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1893-94

PUNJAB STAMP REPORT,

1893-1894 .

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NOTE

OF THE

ADMINISTRATION OF THE STAMP DEPARTMENT

OF THE

PUNJAB

For the year 1893-94.

Published by Authority.

Price :—Re. 0-12-0.



Lahore:

THE "CIVIL AND MILITARY GAZETTE" PRESS,
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READ—

Report on the Administration of the Stamp Department for the year 1893-94, with the remarks of the Financial Commissioner thereon, conveyed in his Secretary's letter No. 437, dated the 2nd July 1894.

REMARKS.—The Report reached the Government in good time. The triennial Stamp Report for the three years 1890-91 to 1892-93 was reviewed at length by the Lieutenant-Governor, and Sir Dennis Fitzpatrick desires to make only a few remarks on Mr. G. C. Walker's note on the administration of the Stamp Department during 1893-94.

2. The net income of the year amounted to nearly 39 lakhs and is the largest on record. The receipts exceeded those of 1892-93 by Rs. 24,289, while the expenditure was less by Rs. 11,564. There was a rise of Rs. 1,75,670 under judicial, and a fall of Rs. 1,51,381 under non-judicial, stamps. The year was one of agricultural prosperity and the explanation offered of these fluctuations, namely, that in good years money-lenders sue for the recovery of past debts while their clients contract fewer new debts, is plausible and probably to a great extent correct. It is satisfactory to find that, while the income from the sale of non-judicial stamps as a whole declined, that from receipt stamps continued to increase. Special attention has been drawn during the past year to one class of cases in which the law as regards the use of these stamps is very commonly evaded. The Lieutenant-Governor fears that only a very small number of the cases in which unstamped cheques are issued on native bankers are likely to come to the notice of officers of Government, but when the offence is detected an exemplary fine should be imposed.

3. The number of vendors of Court Fees Stamps in Montgomery has risen from 25 to 43. In the Review of the Stamp Report for the three years ending 1892-93 the excessive number of these vendors in this district was noticed. Probably the returns submitted next year will show an appreciable reduction.

4. The thanks of the Government are due to Messrs. T. G. and G. C. Walker for their efficient administration of the Stamp Department during the year under review.

ORDER.—Ordered, that a copy of the Review, together with a copy of the Report, be forwarded to the Government of India in the Finance and Commerce Department, and that a copy of the Review be forwarded to the Junior Secretary to the Financial Commissioners for communication to the Superintendent of Stamps; also that the Review be published in the *Punjab Government Gazette*.

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

J. M. DOUIE,

Offg. Revenue Secretary to Government, Punjab.

FROM

HARI KISHAN KAUL,

Offg. Junior Secretary to Financial Commissioner, Punjab,

TO

H. C. FANSHAWE, ESQUIRE,

Offg. Chief Secretary to Government, Punjab.

Dated the 2nd July 1894.

SIR,

I AM directed by the Financial Commissioner to submit the usual Annual Statements of the Stamp Department, Punjab, for the year 1893-94, with a brief explanatory note by the Superintendent of Stamps.

2. The main point for notice in the administration of the Stamp Department in 1893-94, is, that receipts from the sale of Judicial stamps have increased by Rs. 1,76,523, while receipts from the sale of non-Judicial stamps have fallen by Rs. 1,53,899. The supposed reasons for these fluctuations are stated in the note of the Superintendent of Stamps, and while admitting that it is generally very difficult to ascertain the true reasons for such fluctuations, the Financial Commissioner thinks that the causes assigned by the Superintendent of Stamps are very probably correct. It is believed that the decrease in sale proceeds of non-Judicial stamps is, at all events, not due to any mismanagement or want of supervision in connection with the arrangements for the sale of stamps of this class. On the contrary, an unusual amount of attention has been paid to this subject; and a system is now under trial by which licensed vendors furnish quarterly statements of their transactions to the Collector of the district, in order to enable him to supervise the arrangements more efficiently. There has been an increase in the receipts under the head of one-anna Receipt stamps, and these stamps are now sold by 795 Sub-Postmasters as compared with 708 in the preceding year. The decrease has been under the head of general non-Judicial stamps, or impressed sheets.

3. The gross receipts of the year are the highest on record, being over Rs. 24,000 in excess of those of the preceding year.

4. In pursuance of the remarks made in paragraph 7 of the Government Review of the Triennial Stamp Report submitted last year, regarding proceedings under Chapter IV of the General Stamp Act, a Circular containing instructions to Civil Courts was issued by the Chief Court in November 1893, and the attention of all Revenue Courts has also been directed to the subject by Financial Commissioner's Circular memo. 4 of 15th February last. The discovery of an evasion of the Stamp Law mentioned in paragraph 5 of the Superintendent's Note, was followed by the issue of another Circular No. 9 of November 1893, and the publication of these orders may lead to a further increase of revenue from the sale of Receipt stamps.

5. Mr. T. Gordon Walker performed the duties of Superintendent of Stamps from the beginning of the year till the 6th February 1894, when he proceeded on 6 months' leave. Mr. G. C. Walker has since been officiating in the appointment.

I have, &c.,

HARI KISHAN KAUL,

Offg. Junior Secretary to Financial Commissioner, Punjab.

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NOTE
ON THE
ADMINISTRATION OF THE STAMP DEPARTMENT
OF THE
PUNJAB
For the year 1893-94.

1. Last year's report on the administration of the Stamp Department embraced the stamp transactions of the three years 1890-91, 1891-92 and 1892-93. The present one, therefore, will be but a brief note on the stamp income and expenditure of the year 1893-94, this being in accordance with the orders of Government conveyed in letter No. 1573, dated the 11th July 1888, from the Junior Secretary to Government, Punjab, to the Secretary to Financial Commissioner.

The usual tabular statements are appended as below :—

Appendix A.—Showing the receipts and charges of the Department under all heads and the arrangements made for the vend of stamps.

Appendix B.—Showing collections and balances of Government dues in pauper suits.

Appendix C.—Showing the number of instruments dealt with and the result of proceedings under Chapters III and IV and the result of prosecutions under Chapter VIII of the Act during 1893-94, and

Appendix D.—Showing the arrangements made for the vend of Court fees and General Stamps and the discount allowed to vendors during 1893-94.

2. The receipts and charges of the year under report are summarized in the following statement and contrasted with those of the previous years :—

Summary of receipts and charges and comparison with the figures of previous years.

		1892-93.	1893-94.	DIFFERENCE.
RECEIPTS.		Rs.	Rs.	Rs.
Judicial ...	Sale of stamps	25,20,939	26,97,462	+ 1,76,523
	Recoveries in pauper suits ...	6,385	5,502	- 883
	Miscellaneous	218	248	+ 30
	Total ...	25,27,542	27,03,212	+ 1,75,670
Non-Judicial ...	Sale of stamps	14,93,248	13,39,349	- 1,53,899
	Stamp duty taken in cash ...	32,987	36,860	+ 3,873
	Penalties	11,293	9,797	- 1,496
	Miscellaneous	205	346	+ 141
Total ...	15,37,733	13,86,352	- 1,51,381	
Grand total receipts ...		40,65,275	40,89,564	+ 24,289
CHARGES.				
Judicial ...	Discount on sales	35,173	37,781	+ 2,608
	Refunds	27,168	23,598	- 3,570
	Miscellaneous	9,591	9,154	- 437
	Office of Superintendent of Stamps Punjab (share of)	5,281	6,506	+ 1,225
Total ...	77,213	77,039	- 174	
Non-Judicial ...	Discount on sales	56,963	50,594	- 6,369
	Refunds	11,968	12,439	+ 471
	Miscellaneous	7,877	7,590	- 287
	Office of Superintendent of Stamps Punjab (share of)	3,128	3,231	+ 103
Total ...	79,936	73,854	- 6,082	
Total charges ...		1,57,149	1,50,893	- 6,256
Cost of stamp paper ...		46,737	41,429	- 5,308
Grand total charges ...		2,03,886	1,92,322	- 11,564
Total net revenue ...		38,61,389	38,97,242	+ 35,853

It may be noticed here that the gross receipts of the year under report are the highest on record; the striking features of the year were the very large increase that took place in the sales of Court-fee stamps and the still larger (in proportion) falling-off in income from Non-Judicial stamps.

