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1888-89

PUNJAB STAMP REPORT,

1888 - 1889.

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NOTE

ON THE

ADMINISTRATION OF THE STAMP DEPARTMENT

OF THE

PUNJAB AND ITS DEPENDENCIES,

For the year 1888-89.

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Published by Authority.

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1889.



FROM

H. C. FANSHAWE, ESQUIRE,  
*Junior Secretary to Government,  
 Punjab and its Dependencies,*

TO

J. McC. DOUIE, ESQUIRE,  
*Senior Secretary to the Financial Commissioner,  
 Punjab.*

Dated 24th August 1889.

Financial

SIR,

I AM directed to acknowledge the receipt of your letter No. 191 C., dated the 27th July 1889, submitting, with the Financial Commissioner's remarks, the Report of the Stamp Department, Punjab, for the year 1888-89.

2. The Report reached the Government office on the 29th July 1889 and was therefore nineteen days late. This is a disappointing result, and, considering the size of the Report, the Lieutenant-Governor does not think the preparation of the Excise Report, due about the same time, need have delayed it. With reference to the proposals which the Superintendent intends to make for re-arranging the dates of the three Reports (Stamps, Excise and Registration) for which he is responsible, I am to say that it will not be possible to extend the period hitherto allowed for the preparation of these Reports unless very cogent reasons are adduced to show the necessity of this.

3. In paragraph 4 of your letter it is stated that comparison between the charges and net revenue of the year under review and the previous year is impracticable for the reason given in paragraph 7 of the Report. The reason, however, is not apparent in paragraph 7, which, on the contrary, facilitates the comparison by stating the charges of the two years, exclusive of Process-serving establishment. Thus—

	1887-88.	1888-89.
	Rs.	Rs.
Gross revenue as shown in paragraph 2 of the Report ...	37,00,301	38,68,035
Charges exclusive of Process-serving establishment—paragraph 7 ...	1,33,809	1,45,209
Net revenue ...	35,66,492	37,22,826

The charges, however, do not include the cost of the stamp paper supplied from the Central Stores, which amounted to Rs. 65,380 and Rs. 63,062 respectively, and being deducted leave the net revenue at Rs. 35,01,112 and Rs. 36,59,764. The net increase of the year over 1887-88 was therefore Rs. 1,58,652.

4. By far the greater portion of the increase of revenue in 1888-89 was obtained from Court Fees Stamps, but the sale of all other descriptions of stamps was larger and, as the Financial Commissioner has observed, a satisfactory feature in the returns is the increase in sales of "one anna" or "receipt" stamps.

5. A comparison has been made in this office between the Finance Accounts of the Revenue and Expenditure and the statements of the same contained in the Report, and the resulting differences are as follows :—

	Rs.
Gross Revenue—Accounts <i>more</i> by ... ..	125
Discount on Judicial Stamps—Accounts <i>less</i> by ...	109
Discount on Non-Judicial Stamps—Accounts <i>more</i> by ... ..	120
Refunds—Accounts <i>more</i> by ... ..	469
Miscellaneous (including District charges) <i>more</i> by	2,601
Superintendence - ... ..	2,651

It is understood that the last two of these results are due to credit being taken in the Report for a portion of the expenditure as being chargeable against the revenue from Postage and Telegraph Stamps. The matter *should*, however, be cleared up. The remaining differences practically correspond with those which are noticed and said to be under enquiry in paragraph 9 of the Report. The Lieutenant-Governor trusts that the Superintendent will devise measures for the full reconciliation of the figures shown in the Departmental Returns and Accounts of future years. As noted above, the cost of stamp paper should be shown by the Superintendent in his Report.

I have, &c.,

H. C. FANSHAWE,

*Junior Secretary to Government, Punjab.*

No. 191 C., dated Simla, 27th July 1889.

From—D. C. JOHNSTONE, Esquire, Senior Secretary to Financial Commissioner, Punjab,  
To—The Secretary to Government, Punjab.

I AM directed to submit the usual Annual Statements of the Stamp Department of this Province for the year 1888-89, together with a note by the Superintendent of Stamps, and to offer the following remarks.

