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PUNJAB STAMP REPORT,
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REPORT

ON THE

ADMINISTRATION OF THE STAMP DEPARTMENT

OF THE

PUNJAB AND ITS DEPENDENCIES,

For the year 1881-82.

Published by Authority.



Lahore:

PRINTED AT THE CENTRAL JAIL PRESS,

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READ—

Report on the working of the Stamp Department for the year 1881-82, with a letter from the Secretary to the Financial Commissioner, No. 131C., dated 1st August 1882.

REMARKS.—The revenue from the sale of stamps of all classes with which this Report is concerned continues to expand; in the past year it amounted to Rs. 33,56,090, against Rs. 32,39,286 in 1880-81: the increase has been 36 per cent. within the past five years, and 67 per cent. within the past ten.

2. In the year under review the increase is due to large receipts from sales of judicial stamps, amounting to Rs. 1,18,150 in excess of the figures for the year before; the income from non-judicial stamps, which between the years 1878-79 and 1880-81 rose from Rs. 8,03,552 to Rs. 10,18,372, fell back in the past year to Rs. 10,17,477. Under this head the most important source of revenue is the sale of impressed sheets on which bonds, acknowledgments of debt, and other money contracts are mainly written. These have yielded Rs. 8,64,034 in the past year, an advance of about Rs. 10,000 compared with 1880-81, but in that year there was a remarkable increase of no less than Rs. 84,000 upon the figures for the year before.

3. The Financial Commissioner repeats the opinion he has before expressed that an increased sale of court fee stamps meaning a growth of litigation may accompany and denote an improvement in the condition of the Province. The money-lender, whose suits against the agriculturist amount to one-half of the total litigation for other than immoveable property, having no hope of realising anything in times of scarcity, is content with renewals of bonds or acknowledgments sufficient to bar limitation. The Lieutenant-Governor agrees with this opinion, but he does not accept the view that conversely a falling off in the receipts from non-judicial stamps may be taken a sign of general prosperity on the ground that the sale of impressed sheets, which forms the principal item under this head, must decrease when food is plentiful and the agriculturist able to live and pay his land revenue without recourse to the money-lender. Taken as a whole, His Honor would regard a contraction in the revenue from non-judicial stamps as implying diminished business transactions, and therefore less commercial activity, which cannot be taken as a sign of growing prosperity. But in order that such comparisons may furnish ground for safe conclusions, it is not enough to compare merely the figures of one year with those of the preceding twelve months, but their variation from the average results of a term of past years should be taken into account, and when this is done Sir Charles Aitchison agrees in the views expressed in the Report for the year 1880-81, that the more rapid development of revenue from non-judicial stamps compared with the slower increase in income from court fees during the past five years is a satisfactory sign of general advance in prosperity and expansion of commerce.

4. The income from hundi stamps has fallen from Rs. 52,472 in 1880-81 to Rs. 44,545 in the past year. This is generally attributed to the increasing use of the system of post office orders and of currency notes for remittances. In Amritsar the decrease is clearly due to the severe sickness which decimated the city and paralysed trade, and in Ferozepore and other centres of grain trade there has doubtless been less speculation and jobbing in grain contracts since the conclusion of the occupation of Afghanistan put an end to the unusual demands of the Army Commissariat.

5. The income from one-anna receipt stamps was Rs. 82,659 in 1879-80; rose to Rs. 86,402 in 1880-81; and has fallen to Rs. 83,831 in the past year: the decrease is only Rs. 2,571, representing less than 50,000 stamps, which in a province of 19 million inhabitants is not extraordinary; the local variations are also inconsiderable, and His Honor is of opinion that no definite conclusions can be drawn

from them. The Lieutenant-Governor believes that the legalisation of the use of postage stamps for receipts would not only be a great public convenience, but would lead to an increase of revenue, by removing a temptation to evade the law. A large portion of the community habitually keep postage stamps, but not receipt stamps; and would use the former, where, rather from a desire to avoid trouble than from any intention of defrauding the revenue, they omit the use of the latter.

6. Proposals to employ patwaris for the sale of certain kinds of non-judicial stamps are under consideration; and His Honor awaits a report on the scheme referred to by Mr. Lyall for utilising village postmasters for the same purpose. The Lieutenant-Governor agrees with the Financial Commissioner that at present it is necessary to maintain a monopoly of the sale of court fee stamps in the hands of divisional treasurers and their agents.

7. Sir Charles Aitchison observes with satisfaction that during the past year there have been no frauds of any kind connected with stamps in treasuries.

8. A special report should be called for from the Deputy Commissioner of Rawalpindi regarding prosecutions under the Stamp Law which for some years past have been unusually frequent in that district, and His Honor will be glad to hear the result of the inquiry proposed by the Financial Commissioner.

9. Mr. Trotter has superintended this Department with care and success, and the thanks of His Honor the Lieutenant-Governor are due to him for his labours in drawing up the very clear and useful Circulars in which he has consolidated the existing rules and orders relating to stamps.

ORDER.—Ordered that a copy of the Report and of the Financial Commissioner's No. 131C., dated 1st August 1882, and of the Review, be forwarded to the Secretary to the Government of India, Financial Department, for information: also, that copies be forwarded to the Financial Commissioner, Punjab.

By order of the Hon'ble the Lieutenant-Governor,

W. M. YOUNG,

Secretary to Government, Punjab.

From—J. McC. DOVIE, Esquire, Junior Secretary to Financial Commissioner, Punjab,
To—The Secretary to Government, Punjab.

I AM directed to submit the Annual Report on the Administration of the Stamp Department, which was received from Mr. Trotter on the 25th of July.

2. The income from stamps has of late years been steadily growing. The receipts for 1880-81 exceeded those of the previous year by about Rs. 2,40,000, and those for 1881-82 show a further advance of Rs. 1,17,000. The increase for the last year is confined to the income derived from court-fee labels. Under "non-judicial stamps" there is an actual falling-off, which is due chiefly to a decline in the sales of hundi stamps. There is, speaking roughly, an increase of Rs. 10,000 under the head of "impressed sheets," and a decrease of Rs. 2,500 under "receipt stamps."