3. Every district of the Province showed an improvement under this head on the previous year's sales except the five named herewith (1) Simla (2) Mooltan (3) Jhang (4) Gujrát and (5) Muzaffargarh. The increase was most conspicuous in the following districts:—

	Rs.
1. Jullundur	18,013
2. Gurdáspur	16,199
3. Dera Ismaíl Khan	13,762
4. Pesháwar	11,991
5. Ferozepore	9,035
6. Amritsar	8,880
7. Hissár	8,858
8. Bannu	8,649
9. Shahpur	8,520
10. Kángra	8,200

In the first named district the increase was attributed by the Collector to an increase in the number of appeals and other miscellaneous litigations. In Pesháwar and some other districts the improvement appears to have been largely due to the institution of a number of suits under Act XXVII of 1860, for certificates for the collection of debts on succession, for probates of wills and letters of administration. Generally speaking, however, the increase was due to the conditions of the year being favourable to the institution of money suits. That is, the cultivators had secured a good harvest; and on the other hand the money-lenders not being able to dispose of their grain stores at the usual rate of profit were naturally anxious to get what cash they could from their debtors. In the previous year the village money-lenders had held their hand for a time, partly on account of the agricultural depression following on the bad rabi harvest of 1892, and partly owing to the general sickness and fever that prevailed during the year. The number of suits instituted in 1893-94 was 2,76,828 or 16,023 more than in the previous year; though the money value of the former was slightly less than that of the latter.

4. The usual particulars of the recoveries in pauper suits will be found in Appendix B. The balance due at the commencement of the year stood at Rs. 30,204; further outstandings amounting to Rs. 16,119 accrued during the year, which brought up the total to Rs. 46,323. Of this sum only Rs. 5,460 was realized, which is less than in previous years. This subject was treated at length in last year's report and there is nothing more to add here. Statement B. shows at least nine districts in which little or nothing comparatively was realized under this head.

5. The realizations from the sale of non-judicial stamps during the year under report were less by Rs. 1,53,899, or 13 per cent. than those of the preceding year. The decrease occurred solely in sales of impressed sheets, as the following figures show:—

	1892-93.	1893-94.	DIFFERENCE.
	Rs.	Rs.	Rs.
Adhesive	1,25,014	1,33,969	+ 8,955
Hundi	47,919	48,397	+ 478
Ordinary	13,20,315	11,56,983	- 1,63,332
Total	14,93,248	13,39,349	- 1,53,899

Under the head "Adhesive" are included "One-anna receipt stamps," "Notarial," "Foreign Bill" and "Share-transfer" Stamps. The increase observable occurred chiefly in sales of one-anna receipt stamps, the income from which continues to expand for the reasons assigned in paragraph 8 of last year's report. The number of Sub Post Masters selling this class of stamps was increased during the year from 708 to 795. As regards

the natural improvement to be expected each year as traders become better acquainted with the law as to the stamping of receipts and recognize more and more the necessity of complying with it, an interesting discovery of wholesale evasion of the law in question was made during the year by pure accident. In the course of the enquiries instituted in connection with the murder of Sawal Singh near Jammu in 1890, it became necessary to prove payment of a Hundi for Rs. 10,000 drawn at Jammu on an Amritsar firm. Mr. Sinclair, Officiating Government Advocate, who was conducting the enquiry, found that the firm on which the Hundi was drawn had been regularly issuing unstamped orders for large sums in favour of third parties on a native banker, who held money in deposit for the firm. Mr. Sinclair brought the matter to the notice of this office: enquiries were made from Amritsar and other districts and it proved that this was a common practice in many large business centres of the Province. A circular was at once issued (No. 9 of 20th November 1893) calling the attention of District Officers to the matter, and it is to be hoped that the discontinuance of this illegal practice will be evidenced during the current year by a considerable improvement in the sales of receipt stamps.

6. The recovery of income made under this head in the year 1891-92 and referred to in paragraph 10 of last year's report has continued unbroken; the realizations have now remained steady at Rs. 48,000 or thereabouts for three years. The districts of Hissár, Dera Ismail Khan, Mooltan and Pesháwar show an improvement said to be due to increase of business arising out of favourable harvests; while those of Amritsar, Ráwalpindi, Ferozepore and Delhi show a falling off due probably to accidental slackness of business.

7. The revenue from sale of Non-Judicial impressed sheets in the year under report amounting to Rs. 11,56,983 shows a falling off of Rs. 1,63,332, or a little over 12 per cent. on the realizations of the previous year. The income under this head prior to the year 1887-88 ranged well below 10 lakhs. In the last named year there was a sudden jump up of Rs. 1,34,123 or 13½ per cent. increase on the income of 1886-87, which was attributed by the District Officers to bad harvests, depressed agriculture and consequent increased resort on the part of the people to money-lenders for loans. The Superintendent of Stamps, however, preferred to believe that the rise was indicative of a general advancement of the Province in material prosperity. The realizations of the next five years for ordinary impressed stamps varied roughly speaking between Rs. 11,20,000 and Rs. 12,10,000, averaging nearly Rs. 11,52,000, which is very little below the income of the year at present under consideration. No doubt the latter has been an unusually favourable year for agriculturists, and the large falling off there has been also in the number of documents presented for registration lends colour to the view that the people having plenty of grain and fodder, and being hardly as yet touched seriously by the low prices now ruling, have been able to keep clear of dealings with the money-lenders: on the other hand the conclusion to be drawn from the figures of past years is not so much that the income from sales of impressed sheets in the year under report was specially low, but rather that the income from that head in the year 1892-93 was abnormally high, and the reasons for it being so high were partly indicated in paragraph 11 of last year's report. The districts in which the falling off of income under consideration was most remarkable are stated below:—

	Decrease.
	Rs.
Siálkot	17,153
Hoshiárpur	14,401
Jullundur	13,270
Lahore	13,237
Gujránwála	12,566
Gujrát	10,488
Jhelum	9,714
Gurdáspur	9,712
Amritsar	8,554
Dera Ismaíl Khan	8,520
Mooltan	7,429
Ferozepore	7,296

8. Of the total amount realized under this head, *viz.*, Rs. 36,860 as *Stamp duty taken in cash and penalties levied.* against Rs. 32,987 during the preceding year, Rs. 31,985 was on account of documents stamped and skeleton forms impressed in this office with the usual one-anna colored impressions as compared with Rs. 29,780 realized under this head in 1892-93.

The details of these documents are as follows:—

	1892-93	1893-94.
Number of documents stamped with impressed labels	12,562	9,796
Number of skeleton forms stamped with one-anna colored impressions	163,842	168,923

The penalties levied under sections 34 and 37 of the Act amounted to Rs. 9,797 compared with Rs. 11,293 during the previous year. In view of the fact that columns 7, 8, 9 and 10 of Appendix C show an increase in the number of documents impounded and dealt with by the Courts and by Collectors, the explanation for the decline in the amount of penalties realized appears to be (1) that the bulk of the instruments impounded were perhaps liable to comparatively low stamp duty, and (2) that Collectors in the exercise of the powers vested in them by section 37 (b) of the Stamp Act showed greater leniency in exacting penalties.

9. The total charges incurred during the year (excluding cost of stamp *Details of Judicial and Non-Judicial Charges.* paper) were Rs. 1,50,893 compared with Rs. 1,57,149 in 1892-93. The chief decreases have occurred under the following heads:—

	Decrease.
	Rs.
1. Refund of stamp duty on appeal or review of judgment	3,252
2. Discount on sale of non-judicial stamps	6,369

The principal increases being under—

	Increase.
	Rs.
1. Discount on sale of Court-fee stamps	2,608
2. Refunds of value of stamps under sections 51, 52 and 54 of Act I of 1879	2,033

10. The following figures show that there has been a satisfactory increase in the sale of Postage stamps during the past year. *Sale of Postage and Telegraph Stamps.* The sale of Telegraph stamps show a slight decline compared with the results of the preceding year:—

		1892-93.	1893-94.	INCREASE.
		Rs.	Rs.	Rs.
Postage ...	Ordinary	10,11,272	10,77,680	+66,408
	Service	4,78,690	5,00,056	+21,366
Telegraph		3,07,248	3,02,934	-4,314

I am not in a position to explain the causes of these fluctuations; they will no doubt be noticed in the reports of the heads of the Postal and Telegraph Departments.

11. The departmental figures of both income and expenditure were as usual compared month by month with the memoranda of treasury credits and statements of stamp charges furnished by the Accountant-General and all differences were reconciled. The misclassifications shown in the table below

Reconciliation of the departmental figures with those furnished by the Accountant-General, Punjab.

occurred during the months of February and March 1894 and are briefly explained :—

INCOME.

Heads of Income.	District figures.	Accountant-General's figures.		DIFFERENCE.	
	Rs.	Rs.	A. P.	Rs.	A. P.
1. One-anna receipt stamps	1,18,243	1,18,239	0 0	-4	0 0
2. Bills of exchange or Handi stamps	48,397	48,399	2 0	+2	2 0
3. Other general stamps	11,72,709	11,72,657	0 0	-52	0 0
4. Court-fee stamps	26,96,972	26,97,465	7 0	+493	7 0
5. Other items including stamp duties realized... } in cash, penalties and miscellaneous ... }	47,249	47,303	14 4	+54	14 4
6. Cash recoveries on account of pauper suits ...	5,502	5,505	13 0	+3	13 0
Total ...	40,89,072	40,89,570	4 4	+498	4 4

(1). Difference due to the fact that fractions of a rupee over 8 annas are reckoned as a rupee in the departmental returns, and those below 8 annas are omitted altogether.

