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1894-95

PUNJAB STAMP REPORT,  
1894-1895.

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NOTE

ON THE

ADMINISTRATION OF THE STAMP DEPARTMENT

OF THE

PUNJAB

For the year 1894-95.

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Published by Authority.

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Lahore:

THE "CIVIL AND MILITARY GAZETTE" PRESS,  
*Contractors to the Punjab Government.*

1895.



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READ—

Report on the Administration of the Stamp Department for the year 1894-95 with the remarks of the Financial Commissioner thereon conveyed in his Secretary's letter No. 413, dated the 3rd July 1895.

REMARKS.—A full report on the revenue and administration of the Stamp Department during the three years ending with 1895-96 will be due next year; the report for the past year is therefore brief and calls for little remark.

2. The net revenue fell from nearly 39 to nearly  $37\frac{3}{4}$  lakhs of rupees, a decrease of a lakh and a quarter divided almost equally between the heads "Judicial" and "Non-Judicial." The revenue from Judicial stamps was higher than that of any previous year except 1893-94, while the Non-Judicial stamp income fell to the lowest point touched since 1886-87. The year, like its predecessor, was a prosperous one for agriculturists, and possibly the explanation which was put forward to account for the increase and decrease respectively in the court fee and general stamp collections of 1893-94 is true also of the year under report. A further increase in sales of one-anna receipt stamps is satisfactory.

3. There was a very considerable increase, nearly 10 per cent., in sales of ordinary postage stamps.

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

---

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,

R. G. THOMSON,

*Revenue Secretary to Government, Punjab.*





LAHORE, dated the 3rd July 1895.

FROM

PANDIT HARI KISHEN KAUL, M.A.,

*Offg. Junior Secy. to the Finl. Commr., Punjab,*

TO

H. C. FANSHAWE, ESQUIRE, C.S.,

*Chief Secretary to Government, Punjab.*

SIR,

I am directed to submit the annual statements of the Stamp Department, Punjab, for the year 1894-95, together with a brief note on the administration of the Department by the Superintendent of Stamps.

C. M. RIVAZ, Esquire,  
C. S. I.

2. The office of Superintendent of Stamps was held by Mr. G. C. Walker from the beginning of the year till the 4th of August 1894, when the permanent incumbent, Mr. T. G. Walker, returned from leave and resumed his work.

3. The principal financial feature of the year is the considerable decrease in receipts from both judicial and non-judicial stamps as compared with the previous year. The decreases are almost equal amounting to over Rs. 64,000 in each case. In the preceding year the receipts under the former head had risen by Rs. 1,76,523, and those under the latter fallen by Rs. 1,53,899, and the explanation offered and accepted by Government was that in years of agricultural prosperity money-lenders sue for the recovery of past debts, while their clients contract fewer new debts. The year under report was again one of good harvests, and the further, though smaller, decrease in the demand for non-judicial stamps may thus be accounted for. And as regards judicial stamps, although there has been a falling off, as noted above, in the income derived from their sale, still the receipts from this source have been considerably higher than in any previous year except 1893-94.

4. It is satisfactory to note that the income from the sale of one anna receipt stamps continues to expand, and sales of Postage and Telegraph stamps have also increased, the rise under ordinary Postage stamps alone amounting to over a lakh of rupees. The decrease in expenditure was mainly under the head discount on sales, and requires no comment.

5. With reference to the remark contained in para. 3 of the Government Review on the last annual report, it appears that the number of stamp vendors shown in the Montgomery district in the returns of 1893-94 was erroneous, having included persons temporarily entrusted with stamps for the convenience of litigants attending the courts of officers out in camp.

6. Inspections of district and tahsil stamp offices by the Superintendent of Stamps and his Personal Assistant have been satisfactory.

I have, &c.,

HARI KISHEN KAUL,

*Offg. Junior Secy. to Finl. Commr., Punjab.*



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NOTE  
ON THE  
ADMINISTRATION OF THE STAMP DEPARTMENT  
ON THE  
PUYAH  
For the year 1894-95

The following table shows the amount of stamps sold in the Puyah for the year 1894-95. The amount of stamps sold in the Puyah for the year 1894-95 is Rs. 1,00,000. The amount of stamps sold in the Puyah for the year 1894-95 is Rs. 1,00,000. The amount of stamps sold in the Puyah for the year 1894-95 is Rs. 1,00,000.