3. The income from court-fee labels in 1880-81 exceeded that of 1879-80 by a lakh and a half of rupees, and there has been a further improvement of Rs. 1,17,699 in the year under report. The figures furnished in the Stamp Returns do not appear to supply materials for any useful detailed comparison between the statistics relating to the sale of court-fee stamps and those connected with civil litigation. In a growing province like the Punjab there is of course a tendency among the people to resort more and more frequently to the law courts for the decision of all kinds of disputes: 1879-80 was the last of a cycle of bad years, and 1880-81 and 1881-82 have been marked by a great revival of prosperity. If the figures relating to civil litigation given by Mr. Trotter in his last two reports are correct, they show that there has not been as great an increase of law-suits in the past two years as might *prima facie* have been expected. The earliest of a series of good years ensuing on a period of depression might be thought likely to produce a very abundant crop of legal disputes. It is useless for the money-lender to sue a man who has nothing wherewithal to pay, but when prosperity returns he is sure to press for the recovery of advances made in years of scarcity. Larger sales of court-fee labels of the values of one anna and eight annas account for Rs. 44,122 out of the total increase of Rs. 1,17,699, which must be due to an increase in the number of miscellaneous revenue and criminal petitions presented, or to a stricter enforcement of the rules requiring the attachment of stamps to all such papers. Probably it is mainly due to an actual increase in the number of petitions; for people when they have money in their pockets are more ready to apply to the authorities, and to annoy their neighbours by petty proceedings against them in our courts.

4. The increase under "impressed sheets" was in 1880-81 nearly Rs. 84,000, while in the past year it was between Rs. 10,000 and Rs. 11,000. It appears to Mr. Lyall that in the Punjab prosperous seasons should on the whole rather check than promote the growth of the revenue from the sale of "impressed sheets," and he would not look on an actual fall in the income as an unhealthy sign. The vast majority of the impressed sheets sold in the province are, the Financial Commissioner believes, used for contracts connected with loans by village money-lenders to their land-owning clients or for deeds relating to the sale or mortgage of land. Commercial contracts are still generally recorded only in shop-keepers' books, though no doubt the practice of executing agreements on stamp paper is extending.

5. The great decrease in the sale of hundi stamps is, as Mr. Trotter explains, due to two causes,—the rapid extension of the Post Office money order system and the use or rather abuse of currency notes by Native merchants for the purpose of making remittances. The decrease in the sales of receipt stamps is unsatisfactory. The employment of one anna postage labels as receipt stamps will be a useful reform. A circular describing in very simple language the provisions of the law regarding receipt stamps, and the penalty attached to their evasion, has been drawn up by Mr. Trotter, and is about to be issued; copies will be sent to tahsildars and naib tahsildars, kanungos, patwaris, village schoolmasters and postmasters.

6. There has been a considerable increase in the charges of the Stamp Department during the past year, falling mainly under "discount on sales of court-fee labels," "refunds of court fees," and "establishment of the Stamp Office at Lahore." The larger expenditure under the first head is of course the necessary accompaniment of the improvement of the income, while the disbursements under the second are mostly beyond the control of the Superintendent of Stamps. The increased cost of office establishment is, as Mr. Trotter explains in the 10th paragraph of his report, chiefly nominal.

7. The total number of stamp vendors, official and non-official, in 1881-82, was 1,622, as against 1,411 in the previous year. The increase is satisfactory, but it appears to the Financial Commissioner that it is advisable to give the people further facilities for the purchase of non-judicial, and especially of receipt, stamps. In the North-Western Provinces sub-postmasters are largely used as vendors, and a scheme for an extension of this system to the Punjab has been under discussion during the year. The proposed rules have been approved of by the Postmaster-General, and will shortly be submitted for the sanction of His Honor the Lieutenant-Governor. Mr. Lyall considers that patwaris also should be largely employed as agents for the sale of receipt stamps, and proposals to this effect were submitted in this office No. 463, dated 8th May last.

8. In the case of court-fee labels Mr. Lyall holds that it is good policy to give divisional treasurers a practical monopoly of vend, provided they will appoint an agent of their own to sell such stamps at each court or group of courts situated in one building. The agent should of course be himself a licensed vendor and should not be permitted to have any connection with treasury work. For various reasons the office of divisional treasurer is not so coveted as it used to be. The profits and the prestige attached to it have both become less. In former days the treasurer's gomashtras were allowed to use the expense stocks of stamps left in their charge, which were often large, very much as advances received from Government, to be repaid at their convenience. Stricter rules and closer control have altered this and diminished the profits of the head treasurer. The amount sanctioned by Government for establishment is frequently quite insufficient to cover the salaries of the staff of gomashtras and money-testers, which the divisional treasurer must maintain if the work of the district treasuries in his charge is to be creditably performed. He incurs also a heavy responsibility, which is usually enforced to the full when an embezzlement occurs. The total discount on sales of court-fee stamps allowed during the past year was Rs. 33,750, giving an average of Rs. 88 per mensem for each district in the province, and it seems to Mr. Lyall that, unless Government is prepared to largely increase the sanctioned scale of establishment for district and tahsil treasuries, a very large share of these profits should go to the divisional treasurers. The total amount is not very large, and part of it would have to be given to the agents employed to sell stamps.

9. No frauds in the Stamp Department of any treasury came to light during the year, a fact which is creditable to the district officers, and is also an evidence of the careful control exercised by the Superintendent and the thoroughness with which his inspection work is performed.

10. Mr. Trotter has issued during the year a very useful volume of consolidated Stamp Circulars. It has superseded the Stamp Manual issued in 1873, which had in great part become obsolete.

The number of prosecutions under the Stamp Law is again very large in the Rawalpindi District, and again, notwithstanding the remarks made in the Reports for 1879-80 and 1880-81, the Deputy Commissioner has neglected to explain the reason. He will now be asked to furnish a special report on the subject.

Mr. Trotter has been asked to obtain from the Deputy Commissioners of Dera Ismail Khan and Peshawar an explanation of their failure to submit the stamp reports of their districts.

REPORT

ON THE

ADMINISTRATION OF THE STAMP DEPARTMENT

OF THE

PUNJAB AND ITS DEPENDENCIES,

For the year 1881-82.

1. The annual reports of the Superintendent of Stamps have hitherto been attached as appendices to, and their substance has been incorporated in, the Financial Commissioner's General Revenue Administration Reports. Under the orders of Government, the Stamp Administration Reports are now to be submitted and reviewed separately, in order that they may reach the Supreme Government at an earlier date.

2. The prescribed statistical tables are attached (Appendices A and B). I give below the usual summary of receipts and charges for the past two years.