(2). As above.

(3). After adjustments have been made under this head, about which Accountant-General has been addressed, the departmental figures will remain Rs. 11 short of those shown by the Accountant-General, which may be ascribed to the reason given in (1).

(4). The explanation of the difference of Rs. 493-7-0 more shown by Accountant-General under this head is that Court-fee stamps to the value of Rs. 490 were sold to the Resident in Kashmir. This amount is included in Accountant-General's figures but not in those departmentally communicated. Excluding this item therefore the total difference is reduced to Rs. 3-7-0 only and is due to fractions of a rupee being excluded as above in (1).

(5). The Accountant-General has been addressed about making certain adjustments under this head in his final accounts for the year, and when this is done the departmental receipts will remain in excess of Accountant-General's figures by Rs. 10-1-8, which is ascribable to the reason assigned in (1).

(6). Under this head also after the adjustments have been made the difference remaining will be annas thirteen only.

The differences under the head of expenditure are as follows :—

Heads of Expenditure.	District figures.	Accountant-General's figures.		DIFFERENCE.	
	Rs.	Rs.	A. P.	Rs.	A. P.
1. Discount on General stamps	50,594	50,587	4 4	-6	11 8
2. " on Court-fee stamps	37,781	37,773	11 8	-7	4 4
3. District contingencies and postage, &c.,	16,744	16,747	15 8	+3	15 8
4. { Special establishment sanctioned for Hoshiarpur and Jullundur districts ... ..	...	300	0 0	+300	0 0

The differences under (1), (2) and (3) call for no remarks. That under (4) is due to the fact that no column has been provided in the departmental forms of expenditure showing cost of the special establishment sanctioned in the Hoshiarpur and Jullundur districts for punching stamps.

12. Mr. T. Gordon Walker held charge of the office of Superintendent of Stamps until the 6th of February when he proceeded on 6 months' special leave. During the year he inspected 5 district and 16 tahsíl stamp depôts, while the Assistant M. Hari Chand inspected 13 district and 37 branch depôts. I took charge of the office on the 20th of February and was able to inspect 6 district and 5 tahsíl depôts before the close of the year. No stamp frauds came to light during the year. Notice of the vend arrangements and other like matters may as usual be reserved for the next triennial report.

Miscellaneous.

G. C. WALKER,

Officiating Superintendent of Stamps.

OFFICE OF SUPDT. OF STAMPS, PUNJAB, }

Dated the 5th June 1894.

APPENDICES.

RAWALPINDI.	Siālkot	1,54,997	1,55,147	263	446	...	2	1,55,260	1,55,589	6,343	6,366	11	11	146	86	...	269	896	82,196	65,043	88,965	71,901		
	Gujrāt	77,697	73,294	15	93	3	...	77,715	73,387	1,993	1,981	51	40	...	...	...	14	31	47,624	37,136	49,682	30,188
	Gujrānwāla	1,00,661	1,03,906	262	90	3	8	1,00,926	1,04,004	5,169	5,530	37	129	...	...	...	114	143	47,199	34,633	52,519	40,438
	Shalpur	44,323	52,843	127	258	2	2	44,452	53,103	2,402	2,466	340	400	...	...	...	1,713	1,551	30,317	25,744	34,772	30,161
	Jhelum	57,239	64,208	689	277	...	...	57,928	64,485	2,309	2,117	10	29	...	...	...	455	430	35,792	26,078	38,566	28,654
	Rāwalpīndī	1,12,536	1,18,238	799	76	...	22	1,13,335	1,18,336	8,163	7,997	349	307	...	6	4	...	17	3,143	2,597	60,272	53,491	71,933	64,413
	Total	5,47,453	5,67,636	2,155	1,234	8	34	5,49,616	5,68,904	26,379	26,457	798	916	152	90	...	17	5,708	5,150	3,03,400	2,42,125	3,36,437	2,74,755	
PESHAWAR.	Hazīra	25,043	28,378	455	39	2	2	25,500	28,419	1,380	1,303	426	443	...	...	...	7	5	14,629	13,608	16,442	15,359
	Peshāwar	68,976	80,967	85	104	...	...	69,061	81,071	2,880	2,931	592	699	...	...	...	1,342	1,509	50,382	49,700	55,196	54,839
	Kohāt... ..	17,894	20,983	82	204	...	...	17,976	21,187	634	698	109	158	...	...	...	47	10	5,438	5,963	6,228	6,829
	Total	1,11,913	1,30,328	622	347	2	2	1,12,537	1,30,677	4,894	4,932	1,127	1,300	...	...	...	1,896	1,524	70,449	69,271	77,866	77,027
DEBALT.	Bannu	42,504	51,153	465	414	3	1	42,972	51,568	984	1,089	473	560	...	...	...	217	220	28,539	23,225	30,213	25,094
	Dera Ismail Khan	49,639	63,421	114	250	4	3	49,777	63,674	2,421	2,618	380	388	...	...	...	312	841	42,622	34,102	45,735	37,949
	Dera Ghāzī Khan	36,791	43,077	109	21	3	2	36,903	43,100	3,371	3,718	430	586	...	...	...	212	134	25,656	23,703	29,669	28,141
	Muzaffargarh	40,162	40,014	10	1	...	...	40,172	40,015	1,806	1,705	104	78	...	...	...	...	4	31,452	24,140	33,362	25,927
	Total	1,69,116	1,97,665	698	686	10	6	1,69,824	1,98,357	8,582	9,130	1,387	1,612	...	...	...	741	1,199	1,28,260	1,05,170	1,38,979	1,17,111
Received from the Resident in Kashmir and from Ladākh.	85	490	...	...	...	2	85	*492	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Received from the Kurram Valley ... ..	...	...	372	...	...	...	372	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Received from Jabalpur ... ..	...	...	120	...	...	...	120	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL	25,20,939	26,97,462	6,385	5,502	218	248	25,27,542	27,03,212	1,12,242	1,18,243	5,097	5,867	7,305	9,100	370	759	47,919	48,397	13,20,315	11,56,983	14,93,248	13,39,349		

* Of this amount Rs. 490 was received from Kashmir and Rs. 2 from Ladākh.

APPENDIX A.

STATEMENT SHOWING THE RECEIPTS AND CHARGES AND OTHER PARTICULARS OF THE PUNJAB STAMP DEPARTMENT FOR THE YEARS 1892-93 AND 1893-94—continued.

DIVISION.	DISTRICT.	14	15	16	17	18	19	20	21	22	23									
		RECEIPTS—concluded.																		
		NON-JUDICIAL—concluded.																		
		Stamp duty realized in cash.										Penalties.		Miscellaneous.	Total Non-Judicial.		Grand Total Receipts.			
		By Civil Courts under Section 34 of Act I of 1879.		By Deputy Commissioners under Section 37 of Act I of 1879.		By Deputy Commissioners under Section 38 of Act I of 1879.		For Impressed Labels affixed by the Superintendent of Stamps.		Duty and adjudication fees realized under Section 30 of Act I of 1879.		Realized by Civil Courts under Section 34 of Act I of 1879.			Realized by Deputy Commissioners under Section 37 of Act I of 1879.					
1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DEHLY.	Hissár ...	35	41	176	...	...	...	...	...	350	435	...	...	17	14	25,873	28,919	84,751	96,653
	Rohtak ...	3	10	3	...	...	...	...	...	35	118	20	10	2	8	17,882	17,031	62,370	68,430
	Gurgáon ...	...	2	...	...	...	6	...	...	5	15	...	55	4	4	10,066	9,989	41,525	42,270
	Delhi ...	15	18	330	...	...	7	65	...	134	190	...	...	16	83	75,057	78,046	1,97,779	2,03,007
	Karnál ...	9	18	4	...	...	...	...	...	100	130	...	...	...	11	19,227	19,791	62,198	67,447
	Umballa ...	34	14	...	2	103	130	...	13	...	314	245	10	35	1	...	55,787	60,030	1,79,524	1,91,136
	Simla ...	8	9	501	8	...	32	3	155	50	104	...	3	1	15,901	13,970	44,878	39,565
	Total ...	104	112	1,014	2	103	151	...	110	3	165	988	1,237	40	100	43	121	2,19,793	2,27,776	6,73,025	7,08,508
JULLUNDUR.	Kángra ...	61	16	...	5	45	...	...	...	623	141	...	54	15	6	29,190	29,797	87,646	96,384
	Hoshiárpur ...	...	...	61	300	...	...	...	...	433	311	...	...	30	25	89,172	74,972	2,26,986	2,20,169
	Jullundur ...	17	9	...	...	...	...	5	...	212	84	...	5	25	50	86,526	73,219	2,15,174	2,19,828
	Ludhiána ...	52	18	...	6	...	...	198	...	415	195	...	...	12	9	61,596	57,814	1,54,694	1,58,689
	Ferozepore ...	129	152	24	46	...	41	5	1,498	1,690	580	285	7	19	69,702	63,063	1,88,460	1,91,055
	Total ...	259	195	85	357	...	86	...	203	...	5	3,181	2,421	580	344	89	109	3,36,186	2,98,865	8,72,960	8,86,125
LAHORE.	Mooltan ...	10	13	3	2,996	...	...	4	...	100	130	5	20	4	17	45,948	42,285	1,25,355	1,18,453
	Jhang ...	7	8	...	...	1	...	...	...	75	80	...	...	11	8	24,772	21,348	70,948	67,279
	Montgomery ...	36	30	52	...	...	...	...	...	370	280	...	...	2	...	13,851	13,054	44,659	50,368
	Lahore ...	62	37	213	29,098	27,172	...	675	465	15	...	4	8	1,42,986	1,28,716	3,97,249	3,86,771
	Amritsar ...	68	42	17	2	309	4	...	1,055	...	731	516	41	15	17	14	1,15,964	1,08,478	2,97,982	2,93,054
	Gurdáspur	9	25	80	195	6	12	78,767	69,284	1,91,077	1,98,030
Total ...	183	136	81	3,023	310	217	29,102	28,437	...	5	2,031	1,666	61	35	44	59	4,22,288	3,83,165	11,27,270	11,19,959

