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PUNJAB STAMP REPORT,
1884 -1885 .

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REPORT

OF THE

ADMINISTRATION OF THE STAMP DEPARTMENT

OF THE

PUNJAB AND ITS DEPENDENCIES,

For the year 1884-85.

Published by Authority.



LAHORE: PRINTED BY W. BALL & Co.,
(Successors to the Punjab Printing Company)
GOVERNMENT PRINTERS.

1885.

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REPORT
ON THE
ADMINISTRATION OF THE STAMP DEPARTMENT
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PUNJAB AND ITS DEPENDENCIES,
For the year 1884-85.

1. SUMMARY OF RECEIPTS AND CHARGES.—The prescribed statistics of the working of the Stamp Department in each District of the Province are contained in the two tables annexed, *viz.*—

Appendix A.—Showing receipts, charges, and other particulars ;

Appendix B.—Showing collections and balances of Stamp duty in pauper suits.

I give below the usual summary of the principal heads of receipt and charge for the past two years :—

		1883-84	1884-85	Difference
		Rs.	Rs.	Rs.
RECEIPTS.				
JUDICIAL	{ Sale of Stamps	23,41,442	23,52,744	+ 11,302
	{ Recoveries in pauper suits	7,277	4,981	- 2,296
	{ Miscellaneous	1,147	1,150	+ 3
		23,49,866	23,58,875	+ 9,009
NON-JUDICIAL	{ Sale of Stamps	10,10,556	9,85,924	- 24,632
	{ Stamp duties taken in cash	12,128	10,399	- 1,729
	{ Penalties	13,003	10,258	- 2,745
	{ Miscellaneous	576	496	- 80
		10,36,263	10,07,077	- 29,186
Total Receipts		33,86,129	33,65,952	- 20,177
CHARGES.				
JUDICIAL	{ Discount on sales	32,853	32,936	+ 83
	{ Refunds	21,609	22,154	+ 545
	{ Process-serving-Establishments	1,78,588	1,80,587	+ 1,999
	{ Miscellaneous	5,436	4,594	- 842
	{ Office of Superintendent of Stamps Punjab (share of)	6,808	7,441	+ 633
		2,45,294	2,47,712	+ 2,418
NON-JUDICIAL	{ Discount on sales	38,847	37,814	- 1,033
	{ Refunds	6,658	6,768	+ 110
	{ Miscellaneous	2,521	2,404	- 117
	{ Office of Superintendent of Stamps Punjab (share of)	2,938	3,118	+ 180
		50,964	50,104	- 860
Total Charges		2,96,258	2,97,816	+ 1,558
NET REVENUE.				
Judicial		21,04,572	21,11,163	+ 6,591
Non-Judicial		9,85,299	9,56,973	- 28,326
Total Net Revenue		30,89,871	30,68,136	- 21,735

This table shows an unexpected increase of Rs. 9,009 in the income from judicial, and an equally unexpected decrease of Rs. 29,186 in that from non judicial stamps, the net revenue, after deducting charges and refunds, exhibiting a diminution of Rs. 21,735. The net revenue for the four past years may be compared with advantage :—

	Rs.
1881-82	30,68,131
1882-83	29,51,340
1883-84	30,89,871
1884-85	30,68,136

From this it may be inferred that our Stamp revenue has reached a stage for the present more or less stationary, for the net revenue of 1884-85 is almost identical with that of 1881-82, and does not differ very materially from that of 1883-84. If we contrast the average gross receipts for the past five years, Rs. 33,17,440, with those of the first five years during which the Stamp Department came under the administration of this office, being the quinquennial period ending with the year 1876-77, during which the annual gross revenue averaged Rs. 23,87,651, we get an increase amounting to nearly 39 per cent.

2. SALE OF COURT FEE STAMPS.—The revenue from the sale of judicial stamps has continued to increase, being Rs. 11,302 more in 1884-85 than in the previous year, when the then unprecedented figure of Rs. 23,41,442 was recorded; and this is the more extraordinary, seeing that litigation actually decreased as to amount, although it increased in value, the institutions being 17,726 fewer in 1884-85 than in the previous year. This is shown in the following table :—

		1883-84	1884-85	Difference per cent.
Sale of Stamps	Rs.	23,41,442	23,52,744	+ 48
Suits instituted	Number	290,700	272,974	- 6.1
	Value	Rs. 1,64,59,610	1,74,88,655	+ 6.25

Thus, although there has been no material difference in the percentage of sales of stamps during the past two years, there has in the year under report been a decrease of 6.1 per cent. in the number of suits instituted, accompanied by an increase of 6.25 per cent. in their value. A few suits of exceptional value were instituted during the year, but not sufficient to account for this extraordinary result; but it is possible (although I put this forward conjecturally) that the difference in classification of suits made by Section 45 of the new Punjab Courts Act, may have had some effect in nominally reducing the number of institutions, which are supposed to show Civil cases only, excluding revenue and miscellaneous cases, while from 1st November 1884, several classes of cases heretofore triable only in Civil Courts, have been made over to Revenue Courts.