G. B. ELSMIE, Esq., C.S.

2. The administration of the Department has been satisfactory, and for this the credit is due partly to Mr. Trotter, who held charge until 14th November 1888, and partly to Mr. Gordon Walker, appointed Superintendent of Stamps on the following day.

3. The increase in gross revenue has been Rs. 1,67,734, or rather more than  $4\frac{1}{2}$  per cent., the greater part of the increase being in judicial stamps. The most satisfactory feature is the increase in the sale of one-anna receipt stamps.

4. Comparison between the charges and the net revenue of the two last years is not practicable for the reason given in paragraph 7 of Mr. Walker's note.

5. As to the discrepancies not yet cleared up which are detailed in the last paragraph of the note, the Superintendent of Stamps will doubtless arrange for the more speedy reconciliation in future years of differences between the Deputy Commissioners' figures and those of the Account Department.

2010-11-10 10:10:10

Dear Sir,  
I am directed to advise you that the following information is being furnished to you for your information.

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The information of the Government has been reviewed, and it is the opinion of the Government that the information is correct and reliable.

The information is being furnished to you for your information, and it is the opinion of the Government that the information is correct and reliable.

Comparison between the charges and the net revenue of the two years is not available for the reason given in paragraph 2 of Sir Walter's report.

As to the circumstances not yet reported up which are detailed in paragraph 1 of the report, the Government has no doubt as to the facts, but the more exact arrangement in future years of difference between the two reports, figures and those of the Account Department.



# NOTE

ON THE

## ADMINISTRATION OF THE STAMP DEPARTMENT

OF THE

### PUNJAB AND ITS DEPENDENCIES,

For the Year 1888-89.

1. A full report on the Stamp Administration was submitted for 1887-88, and only statistical tables with a brief explanatory note, are required for the past financial year, (letter No. 1573, dated 11th July 1888, from Junior Secretary to Government, to the Secretary to Financial Commissioner, Punjab, para. 5). The Note and Tables are a few days late this year, but the date prescribed for their submission clashes with that for the Excise report to which I considered it better to give precedence. The question of re-arranging the dates of the three reports for which I am responsible (Excise, Stamps and Registration) will now be referred for the orders of Government.

2. 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 in the Statement below contrasted with those of the preceding year:—

		1887-88.	1888-89.	Difference.	
		Rs.	Rs.	Rs.	
<b>RECEIPTS.</b>					
JUDICIAL	{	Sale of stamps ... ..	23,83,615	25,04,651	+ 1,21,036
		Recoveries in pauper suits ... ..	9,910	9,231	— 679
		Miscellaneous ... ..	962	313	— 649
		<b>Total</b> ... ..	<b>23,94,487</b>	<b>25,14,195</b>	<b>+ 1,19,708</b>
NON-JUDICIAL	{	Sale of stamps ... ..	12,69,724	13,15,877	+ 46,153
		Stamp duties taken in cash ... ..	26,593	29,312	+ 2,719
		Penalties ... ..	8,977	8,410	— 567
		Miscellaneous ... ..	520	241	— 279
<b>Total</b> ... ..		<b>13,05,814</b>	<b>13,53,840</b>	<b>+ 48,026</b>	
<b>Total receipts</b> ... ..		<b>37,00,301</b>	<b>38,68,035</b>	<b>+ 1,67,734</b>	
<b>CHARGES.</b>					
JUDICIAL	{	Discount on sales ... ..	33,404	35,334	+ 1,930
		Refunds ... ..	19,721	29,074	+ 9,353
		Miscellaneous ... ..	5,737	5,415	— 322
		Office of Supdt. of Stamps, Punjab, (share of) ... ..	6,774	7,028	+ 254
		Process serving Establishment ... ..	1,88,332	Nil	— 1,88,332
<b>Total</b> ... ..		<b>2,53,968</b>	<b>76,851</b>	<b>— 1,77,117</b>	
NON-JUDICIAL	{	Discount on sales ... ..	48,719	50,166	+ 1,447
		Refunds ... ..	11,086	10,150	— 936
		Miscellaneous ... ..	4,760	4,350	— 410
		Office of Supdt. of Stamps, Punjab, (share of) ... ..	3,608	3,692	+ 84
<b>Total</b> ... ..		<b>68,173</b>	<b>68,358</b>	<b>+ 185</b>	
<b>Total charges</b> ... ..		<b>3,22,141</b>	<b>1,45,209</b>	<b>— 1,76,932</b>	
<b>NET REVENUE</b>					
Judicial ... ..		21,40,519	24,37,344	+ 2,96,825	
Non-Judicial ... ..		12,37,641	12,85,482	+ 47,841	
<b>Total Net Revenue</b> ... ..		<b>33,78,160</b>	<b>37,22,826</b>	<b>+ 3,44, 666</b>	

