

E17

86-87

PUNJAB STAMP REPORT,

18⁸⁶ -18⁸⁷ .

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E-17

86-87

NOTE

ON THE

ADMINISTRATION OF THE STAMP DEPARTMENT

OF THE

PUNJAB AND ITS DEPENDENCIES,

For the year 1886-87.

Published by Authority.

Price two annas.



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

1887.

No. 1767.

FROM

C. L. TUPPER, ESQUIRE,

*Junior Secretary to Government,
Punjab and its Dependencies,*

TO

H. C. COOKSON, ESQUIRE,

*Offg. Junior Secretary to Financial Commissioner,
Punjab.*

Dated Lahore, 8th August 1887.

Financial.

SIR,

I AM directed to acknowledge the receipt of your letter No. 546, dated 11th July 1887, submitting a note by the Superintendent of Stamps on the administration of the Stamp Department in 1886-87, accompanied by the prescribed statements.

2. The Lieutenant-Governor notices that the revenue of the year was higher than that of any previous year, and that a large portion of the increase was obtained under the head of Non-Judicial Stamps. The result is satisfactory so far as it is due to the successful administration of the Department and the commercial and social progress of the Province. It is not of course any matter of congratulation that the Stamp revenue should have been increased by more frequent sales of ordinary stamp-paper due to a depressed state of agriculture in districts where the spring harvest has been bad. In other respects the facts of the year do not call for special remark, but I am to request that His Honor's acknowledgments may be conveyed to Mr. Trotter for his efficient supervision of the Department.

3. In the accompanying memorandum comparison is made between the statistics of revenue and expenditure given in the Superintendent's note and the Accountant-General's statements of the same. I am to request that Mr. Trotter's attention may be invited to the differences between the two records, so far as the items marginally noted are concerned, and that he be asked to reconcile them and endeavour to secure a closer agreement between the figures of his reports and those of the accounts in future.

Refunds.
Superintendent's office, &c.
Process-serving establishments.

I have, &c.,

C. L. TUPPER,

Junior Secretary to Government, Punjab.

MEMORANDUM.

REVENUE.

	<i>Superintendent's note.</i>	<i>Accounts.</i>	
	Rs.	Rs.	
Sale of Judicial Stamps ...	23,27,538	23,27,538	
Recoveries in pauper suits ...	7,034	6,978	Shown in accounts under "Law and Justice."
Sale of Non-Judicial Stamps ...	11,31,468	11,31,668	
Stamp duties realized in cash ...	19,111	19,030	"Duty on impressing documents" in accounts.
Penalties ...	8,594	8,559	
Miscellaneous ...	653	545	
	34,94,398	34,94,318*	

EXPENDITURE.

Discount—Judicial Stamps ...	32,572	32,470	
Do. Non-Judicial Stamps	43,667	43,728	
Refunds ...	33,740	35,176	Shown in accounts under "Refunds."
Superintendent's office and other charges ...	18,179	21,471	
Process-serving establishments ...	1,81,967	1,92,541	Shown in accounts under "Law and Justice."
	3,10,125	3,25,386†	

* The accounts further include Rs. 27,079 for "plain paper."

† The accounts further include (1) Rs. 301 for Stamp-punching establishments, and (2) Rs. 1,777 for discount on the sale of plain paper.

