charges were Rs. 3,03,722 against Rs. 3,01,368 of the last year. The net revenue stood at Rs. 1,14,41,552 in the year 1935-36, an increase of Rs. 3,25,541 over the previous year.

3. *Statement II.*—*Judicial Stamps.*—The total receipts in 1935-36 showed an increase of Rs. 2,65,459 compared with the figures of the preceding year. There was a net increase of Rs. 2,58,116 in the receipts from the sale of Court-fee stamps and of Rs. 7,595 from the sale of stamps for copies. The increase in revenue was general excepting the districts of Darbhanga, the Santal Parganas, Sambalpur, Palamau and Manbhum and was due to the institution of a larger number of rent suits and other cases and suits of higher value and also to the Dhalbhum Settlement in Singhbhum. The decrease of Rs. 19,258 in Darbhanga, Rs. 1,979 in Palamau and Rs. 7,461 in Manbhum was due to smaller number of suits instituted while that of Rs. 12,050 in the Santal Parganas and of Rs. 2,280 in Sambalpur is attributed to fall in the institution of money suits owing to general trade depression and scarcity of money.

4. *Statement III.*—*Non-Judicial Stamps.*—There was a net increase of Rs. 62,436 in the receipts from the sale of non-judicial stamps. The increase was shared by all the districts except Shahabad, Bhagalpur, Monghyr, Purnea, Puri and Muzaffarpur owing to increase in the number of documents registered and licenses issued under the Motor Vehicles Taxation Act as well as to the number of legal practitioners enrolled in Patna and in Orissa. The increase in Palamau is attributed to a larger number of documents executed on account of general economic depression and in Manbhum to the introduction of revenue stamps and execution of a larger number of documents. The decrease of Rs. 10,904 in Monghyr, of Rs. 24,593 in Bhagalpur and of Rs. 810 in Purnea was due to lesser demands for non-judicial stamps and also for legal practitioners stamps in Bhagalpur. The decrease of Rs. 7,489 in Muzaffarpur is ascribed to the decrease in the sale of non-judicial stamps owing to the dullness of the money market and of Rs. 3,671 in Puri to the depression in the value of lands in consequence of which the consideration money on which stamp duty was payable, fell. No explanation has been furnished for the decrease of Rs. 16,339 in Shahabad.

5. *Statement IV.*—*Arrangements for the sale of stamps.*—The total number of vendors for the sale of stamps during the year was 1,064 or five more than in the preceding year. There was a decrease in the Tirhut and Orissa divisions and increase in the others. The increase of Rs. 2,096 in the discount allowed was due to increase in stamp revenue.

6. *Statement V.*—*Punitive action taken by the courts and by Revenue Officers.*—The total number of cases in which deficit duty and penalty were levied by the Civil Courts during the year was 1,459 against 1,341 in 1934-35 with a decrease of Rs. 201 in the amount of duty and penalty. There was an increase of 45 in the number of cases decided and of Rs. 1,415 in the amount

## STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending the 31st March 1936.

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.
<b>BIHAR.</b>				
Patna ...	10,04,326	39,525	...	10,43,851
{ Gaya ...	7,03,116	29,756	..	7,32,872
{ Shahabad ...	6,76,601	29,735	...	7,06,336
Total ...	23,84,043	99,016	...	24,83,059
<b>Tirhut.</b>				
Saran ...	6,22,338	20,125	...	6,42,463
Champanan ...	2,92,656	10,819	...	3,03,475
Muzaffarpur ...	6,22,527	25,462	...	6,47,989
Darbhangha ...	6,28,116	29,344	...	6,57,460
Total ...	21,65,637	85,750	...	22,51,387
<b>Bhagalpur.</b>				
Monghyr ...	5,99,427	29,950	...	6,29,277
Bhagalpur ...	6,17,348	22,969	...	6,40,317
Purnea ...	5,90,854	29,175	...	6,20,029
Santal Parganas ...	3,18,319	11,944	...	3,30,263
Total ...	21,25,948	93,938	...	22,19,886
<b>ORISSA.</b>				
Cuttack ...	5,85,450	13,730	131	5,99,361
Angul ...	6,165	358	2	6,525
Balasore ...	2,61,378	6,131	235	2,67,744
Puri ...	2,21,007	4,427	...	2,25,434
Sambalpur ...	78,507	3,028	...	79,835
Total ...	11,50,807	27,724	368	11,78,899
<b>CHOTA NAGPUR.</b>				
Hazaribagh ...	2,12,771	9,104	...	2,21,875
Ranchi ...	2,41,601	8,381	...	2,49,982
Palamau ...	97,633	3,831	...	1,01,464
Manbhum ...	3,83,296	10,313	...	3,93,609
Singhbhum ...	1,32,076	4,055	...	1,36,131
Total ...	10,67,377	35,684	...	11,03,061
<b>GRAND TOTAL</b> ...	88,93,812	3,42,112	368	92,36,292
Total of 1934-35 ...	86,35,696	3,34,517	620	89,70,833

## STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending the 31st March 1936.

Divisions and Districts.	Impressed stamps.*	Handis or inland bills of exchange.	Impressed stamps as defined in section 2(3) (b) 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.
<b>BIHAR.</b>												
Patna ...	2,86,233	782	...	...	22,345	...	8,185	3	...	...	2,934	3,20,482
{ Gaya ...	1,50,328	351	...	...	6,955	...	8,307	...	...	...	31	1,95,972
{ Shahabad ...	1,23,734	...	...	...	10,020	...	5,905	...	...	...	...	1,39,559
Total ...	5,90,295	1,133	...	...	39,320	...	22,397	3	...	...	2,965	6,56,113
<b>Tirhut.</b>												
Saran ...	1,77,348	415	...	...	11,166	...	5,515	...	...	...	1,177	1,95,621
Champanan ...	1,03,873	...	...	...	9,695	...	1,640	...	...	...	1,871	1,16,879
Muzaffarpur ...	1,78,713	621	...	...	9,258	...	5,193	...	...	...	1,438	1,95,223
Darbhangha ...	1,75,691	597	...	...	8,384	...	4,847	...	...	...	36	1,89,555
Total ...	6,35,425	1,633	...	...	38,503	...	17,195	...	...	...	4,522	6,97,278
<b>Bhagalpur.</b>												
Monghyr ...	1,35,235	...	...	...	11,040	...	5,752	...	...	...	941	1,52,963
Bhagalpur ...	91,183	...	...	...	8,435	...	6,080	...	...	...	1,323	1,07,021
Purnea ...	87,750	...	...	...	8,423	...	3,005	...	...	...	590	99,828
Santal Parganas ...	38,381	...	...	...	8,100	...	1,645	...	...	...	2,036	50,162
Total ...	3,52,549	...	...	...	35,993	...	16,542	...	...	...	4,890	4,09,979
<b>ORISSA.</b>												
Cuttack ...	1,04,252	42	1,845	...	9,800	...	5,417	...	...	...	715	1,22,071
Angul ...	3,334	...	...	...	477	...	...	...	...	...	...	3,811
Balasore ...	45,556	...	...	...	3,502	...	940	...	...	...	762	50,760
Puri ...	53,682	...	...	...	4,947	...	1,190	...	...	...	346	60,165
Sambalpur ...	38,122	...	...	...	1,769	...	870	...	...	...	2,036	42,797
Total ...	2,44,946	42	1,845	...	20,495	...	8,417	...	...	...	3,859	2,79,604
<b>CHOTA NAGPUR.</b>												
Hazaribagh ...	76,705	...	...	...	6,973	...	2,550	...	...	...	50	86,278
Ranchi ...	82,929	10	...	...	6,081	...	3,058	...	...	...	944	93,022
Palamau ...	25,689	...	...	...	1,857	...	1,108	...	...	...	493	29,147
Manbhum ...	1,33,456	...	...	...	17,530	...	6,215	50	...	...	1,536	1,58,787
Singhbhum ...	86,181	...	1,102	...	10,178	...	1,065	...	...	...	248	98,774
Total ...	4,04,960	10	1,102	...	42,619	...	13,996	50	...	...	3,271	4,66,908
<b>GRAND TOTAL</b> ...	22,28,175	2,818	2,947	...	1,76,935	...	78,547	53	...	...	19,507	25,08,982
Total of 1934-35 ...	21,82,344	3,309	1,306	...	1,64,819	...	77,512	66	...	...	17,190	24,46,546

\* Includes, besides general impressed stamps, cattle-pound *habliya*, 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. 5,79,015 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 1936.