RAJAPINDI.	Siálkot	26	17	192	9	...	...	...	170	...	...	315	210	5	35	...	15	89,503	72,357	2,44,763	2,27,949
	Gujrát	4	8	10	...	...	...	...	...	...	...	42	90	5	...	2	12	49,745	39,298	1,27,460	1,12,685
	Gujránwála	38	25	...	5	...	...	...	...	...	...	450	300	...	10	1	4	53,008	40,782	1,53,934	1,44,786
	Shahpur	146	46	...	...	...	20	20	1,073	...	...	1,405	520	...	...	1	1	36,344	31,827	80,796	84,930
	Jhelum	15	30	1	2	5	2	560	570	...	...	140	278	10	25	1	2	39,298	29,563	97,226	94,048
	Ráwalpindi	57	50	...	...	...	...	98	1,349	...	...	682	642	...	...	7	14	72,777	66,468	1,86,112	1,84,804
	Total	286	176	208	16	5	22	678	3,162	...	...	3,034	2,046	20	70	12	48	3,40,675	2,80,295	8,90,291	8,49,199
PESHAWAR.	Hazára	49	87	...	33	...	...	...	...	...	597	1,145	...	19	2	1	17,090	16,644	42,590	45,063	
	Pesháwar	71	33	155	...	...	...	13	...	...	546	241	...	...	5	...	55,973	55,126	1,25,034	1,36,197	
	Kohát	1	18	...	...	...	...	...	...	...	20	190	5	...	...	...	6,254	7,037	24,230	28,224	
	Total	121	138	155	33	...	...	...	13	...	...	1,163	1,576	5	19	7	1	79,317	78,807	1,91,854	2,09,484
DERAJAT.	Banna	3	2	...	...	...	...	...	...	...	40	30	...	...	3	1	30,259	25,127	73,231	76,695	
	Dera Ismail Khan... ..	5	11	...	12	...	...	...	...	...	55	60	...	28	5	3	45,800	38,063	95,577	1,01,737	
	Dera Gházi Khan	41	12	...	...	...	...	...	...	...	75	105	...	...	2	4	29,787	28,262	66,690	71,362	
	Muzaffargarh	2	5	1	...	...	...	...	...	...	15	60	5	...	...	...	33,385	25,992	73,557	66,007	
	Total	51	30	1	12	...	...	...	...	...	...	185	255	5	28	10	8	1,39,231	1,17,444	3,09,055	3,15,801
Received from the Resident in Kashmír and from Ladákh ... ..		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	85	492
Received from the Kurram Valley ... ..		...	...	243	...	...	...	...	...	...	...	...	...	...	...	...	...	243	...	615	...
Received from Jabalpur ... ..		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	120	...
GRAND TOTAL		1,004	781	1,782	3,443	418	476	29,780	31,985	3	175	10,582	9,201	711	596	205	346	15,37,733	13,96,352	40,65,275	40,89,564

APPENDIX A.

STATEMENT SHOWING THE RECEIPTS AND CHARGES AND OTHER PARTICULARS OF THE PUNJAB STAMP DEPARTMENT FOR THE YEARS 1892-93 AND 1893-94—continued.

DIVISION.	DISTRICT.	24		25		26		27		28		29		30		31		32		33		34	
		CHARGES.																					
		JUDICIAL.												NON-JUDICIAL.									
		Discount on sale of Court-fee stamps.		Commissions to Sheriff in pauper suits.		Refunds of stamp duty.				Miscellaneous.		Share of cost of office of Superintendent of Stamps.		Cost of Stamp paper.		Total Judicial.		Discount on sale of Stamps.		Of penalties under Sections 36 and 42 of Act I of 1879.		Of value of spoilt and misused stamps and of stamps not required for use under Sections 51, 52 and 54 of Act I of 1879.	
1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DELHI.	Hissar	836	967	...	...	332	137	238	151	427	509	...	...	...	...	1,833	1,764	884	965	...	...	108	221
	Rohtak	655	738	2	...	301	227	237	129	214	243	...	...	...	...	1,409	1,337	585	550	...	...	109	63
	Gurgaon	427	449	...	...	150	218	16	88	63	141	...	...	...	...	656	896	347	350	...	...	51	14
	Delhi	1,380	1,393	11	...	2,643	539	975	418	73	60	...	...	...	...	5,082	2,410	2,551	2,689	...	...	623	978
	Karnal	576	648	...	5	321	370	...	133	232	282	...	...	...	...	1,129	1,438	696	691	...	...	45	412
	Umballa	1,738	1,823	...	...	651	1,205	1,567	610	312	224	...	...	...	...	4,268	3,862	2,198	2,333	...	...	705	397
	Simla	244	276	...	...	135	1,016	145	142	164	200	...	...	...	...	688	1,634	476	452	...	...	101	360
	Total	5,856	6,294	13	5	4,533	3,712	3,178	1,671	1,485	1,659	...	...	...	...	15,065	13,341	7,737	8,030	...	...	1,742	2,445
JALANDHUR.	Kangra	869	997	2	...	56	128	182	133	211	256	...	...	...	...	1,320	1,514	1,088	1,079	...	...	129	46
	Hoshiarpur	2,046	2,165	...	...	539	397	1,335	180	780	408	...	...	...	...	4,700	3,150	3,765	3,112	...	...	489	353
	Jullundur	1,944	2,179	3	2	647	329	325	380	713	500	...	...	...	...	3,632	3,390	3,417	2,891	...	...	652	714
	Ludhiána	1,394	1,473	14	7	441	245	417	80	270	292	...	...	...	...	2,536	2,097	2,243	2,063	...	...	634	575
	Ferozepore	1,687	1,818	...	...	993	1,202	117	387	279	424	...	...	...	...	3,076	3,831	2,605	2,315	146	35	112	346
	Total	7,940	8,632	19	9	2,676	2,301	2,376	1,160	2,253	1,880	...	...	...	...	15,264	13,982	13,068	11,460	146	35	2,016	2,034
LAHORE.	Mooltan	1,063	1,058	3	5	596	548	202	487	355	435	...	...	...	...	2,219	2,533	1,484	1,402	...	...	747	1,032
	Jhang	716	699	...	...	105	212	19	123	16	18	...	...	...	...	856	1,052	966	855	...	...	106	88
	Montgomery	437	526	...	...	492	144	75	244	279	184	...	...	...	...	1,283	1,098	534	496	...	...	17	63
	Lahore	2,892	2,986	3	...	576	740	731	1,053	526	321	...	...	...	...	4,728	5,100	4,280	3,779	...	...	1,158	1,797
	Amritsar	2,523	2,600	8	3	1,718	698	1,695	1,473	365	340	...	...	...	...	6,309	5,174	4,508	4,132	...	...	490	1,049
Gardáspur	1,699	1,950	...	4	382	300	110	68	245	281	...	...	...	...	2,436	2,603	3,127	2,711	...	...	271	253	
	Total	9,830	9,879	14	12	3,869	2,642	2,832	3,448	1,786	1,579	...	...	...	...	17,831	17,560	14,899	13,375	...	...	2,789	4,282