The reorganization of the Courts of the Province brought about by the Act above cited, has naturally caused considerable fluctuations in the sales of several districts. The following are the districts in which the fluctuations have exceeded Rs. 2,000 :—

Increase.		Decrease.	
	Rs.		Rs.
Delhi	17,291	Umballa	8,414
Hissar	7,516	Ludhiana	3,997
Rohtak	4,586	Hoshiarpur	4,184
Simla	10,698	Gurdáspur	4,275
Ferozepore	3,386	Lahore	8,633
Jullundur	5,795	Jhang	3,640
Amritsar	4,596	Montgomery	3,252
Shahpur	6,292	Rawalpindi	9,403
Gujranwála	8,919	Dera Ghazi Khan	3,004
Dera Ismail Khan	14,726	Bannu	5,169
Muzaffargarh	5,829	Peshawar	16,167
		Sirsa	8,117

From the first of November last, the Sirsa district was broken up and divided between the districts of Hissar and Ferozepore, consequently the diminished income shown above against Sirsa results from the sales of 7 months only in 1884-85 being contrasted with those of 12 months in 1883-84, and may be set off against the increased sales of Hissar and Ferozepore. Delhi shows the largest increase of all, which the Deputy Commissioner says is "probably due partly to the establishment of the new Divisional Court at Delhi, and partly to an increase in litigation and its value; a few suits of upwards of 3 lakhs were instituted during the year under report against Sahib Singh and others in the city." The increase in Rohtak is ascribed by the Deputy Commissioner in one part of his report to "the amelioration that took place in the condition and prospects of the people during the year under report," a reason which I confess I cannot quite follow, and in another to "a large increase in the number of applications for execution of decrees." There was actually a decrease both in the number and value of institutions, but as regards the value, the Deputy Commissioner explains that one single case instituted in 1883-84 accounts for nearly the whole difference. The large increase in Simla is entirely due to increased litigation, the number of cases instituted having increased from 2,383 to 2,624, and their value from Rs. 2,37,783 to Rs. 4,23,847. As to Jullundur, the Deputy Commissioner remarks—"The increase in receipts from court fee stamps is due to the general increase in litigation; besides, by the introduction of the reorganization scheme in November last, the districts of Ludhiana and Ferozepore and part of the Sirsa District have been annexed to the Jullunder division, and consequently many of the litigants appealing from those districts have purchased their stamps from this district." The increase in Amritsar is accounted for by the larger institution of cases. In Shahpur we have the apparent anomaly of an increase of Rs. 6,292 in sales of stamps, accompanying a decrease of 212 in the number and Rs. 9,384 in the value of suits; the Deputy Commissioner points out that the statistics of litigation for 1884-85 do not include the "new class of Revenue suits," meaning no doubt those created by Section 45 of Act XVIII of 1884; but although this explains away the paradox, it does not account for the really large increase in the sales. The still larger increase in Gujranwala is left unnoticed by the District Officer; his statistics of litigation show an increase both in the number and values of suits, but hardly, I think, sufficient to account for such a large increase as Rs. 8,919 in sale of stamps. Saving in Delhi, the largest increase of the year in sale of judicial stamps took place at Dera Ismail Khan, in reference to which the District Officer writes—"The number of suits instituted during the year under report shows an increase of 791 or about 13 per cent. over that of the previous year, and the value of suits has consequently risen by Rs. 1,45,018, or over 77 per cent.; the increase in number of cases is to some extent due to the fact that several cases were instituted against one Tabla Ram, a large trader in the city, who failed in business." The increase in the sale of judicial stamps at Muzaffargarh, the Deputy Commissioner writes, "needs no comment if we look at the enormous rise in litigation both as to the number and value of suits instituted; the number of suits has increased by almost 900 and the value by Rs. 46,270."