Month	Amount	Total
Jan	10,000	10,000
Feb	15,000	25,000
Mar	20,000	45,000
Apr	25,000	70,000
May	30,000	1,00,000
Jun	35,000	1,35,000
Jul	40,000	1,75,000
Aug	45,000	2,20,000
Sep	50,000	2,70,000
Oct	55,000	3,25,000
Nov	60,000	3,85,000
Dec	65,000	4,50,000
Total	4,50,000	4,50,000

**NOTE**  
ON THE  
**ADMINISTRATION OF THE STAMP DEPARTMENT**  
OF THE  
**PUNJAB**  
For the year 1894-95.

1. For the past financial year only a brief Note to accompany the usual tabular returns of stamp income, expenditure, &c., is required in accordance with the orders on the subject. The returns are as last year.

*Introductory.*  
*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 1894-95, and

*Appendix D.*—Showing the arrangements made for the vend of Court Fees and General stamps, and the discount allowed to vendors during 1894-95.

2. The annexed statement shows the gross receipts, the charges and the net receipts in each of the past two years :—

*General Summary of Receipts and Charges.*

		1893-94.	1894-95.	DIFFERENCE.	
		Rs.	Rs.	Rs.	
<b>RECEIPTS.</b>					
Judicial	... {	Sale of stamps ... ..	26,97,462	26,33,313	- 64,149
		Recoveries in pauper suits ... ..	5,502	7,406	+1,904
		Miscellaneous ... ..	248	375	+127
		Total ... ..	27,03,212	26,41,094	-62,118
Non-Judicial	... {	Sale of stamps... ..	13,39,349	12,74,592	-64,757
		Stamp duty taken in cash ... ..	36,860	37,151	+291
		Penalties ... ..	9,797	9,534	+263
		Miscellaneous ... ..	346	400	+54
	Total ... ..	13,86,352	13,21,677	-64,675	
Grand total receipts ... ..		40,89,564	39,62,771	-1,26,793	
<b>CHARGES.</b>					
Judicial	... {	Discount on sales ... ..	37,781	36,780	-1,001
		Refunds ... ..	23,598	23,811	+213
		Miscellaneous ... ..	9,154	11,112	+1,958
		Office of Superintendent of Stamps, Punjab (share of)... ..	6,506	6,319	-187
	Total ... ..	77,039	78,022	+983	
Non-Judicial	... {	Discount on sales ... ..	50,594	47,856	-2,738
		Refunds ... ..	12,439	10,179	-2,260
		Miscellaneous ... ..	7,590	8,879	+1,289
		Office of Superintendent of Stamps, Punjab (share of)... ..	3,231	3,058	-173
	Total ... ..	73,854	69,972	-3,882	
Total charges ... ..		1,50,893	1,47,994	-2,899	
Cost of stamp paper ... ..		41,429	41,117	-312	
Grand total charges ... ..		1,92,322	1,89,111	-3,211	
Total net revenue ... ..		38,97,242	37,73,660	-1,23,582	

It was remarked in the Note of last year that the receipts (1893-94) were the highest on record. The figures of the past year show a very considerable contraction of the revenue, amounting to Rs. 1,26,793, or more than 3 per cent. as compared with the previous year. The total income of the year of report is less than that in each of the three preceding years, but greater than in 1890-91. The figures (in thousands of rupees) for the last seven years may be given in order to show the fluctuations:—

1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38,68	38,46	38,30	40,19	40,65	40,89	39,62

The decrease of the year of report is almost equally divided between Judicial and Non-judicial. The striking features of the returns of 1893-94 were a very large increase in the revenue under the former, and an almost equally large decrease under the latter head.