					1880-81.	1881-82.	Difference.
					Rs.	Rs.	Rs.
RECEIPTS.							
JUDICIAL	...	{	Sale of Stamps	...	22,14,544	23,32,694	+ 1,18,150
			Recoveries in pauper suits	...	5,368	4,689	- 679
			Miscellaneous	...	1,002	1,230	+ 228
					22,20,914	23,38,613	+ 1,17,699
NON-JUDICIAL	...	{	Sale of stamps	...	9,98,601	9,97,161	- 1,440
			Stamp duties taken in cash	...	9,542	9,819	+ 277
			Penalties	...	9,357	9,736	+ 379
			Miscellaneous	...	872	761	- 111
					10,18,372	10,17,477	- 895
Total Receipts					32,39,286	33,56,090	+ 1,16,804
CHARGES.							
JUDICIAL	...	{	Discount on sales	...	31,788	33,750	+ 1,962
			Refunds	...	10,181	18,750	+ 8,569
			Process-serving establishments...	...	1,76,024	1,74,466	- 1,558
			Miscellaneous	...	4,746	4,831	+ 85
			Office of Superintendent of Stamps, Punjab (share of)	...	5,277	7,042	+ 1,765
					2,28,016	2,38,839	+ 10,823
NON-JUDICIAL	...	{	Discount on sales	...	38,317	37,685	- 632
			Refunds	...	5,065	5,388	+ 323
			Miscellaneous	...	3,849	3,036	- 813
			Office of Superintendent of Stamps, Punjab (share of)	...	2,377	3,011	+ 634
					49,608	49,120	- 488
Total Charges					2,77,624	2,87,959	+ 10,335
NET REVENUE.							
Judicial	...	...	...	19,92,898	20,99,774	+ 1,06,876	
Non-Judicial	...	...	...	9,68,764	9,68,357	- 407	
Total Net Revenue					29,61,662	30,68,131	+ 1,06,469

The Stamp revenue continues to expand, and during 1881-82 reached the unprecedented amount of Rs. 33,56,090 gross, or Rs. 30,68,131 net, being an enhancement on the previous year of Rs. 1,16,804 gross, or Rs. 1,06,469 net. This represents an accession of Stamp revenue during the past lustrum equal to 36 per cent., and during the past decade of 67 per cent. The increase of the year under report is entirely under the head *Judicial*. The sales of ordinary stamped paper indeed increased, and realized a higher amount than in any previous year; but there was, on the other hand, a counter-balancing fall in the sale of Adhesive and Hundi Stamps; so that, on the whole, the revenue under the head *Non-Judicial* has, for the first time for many years, remained about stationary. The extraordinary bound upwards of the income from sale of Non-Judicial Stamps, from Rs. 8,03,552 in 1878-79 to Rs. 10,18,372 in 1880-81, has been noticed in previous reports, wherein I pointed out that this arose to a large extent from a temporary cause, viz., "the impetus given to trade and enterprise by events in Afghanistan, and by the pushing on of the works of the Railways leading thereto;" but I anticipated that some of the increase would become permanent. The returns of the year seem to demonstrate that my expectation was well founded—for although the temporary inciting causes mentioned have, for the most part, ceased to operate, the revenue of the year under this head has fallen only by a few hundred rupees.

3. The receipts from sale of Court Fee Labels came to Rs. 23,32,694, or Rs. 1,18,150 more than in the previous year. The subjoined table shows the number of labels of each value sold during the two years.

Value of labels.	Number of labels sold.	
	1880-81.	1881-82.
	No.	No.
Rs. A.		
0 1	656,029	703,281
0 2	73,822	73,229
0 3	748	494
0 4	662,308	678,817
0 6	64,111	65,262
0 8	1,061,729	1,144,067
0 12	113,151	115,397
1 0	186,224	199,602
2 0	82,831	86,523
4 0	24,258	24,466
5 0	26,181	27,598
7 0	18,838	19,599
10 0	21,608	22,858
20 0	7,859	8,500
40 0	2,446	2,474
70 0	602	700
100 0	546	625
200 0	147	158
400 0	57	51
700 0	23	10
1,000 0	11	13

The values most in demand were, as in previous years, eight-annas, of which the sales exceeded a million, one-anna, which exceeded 700,000, and four-annas, 678,000; the denominations next in demand were one-rupee, the sales of which nearly reached 200,000, and twelve-annas, which came to 115,000. There were increased sales of labels of every value except two-annas, which remained about stationary, three-annas, 400-rupees, and 700-rupees, all of which values are rarely required. The opinion of several officers, that more care is taken to use

one label instead of two or more of smaller value, accords with my own observation, and appears to be corroborated by the marked increase in the sale of labels of the larger values, notwithstanding that the average value of suits instituted during the year fell considerably. The proposal now under the consideration of the supreme authority, to do away with adhesive labels representing values of Rs. 10 and upwards, and to revert for such values to stamped paper, will, I am sure, be hailed by all officers as a great improvement; and even as to the lower values, which are still to be represented by adhesive labels, I have suggested a simple expedient whereby their fraudulent use a second time would I think be effectually prevented, *viz.*, by adding to the label a white margin all round, and requiring the vendor, at time of sale, to inscribe thereon a serial number, date, name of purchaser and his own signature.

Comparing sales of Court Fee Labels with the statistics of civil litigation we obtain the following :—

				1880-81.	1881-82.	Percentage of difference.
Sales of Court Fee Stamps	...	Rs.		22,14,544	23,32,694	+ 5.02
Suits instituted	}	Number	...	277,304	282,673	+ 1.93
		Value	...	Rs. 1,42,24,487	1,32,95,735	— 6.52

The results thus brought out are unsatisfactory, if not contradictory, and go to show what little value there is in comparisons of this sort; nor do the explanations given by some District Officers, namely, that there was a large increase in the number of suits of small value, as well as of revenue, criminal and miscellaneous petitions, which latter are not included in the above figures, sufficiently account for the discrepancy; the revenue, criminal and miscellaneous petitions in question generally bear an eight-anna stamp, and the sale of labels of this value increased by 82,338; now if we suppose that the *whole* of this increase is due to these petitions (which is manifestly beyond the truth) and the value be eliminated from the sales, there will still remain an increase of sales to the extent of 3.4 per cent., while the increase in the number of suits comes to only 1.93 per cent., coupled with a decrease in their value of 6.52 per cent.