Turning to districts showing a diminished sale of Court fee stamps, I first come to Umballa. The report of the Deputy Commissioner is so concise that I am able to quote it here *in extenso*, merely observing that his remarks are not limited to the sale of judicial stamps, but to the operations of the Department generally. He says—"There is little calling for remark. The Stamp revenue has somewhat fallen off during the year, but it is to be remarked that the revenue for 1883-84 was in excess of the previous year; the differences are no more than the ordinary fluctuations to which (this?) kind of revenue is liable from year to year. The only special cause to which the present decrease may be in part attributed is the severe sickness which prevailed in the autumn, and which brought all the transactions of business throughout the greater part of the district almost to a stand-still for several months." Now I find that the income from sale of court fee stamps during the past three years was as shown in the

	Rs.) margin, showing a decrease of Rs. 8,414 in 1884-85, and an increase of only Rs. 3,997 in 1883-84; the number of institutions during the past two years was very nearly the same, but
1882-83 ...	1,05,048	
1883-84 ...	1,09,045	
1884-85 ...	1,00,631	

there was a diminished value of more than a lakh of rupees. I think one cause for the diminished sale of court fee stamps has been overlooked by the Deputy Commissioner, *viz.* the removal of the Divisional Court from Umballa to Delhi, in consequence of which a large number of appellants who formerly purchased stamps for their appeals at Umballa, now purchase them at Delhi. The Deputy Commissioner of Ludhiana says—"The decrease of Rs. 3,997 or 4 per cent on sales of Court Fee stamps is chiefly due to the introduction of the new system of mutation record of transfers of land, which has done away with the initiatory petition which, under old rules, was filed on an 8-anna stamp, and 8 annas process fee stamp was taken, making one rupee in each case. As there have been over 2,000 mutation record cases, the bulk of the decrease is clearly due to this cause." The decreased sales in Hoshiarpur, corresponding with decreased litigation, can, the Deputy Commissioner says, "be fairly accounted for by the termination of the Settlement and transfer of all officers connected with the Settlement." The diminished sales in Gurdaspur are said to be the result of decreased litigation. In Lahore, the seat of the Government, of the Chief Court, of the Financial Commissioner's Court, and of the Heads of Departments, some considerable variation from year to year in the demand for judicial stamps must be expected. In the year under report, the sales diminished by Rs. 8,633, while the number of suits instituted decreased by 613, and their value increased by the large amount of Rs. 5,58,176. How far, if at all, these results are attributable to the reorganization of the Courts, it is impossible to say; the Deputy Commissioner's explanation is as follows—"The decrease under Court fees is due to a stamp for a suit the value of which was over 5 lakhs having been purchased in 1883-84, and also to some stamps of high values having been purchased for appeals to Chief Court; for the suit above referred to the stamp was purchased in 1883-84, whilst the suit was brought in 1884-85; the somewhat anomalous result of a comparison of the figures * * * is in a great measure due to this circumstance." In Jhang there has been a falling-off in sales to the extent of Rs. 3,640, corresponding with decreased litigation; in the previous year, there was an increased sale to the extent of Rs. 5,989. Similar remarks apply to Montgomery. The large falling-off in sales in Rawalpindi is accounted for by the Deputy Commissioner by "the completion of the Settlement of this district, and also to the general prosperity of the district by excellent harvests; this cause would appear to be borne out by the fact that a large decrease of 1,775 appears in the number of civil suits brought into court this year, compared with that of the previous year." It is possible, however, that the establishment of a Bench of Judges at Jhelum empowered to hear appeals from Rawalpindi may have had something to do with the diminished sales at the latter place. The decreased sales at Dera Ghazi Khan to the extent of Rs. 3,004 was due, the Deputy Commissioner says, "to the institution of 580 less suits than in 1883-84, principally of money-lenders against agriculturists who were able this year to pay their debts out of court, in consequence of good harvests." In Bannu the sales fell by Rs. 5,169, there being fewer cases instituted by 1,970 in number and Rs. 61,465 in value. The Deputy Commissioner writes:—"The difference in the number of civil suits instituted and their values explains the deficiency in the sales of judicial stamps during the year. One of the tahsils of this district, namely Marwat, having been in the matter of civil suits taken away from this district and joined with the Dera Ismail Khan district since November 1884 by the introduction of the new judicial scheme, the sale of judicial stamps was thus reduced." There was a greater falling-off in Peshawar during the year in the sale of Judicial stamps than in any other district, amounting to the serious extent of Rs. 16,167, which I think the District Officer has entirely failed to account for, the statistics of litigation for the two years showing no great differences. He says, and I give his brief report almost *in extenso*, "the figures of the year do not seem to call for any special remarks, with the exception of the decrease in the sale of Court fees stamps, and this is due chiefly to the institution of suits of smaller value than those in the year 1883-84."