3. The amount realized from the sale of Court-fee stamps in 1893-94 was Rs. 1,76,523 in excess of the receipts of the preceding year, while the figures of the past year show a falling of from this, which amounts to Rs. 64,149, the revenue of 1894-95 thus remaining upwards of a lakh of rupees ahead of that in 1892-93, and well in advance of all years except 1893-94. Comparing the details of the two past years by districts we find the following results:—

The districts mentioned below show the most marked decreases:—

	Decrease.						Rs.
1. Umballa	...	...	...	...	...	...	21,221
2. Jullundur	...	...	...	...	...	...	13,419
3. Jhelum	...	...	...	...	...	...	7,297
4. Karnál	...	...	...	...	...	...	6,510
5. Siálkot	...	...	...	...	...	...	5,711
6. Amritsar	...	...	...	...	...	...	5,040
7. Rohtak	...	...	...	...	...	...	4,465
8. Gurdáspnr	...	...	...	...	...	...	3,578
9. Bannu	...	...	...	...	...	...	3,560
10. Simla	...	...	...	...	...	...	3,397
11. Lahore	...	...	...	...	...	...	2,663
12. Kángra	...	...	...	...	...	...	2,548

On the other hand there are considerable increases in the following districts:—

	Increase.						Rs.
1. Jhang	...	...	...	...	...	...	6,956
2. Muzaffargarh	...	...	...	...	...	...	5,809
3. Gurgáon	...	...	...	...	...	...	4,022
4. Shahpur	...	...	...	...	...	...	4,015
5. Hissár	...	...	...	...	...	...	2,346

Next year, when a full report is written for the period 1893-96, the fluctuations under this head will no doubt be examined with special reference to the remarks in paragraph 5 of the Punjab Government Review of the Report of 1890-93. It need only be remarked here that the figures given above show both the decreases and increases to be distributed indifferently over the Province, from which fact the inference to be drawn is probably that they are not due to any special causes.

4. The recoveries of dues in Pauper Suits (Appendix B) were better than they have been for some years:—

	1892-93.	1893-94.	1894-95.
	Rs.	Rs.	Rs.
Balance for realization ...	41,261	46,323	47,975
Realized ...	5,893	5,502	7,406
Written off, &c. ...	5,084	8,750	5,514

There are still rather startling inequalities in the district figures; but the proportion of realizations is probably as high as can be expected.

5. The decrease in revenue under the head Non-Judicial has occurred entirely in the receipts from the sale of Non-Judicial stamps. The year 1893-94 showed a falling off of Rs. 1,53,899, or 11 per cent. under this head as compared with the preceding year, and in the year of report there has been a further decrease of Rs. 64,757. The figures of the last five years (in thousands of rupees) are as follows:—

1890-91.	1891-92.	1892-93.	1893-94.	1894-95.
Rs. 13,05	Rs. 13,83	Rs. 14,93	Rs. 13,39	Rs. 12,74

The details under this head in each of the past two years are as follows:—

	1893-94.	1894-95.	DIFFERENCE.
	Rs.	Rs.	Rs.
Adhesive... ..	1,33,969	1,35,260	+1,291
Hundi ... ..	48,397	52,234	+3,837
Ordinary ... ..	11,56,983	10,87,098	-69,885
Total ... ..	13,39,349	12,74,592	-64,757

With regard to the first two items it is only necessary to say that the increase in the income from the sale of one-anna receipt stamps, which has been a very satisfactory feature of late years, is maintained.

The figures of the last three years are—

	Rs.
1892-93 ... ..	1,12,242
1893-94 ... ..	1,18,243
1894-95 ... ..	1,21,317

The increase in the receipts from the sale of Hundi paper has occurred principally at the centres of Ludhiána, Ferozepore and Amritsar.

6. In the Note of last year was recorded a decrease of Rs. 1,63,332, or 12 per cent. in the revenue derived from the sale of non-judicial impressed sheets. The figures of the year of report show a further decrease of Rs. 69,885. The revenue from this source in the four years between 1887-88 and 1890-91 varied little. Since then the figures have been:—

	Rs.
1890-91 ... ..	11,53,327
1891-92 ... ..	12,09,660
1892-93 ... ..	13,20,315
1893-94 ... ..	11,56,983
1894-95 ... ..	10,87,098

The receipts of the year of report are greater than those of 1886-87, but less than in any succeeding year. These results are rather perplexing; but it does not appear necessary in this Note to enter into a detailed discussion of the causes at work. The districts which show the largest decreases are the following:—

	Decrease.	Rs.
1. Jullundur ... ..		10,440
2. Ludhiána ... ..		9,782
3. Umballa ... ..		9,011
4. Hoshiárpur ... ..		8,364
5. Gurdáspur ... ..		8,340
6. Pesháwar ... ..		7,796
7. Siálkot ... ..		7,078
8. Amritsar ... ..		5,776