RAWALPINDI.	Sialkot	2,293	2,330	3	...	693	249	391	275	714	838	...	...	...	...	4,094	3,692	3,582	2,775	100	50	689	858
	Gujrat	1,180	1,135	...	...	451	327	...	47	200	160	...	...	...	...	1,831	1,669	2,032	1,594	...	...	...	207
	Gujranwala	1,511	1,566	...	...	373	341	324	52	581	914	...	...	...	...	2,789	2,873	1,970	1,559	...	...	...	243
	Shahpur	645	780	...	...	721	920	26	107	532	556	...	...	...	...	1,924	2,368	1,225	1,069	1,416	16	40	34
	Jhelum	836	905	13	5	729	412	352	394	205	177	...	...	...	...	2,135	1,893	1,439	1,078	...	...	...	183
	Rawalpindi	1,548	1,580	9	...	527	1,056	31	851	834	222	...	...	...	...	2,949	3,709	2,814	2,441	...	...	...	1415
	Total	8,013	8,296	25	5	3,494	3,305	1,124	1,726	3,066	2,867	...	...	...	...	15,722	16,199	13,062	10,516	1,516	65	2,570	1,962
PESHAWAR.	Hazara	386	443	9	...	104	61	78	186	58	89	...	...	...	...	635	779	631	604	...	...	99	60
	Peshawar	915	1,081	...	...	543	175	393	606	379	412	...	...	...	...	2,230	2,274	1,825	1,782	...	...	501	448
	Kohat	254	299	...	5	147	65	...	61	83	105	...	...	...	...	484	535	211	207	...	...	42	107
	Total	1,555	1,823	9	5	794	301	471	853	520	606	...	...	...	...	3,349	3,588	2,667	2,593	...	...	642	615
DEBIAJAT.	Bannu	632	763	9	6	722	586	172	456	158	219	...	...	...	...	1,693	2,030	1,072	899	...	...	112	198
	Dera Ismail Khan	693	865	...	...	261	174	80	356	120	114	...	...	...	...	1,154	1,509	1,859	1,531	...	...	140	311
	Dera Ghazi Khan	548	629	2	...	288	474	53	286	60	100	...	...	...	...	951	1,489	1,174	1,109	...	...	258	450
	Muzaffargarh	606	600	...	...	236	126	9	21	52	88	...	...	...	...	903	835	1,425	1,081	...	...	37	42
	Total	2,479	2,857	11	6	1,507	1,360	314	1,119	390	521	...	...	...	...	4,701	5,863	5,530	4,620	...	...	547	1,001
Cost of stamp paper ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29,211	27,620	29,211	27,620	...	...	...	...
Share of cost of office of Superintendent of Stamps.	...	...	...	...	...	...	...	...	...	...	5,281	6,506	...	...	5,281	6,506	...	...	...	...	...	...
GRAND TOTAL	35,173	37,781	91	42	16,873	13,621	10,295	9,977	9,500	9,112	5,281	6,506	29,211	27,620	1,06,424	1,04,659	56,963	50,594	1,662	100	10,306	12,339	

APPENDIX A.

STATEMENT SHOWING THE RECEIPTS AND CHARGES AND OTHER PARTICULARS OF THE PUNJAB STAMP DEPARTMENT FOR THE YEARS 1892-93 AND 1893-94—continued.

DIVISION.	DISTRICT.	35		36		37		38		39		40		41		42	
		CHARGES—concluded										NET REVENUE.					
		NON-JUDICIAL—concluded.						Total Non-Judicial.	Grand total charges.	Judicial.		Non-Judicial.		Total.			
		Miscellaneous.	Share of cost of office of Superintendent of Stamps.		Cost of Stamp paper.												
		1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DELHI.	Hissár	427	509	...	...	...	...	1,419	1,695	3,252	3,459	57,045	65,970	24,454	27,224	81,499	93,194
	Rohtak	82	79	...	...	...	...	776	692	2,185	2,029	43,079	50,062	17,106	16,339	60,185	66,401
	Gurgáon	63	141	...	...	...	...	461	505	1,117	1,401	30,803	31,385	9,605	9,484	40,408	40,869
	Delhi	470	488	...	...	...	...	3,644	4,155	8,723	6,565	1,17,640	1,22,551	71,413	73,891	1,89,053	1,96,442
	Karnál	232	282	...	...	...	...	973	1,385	2,102	2,823	41,842	46,218	18,254	18,406	60,096	64,624
	Umballa	312	223	...	...	...	...	3,215	2,953	7,483	6,815	1,19,469	1,27,244	52,572	57,077	1,72,041	1,84,321
	Simla	141	161	...	...	...	...	718	973	1,406	2,607	28,289	23,961	15,183	12,997	43,472	36,958
	Total	1,727	1,883	...	...	...	...	11,206	12,358	26,271	25,699	4,38,167	4,67,391	2,08,587	2,15,418	6,46,754	6,82,809
JULLUNDUR.	Kángra	424	509	...	...	...	...	1,591	1,634	2,911	3,148	57,136	65,073	27,599	28,163	84,735	93,236
	Hoshiárpur	345	408	...	...	...	...	4,599	3,873	9,219	7,023	1,33,114	1,42,047	84,573	71,099	2,17,687	2,13,146
	Jullundur	494	443	...	...	...	...	4,563	4,048	8,195	7,438	1,25,016	1,43,219	81,963	69,171	2,06,979	2,12,390
	Ludhiána	273	211	...	...	...	...	3,150	2,849	5,686	4,946	90,562	98,778	58,446	54,965	1,49,008	1,53,743
	Ferozepore	279	424	...	...	...	...	3,142	3,120	6,218	6,951	1,15,682	1,24,161	66,560	59,943	1,82,242	1,84,104
	Total	1,815	1,995	...	...	...	...	17,045	15,524	32,309	29,506	5,21,510	5,73,278	3,19,141	2,83,341	8,40,651	8,56,619
LAHORE.	Mooltan	206	243	...	...	...	...	2,437	2,677	4,656	5,210	77,188	73,635	43,511	39,608	1,20,699	1,13,243
	Jhang	48	60	...	...	...	...	1,120	1,003	1,976	2,055	45,320	44,879	23,652	20,345	68,972	65,224
	Montgomery	141	126	...	...	...	...	692	685	1,975	1,783	29,525	36,216	13,159	12,369	42,684	48,585
	Lahore	680	393	...	...	...	...	6,118	5,969	10,846	11,069	2,49,535	2,52,955	1,36,868	1,22,747	3,86,403	3,75,702
	Amritsar	267	191	...	...	...	...	5,265	5,372	11,574	10,546	1,75,709	1,85,402	1,10,699	1,03,106	2,86,408	2,88,508
	Gurdáspur	136	160	...	...	...	...	3,534	3,124	5,970	5,727	1,09,874	1,26,143	75,233	66,160	1,85,107	1,92,303
Total	1,373	1,173	...	...	...	...	19,166	18,830	36,997	36,997	6,87,151	7,19,890	4,03,198	3,64,955	10,99,973	10,83,565	