The annexed table shows the number of judicial stamps of each kind and value sold during the year :—

<i>Adhesive Labels.</i>			<i>Impressed Sheets.</i>				
Value Rs. As.	Number sold.	Value Rs.	Number sold.	Value Rs.	Number sold.	Value Rs.	Number sold.
0 1	700,220	10	15,386	155	18	400	12
0 2	24,550	15	6,448	160	17	425	3
0 3	5,836	20	3,883	165	10	450	8
0 4	708,291	25	1,462	170	10	475	3
0 6	76,353	30	1,469	175	16	500	7
0 8	1,116,777	35	958	180	14	525	1
0 12	99,989	40	559	185	8	550	1
1 0	106,532	45	449	190	13	575	3
1 2	40,597	50	538	195	16	625	3
1 8	48,483	55	100	200	39	650	5
2 0	54,741	60	249	205	5	675	2
3 0	36,319	65	133	210	6	700	3
4 0	24,712	70	109	215	8	725	2
5 0	5,752	75	128	220	6	750	1
6 0	18,663	80	144	225	10	775	1
7 0	3,845	85	114	230	2	850	1
		90	110	235	3	875	4
		95	73	240	3	900	4
		100	178	245	3	1,000	11
		105	32	250	4		
		110	35	255	1		
		115	29	260	2		
		120	26	265	8		
		125	31	270	8		
		130	12	275	21		
		135	20	300	12		
		140	18	325	8		
		145	24	350	8		
		150	23	375	7		

The Court fee stamps of the new patterns came into use during 1883-84; consequently while they have been in use throughout 1884-85, they were used during only a part of the previous year. Again as regards adhesive labels of the old pattern, those of Rs. 10 and upwards in value were in use during a part of 1883-84, but were not used at all during 1884-85; while those of values less than Rs. 10 have been in use throughout both years concurrently with the new pattern adhesive labels, although the former, as they are gradually being used up, are sold in diminishing numbers. For these reasons, no advantage would be obtained by contrasting the number of stamps of each value sold during the past two years. But it may be worth noting that out of the total Court fee stamps sold in the Punjab during the past year, amounting to 3,104,761 in number, representing a value of about 23½ lakhs of rupees, no less than 3,071,660, or very nearly 99 *per cent.* in number, representing about 16 lakhs of rupees, were adhesive labels of values less than Rs. 10.

3. PAUPER CASES.—The usual details of collections of Stamp duty and unrealized balances in pauper cases, are given in Appendix B., which shows that the year opened with an aggregate balance of Rs. 25,016, and that new cases were admitted to a total of Rs. 12,565 (or Rs. 4,161 less than in 1883-84), the largest admissions being in Peshawar Rs. 2,340, and Ludhiana Rs. 1,731; the amount recovered was Rs. 4,926 only against Rs. 7,185 in the previous year, and the amount struck off as irrecoverable Rs. 3,030 against Rs. 8,566; the year closing with an aggregate balance of Rs. 29,570, or Rs. 4,554 more than the opening balance; the largest unadjusted amounts remaining in the following districts:—

	Rs.
Peshawar	5,540
Delhi	4,472
Lahore	4,123
Hoshiarpur	2,577
Ludhiana	2,248
Gujranwala	1,886
Dera Ghazi Khan	1,514
Gujrat	1,426

The above figures seem to indicate that, during the year under report, admissions to sue as paupers were more cautiously made, but that the efforts to recover unadjusted balances were somewhat relaxed.

4. SALE OF NON-JUDICIAL STAMPS.—The demand for non-judicial stamps during the year under report was Rs. 9,85,924, which, although Rs. 24,632 less than in the exceptional year 1883-84, was Rs. 15,534 more than in 1882-83.