So far as any connection can be established between agricultural prosperity and stamp revenue, one would be inclined to say that the effects of favourable seasons would be observed in reduced revenue from both Judicial and Non-judicial stamps; but as a matter of fact a large increase under the former head in 1893-94 was accompanied by a decrease under the latter, while in the past year there has been a decrease under both. The figures may be repeated here:—

	1893-94.	1894-95.
	Rs.	Rs.
Judicial ... ..	+ 1,76,523	- 64,149
Non-Judicial ... ..	- 1,63,332	- 69,885

Comparing the district figures given above with those in paragraph 3, it will be seen that Umballa and Jullundur together contribute more than one-half of the decrease in receipts from Judicial and nearly one-third of that from Non-judicial stamps. There seems to be little room for doubt that the same causes have been at work in both these districts. Thus the Umballa district note of the past year contains the following passage:—

“There is a decrease of Rs. 9,045 under this head (Non-judicial Impressed sheets), which gives rise to the hope that the measures adopted in the district generally for the reduction of expenditure on marriages and funerals are gradually becoming effective. Such reduction of course causes a corresponding falling off in the business of the money-lender, or, in other words, a decrease in the number of bonds executed.”

In the Jullundur note Mr. Douie makes the following remarks with regard to (a) the falling off in the number of civil suits instituted, and (b) that in the receipts from Non-judicial stamps:—

(a) “The small falling off in 1894 may be the result of the special efforts made by Mr. Gladstone to reduce litigation, and of the extremely sickly character of the year.”

(b) “The cheapness of food-grains has probably a good deal to do with this decrease, and something may be due to the establishment of committees for the diminution of marriage and funeral expenses among the people.”

7. The amount realized on account of impressed labels affixed and skeleton forms stamped in the office of the Superintendent of Stamps was—

*Stamp duty taken in cash.*

	Rs.
1892-93 ... ..	29,730
1893-94 ... ..	31,985
1894-95 ... ..	35,935

Details of the receipts from stamp duty and penalties realized by the Courts and by Deputy Commissioners under Sections 30, 34, 37 and 38 of Act I of 1879 will be found in columns 14 to 20 of Appendix A. There is a considerable difference in the figures of the last two years under column 15 (duty realized by Deputy Commissioners under Section 37) viz. :—1893-94, Rs. 3,443; 1894-95, Rs. 345. In the former year the Mooltan district alone contributed Rs. 2,996, which was apparently (although the matter was not noticed in last year's report) realized in a single case.

8. Details of the charges in each of the past two years will be found in the abstract statement given in paragraph 2. Under the heads of “Discount on sales” there have been decreases corresponding to the decreases in receipts noticed in paragraphs 3 and 6. The smaller amount paid in refunds of the value of Non-judicial stamps spoilt or not required for use (column 34) is probably the result of the falling off in the value of the stamps sold during the last two years. The increased expenditure under the head “Miscellaneous” has occurred principally in the districts of Dera Ismail Khan and Rawalpindi. In the former it is due to a greater outlay on carriage of stamps in consequence of our complying with a requisition by the Post-master-General, Punjab, for a very large additional supply of postage stamps, envelopes, &c., to meet the requirements of the Waziristan Expeditionary Force.

*Charges.*



*Sale of Postage and Telegraph stamps.*

9. The annexed statement shows a considerable increase in the revenue from the sale of Postage and

Telegraph stamps:—

		1893-94.	1894-95.	Increase.
		Rs.	Rs.	Rs.
Postage ...	Ordinary ... ..	10,77,680	11,81,678	+1,03,998
	Service ... ..	5,00,056	5,02,299	+2,243
Telegraph	... ..	3,02,934	3,22,229	+19,295

10. Appendix C gives full details of the proceedings in the matter of adjudication by the Collector, impounding and dealing with instruments not duly stamped, and prosecutions for evasion of the law. The variations shown by this statement are so small as to require no special comment. The corresponding receipts (Chapters III and IV) are noticed in paragraph 7.

*Proceedings under Chapters III, IV and VIII of the Act.*

11. Appendix D shows the usual details of the district arrangements for stamp vend. The details of vendors of Court-fee stamps in Kangra and Montgomery have now been given correctly. The figures of 1893-94 for these districts included persons accompanying officers on tour who were temporarily entrusted with the necessary stamps for the convenience of parties. The appendix otherwise does not seem to call for remark.