The only districts which did not contribute to the increase of the year are the 6 mentioned in the margin. The districts in which the increase was largest are the following :—

Decrease.		Decrease.	
	Rs.		Rs.
Delhi	1,740	Hoshiarpur	3,410
Gurgaon	4,036	Gujrat	3,090
Simla	6,596	Dera Ismail Khan	2,648

Increase.		Increase.	
	Rs.		Rs.
Karnal	6,366	Siálkot	3,464
Hissar	8,441	Lahore	9,334
Rohtak	4,896	Gujránwála	3,909
Sirsa	3,859	Rawalpindi	15,377
Umballa	12,415	Shahpur	3,446
Ludhiána	11,206	Muzaffargarh	5,614
Jullundur	5,593	Dera Gházi Khan	4,811
Kángra	3,289	Bannu	6,386
Amritsar	6,557	Pesháwar	7,879
		Kohát	3,795

The increase in the remaining seven districts is comparatively small, and seems to call for no special comment. I proceed to give the explanations of District Officers.

The Deputy Commissioner of Delhi attributes the small decrease in his district to the decrease in the value of suits instituted, although they increased in number. He is of opinion that the export trade which was carried on for some

years by the vendors of Court Fee Stamps has been stopped. Gurgaon shows a larger decrease, corresponding very nearly with a similar decrease in institutions, both as to number and value. The increase in Karnál more than makes up for the decrease in the other two districts of the Delhi Division, and is owing to a great extent to an accident; the Deputy Commissioner writes—"This increase is said to be due to Court Fee Stamps amounting to Rs. 5,000 having been purchased by two of the Nawabs of Karnál, one having instituted his suit in the district, and the other to file an appeal in the Chief Court." The Deputy Commissioner of Hissar attributes the large increase in his district "to the increase in the number of suits instituted during the year under report, consequent on the harvests of the year being better than those of the preceding year." Rohtak;—"The increase in the sale of Court Fee Stamps in the year 1881-82 is partly due to an increase in litigation and partly to a number of miscellaneous revenue petitions on 8 annas having been filed during the year under review owing to the completion of settlement." The increase in Sirsa is attributed to tenancy cases being instituted in great number owing to the progress of settlement. The increase in Umballa was very large—larger indeed than in any other district save Rawalpindi—which the Deputy Commissioner briefly ascribes to increased litigation; there was an increase in the number of suits instituted, but their aggregate value diminished. In Ludhiána, too, the increase is large, and accords with the enhanced litigation. Of the decrease in Simla the Deputy Commissioner writes:—"The amount realized by sale of Court Fee Stamps is 25 *per cent.* less than last year. The falling-off in number and value of civil suits instituted is however less in proportion. In Jullundur the enhancement of revenue corresponds with the increase of litigation." In Hoshiárpur, on the other hand, there was a smaller amount of litigation, and consequently a smaller revenue from Court Fee Stamps. The increase in Kángra is said to arise from the greater value of the civil suits, but that can hardly be, since the increase in total value is less than the increase in sale of stamps, while there were 1,041 fewer suits instituted. The increase of sales in Amritsar appears to arise from the large increase in the value of the litigation; the number of institutions was nearly the same as in the previous year. In reference to the increased sales in Siálkot, the Deputy Commissioner, after remarking that it was doubtless due to increased litigation, notices that while the number of institutions rose by 2 *per cent.*, the value of the suits fell by over 4 *per cent.*, and continues:—"I cannot account for this result but by supposing either that the Courts have returned the value of the suits filed incorrectly, or that more miscellaneous and criminal petitions (which are excluded from the above) were filed in 1881-82 than in the preceding year. The latter surmise is probably correct, as I find that the number of one-anna and eight-anna stamps sold is largely in excess of the sales of the previous year." The large increase in Lahore is reported by the Deputy Commissioner to be "of course due to increase of litigation", but there is very little difference in the figures of the two years; there is an inconsiderable increase in the number, and an inconsiderable decrease in the value, of suits instituted. The Deputy Commissioner of Gujránwála accounts for his enhanced revenue by an increase in the number of vendors; a more probable cause is the immense increase in the value litigated. Rawalpindi was the largest contributor to the increased revenue of the year, Rs. 15,377; this accords with an increase of 1,184 in the number, and Rs. 2,33,491 in the value, of the suits instituted. In Gujrát, on the other hand, a diminution of litigation has been attended by diminished receipts. The increase in sales in Shahpur is reported to be "due to the increase in litigation owing to the poorer classes not being able to pay their debts in consequence of bad harvests in some parts of the district." The increase of income in Muzaffargarh has kept pace with the enhanced number and value of suits. I am unable to offer any remarks on the decline of revenue in Dera Ismail Khan district, as I have received no report from the Deputy Commissioner. The increased revenue in Dera Gházi Khan, Bannu, and Kohát is ascribed by the Deputy Commissioners to increased litigation, and the statistics furnished by them support this view. The large increase in Pesháwar is probably due to the same cause, but I have received no report from that district.

4. From Appendix B, it will be seen that the unrealized balances on account of pauper suits amounted at the beginning of the year to Rs. 16,003; the new cases admitted during the year came to Rs. 15,749 or more than double the amount of the previous year, the largest admissions being in the districts marginally named. Recoveries, on the other hand, were less than usual, Rs. 4,644 against Rs. 5,316; cases to the value of Rs. 400 were erased as irrecoverable under the sanction of Commissioners of Divisions, leaving (after deducting Sheriff's fees) the large unrealized balance of Rs. 23,062 at the close of the year. The districts having the largest balances are—

	Rs.		Rs.
Hoshiárpur	... 3,940	...	5,446
Ludhiána	... 2,400	...	3,383
Amritsar	... 1,618	...	3,112
Karnál	... 1,518	...	3,013
		...	2,438