The growth of the stamp revenue during the last four years is remarkable. The gross receipts have been as follows :—

Year.	Rs.
1885-86	33,17,770
1886-87	34,94,398
1887-88	37,00,301
1888-89	38,68,035

The increase in the four years has been Rs. 5,50,265 while the advance on the figures of the year 1887-88 has been Rs. 1,67,734. The percentages of increase under the two heads are for the two last years—judicial, 5 per cent., non-judicial, 3·6 per cent.

3. SALE OF COURT FEE STAMPS.—The following table shows the income obtained from the sale of court fee stamps and the statistics of litigation in each of the past two years. It will be seen that, while the sales of court fee stamps have increased by 5 per cent., the number of suits instituted has risen by 6·7 per cent. and the value of litigation by 15·8 per cent., but with reference to these figures attention may be drawn to Mr. Trotter's remarks in paragraph 5 of the report of 1887-8.

		1887-88.	1888-89.
Sale of stamps	Rs.	23,83,615	25,04,651
Suits instituted	Number	2,64,308	2,82,066
	Value	Rs. 1,85,02,047	2,14,34,226

The great increase in the sale of court fee stamps is the result of an increase in litigation which has been general throughout the province, but is more marked in a few Districts, Hoshiarpur, Umballa, Lahore, Amritsar and Hissar.

4. PAUPRE CASES.—The usual details under this head are shown in Appendix B. The balance unrealized at the beginning of the year of report was Rs. 28,327, the new cases instituted during the year brought a further sum of Rs. 17,468 against Rs. 13,714 of the preceding year. The amount realized was Rs. 9,107 as compared with Rs. 9,863 in 1887-88, while Rs. 9,752 as against Rs. 3,180 in 1887-88 were struck off as irrecoverable. The balance unadjusted at the close of the year was Rs. 26,812.

5. SALE OF NON-JUDICIAL STAMPS.—The increase of income realized from the sale of non-judicial stamps has occurred under every class.

		1887-88.	1888-89.	Increase.
Adhesive	Rs.	99,230	1,04,062	4,832
Hundi	"	51,455	58,439	6,984
Ordinary	"	11,19,039	11,53,376	34,337
Total	"	12,69,724	13,15,877	46,153

	Rs.
1886-87	88,233
1887-88	89,644
1888-89	93,940

It is satisfactory to note that the sale of one anna receipt stamps continues to increase year by year as is evident from the figures given in the margin.

6. STAMP DUTY TAKEN IN CASH.—The total sum realized under this head was Rs. 29,312 as against Rs. 26,593 in the previous year. The greater part *vis.*, Rs. 26,146 was on account of documents or skeleton forms impressed with stamps in my own office. The number of documents impressed was 18,158 and of skeleton forms stamped with colored one anna impressions 88,445.

7. CHARGES.—In accordance with the permission given in letter No. 189, dated 22nd January 1889, from the Junior Secretary to Government, Punjab to the Secretary to the Financial Commissioner, Punjab, the cost of process serving establishments has been omitted from the charges. Deducting this item from the figures of the preceding year, the total charges stand thus:—

					Rs.
1887-88	...	...	...	...	1,33,809
1888-89	...	...	...	...	1,45,209

Increased sales under both heads necessarily involve larger amounts paid as discount on sales. There was also a large increase in the amount paid in refunds of the value of Judicial stamps.