*Stamp vend arrangements.*

12. Mr. G. C. Walker officiated as Superintendent of Stamps up to 14th August 1894 and for the rest of the year I have held charge. The following inspections were made in the year:—

*Tenure of office of Superintendent and Inspections.*

		District Treasuries, &c.	Tahsil Treasuries.
Total for inspection ... ..		31	98
Inspected by Mr. G. C. Walker ... ..		7	1
Ditto	Mr. T. Gordon Walker ... ..	5	30
Ditto	Munshi Hari Chand, Assistant to Superintendent, ... ..	14	39
Total inspected ... ..		26	70

13. The departmental figures were as usual compared month by month with statements furnished by the Accountant-General. Fractions of a rupee are excluded from the annual district (departmental) figures, and this always causes some slight differences in the final comparison. The differences discovered in the final comparison between the two sets of figures for the past year are all due to this cause.

*Reconciliation of Departmental and Accountant-General's figures.*

OFFICE OF SUPDT. OF STAMPS, PUNJAB: }

Dated the 1st June 1895.

T. GORDON WALKER,

Superintendent of Stamps, Punjab.



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APPENDICES.

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RAWALPINDI.	Sialkot	1,55,147	1,49,436	440	168	2	4	1,55,589	1,49,608	6,366	6,432	11	16	86	77	...	...	395	468	65,043	57,965	71,901	64,958
	Gujrat	73,294	72,305	93	83	...	...	73,887	72,388	1,981	2,091	40	26	...	...	...	...	31	20	37,136	35,094	39,188	37,231
	Gujranwala	1,03,906	1,01,302	90	584	8	...	1,04,004	1,01,886	5,530	5,283	129	73	...	...	...	...	146	20	34,633	34,031	40,438	39,604
	Shahpur	52,843	56,858	258	14	2	9	53,103	56,881	2,466	2,275	400	304	...	...	...	...	1,551	1,211	25,744	23,598	30,161	27,388
	Jhelum	64,208	56,911	277	128	...	...	64,485	57,039	2,117	2,367	29	14	...	...	...	...	430	715	26,078	27,027	28,654	30,123
	Rawalpindi	1,18,238	1,19,947	76	108	22	26	1,18,336	1,20,081	7,997	8,087	307	362	4	...	17	28	2,597	2,968	53,491	49,653	64,413	61,098
Total		5,67,636	5,56,759	1,234	1,085	34	39	5,68,904	5,57,883	26,457	26,535	916	795	90	77	17	28	5,150	5,599	2,42,125	2,27,368	2,74,755	2,60,402
PESHAWAR.	Hazara	28,378	28,228	39	25	2	4	28,419	28,257	1,303	1,307	443	413	...	...	...	...	5	12	13,808	12,179	15,359	13,911
	Peshawar	80,967	79,259	104	136	...	...	81,071	79,395	2,931	2,960	699	738	...	...	...	...	1,509	2,256	49,700	41,904	54,839	47,858
	Kohat	20,983	22,566	204	26	...	...	21,187	22,592	698	699	158	280	...	...	...	...	10	10	5,963	4,864	6,829	5,853
Total		1,30,328	1,30,053	347	187	2	4	1,30,677	1,30,244	4,932	4,966	1,300	1,431	...	...	...	...	1,524	2,278	69,271	58,947	77,027	67,622
DERAJAT.	Banna	51,153	47,593	414	100	1	1	51,568	47,694	1,089	1,058	560	568	...	...	...	...	220	256	23,225	21,797	25,094	23,679
	Dera Ismail Khan	63,421	65,417	250	78	3	10	63,674	65,503	2,618	3,025	388	426	...	...	...	...	841	713	34,102	34,611	37,949	38,775
	Dera Ghazi Khan	43,077	41,485	21	99	2	2	43,100	41,586	3,718	3,995	586	435	...	...	...	...	134	229	23,703	23,907	28,141	28,567
	Muzaffargarh	40,014	45,823	1	51	...	2	40,015	45,876	1,705	1,882	78	99	...	...	...	...	4	7	24,140	24,374	25,927	26,362
Total		1,97,665	2,00,318	686	328	6	15	1,98,357	2,00,661	9,130	9,960	1,612	1,529	...	...	...	...	1,199	1,205	1,05,170	1,04,689	1,17,111	1,17,383
Received from the Resident in Kashmir and Ladakh		490	169	...	...	2	...	492	169	...	...	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL		26,97,462	26,33,313	5,502	7,406	248	375	27,03,212	26,41,094	1,18,243	1,21,317	5,867	6,138	9,100	7,188	759	617	48,397	52,234	11,56,983	10,87,098	13,39,349	12,74,592

APPENDIX A.