RAWALPINDI.	Siálkot	400	600	...	...	...	...	4,771	4,283	8,865	7,975	1,51,166	1,51,897	84,732	68,074	2,35,898	2,19,971
	Gujrát	134	100	...	...	...	...	2,166	1,901	3,997	3,570	75,884	71,718	47,579	37,397	1,23,463	1,09,115
	Gujránwála	290	300	...	...	...	...	2,503	2,018	5,292	4,891	98,137	1,01,131	50,505	38,764	1,48,642	1,39,805
	Shahpur	416	328	...	...	...	...	3,097	1,446	5,021	3,809	42,528	50,740	33,247	30,381	75,775	81,121
	Jhelum	139	82	...	...	...	...	1,761	1,355	3,896	3,248	55,793	62,592	37,537	28,208	93,330	90,800
	Ráwalpindi	536	125	...	...	...	...	4,765	3,075	7,714	6,784	1,10,386	1,14,627	68,012	63,393	1,78,398	1,78,020
	Total	1,915	1,535	...	...	...	...	19,063	14,078	34,785	30,277	5,33,894	5,52,705	3,21,612	2,66,217	8,55,506	8,18,922
PESHAWAR.	Hazára	57	90	...	...	...	...	787	754	1,422	1,533	24,865	27,040	16,303	15,890	41,168	43,530
	Pesháwar	350	300	...	...	...	...	2,676	2,530	4,906	4,804	66,831	78,797	53,297	52,596	1,20,128	1,31,393
	Kohát	45	35	...	...	...	...	298	349	782	884	17,492	20,652	5,956	6,688	23,448	27,340
	Total	452	425	...	...	...	...	3,761	3,633	7,110	7,221	1,09,188	1,27,089	75,556	75,174	1,84,744	2,02,263
DERAJAT.	Bannu	158	220	...	...	...	...	1,342	1,317	3,035	3,347	41,279	49,538	28,917	23,810	70,196	73,348
	Dera Ismail Khan	180	171	...	...	...	...	2,179	2,013	3,333	3,522	48,623	62,165	43,621	36,050	92,244	98,215
	Dera Gházi Khan	100	100	...	...	...	...	1,532	1,659	2,483	3,148	35,952	41,611	28,255	26,603	64,207	68,214
	Muzaffargarh	52	88	...	...	...	...	1,514	1,211	2,417	2,046	39,269	39,180	31,871	24,781	71,140	63,961
	Total	490	579	...	...	...	...	6,567	6,200	11,268	12,063	1,65,123	1,92,494	1,32,664	1,11,244	2,97,787	3,03,738
Received from the Resident in Kashmír and from Ladákh ... ..	...	...	...	...	...	...	...	...	...	...	...	+ 85	+ 492	...	...	+ 85	+ 492
Received from the Kurram Valley ... ..	...	...	...	...	...	...	...	...	...	...	...	+ 372	...	+ 243	...	+ 615	...
Received from Jabalpur ... ..	...	...	...	...	...	...	...	...	...	...	...	120	...	...	...	120	...
Cost of stamp paper ... ..	...	...	...	...	...	...	...	...	...	...	...	- 29,211	- 27,620	- 17,526	- 13,809	- 46,737	- 41,429
Share of cost of office of Superintendent of Stamps ... ..	...	...	+ 3,128	+ 3,231	...	...	...	...	...	...	...	- 5,281	- 6,506	- 3,128	- 3,231	- 8,409	- 9,737
GRAND TOTAL	7,877	7,590	3,128	3,231	17,526	13,809	97,462	87,663	2,03,886	1,92,322	24,21,118	25,98,553	14,40,271	12,98,681	38,61,389	38,97,242	

RAWALPINDI.	Sialkot	11	14	11	30	7	...	...	86	75	115	119	2,848	2,830	20	88	13	19	...	...	2,994	2,168	5,875	5,105	19,324	19,510	13,56,959	16,03,903
	Gujrat	5	8	6	6	31	33	...	98	77	142	124	1,728	1,661	19	5	28	26	...	...	1,437	1,037	3,212	2,729	8,929	8,673	5,27,183	4,49,730
	Gujranwala	12	13	20	18	14	14	...	66	64	112	109	1,731	1,783	70	59	9	21	...	...	1,671	1,262	3,481	3,125	12,746	13,892	11,53,954	7,09,426
	Shahpur	17	5	19	26	20	16	...	34	33	90	80	979	1,135	108	99	27	27	...	...	756	588	1,870	1,849	4,725	5,270	3,45,374	3,62,584
	Jhelum	9	9	4	1	4	48	...	64	61	81	119	962	1,038	15	3	36	24	...	...	1,262	918	2,275	1,983	5,244	6,053	5,26,785	5,11,942
Rawalpindi	12	30	12	13	57	57	...	141	143	222	243	1,998	1,881	47	71	46	24	...	...	2,271	2,045	4,362	4,021	11,463	11,270	9,47,845	10,77,245	
Total	68	79	72	94	133	168	...	489	453	792	794	10,246	10,328	279	325	159	141	...	...	10,391	8,018	21,075	18,812	62,422	64,674	48,58,100	47,14,830	
PESHAWAR.	Hazara	4	3	4	4	17	17	...	17	17	42	41	522	579	25	53	16	11	...	...	454	404	1,917	1,047	3,127	3,173	1,91,260	1,62,771
	Peshawar	13	13	15	15	...	...	26	100	74	128	128	1,445	1,170	110	228	...	...	...	...	1,185	1,465	2,740	2,863	6,382	6,702	5,81,378	4,48,717
	Kohat	2	2	2	1	1	1	...	11	10	16	14	339	389	18	...	4	8	...	...	104	109	465	506	2,089	2,367	1,29,131	1,20,554
	Total	19	18	21	20	18	18	...	26	128	101	186	183	2,306	2,138	153	281	20	19	1,743	1,978	4,222	4,416	11,598	12,242	9,01,769	8,32,042
DERAJAT.	Bannu	5	4	2	3	21	21	...	32	37	60	65	941	955	8	5	7	5	...	...	748	697	1,704	1,662	5,088	5,994	2,33,009	2,63,429
	Dera Ismail Khan	5	9	9	10	7	23	...	93	107	114	149	1,162	1,251	32	30	6	4	...	...	1,352	1,111	2,552	2,396	5,800	7,358	3,81,052	4,58,286
	Dera Ghazi Khan	4	4	1	...	3	4	...	72	61	80	69	780	910	5	...	27	28	...	...	910	800	1,722	1,738	5,193	5,965	2,54,690	3,90,414
	Muzaffargarh	6	6	5	5	1	...	...	41	42	53	53	812	700	24	29	1	...	...	...	1,194	952	2,031	1,681	6,538	6,894	3,32,664	2,98,641
Total	20	23	17	18	32	48	...	238	247	307	336	3,695	3,816	69	64	41	37	...	...	4,204	3,560	8,009	7,477	22,619	26,211	12,01,415	14,10,770	
GRAND TOTAL	291	316	204	230	504	565	...	26	1,972	1,876	2,971	3,013	45,313	46,377	805	957	618	671	...	...	45,400	40,370	92,136	88,375	2,60,805	2,76,828	2,20,39,196	2,17,30,300

OFFICE OF SUPDT. OF STAMPS, PUNJAB:

Dated Lahore, the 5th June 1894.

G. C. WALKER,

Off. Superintendent of Stamps, Punjab.

APPENDIX B.

APPENDIX B.

STATEMENT OF COLLECTIONS OF STAMP DUTY ON PAUPER SUITS IN THE
PUNJAB FOR THE OFFICIAL YEARS 1892-93 AND 1893-94.

1	2	3	4	5	6	7	8	9	10
DISTRICT.	Year.	Balance at the close of last year.	Balance since ascertained.	Total of columns 3 and 4.	Amount realized in the year.	Amount erased under Commissioner's sanction during the year.	Amount of commission paid to Sheriff.	Total of columns 6 to 8.	Balance remaining due, column 5, minus column 9.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hissár {	1892-93	95	...	95	...	95	...	95	...
	1893-94	...	...	...	...	...	...	...	...
Rohtak {	1892-93	110	...	110	108	...	2	110	...
	1893-94	...	60	60	23	...	...	23	37
Gurgáon {	1892-93	225	101	326	13	...	...	13	313
	1893-94	313	...	313	...	...	...	...	313
Delhi {	1892-93	3,003	1,108	4,111	530	89	11	630	3,481
	1893-94	3,481	932	4,413	246	1,536	...	1,782	2,631
Karuál {	1892-93	427	12	439	...	...	...	...	439
	1893-94	439	437	876	262	598	5	865	11
Umballa {	1892-93	1,645	555	2,200	...	...	...	...	2,200
	1893-94	2,200	1,909	4,109	315	1,216	...	1,531	2,578
Simla {	1892-93	226	491	717	28	463	...	491	226
	1893-94	226	4	230	...	4	...	4	226
Kángra {	1892-93	342	73	415	82	...	2	84	331
	1893-94	331	40	371	15	247	...	262	109
Hoshiárpur {	1892-93	196	858	1,054	133	7	...	140	914
	1893-94	914	124	1,038	40	...	...	40	998
Jullundur {	1892-93	371	171	542	148	90	3	241	301
	1893-94	301	35	336	118	149	2	269	67
Ladhíána {	1892-93	3,082	1,156	4,238	372	...	14	386	3,852
	1893-94	3,852	830	4,682	498	38	7	543	4,139
Ferozepore {	1892-93	1,225	653	1,878	77	41	...	118	*1,760
	1893-94	1,680	353	2,033	263	794	...	1,057	976
Multan {	1892-93	229	388	617	164	...	3	167	450
	1893-94	450	204	654	259	...	5	264	390
Jhang {	1892-93	373	377	750	39	...	...	39	711
	1893-94	711	238	949	53	...	...	53	896
Montgomery {	1892-93	504	182	686	10	...	...	10	676
	1893-94	676	46	722	94	...	...	94	628
Lahore {	1892-93	2,923	122	3,045	168	651	3	822	2,223
	1893-94	2,223	2,659	4,882	615	561	...	1,176	3,706
Amritsar {	1892-93	2,179	2,605	4,784	490	634	8	1,132	3,652
	1893-94	3,652	2,023	5,675	177	972	3	1,152	4,523

* Deputy Commissioner explains that Rs. 80 erased under Commissioner's sanction during March 1893, were erroneously not shown in the Annual Statement for 1892-93, therefore the balance remaining due at the end of March 1893 should be Rs. 1,680.