MEMORANDUM

IN VIEW

of the following items

1. 1934-35	20,000.00	20,000.00	...
2. 1935-36	10,000.00	10,000.00	...
3. 1936-37	5,000.00	5,000.00	...
4. 1937-38	3,000.00	3,000.00	...
5. 1938-39	2,000.00	2,000.00	...
6. 1939-40	1,000.00	1,000.00	...
7. 1940-41	1,000.00	1,000.00	...
8. 1941-42	1,000.00	1,000.00	...
9. 1942-43	1,000.00	1,000.00	...
10. 1943-44	1,000.00	1,000.00	...
11. 1944-45	1,000.00	1,000.00	...
12. 1945-46	1,000.00	1,000.00	...
13. 1946-47	1,000.00	1,000.00	...
14. 1947-48	1,000.00	1,000.00	...
15. 1948-49	1,000.00	1,000.00	...
16. 1949-50	1,000.00	1,000.00	...
17. 1950-51	1,000.00	1,000.00	...
18. 1951-52	1,000.00	1,000.00	...
19. 1952-53	1,000.00	1,000.00	...
20. 1953-54	1,000.00	1,000.00	...
21. 1954-55	1,000.00	1,000.00	...
22. 1955-56	1,000.00	1,000.00	...
23. 1956-57	1,000.00	1,000.00	...
24. 1957-58	1,000.00	1,000.00	...
25. 1958-59	1,000.00	1,000.00	...
26. 1959-60	1,000.00	1,000.00	...
27. 1960-61	1,000.00	1,000.00	...
28. 1961-62	1,000.00	1,000.00	...
29. 1962-63	1,000.00	1,000.00	...
30. 1963-64	1,000.00	1,000.00	...
31. 1964-65	1,000.00	1,000.00	...
32. 1965-66	1,000.00	1,000.00	...
33. 1966-67	1,000.00	1,000.00	...
34. 1967-68	1,000.00	1,000.00	...
35. 1968-69	1,000.00	1,000.00	...
36. 1969-70	1,000.00	1,000.00	...
37. 1970-71	1,000.00	1,000.00	...
38. 1971-72	1,000.00	1,000.00	...
39. 1972-73	1,000.00	1,000.00	...
40. 1973-74	1,000.00	1,000.00	...
41. 1974-75	1,000.00	1,000.00	...
42. 1975-76	1,000.00	1,000.00	...
43. 1976-77	1,000.00	1,000.00	...
44. 1977-78	1,000.00	1,000.00	...
45. 1978-79	1,000.00	1,000.00	...
46. 1979-80	1,000.00	1,000.00	...
47. 1980-81	1,000.00	1,000.00	...
48. 1981-82	1,000.00	1,000.00	...
49. 1982-83	1,000.00	1,000.00	...
50. 1983-84	1,000.00	1,000.00	...
51. 1984-85	1,000.00	1,000.00	...
52. 1985-86	1,000.00	1,000.00	...
53. 1986-87	1,000.00	1,000.00	...
54. 1987-88	1,000.00	1,000.00	...
55. 1988-89	1,000.00	1,000.00	...
56. 1989-90	1,000.00	1,000.00	...
57. 1990-91	1,000.00	1,000.00	...
58. 1991-92	1,000.00	1,000.00	...
59. 1992-93	1,000.00	1,000.00	...
60. 1993-94	1,000.00	1,000.00	...
61. 1994-95	1,000.00	1,000.00	...
62. 1995-96	1,000.00	1,000.00	...
63. 1996-97	1,000.00	1,000.00	...
64. 1997-98	1,000.00	1,000.00	...
65. 1998-99	1,000.00	1,000.00	...
66. 1999-00	1,000.00	1,000.00	...
67. 2000-01	1,000.00	1,000.00	...
68. 2001-02	1,000.00	1,000.00	...
69. 2002-03	1,000.00	1,000.00	...
70. 2003-04	1,000.00	1,000.00	...