Divisions and Districts.	Number of vendors.	Discount allowed to vendors—		
		On judicial stamps.	On non-judicial stamps.	Total.
1	2	3	4	5
<b>BIHAR.</b>				
Patna ...	72	Rs. 6,667	Rs. 5,183	Rs. 11,850
{ Patna ...	72	6,667	5,183	11,850
{ Gaya ...	33	4,998	3,592	8,590
{ Shahabad ...	49	5,364	3,967	9,331
Total ...	154	17,029	12,742	29,771
<b>Tirhut</b>				
{ Saran ...	84	5,025	5,779	10,804
{ Champaran ...	37	2,397	3,421	5,818
{ Muzaffarpur ...	74	4,702	6,241	10,943
{ Darbhanga ...	90	5,120	6,268	11,388
Total ...	285	17,244	21,709	38,953
<b>Bhagalpur</b>				
{ Monghyr ...	59	4,711	4,164	8,875
{ Bhagalpur ...	47	4,650	2,544	7,194
{ Purnea ...	143	4,779	2,753	7,532
{ Santal Parganas ...	27	2,675	818	3,493
Total ...	306	16,815	10,279	27,034
<b>ORISSA.</b>				
Orissa ...	82	4,703	3,363	8,066
{ Cuttack ...	82	4,703	3,363	8,066
{ Angul ...	2	56	60	116
{ Balasore ...	42	2,210	1,425	3,635
{ Puri ...	66	1,810	1,732	3,542
{ Sambalpur ...	34	567	978	1,545
Total ...	226	9,346	7,558	16,904
<b>CHOTA NAGPUR.</b>				
Chota Nagpur ...	14	1,526	1,240	2,766
{ Hazaribagh ...	14	1,526	1,240	2,766
{ Ranchi ...	19	1,818	1,569	3,387
{ Palamau ...	9	722	612	1,334
{ Manbhum ...	45	2,758	2,980	5,638
{ Singhbhum ...	6	1,073	1,616	2,689
Total ...	93	7,897	7,967	15,864
GRAND TOTAL	1,064	68,331	60,255	1,28,586
Total of 1934-35	1,059	66,178	60,312	1,26,490

## 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 1936.

Divisions and Districts.	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
<b>BIHAR.</b>				
Patna ...	81	Rs. 888	36	Rs. 388
{ Patna ...	81	888	36	388
{ Gaya ...	101	974	60	398
{ Shababad ...	163	913	36	325
Total ...	345	2,775	132	1,111
<b>Tirhut</b>				
{ Saran ...	63	653	45	486
{ Champaran ...	272	1,717	35	141
{ Muzaffarpur ...	62	808	47	630
{ Darbhanga ...	58	517	55	2,233
Total ...	455	3,695	182	3,490
<b>Bhagalpur</b>				
{ Monghyr ...	33	326	31	615
{ Bhagalpur ...	82	745	57	578
{ Purnea ...	52	253	51	337
{ Santal Parganas ...	21	252	11	1,780
Total ...	188	1,576	153	3,310
<b>ORISSA.</b>				
Orissa ...	79	569	260	146
{ Cuttack ...	79	569	260	146
{ Angul ...	16	194	...	...
{ Balasore ...	29	154	44	360
{ Puri ...	32	157	20	189
{ Sambalpur ...	76	988	92	1,035
Total ...	232	2,062	416	1,730
<b>CHOTA NAGPUR.</b>				
Chota Nagpur ...	63	615	24	369
{ Hazaribagh ...	63	615	24	369
{ Ranchi ...	46	610	20	328
{ Palamau ...	40	306	10	182
{ Manbhum ...	78	660	28	864
{ Singhbhum ...	12	105	7	144
Total ...	239	2,293	89	1,887
GRAND TOTAL	1,459	12,404	972	11,528
Total of 1934-35	1,341	12,605	927	10,110

## STATEMENT VI.

Stamp prosecutions and results during the year ending the 31st March 1936.