APPENDIX B—concluded.

1	2	3	4	5	6	7	8	9	10
DISTRICT.	Year.	Balance at the close of last year.	Balance since ascertained.	Total of columns 3 and 4.	Amount realized in the year.	Amount erased under Commissioner's sanction during the year.	Amount of commission paid to Sheriff.	Total of columns 6 to 8.	Balance remaining due, column 5, minus column 9.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gurdáspur ...	1892-93	370	42	412	10	...	...	10	402
	1893-94	402	25	427	231	143	4	378	49
Siálkot ...	1892-93	1,105	335	1,440	260	170	3	433	1,007
	1893-94	1,007	1,135	2,142	440	36	...	476	1,666
Gujrát ...	1892-93	36	26	62	15	..	...	15	47
	1893-94	47	133	180	93	...	...	93	87
Gujránwála ...	1892-93	2,118	1,308	3,426	262	305	...	567	2,859
	1893-94	2,859	1,801	4,660	90	68	...	158	4,502
Shalpur ...	1892-93	752	187	939	127	582	...	709	230
	1893-94	230	253	483	258	14	...	272	211
Jhelum ...	1892-93	919	269	1,188	676	66	13	755	433
	1893-94	433	66	499	272	87	5	364	135
Ráwalpindi ...	1892-93	1,069	498	1,567	790	212	9	1,011	556
	1893-94	556	102	658	76	224	...	300	358
Hazára ...	1892-93	169	495	664	446	...	9	455	209
	1883-94	209	136	345	39	23	...	62	283
Pesháwar ...	1892-93	968	1,113	2,081	85	790	...	875	1,206
	1893-94	1,206	822	2,028	104	1,413	...	1,517	511
Kohát ...	1892-93	755	484	1,239	82	413	...	495	744
	1893-94	744	730	1,474	199	...	5	204	1,270
Bannu ...	1892-93	598	500	1,098	456	324	9	789	309
	1893-94	309	555	864	408	41	6	455	409
Dera Ismail Khan ...	1892-93	653	263	916	114	152	...	266	654
	1893-94	650	423	1,073	250	539	...	789	280
Dera Gházi Khan ...	1892-93	56	109	165	107	...	2	109	56
	1893-94	56	21	77	21	...	...	21	56
Muzaffargarh ...	1892-93	47	10	57	10	...	...	10	47
	1893-94	47	23	70	1	47	...	48	22
GRAND TOTAL ...	1892-93	26,770	14,491	41,261	5,802	5,084	91	10,977	30,284
	1893-94	*30,204	16,119	46,323	5,460	8,750	42	14,252	32,071

* For the difference of Rs. 80 less shown, please see explanatory note at foot of page XIV.

OFFICE SUPDT. OF STAMPS, PUNJAB: }
Dated the 5th June 1894. }

G. C. WALKER,
Offg. Superintendent of Stamps, Punjab.

APPENDIX C.

Simla	...	{	1892-93	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	1	2	8	...
			1893-94	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	1	1	5	...
Total	...	{	1892-93	8	76	2	5	83	71	5	12	...	12	...	...	3	4	5	4	5	63	...
			1893-94	1	60	...	...	60	56	4	4	...	4	...	...	5	4	4	1	1	5	...
Kángra	...	{	1892-93	...	50	3	14	67	37	13	30	...	18	...	12	5	12	13	12	13	356	...	
			1893-94	...	36	...	7	43	25	11	18	1	17	...	*10	...	10	11	8	9	159	...	
Hoshiárpur,	{	1892-93	...	33	4	17	54	33	33	...	21	...	21	...	...	...	4	5	3	3	30	...
		1893-94	...	36	8	11	55	34	...	2	21	...	21	...	...	1	...	...	...	...	...	...
Jullundur	...	{	1892-93	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		1893-94	...	12	1	...	13	...	12	...	1	...	1	...	...	...	...	...	...	...	...	...
Ludhiána	...	{	1892-93	1	24	...	24	24	24	...	...	...	5	...	5	...	3	13	3	9	42	...
		1893-94	1	28	5	...	33	28	...	...	5	...	5	...	...	40	46	28	32	246	1	
Ferozepore	...	{	1892-93	...	166	3	1	170	162	4	8	...	8	...	...	1	1	1	1†	...	...	month.
		1893-94	2	196	16	2	214	196	...	...	18	...	18	...	2	...	2	1	2	1	2	160
Total	...	{	1892-93	1	273	10	32	315	256	17	59	...	47	...	12	5	1	1	20	32	18	25	428
		1893-94	3	308	30	20	358	295	...	13	63	1	62	...	10	3	...	2	51	59	37	43	565
Mooltan	...	{	1892-93	...	9	1	...	10	9	...	1	...	1	...	...	1	...	...	...	...	...	...
		1893-94	...	14	1	...	15	14	...	...	1	...	1	...	...	...	...	...	...	...	...	...
Jhang	...	{	1892-93	...	15	...	...	15	15	...	...	...	...	...	...	1	...	...	...	...	...	...
		1893-94	...	13	...	...	13	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Montgomery,	{	1892-93	...	62	...	...	62	62	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		1893-94	...	55	...	...	55	55	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lahore	...	{	1892-93	...	11	11	8	3	3	...	3	6	5	5	3	3	12
		1893-94	1	58	...	1	59	55	55	3	4	...	4	5	37	44	36	42	123
Amritsar	...	{	1892-93	2	47	2	10	59	45	2	14	...	14	...	...	...	2	2	1	1	20	...
		1893-94	1	54	1	2	57	54	3	...	3	1	6	6	6	6	146
Gurdáspur	...	{	1892-93	...	3	3	3	3	3	81	...
		1893-94	...	26	...	1	27	26	...	...	1	...	1	...	...	2	3	...	...	...	75	...
Total	...	{	1892-93	2	147	3	10	160	142	5	18	...	18	8	10	10	4	4	113
		1893-94	2	220	2	4	226	217	...	3	9	...	9	6	45	53	42	48	344

* These 10 cases are also included in column 12.

† Discharged for want of proof.

APPENDIX C—concluded.

1	2	3	4				7	8	9	10	11				15	16	17	18	19	20	21	22	23	24			
			NUMBER OF INSTRUMENTS IMPOUNDED UNDER SECTION 33.								DETAIL OF DISPOSALS BY THE COLLECTOR.														PROSECUTIONS.	CONVICTIONS.	PENISHMENT AWARDED.
District.	Year.	Number of instruments dealt with under Sections 30 and 31.	By the Courts.		By Registering Officers.		By the Collector and other Revenue Officers.		Total.	Number of instruments entered in column 4 which were admitted in evidence under Section 34 and copy sent to Collector under Section 35.	Number of instruments entered in column 4 which were sent in original to the Collector.	By Collector.		Number certified to be duly stamped under Section 37 (a).	Number on which deficient Stamp duty was levied under Section 37 (b).	Number on which deficient duty was ordered to be levied but was not recovered.	Number of instruments in respect to which prosecution was ordered.	Number of instruments voluntarily brought to the Collector under Section 38.	Under Section 36.	Under Section 42.	Number of cases prosecuted.	Number of persons prosecuted.	Number of cases in which convictions followed.	Number of persons convicted.				Amount of fines imposed.	Average period of imprisonment awarded under Section 68.	REMARKS.
			By the Courts.	By Registering Officers.	By the Collector and other Revenue Officers.	By the Courts.	By Collector.																				
Sialkot	1892-93	38	31	1	2	4	40	37	1	3	6	3	3	6	3	3	1	1	3	4	5	4	3	4	30	...	
Gujrat	1892-93	9	7	...	...	...	9	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Gujranwala	1892-93	54	61	1	3	...	64	43	11	12	18	4	3	4	8	15	...	...	...	...	8	13	5	6	27	...	
Shahpur	1892-93	58	64	1	2	1	66	47	11	13	12	3	8	7	2	4	1	2	4	1	2	2	2	2	45	...	
Jhelum	1892-93	20	24	...	...	2	22	12	8	10	11	1	9	11	...	...	...	...	...	...	...	...	...	...	...	...
Rawalpindi	1892-93	32	43	...	...	...	32	32	1	1	1	1	...	...	...	...	...	...	...	...	5	8	3	5	39	...	
Total	1892-93	211	230	2	6	5	218	180	31	38	48	4	24	27	1	10	16	1	7	1	19	27	13	16	141	...	
	1893-94	...	...	...	...	4	240	192	38	48	...	4	27	1	...	...	...	...	...	...	3	4	3	3	30	...	