The decrease took place in every description of stamp, save Share Transfer labels, the demand for which is always insignificant. The following are the figures for the past three years:—

		1882-83	1883-84	1884-85
		Rs.	Rs.	Rs.
<i>Adhesive</i>	{ One anna or "receipt" ...	81,565	81,270	80,613
	{ Foreign bill ...	5,302	5,478	5,012
	{ Share transfer ...	119	163	340
<i>Impressed</i>	{ Hundi ...	46,572	51,577	48,537
	{ Ordinary ...	8,36,829	8,72,068	8,51,422
	Total	9,70,387	10,10,556	9,85,924

Thus there was a falling off in the sales of adhesive labels to the extent of Rs. 946, in hundi paper of Rs. 3,040, and in ordinary impressed sheets of Rs. 20,646. Each kind of stamp will now be noticed separately.

5. *Adhesive labels.*—The sale of one-anna or "receipt" stamps again fell off, although to the small extent of Rs. 657 only, and this notwithstanding that the attention of District Officers has of late years been frequently drawn to the fact that the demand for these stamps must be far smaller than the number of transactions requiring their use, and notwithstanding that rules have been issued for licensing Sub-Postmasters and Patwaris for their sale on favorable terms in view to foster the sale of these stamps. In truth, however, licenses under these rules, as will be noticed hereafter, are not very freely applied for or granted, and I place greater hope in a proposal recently made by the Director General of the Post Office to authorize all Postmasters to sell one-anna revenue stamps without special license, giving them a moderate discount on their purchases, in the same way as they now sell Postage stamps, a measure which I think would very greatly extend the sale of receipt stamps, and which is only second to a former proposal to allow postage stamps to be used for all purposes requiring an anna stamp. In the present instance the decrease is variously attributed to the issue of the Financial Commissioner's Circular No. 2 of 1885, ordering that the practice of taking stamped receipts in duplicate for payments made from the Government Treasuries be discontinued, to the increased use of regular bonds instead of mere acknowledgments in bankers' books, (although in some districts the very contrary is alleged to account for small increases), and to the good harvests of the year, which saved agriculturists to some extent from having recourse to the money-lenders. The variations by districts are in no case remarkable, the largest occurring in the following districts:—

	Increase.	Decrease.
	Rs.	Rs.
Delhi	...	422
Karnal	387	...
Ludhiana	...	353
Amritsar	497	...
Lahore	...	447
Jhang	319	...
Rawalpindi	...	906
Gujranwala	518	...
Peshawar	...	359

The sale of Foreign bill stamps was much the same as in the previous year, Rs. 5,012 against Rs. 5,478, or a small decrease of Rs. 466, the greater part of which occurred at Delhi, owing, it is said, to the failure of certain banking firms in the city and the loss of confidence among traders resulting therefrom. The sales were, as in the preceding year, almost entirely confined to the following four districts :—

	Rs.
Delhi	2,500
Hissar	1,577
Amritsar	541
Lahore	321

Umballa, Simla, Rawalpindi and Sirsa contributed the remaining Rs. 73, while in 24 districts there were no sales of these stamps at all.

The demand for Share transfer stamps was confined to the 5 districts of Delhi, Umballa, Simla, Lahore and Rawalpindi, and in all came to Rs. 340 only, a little more than in the previous year. This description of stamp can be used only for the transfer of shares in public companies and associations, which are so few in the Punjab, that the demand for these stamps must necessarily be very limited.

6. *Hundi paper*.—The sales of hundi paper came to Rs. 48,537, being less by Rs. 3,040 than in 1883-84, but more by Rs. 1,965 than in 1882-83. The principal transactions took place in the following districts :—

	Sales. Rs.	Increase or decrease Rs.
Delhi	20,079	— 1,756
Hissar	3,025	+ 362
Umballa	1,164	+ 42
Simla	1,259	+ 75
Ludhiana	1,113	— 359
Ferozepore	2,158	+ 836
Amritsar	8,878	— 66
Lahore	1,431	— 109
Mooltan	2,301	— 482
Rawalpindi	1,033	— 504
Sirsa	1,657	— 405
Gujrat and Muzaffargarh
Remaining 19 Districts	4,439	— 674

The falling-off in hundi business in Delhi and Mooltan is reported to be due to the failure of several banking firms ; that in Sirsa is of course owing to the dismemberment of the district, and is more than made up by the increase in Hissar and Ferozepore ; as regards the latter district Rs. 460 represent the increase arising from the addition of the Fazilka tahsil, and the remainder is said to be “ due to prosperity in trade.” No explanation has been given of the large decrease of sales in Rawalpindi. The other fluctuations call for no remarks.