71. 2004-05	1,000.00	1,000.00	...
72. 2005-06	1,000.00	1,000.00	...
73. 2006-07	1,000.00	1,000.00	...
74. 2007-08	1,000.00	1,000.00	...
75. 2008-09	1,000.00	1,000.00	...
76. 2009-10	1,000.00	1,000.00	...
77. 2010-11	1,000.00	1,000.00	...
78. 2011-12	1,000.00	1,000.00	...
79. 2012-13	1,000.00	1,000.00	...
80. 2013-14	1,000.00	1,000.00	...
81. 2014-15	1,000.00	1,000.00	...
82. 2015-16	1,000.00	1,000.00	...
83. 2016-17	1,000.00	1,000.00	...
84. 2017-18	1,000.00	1,000.00	...
85. 2018-19	1,000.00	1,000.00	...
86. 2019-20	1,000.00	1,000.00	...
87. 2020-21	1,000.00	1,000.00	...
88. 2021-22	1,000.00	1,000.00	...
89. 2022-23	1,000.00	1,000.00	...
90. 2023-24	1,000.00	1,000.00	...
91. 2024-25	1,000.00	1,000.00	...
92. 2025-26	1,000.00	1,000.00	...
93. 2026-27	1,000.00	1,000.00	...
94. 2027-28	1,000.00	1,000.00	...
95. 2028-29	1,000.00	1,000.00	...
96. 2029-30	1,000.00	1,000.00	...
97. 2030-31	1,000.00	1,000.00	...
98. 2031-32	1,000.00	1,000.00	...
99. 2032-33	1,000.00	1,000.00	...
100. 2033-34	1,000.00	1,000.00	...
101. 2034-35	1,000.00	1,000.00	...
102. 2035-36	1,000.00	1,000.00	...
103. 2036-37	1,000.00	1,000.00	...
104. 2037-38	1,000.00	1,000.00	...
105. 2038-39	1,000.00	1,000.00	...
106. 2039-40	1,000.00	1,000.00	...
107. 2040-41	1,000.00	1,000.00	...
108. 2041-42	1,000.00	1,000.00	...
109. 2042-43	1,000.00	1,000.00	...
110. 2043-44	1,000.00	1,000.00	...
111. 2044-45	1,000.00	1,000.00	...
112. 2045-46	1,000.00	1,000.00	...
113. 2046-47	1,000.00	1,000.00	...
114. 2047-48	1,000.00	1,000.00	...
115. 2048-49	1,000.00	1,000.00	...
116. 2049-50	1,000.00	1,000.00	...
117. 2050-51	1,000.00	1,000.00	...
118. 2051-52	1,000.00	1,000.00	...
119. 2052-53	1,000.00	1,000.00	...
120. 2053-54	1,000.00	1,000.00	...
121. 2054-55	1,000.00	1,000.00	...
122. 2055-56	1,000.00	1,000.00	...
123. 2056-57	1,000.00	1,000.00	...
124. 2057-58	1,000.00	1,000.00	...
125. 2058-59	1,000.00	1,000.00	...
126. 2059-60	1,000.00	1,000.00	...
127. 2060-61	1,000.00	1,000.00	...
128. 2061-62	1,000.00	1,000.00	...
129. 2062-63	1,000.00	1,000.00	...
130. 2063-64	1,000.00	1,000.00	...
131. 2064-65	1,000.00	1,000.00	...
132. 2065-66	1,000.00	1,000.00	...
133. 2066-67	1,000.00	1,000.00	...
134. 2067-68	1,000.00	1,000.00	...
135. 2068-69	1,000.00	1,000.00	...
136. 2069-70	1,000.00	1,000.00	...
137. 2070-71	1,000.00	1,000.00	...
138. 2071-72	1,000.00	1,000.00	...
139. 2072-73	1,000.00	1,000.00	...
140. 2073-74	1,000.00	1,000.00	...