Hazara ...	1892-93	...	85	...	...	85	85	...	...	...	...	...	...	...	...	...	10	10	8	8	135	...
	1893-94	...	169	...	3	172	165	...	4	...	7	...	...	...	...	...	3	6	1	2	19	...
Pesháwar ...	1892-93	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1	1	5	...
	1893-94	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*2	2	2	2	16	...
Kohát ...	1892-93	...	...	...	1	1	...	...	...	1	...	...	...	...	...	...	1	1	1	1	10	...
	1893-94	...	21	...	...	21	15	...	6	6	...	...	...	...	...	6	6	6	6	65-8	...	
Total ...	1892-93	...	85	...	1	86	85	...	1	...	...	...	...	...	...	...	12	12	10	10	150	...
	1893-94	...	190	...	3	193	180	...	10	13	...	...	7	...	6	...	11	14	9	10	100-8-0	...
Bannu ...	1892-93	...	7	...	1	8	7	...	...	1	...	...	...	...	...	...	1	1	1	1	20	...
	1893-94	...	6	...	...	6	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Dera Ismáíl Khan.	1892-93	...	8	1	...	9	8	...	...	1	...	1	...	...	...	...	6	6	3	3	40	...
	1893-94	...	7	3	...	10	7	...	...	3	...	3	...	...	...	...	9	11	9	9	35	...
Dera Gházi Khan.	1892-93	...	7	1	6	14	3	4	11	6	5	...	...	1	...	...	40	40	40	40	131	...
	1893-94	...	7	...	6	13	6	1	7	...	7	...	...	...	...	...	...	...	...	...	...	...
Muzaffargarh	1892-93	...	2	1	...	3	2	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...
	1893-94	...	13	...	...	13	11	...	2	2	1	1	...	...	...	...	2	3	2	3	14	...
Total ...	1892-93	...	24	3	7	34	20	4	14	6	7	...	...	1	1	...	47	47	44	44	191	...
	1893-94	...	33	3	6	42	30	3	12	1	11	...	...	...	...	...	11	14	11	12	49	...
GRAND TOTAL	1892-93	11	816	20	60	896	754	62	142	10	105	...	27	18	8	2	112	133	93	104	1,086	...
	1893-94	7	1,041	41	37	1,119	970	71	149	6	120	1	+32	16	2	2	146	176	113	130	1,206-8	...

* Figures in cols. 18 to 22 are on account of prosecutions instituted under sections 61 & 62 of the Stamp Act.

† Ten cases shown in this column opposite the Kangra district are also included in the figures given in column 12, i. e., in addition to deficient stamp duty being levied under Section 37 (b) of the Stamp Act prosecutions were instituted under section 40 in respect of these 10 cases.

OFFICE OF SUPDT. OF STAMPS, PUNJAB :

Dated the 5th June 1894.

G. C. WALKER,

Offg. Superintendent of Stamps, Punjab.

APPENDIX D.

APPENDIX

STATEMENT SHOWING THE ARRANGEMENTS MADE FOR VENDOR OF COURT FEES AND THE PUNJAB FOR

1	2	3	4	5	6	7	8	9	10	
DISTRICT.	Year.	COURT FEES.			GENERAL					
		NUMBER OF VENDORS.	Discount allowed.	Official vendors (i.e., Treasurers' agents) duly licensed.	Other licensed vendors.					Total.
					At the Sadar.	At outlying Tahsils.	In towns other than District or Tahsil headquarters.	In villages.	Total.	
			Rs.							
Hissár	4	967	4	8	17	3	2	30	
Rohtak	5	738	5	...	4	1	...	5	
Gurgáon...	5	449	5	1	8	1	...	10	
Delhi	7	1,393	3	28	10	2	2	42	
Karnál	3	648	3	4	12	5	9	30	
Umballa...	15	1,823	15	5	10	33	18	66	
Simla	3	276	3	7	3	...	...	10	
Kángra	21	997	11	...	3	5	29	37	
Hoshiárpur	25	2,165	12	2	4	20	41	67	
Jullundur	13	2,179	13	11	9	17	46	83	
Ludhiána	3	1,473	3	11	6	11	47	75	
Ferozepore	8	1,818	8	20	11	18	66	115	
Mooltan	9	1,058	9	16	2	5	5	28	
Jhang	3	699	3	2	4	3	38	47	
Montgomery	43	526	43	...	...	3	45	48	
Lahore	11	2,986	11	37	21	9	116	183	
Amritsar	11	2,660	11	32	...	8	74	114	
Gurdáspur	7	1,950	7	...	...	40	45	85	
Síolkot	14	2,330	14	12	5	22	36	75	
Gujrát	8	1,135	8	5	...	18	54	77	
Gujránwála	13	1,566	9	4	6	5	49	64	
Shahpur...	5	780	5	...	7	6	20	33	
Jhelum	9	905	9	2	11	...	48	61	
Ráwalpindi	30	1,580	...	23	19	2	99	143	
Hazára	3	443	3	2	4	1	10	17	
Pesháwar	13	1,081	13	30	5	5	34	74	
Kohát	2	299	2	5	...	...	5	10	
Bannu	4	763	4	5	11	4	17	37	
Dera Ismail Khan	...	9	865	9	8	20	55	24	107	
Dera Gházi Khan	...	4	629	4	8	10	6	37	61	
Muzaffargarh	6	600	3	3	1	3	35	42	
Total	316	37,781	252	291	223	311	1,051	1,876	

OFFICE OF SUPDT. OF STAMPS, PUNJAB: }

Dated the 5th June 1894.

D.

GENERAL STAMPS AND THE DISCOUNT ALLOWED TO VENDORS OF EACH CLASS IN THE YEAR 1893-94.

STAMPS.													22	
VENDORS.											DISCOUNT ALLOWED.			
Sub-Post-masters.				Official vendors, (i. e., Treasurers' agents) duly licensed.	Other licensed vendors.					Sub-Post-masters.			Total.	
Licensed to sell impressed sheets and receipt stamps.	Selling receipt stamps only.	Patwāris selling receipt stamps only.	Total.		At the Sadar.	At outlying Tahsils.	In towns other than District or Tahsil head-quarters.	In villages.	Total.	Licensed to sell impressed sheets and receipt stamps.	Selling receipt stamps only.	Patwāris selling receipt stamps only.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
10	29	...	73	491	224	223	2	1	450	3	21	...	965	
5	4	...	19	438	...	53	35	...	88	7	17	...	550	
...	5	...	20	174	10	154	2	...	166	...	10	...	350	
...	3	...	48	236	2,200	169	65	...	2,442	...	11	...	2,689	
2	3	...	38	67	209	337	66	8	620	1	3	...	691	
9	6	...	96	268	566	245	725	467	2,003	16	46	...	2,333	
2	11	...	26	159	234	8	...	...	242	4	47	...	452
1	45	...	94	435	...	112	132	343	587	5	52	...	1,079	
2	5	...	86	318	233	230	1,024	1,275	2,762	14	18	...	3,112	
18	5	...	119	201	328	649	873	772	2,622	56	12	...	2,891	
...	45	...	123	414	668	241	238	482	1,629	...	20	...	2,063	
6	60	...	189	328	490	280	761	415	1,946	1	40	...	2,315	
1	18	...	56	349	856	28	107	22	1,013	17	23	...	1,402	
9	16	...	75	183	28	154	154	298	634	10	28	...	855	
5	3	...	99	156	...	...	93	195	288	5	47	...	496
9	4	...	207	170	1,235	956	165	1,171	3,527	29	53	...	3,779	
10	38	...	173	526	1,669	...	1,525	355	3,549	49	8	...	4,132	
9	31	...	132	377	...	...	1,083	1,163	2,246	70	18	...	2,711
30	...	...	119	500	611	1,000	230	327	2,168	88	19	...	2,775
6	33	...	124	526	133	...	106	798	1,037	5	26	...	1,594	
18	14	...	105	217	367	271	100	524	1,262	59	21	...	1,559	
26	16	...	80	355	...	144	162	282	588	99	27	...	1,069	
1	48	...	119	133	136	357	...	425	918	3	24	...	1,078	
13	57	...	213	301	399	841	52	753	2,045	71	24	...	2,441	
4	17	...	41	136	73	127	36	168	404	53	11	...	604	
15	...	26	128	89	566	291	228	380	1,465	228	...	...	1,782
1	1	...	14	90	65	...	...	44	109	...	8	...	237
3	21	...	65	192	183	279	61	174	697	5	5	...	899	
10	23	...	149	386	100	221	600	190	1,111	30	4	...	1,531	
...	4	...	69	281	288	114	95	303	800	...	28	...	1,109	
5	...	...	50	100	170	59	228	495	952	29	...	...	1,081
230	561	26	2,949	8,596	12,041	7,543	8,948	11,838	40,370	957	671	...	50,594	

G. C. WALKER,

Offg. Superintendent of Stamps, Punjab.