7. *Ordinary impressed stamps*.—The sales of ordinary stamp paper during the year under report came to Rs. 8,51,422, which although less by Rs. 20,646 than the exceptionally large sales of the previous year, is nevertheless a satisfactorily large income from this source, and exceeds the sales of 1882-83 by Rs. 14,593. The diminished demand in 1884-85 as compared with the previous year is in general ascribed to good harvests, and in the southern districts to excessive sickness prevailing in the autumn. The variations by districts are in no case, except at Rawalpindi, very marked. The following are those in which the variation exceeds Rs. 2,000 :—

	Increase. Rs.	Decrease Rs.
Umballa	...	4,161
Jullundur	...	4,612
Amritsar	2,649	...
Lahore	2,369	...
Rawalpindi	...	8,399
Sialkot	...	3,728
Dera Ghazi Khan	...	2,905

The explanations given by District Officers of these variations are the following:—Umballa, (whose report has been cited *supra* in full,) sets his decrease down to the prevailing sickness; Jullundur attributes his decrease to “ a timely and favorable fall of rain, resulting in good crops—sugar-cane and cotton especially; the zemindars were consequently less in need of loans than they usually are.” Amritsar:—“ Increase probably owing to an increase in stamp vendors.” In Lahore, besides normal variations, the increase is said to be owing to the accidental purchase of a few stamps of large value, one for a bond for Rs. 96,800. Rawalpindi:—“The decrease of Rs. 8,399 under impressed sheets may also be due in a great measure to the prosperity of agriculturists by favorable seasons and excellent harvests.” The sales in Sialkot were greater than in 1882-83, although less than in 1883-84 which was an exceptional year. Dera Ghazi Khan:—“ The decrease is due to agriculturists not having stood in need of borrowing money from bankers so largely as heretofore, on account of good harvests, and Government having sanctioned larger amounts for *takkavi* advances, which in the year under report amounted to Rs. 29,000, against Rs. 24,000 of the previous year.”

8. MISCELLANEOUS STAMP INCOME.—The miscellaneous heads of stamp revenue for the past two years show the following receipts:—

		1883-84.	1884-85.
		Rs.	Rs.
Stamp duties taken in cash	...	12,128	10,399
Penalties	...	13,003	10,258
Other items	{ Judicial	1,147	1,150
	{ Non-Judicial	576	496
Total	...	26,854	22,303

The decrease under the first head is more than accounted for by the diminished value of the stamps affixed to documents in my office, Rs. 4,700 against Rs. 6,655, although the actual number of documents sent to be so stamped was greater—2,253 against 1,491. The amount realized by way of penalty was not only less than in the previous year, but also less than in 1882-83; this may possibly be due, as some officers say, to the provisions of the Stamp law being better understood, or at any rate, to their being better observed; the number of criminal prosecutions was the same.

9. CHARGES.—The charges for the year, including refunds and process-serving establishments, as well as a proportionate share of the cost of my own office, came to Rs. 2,97,816 against Rs. 2,96,258 in 1883-84. Discount on sales shows a decrease of Rs. 950, corresponding with the diminished sales of non-judicial stamps; under refunds there is an increase of Rs. 655 owing no doubt to the more liberal rules made for refunding the value of stamped paper spoiled or not required for immediate use; process-serving establishments, which are not under the control of this office, cost Rs. 1,999 more than in the preceding year. The only other item worth notice is the cost of my own Office, the details of which for the past two years are given below:—

	1883-84		1884-85	
	Rs.	A. P.	Rs.	A. P.
Salary of Superintendent	7,200	0 0	8,283	9 10
Office Establishment	2,832	8 10	3,015	9 1
Contingencies	691	12 3	1,072	0 0
Printing and Stationery	799	15 9	1,053	3 3
Travelling and Tour charges	828	2 10	665	12 5
House-rent	384	0 0
Total	12,736	7 8	14,090	2 7

These charges have, as usual, been distributed rateably between (1) Judicial, (2) Non-Judicial, and (3) Postage and Telegraph Stamps, in the following manner:—

	Year.	Judicial.	Non-Judicial.	Postage and Telegraph.
		Rs.	Rs.	Rs.
Gross sales ... }	1883-84	23,41,442	10,10,556	10,28,166
	1884-85	23,52,744	9,85,924	11,16,525
Proportionate share ... }	1883-84	6,808	2,938	2,990
	1884-85	7,441	3,118	3,531

The increase under the head of Salary of Superintendent is caused by the allowances of my *locum tenens* during my absence on 70 days' privilege leave; that under Office establishments arises from incremental promotions; and the increase under Contingencies and printing is due to the cost of translating and printing the long consolidated circulars of which mention was made in my last report.