The Deputy Commissioners of Hoshiárpur and Lahore do not allude to the subject. The Deputy Commissioner of Delhi writes:—"Out of this sum (*i. e.*, the balance of Rs. 3,383) there is every prospect of Rs. 715 being realized in about 2 months. Rs. 109 due in 3 cases will be adjusted by instalments of Rs. 4 *per mensem*. For the balance, orders have been issued to the Tahsildárs to make every necessary enquiry into the circumstances of the debtors, and to make a clear report regarding each sum which cannot be realized." From Karnál, the Deputy Commissioner writes:—"The recoveries in pauper suits were *nil*. There were five cases in balance, and the amount to be recovered is Rs. 3,112—of this amount Rs. 1,594, which was due to one case pending in the Chief Court, is expected to be recovered within a month or two, as the appeal has already been disposed of." The following are the remarks of the Deputy Commissioner of Ludhiána:—"Realization of stamp duty in pauper suits is Rs. 322, which, considering the outstanding balance at the close of the year, amounting to Rs. 3,013 is not very satisfactory; but the difficulties in the way of realization of such sums are well known. I do not think there has been any laxity of procedure. Most part of this balance has been ascertained to be irrecoverable, and will be struck off as soon as the remission is sanctioned by the Commissioner of the division. It is *prima facie* palpable that the chances of realization from a declared pauper must in reality be at a minimum, and it appears anomalous after declaring a man to have no means, and therefore exempting him from the duty, to expect him to pay it because the suit has gone against him." There is justice in these remarks; at the same time it must be remembered that before allowing a petitioner to sue as a pauper the Court is required to ascertain that he has a reasonable chance of succeeding in his suit, and consequently that the stamp duty, the realization of which has temporarily been deferred, will ultimately be recovered; and when, in any district, it appears that the admissions are large and the realizations small, there arise grounds for the suspicion that permission to sue *in forma pauperis* is sometimes granted too hastily.

5. The income of the year from sale of Non-judicial Stamps was Rs. 9,97,161, or only Rs. 1,440 less than in the previous year, the income of which was abnormally high. Of the above sum, Rs. 88,582 were realized by sale of Adhesive Labels, Rs. 44,545 by sale of Hundi Stamps, and Rs. 8,64,034 by sale of ordinary stamp paper. It will be convenient, as in previous reports, to treat of each of these classes of stamps separately.

6. The question of extending the sale of adhesive one-anna Revenue Stamps has received particular attention during the past year. In my last report I remarked that although our

revenue from this source had satisfactorily increased during several years, it was not what it ought to be if the law were fully carried out. Correspondence ensued, in the course of which I pointed out that, backward as our income from these stamps admittedly was, it contrasted favorably with that obtained in the larger, wealthier, and more populous provinces of the North-West and Oudh, in support of which I cited the following figures, derived from the last Stamp Report of those provinces :—

	1879-80.	1880-81.
	Rs.	Rs.
North-West Provinces	... 55,723	61,387
Oudh	... 13,221	14,552
	Total	75,939
Punjab	... 82,659	86,402

In the year now under report, however, the income from this source has for the first time for several years, unexpectedly fallen; for although 21 districts record an increase, the other 11 show a decrease, principally in the

Decrease.	Rs.	Decrease.	Rs.
Rawalpindi	... 1,765	Delhi	... 351
Peshawar	... 1,354	Rohtak	... 317
Jhelum	... 603	Mooltan	... 283
Amritsar	... 448	Siálkot	... 113

districts mentioned in the margin; the ultimate result being a revenue of Rs. 83,831, or Rs. 2,571 less than in the previous year. The only district in which there was a

considerable increase is Simla, in which the sales rose from Rs. 5,535 to Rs. 6,078. Now considering the prominent notice of this matter in the Financial Commissioner's and the Honorable the Lieutenant Governor's remarks on my last Stamp Report, I am disappointed at the little attention which district officers appear to have given it; only 9 mention the subject at all, and I give their remarks *in extenso*. Delhi (Mr. T. W. Smyth)—“The decrease of Rs. 351 in the sale of receipt stamps, as compared with the income of 1880-81, may be due partly to the large number of receipts taken from owners of animals purchased for the Kabul war in 1880-81, and partly to bad harvests. Stamped receipts are always taken for all sums above Rs. 20, save those given by or on behalf of Government.” Gurgaon (Mr. T. Roberts)—“The increase in the sale of Hundi and Receipt Stamps is satisfactory as indicating a more general observance of the Stamp Law.” Karnál (Major A. S. Roberts)—“The receipts from Adhesive Stamps show an advance of Rs. 84 only, which is due to accident.” Hissar (Mr. G. M. Ogilvie)—“The decrease of Rs. 5 under Receipt Stamps calls for no remark.” Rohtak (Lieutenant-Colonel A. F. P. Harcourt)—“The rise of Rs. 230 in the sale of receipt stamps is due to the strict observance of the law regarding the stamping of receipts and *bahis*. Gurdáspur (Colonel E. P. Gurdon)—“The steady increase in the sale of one-anna receipt stamps is satisfactory, and shows better observance of the law, but there is reason to believe that it is still often evaded. The proposal of the Financial Commissioner to make every Patwári a vendor of receipt stamps is no doubt a good one, and will result in increased sales.” Siálkot (Colonel F. M. Birch)—“Although the decrease in the income from sale of Adhesive Receipt Stamps is unimportant in itself, being Rs. 113 less than that of the previous year, yet I am of opinion that the sales, instead of diminishing as they have done during the past two years, should have increased. These stamps should be sold like Postage Stamps at every Post Office, and the suggestion of the Financial Commissioner that every Patwári should keep them for sale, if carried out, would increase the sale by making them more easily obtainable in villages. There is no doubt also that the law as to the stamping of receipts is evaded to a considerable extent.” Montgomery (Major H. J. Lawrence)—“There was a satisfactory increase of Rs. 125 in the income from the sale of Receipt Stamps.” Hazára (Major C. McNeile) after noticing an increase of sales of Non-judicial Stamps of all three classes, says—“The only reason that I can assign for this is an increased knowledge on the part of the population of the Stamp law and rules.”

A part of the decrease in the sales of one-anna stamps may, I think, be

accounted for by the fact that they are applied to *darshani hundis* exceeding Rs. 20 in amount, and, as will be more particularly mentioned presently, business in hundis is on the decline. Of the several proposals which have been under consideration during the year, the schemes for employing the agency of Patwáris and Post Masters in the vend of stamps, still under the consideration of superior authority, would without doubt stimulate the sale of one-anna labels, as would any measure which placed these stamps within easier reach of the people; but the proposal which, of all others, commends itself to my mind, is that of allowing (as in England) ordinary Postage Stamps to be used for denoting a duty of one-anna payable under the Indian Stamp Act of 1879. I see no difficulty in carrying this out; the convenience to the people, and the profit to Government would, I think, be great; and the objection to mixing up the Stamp and Post Office revenues is a mere technical one, easy, I should suppose, of adjustment in the Financial Department of the Government of India.