141. 2074-75	1,000.00	1,000.00	...
142. 2075-76	1,000.00	1,000.00	...
143. 2076-77	1,000.00	1,000.00	...
144. 2077-78	1,000.00	1,000.00	...
145. 2078-79	1,000.00	1,000.00	...
146. 2079-80	1,000.00	1,000.00	...
147. 2080-81	1,000.00	1,000.00	...
148. 2081-82	1,000.00	1,000.00	...
149. 2082-83	1,000.00	1,000.00	...
150. 2083-84	1,000.00	1,000.00	...
151. 2084-85	1,000.00	1,000.00	...
152. 2085-86	1,000.00	1,000.00	...
153. 2086-87	1,000.00	1,000.00	...
154. 2087-88	1,000.00	1,000.00	...
155. 2088-89	1,000.00	1,000.00	...
156. 2089-90	1,000.00	1,000.00	...
157. 2090-91	1,000.00	1,000.00	...
158. 2091-92	1,000.00	1,000.00	...
159. 2092-93	1,000.00	1,000.00	...
160. 2093-94	1,000.00	1,000.00	...
161. 2094-95	1,000.00	1,000.00	...
162. 2095-96	1,000.00	1,000.00	...
163. 2096-97	1,000.00	1,000.00	...
164. 2097-98	1,000.00	1,000.00	...
165. 2098-99	1,000.00	1,000.00	...
166. 2099-00	1,000.00	1,000.00	...
167. 2100-01	1,000.00	1,000.00	...
168. 2101-02	1,000.00	1,000.00	...
169. 2102-03	1,000.00	1,000.00	...
170. 2103-04	1,000.00	1,000.00	...
171. 2104-05	1,000.00	1,000.00	...
172. 2105-06	1,000.00	1,000.00	...
173. 2106-07	1,000.00	1,000.00	...
174. 2107-08	1,000.00	1,000.00	...
175. 2108-09	1,000.00	1,000.00	...
176. 2109-10	1,000.00	1,000.00	...
177. 2110-11	1,000.00	1,000.00	...
178. 2111-12	1,000.00	1,000.00	...
179. 2112-13	1,000.00	1,000.00	...
180. 2113-14	1,000.00	1,000.00	...
181. 2114-15	1,000.00	1,000.00	...
182. 2115-16	1,000.00	1,000.00	...
183. 2116-17	1,000.00	1,000.00	...
184. 2117-18	1,000.00	1,000.00	...
185. 2118-19	1,000.00	1,000.00	...
186. 2119-20	1,000.00	1,000.00	...
187. 2120-21	1,000.00	1,000.00	...
188. 2121-22	1,000.00	1,000.00	...
189. 2122-23	1,000.00	1,000.00	...
190. 2123-24	1,000.00	1,000.00	...
191. 2124-25	1,000.00	1,000.00	...
192. 2125-26	1,000.00	1,000.00	...
193. 2126-27	1,000.00	1,000.00	...
194. 2127-28	1,000.00	1,000.00	...
195. 2128-29	1,000.00	1,000.00	...
196. 2129-30	1,000.00	1,000.00	...
197. 2130-31	1,000.00	1,000.00	...
198. 2131-32	1,000.00	1,000.00	...
199. 2132-33	1,000.00	1,000.00	...
200. 2133-34	1,000.00	1,000.00	...
201. 2134-35	1,000.00	1,000.00	...
202. 2135-36	1,000.00	1,000.00	...
203. 2136-37	1,000.00	1,000.00	...
204. 2137-38	1,000.00	1,000.00	...
205. 2138-39	1,000.00	1,000.00	...
206. 2139-40	1,000.00	1,000.00	...
207. 2140-41	1,000.00	1,000.00	...
208. 2141-42	1,000.00	1,000.00	...
209. 2142-43	1,000.00	1,000.00	...