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 ...	...	...	...	...	Rs.	Rs.
{ Patna ...	...	...	...	...	...	...
{ Gaya ...	...	...	...	...	...	...
{ Shahabad ...	...	...	...	...	...	...
Total ...	...	...	...	...	...	...
Tirhut ...	...	...	...	...	...	...
{ Saran ...	...	...	...	...	...	...
{ Champaran ...	1	1	...	...	...	...
{ Muzaffarpur ...	...	...	...	...	...	...
{ Darbhanga ...	...	...	...	...	...	...
Total ...	1	1	...	...	...	...
Bhagalpur ...	...	...	...	...	...	...
{ Monghyr ...	...	...	...	...	...	...
{ Bhagalpur ...	...	...	...	...	...	...
{ Purnea ...	...	...	...	...	...	...
{ Santal Parganas ...	...	...	...	...	...	...
Total ...	...	...	...	...	...	...
ORISSA.						
Orissa ...	...	...	...	...	...	...
{ Cuttack ...	...	...	...	...	...	...
{ Angul ...	...	...	...	...	...	...
{ Balasore ...	...	...	...	...	...	...
{ Puri ...	...	...	...	...	...	...
{ Sambalpur ...	...	...	...	...	...	...
Total ...	...	...	...	...	...	...
CHOTA NAGPUR.						
Chota Nagpur ...	...	...	...	...	...	...
{ Hazaribagh ...	...	...	...	...	...	...
{ Ranchi ...	...	...	...	...	...	...
{ Palamau ...	...	...	...	...	...	...
{ Manbhum ...	...	...	...	...	...	...
{ Singhbhum ...	...	...	...	...	...	...
Total ...	...	...	...	...	...	...
GRAND TOTAL ...	1	1	...	...	...	...
Total of 1934-35 ...	1	1	...	1	...	...

## 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 1936.

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 ...	...	10	10	8	Rs. 8,549	Rs.	Rs.	...
{ Patna ...	...	10	10	8	8,549	...	...	...
{ Gaya ...	4	56	60	47	398	103	295	...
{ Shahabad ...	2	6	8	5	55	...	...	...
Total ...	6	72	78	60	9,002	103	295	...
Tirhut ...	...	...	...	...	...	...	...	...
{ Saran ...	3	6	9	9	4,194	...	...	...
{ Champaran ...	1	2	2	3	...	...	...	...
{ Muzaffarpur ...	...	8	8	6	32,280	...	...	...
{ Darbhanga ...	4	3	3	5	1,207	...	...	...
Total ...	8	19	22	23	37,681	...	...	...
Bhagalpur ...	...	...	...	...	...	...	...	...
{ Monghyr ...	...	9	9	8	4,376	...	...	...
{ Bhagalpur ...	...	4	4	4	...	...	...	...
{ Purnea ...	1	6	7	3	500	...	...	...
{ Santal Parganas ...	2	5	1	2	54	...	...	...
Total ...	3	24	21	17	4,930	...	...	...
ORISSA.								
Orissa ...	...	...	...	...	...	...	...	...
{ Cuttack ...	2	8	10	7	796	95	...	...
{ Angul ...	...	...	...	...	...	...	...	...
{ Balasore ...	...	1	1	1	...	...	...	...
{ Puri ...	...	4	4	4	...	...	...	...
{ Sambalpur ...	...	...	...	...	...	...	...	...
Total ...	2	13	15	12	796	95	...	...
CHOTA NAGPUR.								
Chota Nagpur ...	...	...	...	...	...	...	...	...
{ Hazaribagh ...	...	9	9	9	...	...	...	...
{ Ranchi ...	3	3	3	3	1,045	937	...	...
{ Palamau ...	...	1	1	1	174	425	...	...
{ Manbhum ...	2	21	23	22	102	...	...	...
{ Singhbhum ...	...	7	7	7	152	...	...	...
Total ...	5	41	43	42	1,473	762	...	...
GRAND TOTAL ...	21	169	170	154	53,882	960	295	...
Total of 1934-35 ...	23	141	155	79	9,810	4,894	...	...