The sale of Adhesive Foreign bill Stamps continues to be very small, and was during the year under report for the most part confined to the districts of Delhi, Hissar, Sirsa, Amritsar and Lahore, in each of which the receipts from this source diminished, the total sales amounting to Rs. 4,731 only, or Rs. 1,331 less than in the previous year. The bulk of this decrease is however nominal, and represents merely a transfer of sales from this class to the class of stamped paper. As pointed out in my last report, an erroneous practice prevailed in some places of affixing foreign bill labels to bonds executed in bankers' books; this practice has now ceased, bonds being executed on ordinary stamp paper, and the use of foreign bill stamps confined to their legitimate purpose, *viz.*, affixment to bills drawn out of but brought for negotiation into British India. The whole decrease in Delhi and Sirsa is thus explained. The Deputy Commissioner of Hissar attributes his falling-off to the growing preference to Post Office orders over hundis, both inland and foreign. The falling-off in Amritsar and Lahore is not touched upon in the reports of the Deputy Commissioners of those districts.

There is hardly any demand in the Punjab for Adhesive Share-transfer Stamps; the sales of the year came to Rs. 20 only, all at Lahore.

7. The sales of Hundi Stamps fell during 1881-82 to Rs. 44,545 from Rs. 52,472 in the previous year, notwithstanding that special measures were taken to make the mercantile community acquainted with the provisions of the law in respect to stamping hundis. The principal falling-off took place in the ten districts named in the margin. In the Delhi District, the sales of the two years were almost identical, but the following

Decrease.		Decrease.	
	Rs.		Rs.
Amritsar ...	2,998	Mooltan ...	540
Ferozepore ...	1,293	Jullundur ...	334
Hissar ...	1,195	Dera Ismail Khan	268
Jhelum ...	821	Lahore ...	228
Ludhiána ...	783	Hoshiárpur ...	102

remarks by the Deputy Commissioner are worth extracting:—"It is stated in para. 8 of the Stamp Report for 1880-81 that many Officers appear to think that the demand for Hundi Stamps will never be great, Post Office orders having to a large extent superseded the native hundi. I do not think this is the case, as those persons who chiefly use the Money Orders are Europeans and Government servants, who before the introduction of the Money Order system, made their remittances by means of Privilege Remittance Transfer Réceipts which were then granted to them equal to half of their salaries free of charge on all Treasuries. The real rival of the hundi would appear to be the Currency Note, as it is a very prevalent practice with all traders in this city to make large remittances as far as possible by this means, and sometimes the demand for Currency Notes is so great that they are sold in the market at a premium of 3 annas *per cent.* In like manner traders receive large remittances from their customers in Currency Notes, which are freely passed from one hand to another at the market rate. From Meerut and other places within a day's journey from Delhi, money is brought in Currency Notes on due dates by agents deputed for that purpose. They dislike the payment of their bills in cash, and prefer Currency Notes which if necessary can be readily converted

into rupees at Delhi. There can be nothing more favorable to the trader than the practice of sending intimation before hand, and then sending an agent at a very little cost to receive their money in notes. It has, I think, now been shown that it is not the Post Office order system that has effected the revenue derived from the sale of Hundi Stamps but the small cost of remitting and receiving Currency Notes." I think Mr. Smyth is right in considering the Currency Note as the great rival of the hundi; but I cannot help thinking that the Post Office order enters into rivalry too, although doubtless in a smaller degree; and I find that the falling-off both in Hissar and in Lahore is attributed by the Deputy Commissioners of those districts solely to this cause. The enormous expansion of the Post Office business in Money Orders seems to negative the supposition that they are now chiefly used by Europeans and Government servants who were formerly privileged to receive Treasury remittance transfer orders; indeed their use seems to be rapidly spreading in all directions, even into the rural tracts. The Deputy Commissioner of Amritsar writes—"The commerce of the place was slack last year, or rather the abnormal trade due to the Kabul war ceased; the sale of commercial stamps thus declined to some extent." The Deputy Commissioner of Ferozepore says that the decrease in that district "is due to the great dullness which prevailed in the bankers' business here during the year under report." Other District Officers have not specially touched upon the subject. I think the frequent changes of late years in the pattern of Hundi Stamps must be vexatious to the commercial classes, and may tend in some degree to check their use. Within the last four years, no less than four distinct patterns of Hundi Stamps have been in use, (1) the plain uncolored stamp embossed on the paper with a cold steel die, (2) the circular bi-color (blue and black) stamp, (3) the impressed label, and (4) the new hundi paper recently brought into use. Now the hardship is that a hundi inscribed on the wrong kind of paper is quite invalid in law, even when written in good faith.

8. Coming to sales of ordinary stamp paper, which in 1881-82 reached the satisfactory amount of Rs. 8,64,034, the highest yet attained in any year, it will not be without interest to collate the sums annually realized during the past six years * as showing that in the period in question the revenue from this source has risen by no less than Rs. 3,32,832 or nearly 63 per cent. The variations, by districts, were unusually great during the past year, 15 districts showing increased, and 17 decreased, sales. The districts in which the variations exceeded Rs. 1,000 are noted below; the smaller variations do not need particular notice in this place.

Sales.		Sales.	
Rs.	...	Rs.	...
* 1876-77	5,31,202	1879-80	7,69,683
1877-78	6,73,712	1880-81	8,53,652
1878-79	6,71,910	1881-82	8,64,034

Increase.		Decrease.	
	Rs.		Rs.
Delhi	10,158	Amritsar	6,149
Rawalpindi	7,736	Siálkot	5,015
Jhelum	4,422	Pesháwar	3,082
Umballa	3,727	Dera Ismail Khan	2,896
Ferozepore	3,073	Lahore	2,819
Sirsa	2,958	Gujránwála	2,188
Hoshiárpur	1,963	Jullundur	1,757
Simla	1,766	Bannu	1,568
		Jhang	1,083

Of the districts having increased sales, those in Delhi are said to be mainly due to the unusual sale of impressed sheets of large values. The increase in Rawalpindi can only be attributed, says the Deputy Commissioner, "to the general prosperity of the district, as well as to the impetus given to trade by the Railway." Sirsa attributes the increased demand for Stamp paper to the settlement operations, owing to which agreements for land were largely renewed and executed. No remarks have been made by the District Officers on the increased sales in Jhelum, Umballa, Ferozepore, Hoshiárpur and Simla.