No. 546, dated Lahore, 11th July 1887.

From—H. C. COOKSON, Esquire, Offg. Junior Secretary to the Financial Commissioner, Punjab,

To—The Junior Secretary to Government, Punjab.

I AM directed to submit the report on the administration of the Stamp Department for the year 1886-87.

G. R. Elsmie, Esquire.

2. The income for the year under report amounted to Rs. 34,94,398, and the charges to Rs. 3,10,125, which are contrasted in the following table with the previous year, 1885-86 :—

Receipts.

	1885-86.	1886-87.
	Rs.	Rs.
Sale of stamps ...	32,88,029	34,59,006
Recoveries in pauper suits ...	4,414	7,034
Stamp duties taken in cash ...	12,053	19,111
Penalties ...	10,848	8,594
Miscellaneous ...	2,426	653
Total ...	<u>33,17,770</u>	<u>34,94,398</u>

Charges.

Discount on sales ...	71,900	76,239
Refunds ...	28,610	33,740
Process-serving establishment ...	1,80,275	1,81,967
Miscellaneous ...	9,144	8,796
Office of Superintendent of Stamps ...	9,234	9,383
Total ...	<u>2,99,163</u>	<u>3,10,125</u>

3. The revenue for 1886-87 shows an increase of Rs. 1,76,628 above that of the preceding year, being, as remarked by the Superintendent of Stamps, the highest annual revenue on record. The increase is chiefly in the sale of *non-judicial stamps*, which amounted to Rs. 11,59,509 as against Rs. 10,70,113 in 1885-86, and occurred under every class of such stamps. Mr. Trotter speaks approvingly of the measure which has been instituted of entrusting the sale of one-anna "receipt" stamps to the Postal Department, which tends to bring these stamps within easy reach of all classes; and it is believed that the income under this branch of the stamp revenue will continue steadily to increase. The only falling-off in the year under review occurred in the sale of telegraph stamps, the income from which was only Rs. 2,43,494 against Rs. 5,55,402 in 1885-86.

4. Mr. Trotter has continued to supervise the Stamp Department with efficiency during the year.

NOTE
ON THE
ADMINISTRATION OF THE STAMP DEPARTMENT
OF THE
PUNJAB AND ITS DEPENDENCIES,
For the Year 1886-87.

1. SUMMARY OF INCOME AND EXPENDITURE.—The prescribed tabular returns, viz., (A), Statement of receipts, charges, &c., and (B), Statement of collections and balances in pauper cases, are annexed. The receipts and charges of the year are contrasted with those of the preceding year in the usual manner, in the following table:—

		1885-86.	1886-87.	Difference.	
RECEIPTS.		Rs.	Rs.	Rs.	
JUDICIAL	... {	Sale of stamps	22,41,759	23,27,538	+ 85,779
		Recoveries in pauper suits	4,414	7,034	+ 2,620
		Miscellaneous	1,484	317	- 1,167
			22,47,657	23,34,889	+ 87,232
NON-JUDICIAL	... {	Sale of stamps	10,46,270	11,31,468	+ 85,198
		Stamp duties taken in cash	12,053	19,111	+ 7,058
		Penalties	10,848	8,594	- 2,254
		Miscellaneous	942	336	- 606
	10,70,113	11,59,509	+ 89,396		
	Total receipts	33,17,770	34,94,398	+ 1,76,628	
CHARGES.					
JUDICIAL	... {	Discount on sales	31,478	32,572	+ 1,094
		Refunds	22,488	27,396	+ 4,908
		Process serving Establishments... ..	1,80,275	1,81,967	+ 1,692
		Miscellaneous	5,622	5,390	- 232
		Office of Superintendent, Stamps, Punjab, (share of)	6,296	6,314	+ 18
	2,46,159	2,53,639	+ 7,480		
NON-JUDICIAL	... {	Discount on sales	40,422	43,667	+ 3,245
		Refunds	6,122	6,344	+ 222
		Miscellaneous	3,522	3,406	- 116
		Office of Superintendent, Stamps, Punjab, (share of)	2,938	3,069	+ 131
	53,004	56,486	+ 3,482		
	Total charges	2,99,163	3,10,125	+ 10,962	
NET REVENUE.					
	Judicial	20,01,498	20,81,250	+ 79,752	
	Non-Judicial	10,17,109	11,03,023	+ 85,914	
	Total Net Revenue	30,18,607	31,84,273	+ 1,65,666	

The stamp revenue, which in 1885-86 stood at Rs. 33,17,770, has now attained the high total of Rs. 34,94,398, the highest on record, the increase being equal to 5.32 per cent. It is much more marked, however, under the head of non-judicial than under that of judicial. The revenue from judicial stamps in 1884-85

stood at Rs. 23,58,875, and fell in 1885-86 to Rs. 22,47,657, but in 1886-87 it nearly recovered itself. The revenue from non-judicial stamps on the other hand, which in 1885-86 stood at the then unprecedented sum of Rs. 10,70,113, has again beaten the record by a total of Rs. 11,59,509, being an increase on last year of 8.35 per cent.