10. VEND.—The number of persons licensed to sell stamps, and the amount of discount paid to them during the past two years are as shown below:—

	No. of Vendors.		Discount paid.	
	1883-84	1884-85	1883-84 Rs.	1884-85 Rs.
Officials ...	178	193	34,265	37,384
Sub-Postmasters ...	47	106	862	295
Patwaris ...	11	7	61	13
Others ...	1,631	1,524	36,512	33,053
Total ...	1,867	1,830	71,700	70,745

Under the term official vendors are comprised Treasurers and their authorized agents, who alone receive discount on their purchases of judicial stamps, but who are required, as a condition of the grant of this monopoly, to maintain a vendor at every place where a Court is held; in fulfilment of this requirement and through the establishment of new Courts, the number of such vendors was increased during the year from 178 to 193. This class of vendors now receive more by way of discount than all the other vendors put together, the average annual earnings of each being Rs. 193-11-2.

Of non-official vendors, other than those licensed under the special rules of September 1883, the number has fallen from 1,631 to 1,524, the principal reductions being in Rawalpindi 83, Jhelum 37, and Gujrat 41. The excessive number of vendors in Rawalpindi was noticed in last Report, and notwithstanding the large reduction since made, there still remain 153 men of this class, amply sufficient for all local requirements. As regards Jhelum, the Deputy Commissioner writes:—"The stamp vendors have been prohibited from writing bonds, a custom which was in practice previously, as there were suspicions against them of occasionally preparing fraudulent documents. Owing to the above prohibition they declined to have their licenses renewed." As regards Gujrat, the Deputy Commissioner reports as follows:—"This decrease is due to Commissioner's instructions contained in his No. 2281, dated 12th June 1884, in which a reduction in the number of stamp vendors was directed; Mr. Perkins being of opinion that too free a grant of licenses was likely to cause frauds." This is the only intimation of these instructions which has reached me. The average earnings of vendors of the class under notice during the year were only Rs. 21-11-0.

Coming now to Sub-Postmasters and Patwáris licensed under the special rules of September 1883, I would remark that the scheme has been sufficiently long in operation to warrant me in hazarding an opinion on its success or otherwise, especially as I made it the subject of personal enquiry in the several districts through which I passed during my last winter tour; and I am bound to say that, so far, the hopes entertained in some quarters of the success of this

scheme have not been realized. In 10 districts there are no Sub-Postmasters licensed under these rules; and although in the remaining districts the number of licenses granted has increased from 47 to 106, yet the amount of business done by this class of vendors was ridiculously small last year, the average amount paid as discount to each vendor being only Rs. 2-12-6, or less than 4 annas per mensem! It was represented to me that to a very large extent Sub-Postmasters do not care to take out licenses under the new rules, either because they do not perhaps fully understand the advantages the rules offer, or because it is not worth their while to do so, owing to their small sales; in some places Postmasters prefer to forego the advance which the new rules give, and take out licenses under the ordinary rules, which allow of a higher rate of discount; in some places it is said the people do not care to go to village Postmasters for their stamp paper, preferring to purchase at the tahsil or from the ordinary vendors; there is no doubt also that the system is to some extent troublesome, as in every case of transfer of a Sub-Postmaster—and transfers are not unfrequent—a re-calling of the stamps in his hands, and an adjustment of his imprest becomes necessary, and perhaps the re-issue of a license and advance to his successor. Col. Birch, writing from Sialkot, makes the following pertinent remarks:—"The sale of adhesive stamps continues to decrease. I believe this is due to these stamps not being available in villages; there have been instances in which postage stamps have been used in place of receipt stamps. Village Postmasters and Patwaris have not taken out licenses for the sale of stamps, though the advantages offered to them were pointed out, and the Superintendent of Post Offices asked to encourage Sub-Postmasters to apply for licenses." Up to the present then, the new rules have not proved a success, nor am I sanguine that they will succeed in the future, so far as increasing the sale of stamped paper is concerned. At the same time I think the Post Office agency an excellent one for promoting the sale of one-anna adhesive stamps, and as before remarked, I would permit every Postmaster to sell these stamps, as a matter of course, in the same way as postage stamps, allowing him discount on his purchases, and not hampering him by requiring him to take out a license or conform to elaborate rules.