Turning to districts in which sales fell off, the decrease in Amritsar has already been accounted for by the cessation of the abnormal commercial activity created by the Afghan war. I think, too, that the terrible epidemic of last autumn in the city of Amritsar, which swept away thousands and stopped all business for a considerable time, must have had an effect upon the Stamp revenue. Colonel Birch writes from Siálkot—“the sale of impressed paper which had risen during 1880-81 by Rs. 7,419 shows a falling-off of nearly 10 *per cent.* or Rs. 5,015 in the year under review. The decrease is probably due to agricultural prosperity and cheapness of food, and consequently less necessity for contracting loans. But the income is still in excess of 1879-80.” Colonel Beadon says the cause of the decrease in his district (Lahore)—“cannot be stated with certainty; perhaps agriculturists had less need for borrowing owing to improved agricultural prospects.” Jullundur (Mr. Bullock)—“The decrease in receipts from Non-judicial Stamps appears to be due to the execution of a smaller number of optionally registerable bonds, which I understand to be the case.” Bannu (Mr. Udny)—“In my last report I attributed the increased sale of Non-judicial Stamps to the growing tendency to reduce contracts of sale to the form of a document and the increasing popularity of registration, whilst the decrease in the sale of Judicial Stamps appeared owing to a decrease in litigation. I am now satisfied however that the true explanation (which applies both to the statistics of the past and the present year) lay in the fact that 1880-81 was not a plentiful year whilst 1881-82 has been a very plentiful one. Consequently, in the former year we find alienations of property more frequent and litigation decreased, because a luxury which the poor man in an unprosperous year is unable to indulge in. In the latter (the year now under report) we find alienations rendered for the great part unnecessary; a consequent fall in the sale of Non-judicial Stamps; litigation on the increase, a high average of cases fought up to the highest court of appeal; a consequent, greatly increased, sale of Judicial Stamps; all the unmistakable signs of a first rate harvest and general plenty.” The decrease of sales of stamped paper in Jhang is attributed by the District Officer to “a less number of documents having been registered,” probably meaning that fewer registerable deeds had been executed. No explanation is given of the falling-off in Gujranwála, while from Dera Ismail Khan and Pesháwar, as before remarked, no reports have been received.

9. The miscellaneous income of the year, that is to say the cash realization other than from sale of stamps, differed but little from that of the previous year. Stamp duties taken in cash increased from Rs. 9,542 to Rs. 9,819; in these sums are included the sums paid as duty on documents stamped with impressed labels at the stamping press attached to my office; 2,025 such instruments were stamped in 1881-82 to a value of Rs. 6,803; in the previous year the number stamped was 3,185 and the value Rs. 6,555. Penalties (*i. e.*, the validating civil penalties levied by Courts and Collectors, and not the criminal fines imposed by Magistrates under Chapter VIII of the Stamp Act, which are not credited to Stamp revenue,) increased from Rs. 9,357 to Rs. 9,736, betokening greater vigilance in enforcing the law.

10. The charges of the year came to Rs. 2,38,839 under the head *judicial*, and Rs. 49,120 under the head *non-judicial*, or Rs. 2,87,959 in all, being an increase of Rs. 10,335; in these charges are included refunds, and the cost of the establishments for service of process. Discount on sales has of course increased under *judicial* owing to the increased sale of court-fee stamps. The bulk of the increased charges of the year occurred in the item of refunds, and are for the most part the result of successful appeals, although refund of the value of non-judicial stamps inadvertently spoiled or not required for use has been liberally granted. There has been a reduction in the process-serving establishment. The cost of my own office, which, as usual,

has been distributed *pro ratâ* under the three heads of Judicial, Non-judicial, and Postage and Telegraph Stamps, is detailed below:—

	1880-81.		1881-82.	
Salary of Superintendent	7,040	0 0	7,200	0 0
Establishment	1,699	13 11	2,562	6 6
Office Contingencies	1,191	7 8	865	1 5
Printing and Stationery	450	12 0	1,567	12 9
Travelling and Tour charges	800	0 0	861	9 5
House-rent	384	0 0	384	0 0
Total	11,566	1 7	13,440	14 1

Which has been distributed thus:—

				Judicial.	Non-Judicial.	Postage and Telegraph.
Gross sales of the year	1880-81	...	...	22,14,544	9,98,601	16,42,374
	1881-82	...	...	23,32,694	9,97,161	11,22,107
Proportionate share	1880-81	...	...	5,277	2,377	3,912
	1881-82	...	...	7,042	3,011	3,388

There was a small addition to my office establishment during the year, but not to the extent shown above; as explained in my separate Registration Report, my office establishments in the Registration and Stamp branches respectively were, with the sanction of Government, amalgamated, and the total cost is now charged in the same proportion as my own salary, *viz.*, three-fifths to Registration and two-fifths to Stamps, the result being a nominal decrease under the former head and a corresponding nominal increase under the latter. In like manner the charges for printing and stationery in 1881-82 shown above represent two-fifths of the total charges of both departments; the bulk of the increase took place in the Registration Department.

11. Thus the net Stamp revenue of the year stands at Rs. 20,99,774 Judicial, and Rs. 9,68,357 Non-Judicial, or Rs. 30,68,131 in all, and Rs. 1,06,469 in excess of the net revenue of 1880-81.

12. The number of official vendors of stamps was 154, as in the previous year, while the number of unofficial persons licensed rose from 1,257 to 1,468, giving a total of 1,622 persons authorized to sell stamps, a satisfactory increase of 211. The amount paid as discount to the official class was Rs. 27,903, and to the non-official Rs. 43,532. The official class of course comprises District Treasurers and their subordinate agents employed as *Tabsil Photadârs*; but a large proportion of the so-called non-official vendors consists of paid servants or agents of District Treasurers, who thus not only enjoy a substantial share of the profits arising from the sale of non-judicial stamps, but have practically the monopoly of the sale of Court Fee Labels, worth Rs. 33,750 in the year under report. This is in accordance with the declared policy of the Financial Commissioner. A scheme for employing rural Post Masters as vendors of non-judicial stamps at places other than the head quarters of *Tabsils* has been prepared and is now before the Financial Commissioner. Another scheme awaiting final orders is that of employing *Patwârîs* to sell one-anna stamps in particular.

13. The number of persons punished by Magistrates for offences against the Stamp Law, all by simple fine, increased from 298 to 320; more than half of these cases occurred in the Rawalpindi district alone, which for years past has been conspicuous for the number of its prosecutions under the Stamp Act, and for the third time the Deputy Commissioner is quite silent as to the nature of these cases, in spite of the Financial Commissioner's comments on this head in the two last reports. In no other district were prosecutions numerous; in 13 there were none at all.