2. SALE OF COURT FEE STAMPS.—The comparison between the income from sale of court fee stamps, and the statistics of litigation, is made in the usual manner in the subjoined table, which shows that while the sales have increased by 3.8 per cent. the number of new cases instituted has increased by 6.6 per cent., and the value thus litigated by 7.6 per cent. I am not disposed to place much reliance on such comparisons; the results brought out year by year are more or less inconsistent and sometimes contradictory, and I have no means of checking the statistics of litigation furnished me by district officers. The figures in the present case, however, are so far consistent, that they show a large increase of institutions accompanied by an increased sale of Court Fee Stamps:—

			1885-86.	1886-87.	Percentage of increase.
Sale of stamps	...	Rs.	22,41,759	23,27,538	3.8
Suits instituted	} Number	...	248,636	264,954	6.6
		Value	Rs. 1,59,41,238	1,71,58,950	7.6

3. PAUPER CASES.—Statement B gives the usual details. The unrealized balance at the beginning of the year stood at Rs. 24,831; the new cases admitted during the year came to Rs. 15,437, against Rs. 12,795 in the previous year; the amount recovered was Rs. 6,974 against Rs. 4,390 in 1885-86, and Rs. 5,531 were struck off as irrecoverable; leaving an unadjusted balance of Rs. 27,708.

4. SALE OF NON-JUDICIAL STAMPS.—The income from sale of document and commercial stamps continues to expand, being Rs. 85,198 more than in the previous year; and the increase occurs under every class of such stamps:—

			1885-86.	1886-87.	Increase.
			Rs.	Rs.	Rs.
Adhesive	...	...	90,569	95,522	4,953
Hundi	...	...	50,971	51,030	59
Ordinary	...	...	9,04,730	9,84,916	80,186
Total			10,46,270	11,31,468	85,198

As to adhesive stamps, it is satisfactory to find that the sales of the ordinary one-anna or "receipt" stamps continue to increase, as the figures in the margin show; * this is an item of revenue with great capabilities if properly worked, and there is perhaps no branch of the revenue so frequently evaded, not so much perhaps from wilfulness as because such stamps are not always at hand. It was therefore an excellent move to entrust the sale of these stamps to Postal officials, and I attribute the great increase in 1886-87 in large measure to this. Notarial stamps were introduced in the Punjab for the first time during the year under notice. The days of hundis are, I think, numbered, and no expansion of the sale of hundi stamps is to be looked for. The large increase in the sales of ordinary stamped paper is, I fear, in part to be set down to the depressed state of agriculture from the failure of the *rabi* crops, which drove the cultivators into the hands of the money-lenders; but it is partly, no doubt, due to the natural growth of the Province in prosperity.

5. STAMP DUTY TAKEN IN CASH.—Of the total amount realized under this head, *viz.*, Rs. 19,111, the greater part, or Rs. 17,643, was on account of documents, or skeleton forms, impressed with stamps in my own office; 10,384 documents having been stamped with impressed labels, and 72,647 skeleton forms with colored one-anna impressions. The work of the stamping press attached to my office is becoming heavy.

	Rs.
* 1884-85	80,613
1885-86	84,988
1886-87	88,233

6. CHARGES.—Few remarks are required under this head. The increase in charges for discount on sales, and in refunds, naturally follows an enhanced sale. The other items show unimportant variations. The cost of my own office is detailed below :—

	1885-86.		1886-87.	
	Rs.	A. P.	Rs.	A. P.
Salary of Superintendent of Stamps ...	8,163	7 0	7,200	0 0
Office Establishment	3,148	9 10	3,330	13 5
Contingencies	584	4 8	681	2 10
Printing and Stationery	860	4 8	575	15 4
Travelling and Tour charges	762	2 0	1,008	14 0
Total ...	13,518	12 2	12,796	13 7