As to Patwaris, it is significant that the number of these licensed under the new rules have come down from 11 to only 7. Mr. Brown, writing from Muzaffargarh says—"Patwaris have ceased to hold licenses for sale of stamps under the orders of my predecessor. I concur in the advisability of only granting such licenses in very exceptional circumstances, and such do not exist in this district." I believe the majority of District Officers hold similar views.

11. FRAUDS AND BREACHES OF THE STAMP LAW.—The number of persons punished magisterially for breaches of the Stamp law was 90, exactly the same number as in the previous year; of whom 89 were punished by simple fine, and 1 by imprisonment. The largest number of cases occurred in Gurdaspur, viz. 14, followed by 10 each in Rohtak and Lahore; while in 16 districts there were no prosecutions at all. Compared with previous years, these figures call for no special comment.

In February last, the Divisional Judge of Delhi (Mr. Stogdon) sent in a preliminary report, in accordance with prescribed rule, of a fraudulent abstraction of stamps from some of the files transferred from the Court of the late Commissioner of Hissar. I had very shortly before made a visit of inspection to the Delhi Divisional Record Office, and saw some of the cases referred to. The abstracted stamps were all Court Fee adhesive labels of the old pattern, which had been removed by tearing off the portion of the paper to which they had been affixed. The cases were all old ones pertaining to the year 1874 or thereabouts, and from their appearance I came to the conclusion that the abstractions were made many years ago. The final report of the enquiries in this case is awaited.

12. POSTAGE AND TELEGRAPH STAMPS.—There has been an increased demand for both Postage (service as well as ordinary) and Telegraph stamps during the year under report, as the subjoined statistics of sales show. Possibly the assemblage at Rawalpindi towards the close of the year may have contributed to this result.

	1883-84	1884-85
	Rs.	Rs.
Postage, ordinary	4,57,568	5,01,747
Do. service	2,71,960	2,83,004
Telegraph	2,98,638	3,31,774

13. STOCK BALANCES.—The value of the stock of stamps of each class in hand at the beginning and end of the year was as follows :—

	On 1st April 1884.	On 31st March 1885.
	Rs.	Rs.
Judicial	31,84,737	32,59,788
Non-judicial	11,55,727	11,35,728
Postage, ordinary	5,45,552	5,00,011
Do. service	2,15,863	2,26,729
Telegraph	4,40,625	5,80,227

The stock of Non-judicial and Postage stamps of both kinds may be taken as about equal to one year's consumption. The large balance of Judicial stamps is to some extent nominal; it is not that the *number* of stamps in store is unusually or unnecessarily large, but that there are so many papers now of large and varying values which though rarely in demand must be kept in stock. The stock of Telegraph stamps at Lahore and Simla has been greatly increased, possibly in view of impending events on the North-West.

14. MISCELLANEOUS BUSINESS.—During the year under report I visited parts of 17 (or including Sirsa 18) districts, and inspected 14 Sadar and 22 Branch stamp depôts, as well as 23 Record offices, of which 4 were Divisional, 14 District and 5 out-lying record offices. On the 9th of August, I proceeded on 70 days' privilege leave, making over charge of my office to Mr. G. W. Rivaz, Registrar of the Chief Court, who was, however, at the same time engaged on special duty at Simla in connexion with the Reorganization scheme, and could consequently make no inspections nor do more than conduct the current duties of the office.

During the year liberal rules were promulgated by the Government of India for refunding the values of court fee stamps spoiled before being used, or not required for immediate use. These rules removed an undoubted hardship of which complaints had previously been made. Revised rules were also prepared in this office for the renewal of damaged or spoiled stamps, under Section 27 (c) of the Court Fees' Act, which, however, were not finally approved and gazetted until after the close of the year, but which will now remove any ambiguity which may have arisen in regard to the matters treated of therein. Revised rules for the vend of both Judicial and Non-judicial stamps [were also prepared and await the orders of Government. When these are sanctioned I shall be in a position to take up the long deferred project of bringing out a new Punjab Stamp Manual, which will be a great convenience to officers, and which has been allowed to remain so long in abeyance partly pending the settlement of the matters contained in the rules above mentioned and other rules made in the previous year, and partly because the draft of a new Court Fees Act had been introduced into the Legislative Council; but as it appears that it is not intended at present to proceed with that Bill, there is no further necessity, once the new vend rules are sanctioned, for delaying the matter.

I am happy to record, in conclusion, that the Department worked smoothly and satisfactorily during the year reported on.

LAHORE :

E. W. TROTTER,

1st June, 1885.

Superintendent of Stamps, Punjab.