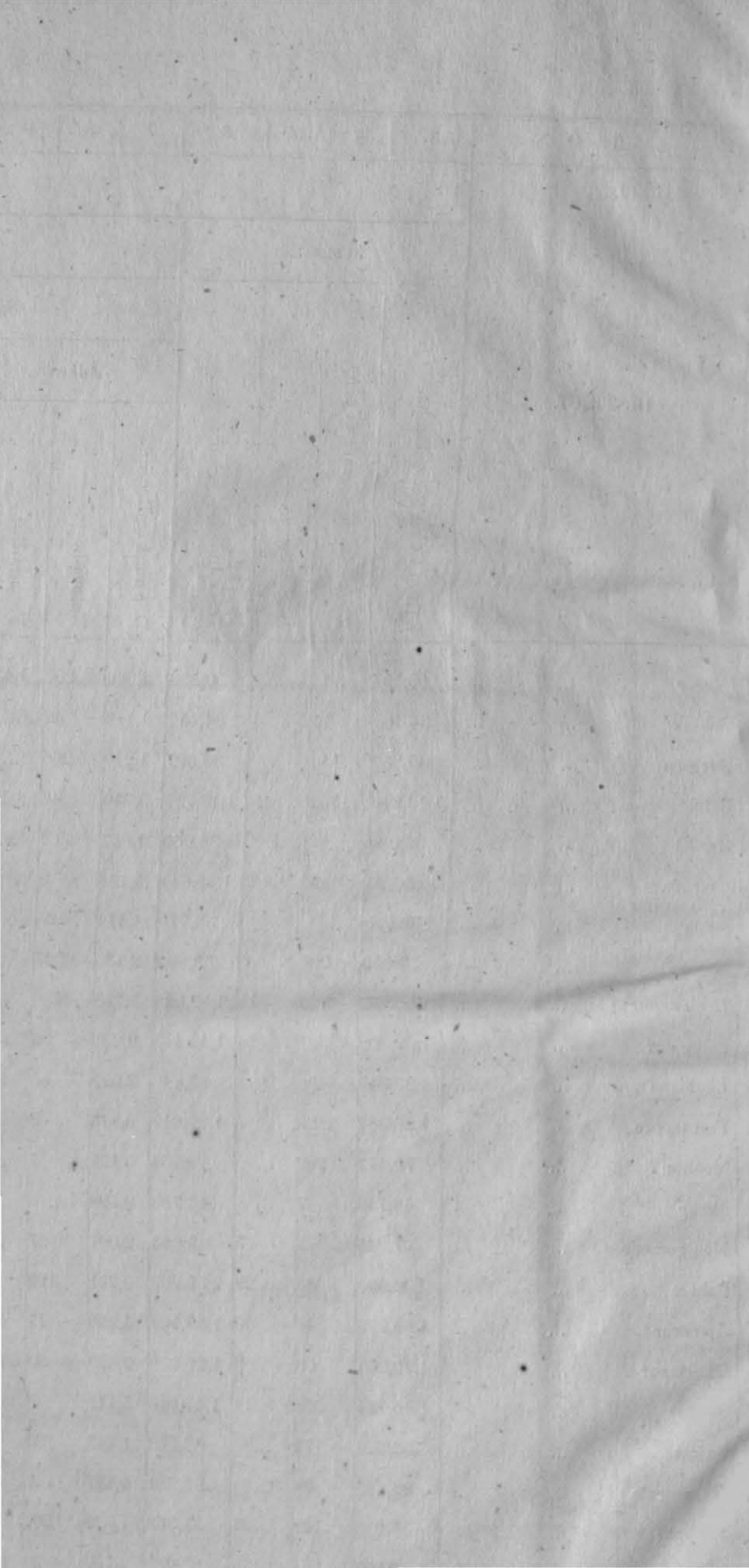
8. POSTAGE AND TELEGRAPH STAMPS.—There has been a great increase in the sale of postage stamps, both ordinary and service, and also in Telegraph stamps during the year. The following are the figures for the last two years:—