Distributed rateably on sales, thus :—

	Year.	Judicial.	Non-Judicial.	Postage and Telegraph.
		Rs.	Rs.	Rs.
Gross sales	1885-86	22,41,759	10,46,270	15,25,843
	1886-87	23,27,538	11,31,468	12,58,376
Proportionate share	1885-86	6,296	2,938	4,285
	1886-87	6,314	3,069	3,414

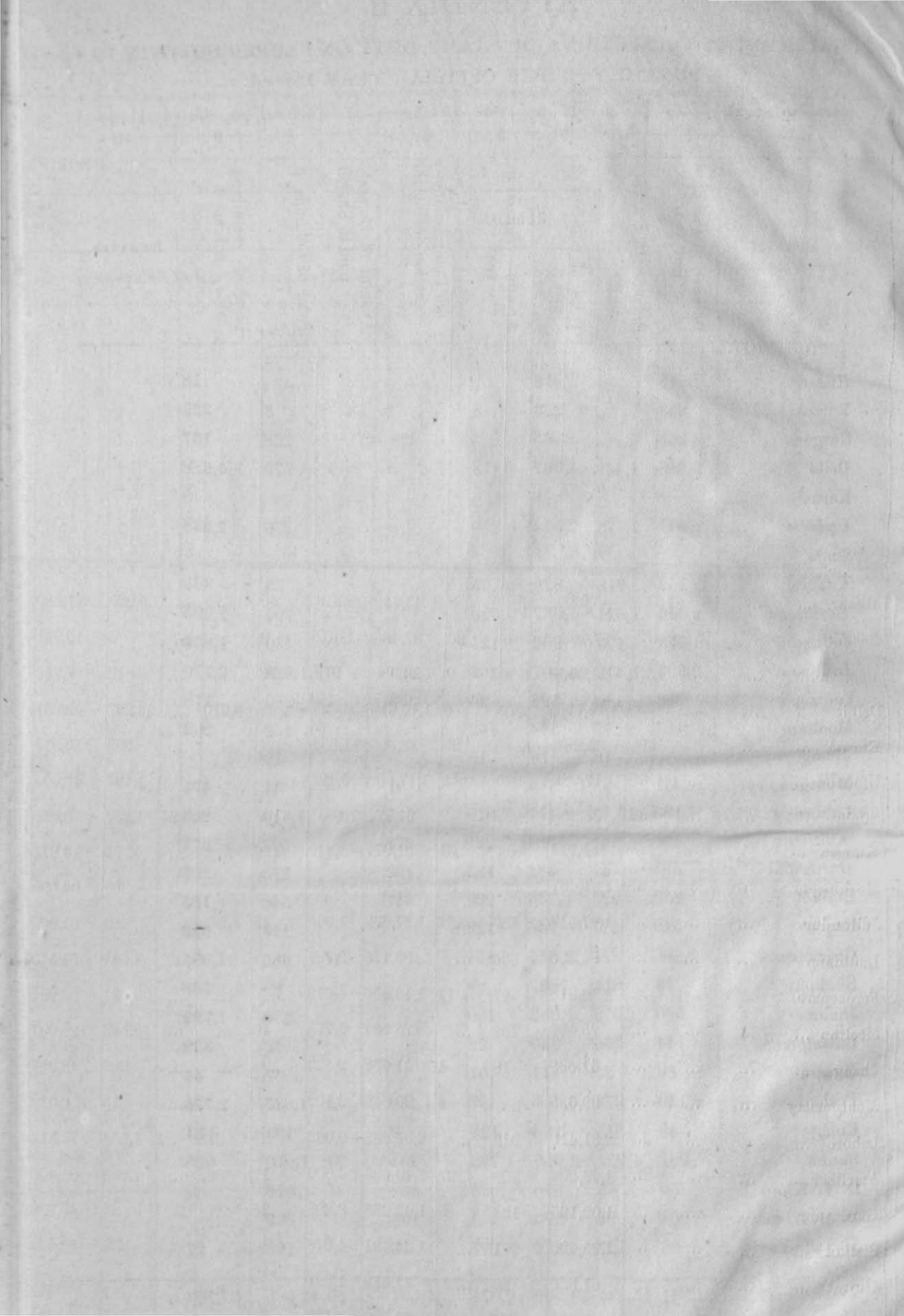
7. POSTAGE AND TELEGRAPH STAMPS.—There has been an increase in the sale of *Postage stamps*, both ordinary and service, during the year, but a very marked falling off in the sale of *Telegraph stamps*. The figures for the last two years are the following :—