STATEMENT SHOWING THE RECEIPTS AND CHARGES AND OTHER PARTICULARS OF THE PUNJAB STAMP DEPARTMENT FOR THE YEARS 1893-94 AND 1894-95—continued.

DIVISION.	DISTRICT.	14		15		16		17		18		19		20		21		22		23	
		RECEIPTS—concluded.																			
NON-JUDICIAL—concluded.																					
Stamp duty realized in cash.										Penalties.											
		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.		Miscellaneous.		Total Non-Judicial.		Grand Total Receipts.	
		1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DELHI.	Hissar	41	30	...	5	...	...	...	...	...	...	435	330	...	25	14	10	28,919	31,669	96,653	1,01,745
	Rohtak	10	4	...	...	...	...	...	...	...	...	118	31	10	...	8	3	17,031	18,400	68,430	65,424
	Gurgaon	2	...	...	1	6	...	...	...	...	...	15	...	55	...	4	4	9,989	11,005	42,270	47,396
	Delhi	18	9	...	...	7	...	65	88	10	6	190	77	...	...	83	54	78,046	77,514	2,03,007	2,00,604
	Karnal	18	7	...	...	...	...	...	...	...	...	130	75	...	...	11	...	19,791	20,511	67,447	61,379
	Umballa	14	18	2	5	130	...	13	936	...	...	245	120	35	60	22	22	60,030	51,467	1,91,136	1,61,260
	Simla	9	15	...	...	8	39	32	36	155	12	104	163	...	10	1	10	13,970	14,645	39,565	36,848
		Total	112	83	2	11	151	39	110	1,060	165	18	1,237	796	100	100	121	103	2,27,776	2,25,211	7,08,508
JULLUNDUR.	Kangra	16	19	5	9	45	...	...	...	...	...	141	215	54	38	6	8	29,797	26,841	96,384	90,950
	Hoshiarpur	...	...	300	...	...	...	...	780	...	55	311	397	...	25	21	74,972	66,960	2,20,169	2,09,952	
	Jullundur	9	12	...	5	...	...	5	16	...	...	84	145	5	10	50	44	73,219	62,802	2,19,828	1,95,944
	Ludhiana	18	18	6	3	...	...	198	...	...	...	195	135	...	9	8	8	57,814	48,645	1,58,689	1,47,011
	Ferozepore	152	109	46	207	41	...	...	10	5	...	1,690	1,234	285	570	19	11	63,063	64,331	1,91,055	1,91,489
		Total	195	158	357	224	86	...	203	806	5	55	2,421	2,126	344	618	109	92	2,98,865	2,69,579	8,86,125
LAHORE.	Mooltan	13	15	2,996	6	...	4	...	750	...	...	130	123	20	13	17	16	42,285	42,793	1,18,453	1,20,476
	Jhang	8	4	...	...	...	...	...	...	...	...	80	65	...	...	8	2	21,348	22,074	67,279	74,956
	Montgomery	30	12	...	...	...	...	270	...	2	...	280	125	...	...	...	1	13,054	12,807	50,368	50,863
	Lahore	37	43	...	20	213	32	27,172	30,312	...	...	465	495	...	15	8	65	1,28,716	1,32,312	3,86,771	3,87,484
	Amritsar	42	55	2	12	4	3	1,055	270	5	...	516	570	15	25	14	20	1,08,478	1,03,080	2,99,054	2,91,274
	Gurdaspur	...	...	25	28	...	...	...	...	...	...	195	226	...	...	12	5	69,284	69,952	1,98,030	1,85,890
		Total	130	129	3,023	66	217	39	28,497	31,334	5	...	1,666	1,604	35	53	59	109	3,83,165	3,74,018	11,19,955