			1887-88.	1888-89.
			Rs.	Rs.
Postage, ordinary	...	...	7,43,575	7,92,213
Do. service	...	...	3,20,051	3,41,076
Telegraph	...	...	2,15,785	2,37,953

9. RECONCILEMENT OF FIGURES IN THE REPORT WITH THOSE FURNISHED BY THE ACCOUNTANT-GENERAL.—The details of expenditure communicated by the Accountant-General, Punjab, were compared with the figures communicated to this office by the Deputy Commissioners with the result that discrepancies were discovered in 22 Districts. The Deputy Commissioners concerned were addressed with a view to these discrepancies being reconciled before the submission of this note and the statements, but some of the items are still under enquiry. The following table exhibits the difference under the several heads:—

HEAD.	As shown	As shown	Difference.	REMARKS.
	by the Accountant General.	in District Accounts.		
	Rs.	Rs.	Rs.	
Refunds	39,693	39,224	- 469	* This difference is in the Rawalpindi District from which reply is not yet received.
Discount on sale of Judicial stamps	35,227	35,334	+ 107	
Do. do. Non-Judicial stamps	50,284	50,166	- 118	
District contingencies (Miscellaneous)	9,810	9,641	- 169	
Recoveries on account of pauper suits	8,843	9,107	-*264	

T. GORDON WALKER,  
Superintendent of Stamps, Punjab.



## APPENDIX B.

STATEMENT OF COLLECTIONS OF STAMP DUTY ON PAUPER SUITS IN THE  
PUNJAB, FOR THE OFFICIAL YEAR 1888-89.

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	...	18	...	
Rohtak ...	225	16	241	16	225	...	241	...	
Gurgaon ...	137	196	333	137	...	3	140	193	
Delhi ...	5,976	2,197	8,173	688	763	14	1,465	6,708	
Karnal ...	8	...	8	...	...	...	...	8	
Umballa ...	2,107	28	2,135	48	657	...	705	1,430	
Simla ...	...	...	...	...	...	...	...	...	
Kangra ...	701	112	813	202	228	4	434	379	
Hoshiarpur ...	1,408	824	2,232	720	936	...	1,656	576	
Jullundur ...	1,731	506	3,237	383	1,389	8	1,780	1,457	
Ludhiana ...	2,260	1,104	3,364	490	770	6	1,266	2,098	
Ferozepore ...	665	540	1,205	25	385	1	411	794	
Mooltan ...	281	296	577	282	47	...	329	248	
Jhang ...	...	103	103	7	96	...	103	...	
Montgomery ...	380	2,559	2,930	1,975	89	40	2,104	826	
Lahore ...	1,078	717	1,795	485	114	...	599	1,196	
Amritsar ...	400	945	1,345	346	234	...	580	765	
Gurdaspur ...	419	260	679	59	22	...	81	598	
Sialkot ...	2,038	718	2,756	305	964	3	1,272	1,484	
Gujrat ...	732	277	1,009	174	355	...	529	480	
Gujranwala ...	2,055	48	2,103	96	...	...	96	2,007	
Shahpur ...	907	307	1,214	120	...	...	120	1,094	
Jhelum ...	811	551	1,362	84	...	...	84	1,278	
Rawalpindi ...	253	1,070	1,323	298	154	...	452	871	
Hazara ...	56	285	341	279	...	5	284	57	
Peshawar ...	2,642	486	3,128	1,342	1,345	31	2,718	410	
Kohat ...	50	312	362	90	237	...	327	35	
Bannu ...	663	735	1,398	190	682	4	876	522	
D. I. Khan ...	121	1,095	1,216	143	20	2	165	1,051	
D. G. Khan ...	...	147	147	84	...	2	86	61	
Muzaffargarh	205	43	248	39	22	1	62	186	
Total ...	28,327	17,468	45,795	9,107	9,752	124	18,983	26,812	

OFFICE OF SUPDT. OF STAMPS, PUNJAB, }

T. GORDON WALKER,

Dated Lahore, the 8th July 1889. }

Superintendent of Stamps, Punjab.