14. As might have been expected from the close of the Afghan war, the sales of Postage and Telegraph Stamps fell considerably during last year. The decrease is most conspicuous in Telegraph Stamps; it is least marked in Service Postage Stamps; the sales of 1881-82, notwithstanding this falling-off, were much in excess of the normal amount before the war commenced. I give the figures for the past five years.

	Postage		Telegraph.
	Ordinary.	Service.	
	Rs.	Rs.	
1877-78	3,95,164	2,18,987	3,16,632
1878-79	4,73,766	2,30,601	5,42,171
1879-80	5,96,932	2,68,749	8,22,770
1880-81	5,65,518	2,57,896	8,18,960
1881-82	4,43,388	2,49,077	4,29,642

15. Our stock of stamps of each description at the beginning and end of the year stood as follows:—

	On 1st April 1881.	On 31st March 1882.
	Rs.	Rs.
Judicial	21,34,436	21,60,217
Non-Judicial	10,29,383	10,37,976
Postage, ordinary	4,88,670	5,51,528
" service	2,28,624	2,22,112
Telegraph	5,74,534	6,67,724

The balance at the close of the year is about equal to a year's consumption, except in the case of Telegraph Stamps, of which we have perhaps a larger stock than is absolutely necessary; but the demand has been so capricious of late years, and the public inconvenience would be so great should the stock run out in any place, that I hesitate to take steps which may prove premature for reducing the stock in hand. The balance of non-judicial stamps will shortly be reduced to a small extent by the return to Calcutta of a large stock of Hundi Stamps rendered unsaleable by a recent change of pattern.

16. For the first time since I have held the office of Superintendent of Stamps, I am able to record—and I do so with great satisfaction—that the year was unmarked by any embezzlements or frauds in the Stamp Department. The practice, once not uncommon, of abstracting Court Fee labels from files for the purpose of fraudulently using them again, appears to be almost extinguished; while the Departmental rules relating to custody, issue, and accounts are more carefully attended to by Treasury officers and Tahsildárs.

17. In 1873, a Stamp Manual for the Punjab was issued under authority, and was of great assistance to officers, containing as it did, all the then existing rules and orders of the department in a handy volume. But, owing to lapse of time and changes of laws and rules, the greater part of it had become obsolete, and it was found that by relying upon it officers sometimes went wrong. The Manual was accordingly, during the year under report, formally withdrawn from use under the Financial Commissioner's authority, as a work of reference, and was replaced for the most part by four consolidated circulars, treating respectively of—

- (1) The Indian Stamp Act, 1879 ;
- (2) The Court Fees Act ;
- (3) The Vend Rules ; and
- (4) The Rules of the department on the subject of custody, replenishment of stock, issue, accounts and other matters.

The preparation of a new Manual in the place of the one thus withdrawn, has, with the Financial Commissioner's approval, been deferred until the passing into law of the Court Fees Bill now under the deliberation of the legislature, and the issue of new rules thereunder.

18. I visited 17 districts in the course of the year, and examined the stocks of Stamps, the custody and vend arrangements, and the accounts of 16 Sadar and 24 Branch Stamp Depôts, as well as the stamps in files deposited in 26 Record Offices, of which 5 were the Offices of Commissioners, 15 Offices at District head quarters, and 6 Small Cause Courts and other outlying offices; also the stamps on files pending in the Courts which fell in my line of march. This is a smaller amount of inspection duty than that recorded in my last report, but the difference is more than made up by the inspections made by me in my new capacity of Registrar of Joint Stock Companies.

LAHORE :

Dated 21st July 1882. }

E. W. TROTTER,

Superintendent of Stamps, Punjab.

APPENDIX B.

STATEMENT OF COLLECTIONS OF STAMP DUTY ON PAUPER SUITS IN THE PUNJAB FOR THE OFFICIAL YEAR 1881-82.

1 District.	2 Balance at the close of last year.	3 Balance since ascertained.	4 Total of columns 2 and 3.	5 Amount realized in the year.	6 Amount erased under Commissioner's sanction during the year.	7 Amount of commission paid to Sheriff.	8 Total of columns 5 to 7.	9 Balance remaining due, column 4 minus column 8.	
Delhi	..	3,275	963	4,238	838	..	17	855	3,383
Gurgáon	..	228	..	228	..	..	..	..	228
Karnál	..	1,642	1,518	3,160	..	48	..	48	3,112
Hissar	..	187	..	187	..	..	..	..	187
Rohtak	..	409	..	409	21	355	..	376	33
Sirsa	181	181	..	181	..	181	..
Umballa	..	1,384	194	1,578	369	331	..	700	878
Ladhána	..	935	2,400	3,335	322	..	..	322	3013
Simla	..	102	..	102	..	102	..	102	..
Jullundur	..	403	386	789	270	513	6	789	..
Hoshiárpur	..	2,285	3,940	6,225	779	..	..	779	5,446
Kángra	276	276	61	..	1	62	214
Amritsar	..	336	1,618	1,954	196	1,521	2	1,719	235
Gurdáspur	..	410	463	875	161	12	..	173	702
Siálkot	..	718	153	871	262	126	5	393	478
Lahore	..	2,224	404	2,718	108	172	..	280	2,438
Gujránwála	90	90	89	..	1	90	..
Ferozepore
Rawalpindi	319	319	72	85	..	157	162
Jhelum	..	540	147	687	72	..	..	72	615
Gujrat	40	40	40	..	..	40	..
Shahpur	53	53	19	..	..	19	34
Mooltan	..	187	187	374	353	17	4	374	..
Jhang	72	72	71	..	1	72	..
Montgomery	..	146	840	986	49	..	1	50	936
Muzaffargarh	..	40	23	63	..	41	..	41	22
Dera Ismail Khán	..	138	178	316	112	202	2	316	..
Dera Gházi Khán	341	341	..	..	..	..	341
Bannu	281	281	213	15	4	232	49
Pesháwar	..	414	587	1,001	164	280	1	445	556
Hazára	1	1	1	..	..	1	..
Kohát	2	2	2	..	..	2	..
Grand Total	..	16,093	15,749	31,752	4,644	4,001	45	8,690	23,062

E. W. TROTTER,
Supdt. of Stamps, Punjab.