	1885-86.	1886-87.
	Rs.	Rs.
<i>Postage ordinary</i>	6,67,139	7,06,338
<i>Do. service</i>	3,03,302	3,08,544
<i>Telegraph</i>	5,55,402	2,43,494

8. GENERAL REMARKS.—The business of the department went smoothly along during the year. There were no frauds or other disagreeable cases, and the rules of the department are now generally observed, while, as before shown, the department financially was in a better condition than in any previous year.

LAHORE:
16th June 1887.

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 1886-87.

1	2	3	4	5	6	7	8	9	10
DISTRICT.	Balance at the close of last year.	Balance since ascertained.	Total of columns 2 and 3.	Amount realized in the year.	Amount erased under Commissioner's sanction during the year.	Amount of Commission paid to Sheriff.	Total of Columns 5 to 7.	Balance remaining due, column 4 minus column 8.	REMARKS.
Hissar ...	18	...	18	...	...	...	...	18	
Rohtak ...	233	...	233	8	...	...	8	225	
Gurgaon ...	365	...	365	...	228	...	228	137	
Delhi ...	3,298	1,469	4,767	78	...	1	79	4,688	
Karnal ...	8	...	8	...	...	...	...	8	
Umballa ...	941	1,573	2,514	276	...	...	276	2,238	
Simla ...	...	...	...	...	...	...	...	...
Kangra ...	152	718	870	35	...	...	35	835	
Hoshiarpur ...	2,066	1,021	3,087	623	171	...	794	2,293	
Jullundur ...	1,793	173	1,966	127	...	3	130	1,836	
Ludhiana ...	2,995	1,412	4,407	302	1,323	3	1,628	2,779	
Ferozepore ...	258	140	398	26	253	1	280	118	
Mooltan ...	87	277	364	162	...	...	162	202	
Jhang ...	...	18	18	18	...	...	18	...	
Montgomery ...	441	75	516	...	41	...	41	475	
Lahore ...	1,130	13,47	2,477	919	695	...	1,614	863	
Amritsar ...	736	148	884	229	278	...	507	377	
Gurdaspur ...	395	87	482	123	152	...	275	207	
Sialkot ...	810	923	1,733	200	347	1	548	1,185	
Gujrat ...	519	227	746	123	...	...	123	623	
Gujranwala ...	1,866	811	2,677	671	...	11	682	1,995	
Shahpur ...	13	814	827	89	...	...	89	738	
Jhelum ...	580	1372	1,952	230	...	...	230	1,722	
Rawalpindi ...	144	206	350	22	...	...	22	328	
Hazara ...	86	25	111	67	...	...	67	44	
Peshawar ...	4,130	273	4,403	467	1,158	2	1,627	2,776	
Kohat ...	49	115	164	125	8	...	133	31	
Bannu ...	981	1,924	2,905	1,702	234	34	1,970	935	
D. I. Khan ...	450	66	516	83	432	1	516	...	
D. G. Khan ...	204	96	300	102	198	...	300	...	
Muzaffargarh ...	83	127	210	167	13	3	183	27	
Grand Total ...	24,831	15,437	40,268	6,974	5,531	60	12,565	27,703	

OFFICE OF SUPDT. OF STAMPS, PUNJAB, }

Dated Lahore, the 16th June 1887. }

E. W. TROTTER,

Superintendent of Stamps, Punjab.