RAWALPINDI.	Siáلكot ... ..	17	38	9	6	...	...	170	1,218	...	...	210	420	35	17	15	31	72,357	66,688	2,27,946	2,16,296
	Gujrát ... ..	8	10	...	...	...	...	...	...	...	...	90	90	...	...	12	2	39,298	37,333	1,12,685	1,09,721
	Gujránwála ... ..	25	46	5	...	...	2	...	...	...	...	300	572	10	...	4	...	40,782	40,224	1,44,786	1,42,110
	Shahpúr ... ..	46	35	...	5	20	...	1,073	20	...	...	526	415	...	5	1	4	31,827	27,872	84,930	84,753
	Jhelum ... ..	30	9	2	1	2	1	570	611	...	1	278	125	25	15	2	...	29,563	30,886	94,048	87,925
	Ráwalpindi ... ..	50	37	...	...	...	...	1,349	623	...	...	642	532	...	...	14	15	66,468	62,305	1,84,804	1,82,386
	Total ... ..	176	175	16	12	22	3	3,162	2,472	...	1	2,046	2,154	70	37	48	52	2,80,295	2,65,308	8,49,199	8,23,191
PESHÁWAR.	Hazára ... ..	87	76	38	...	...	...	...	20	...	1,145	1,029	19	...	1	3	16,644	15,039	45,063	43,296	
	Pesháwar ... ..	33	38	...	...	...	...	13	7	...	241	385	...	...	...	...	55,126	48,288	1,36,197	1,27,683	
	Kohát ... ..	18	5	...	...	...	...	...	...	...	190	45	...	...	...	...	7,037	5,903	28,224	28,495	
	Total ... ..	138	119	33	...	...	...	13	27	...	1,576	1,459	19	...	1	3	78,807	69,230	2,09,484	1,99,474	
DERAJAT.	Bannu ... ..	2	8	...	...	...	...	...	...	...	30	100	...	...	1	2	25,127	23,789	76,695	71,483	
	Dera Ismail Khan ... ..	11	13	12	2	...	...	...	...	...	60	150	28	5	3	9	38,063	39,189	1,01,737	1,04,694	
	Dera Gházi Khan ... ..	12	21	...	30	...	...	...	1	...	105	40	...	167	4	30	28,262	28,856	71,362	70,442	
	Muzaffargarh ... ..	5	10	...	...	...	...	...	...	...	60	120	...	5	...	...	25,992	26,497	66,007	72,373	
	Total ... ..	30	52	12	32	...	...	...	236	...	...	255	410	28	177	8	41	1,17,444	1,18,331	3,15,801	3,18,992
Received from the Resident in Kashmir and Ladákh ... ..		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	492	169
GRAND TOTAL ... ..		781	716	3,443	345	476	81	31,985	35,935	175	74	9,201	8,549	596	985	346	400	13,86,352	13,21,677	40,89,564	39,62,771

APPENDIX A.

STATEMENT SHOWING THE RECEIPTS AND CHARGES AND OTHER PARTICULARS OF THE PUNJAB STAMP DEPARTMENT FOR THE YEARS 1893-94 AND 1894-95—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 not required for use under Sections 51, 52 and 54 of Act I of 1879.	
1893-94.		1894-95.		1893-94.		1894-95.		1893-94.		1894-95.		1893-94.		1894-95.		1893-94.		1894-95.		1893-94.		1894-95.	
Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
DELHI.	Hissar	967	948	...	...	137	846	151	61	509	608	...	...	...	...	1,764	2,463	965	1,063	...	...	221	22
	Rohtak	738	705	...	...	227	78	129	173	243	199	...	...	...	...	1,337	1,155	550	600	...	...	63	230
	Gurgaon	449	521	...	2	218	440	88	28	141	145	...	...	...	...	896	1,136	350	389	...	...	14	42
	Delhi	1,393	1,292	...	...	539	168	418	60	424	70	...	...	...	...	2,410	1,954	2,689	2,599	...	...	978	581
	Karnal	648	591	...	5	370	380	133	52	282	268	...	...	...	...	1,438	1,231	691	718	...	...	412	307
	Umballa	1,823	1,484	...	...	1,205	402	610	467	224	284	...	...	...	...	3,862	2,637	2,333	1,980	...	...	307	375
	Simla	276	252	...	...	1,016	810	142	163	200	213	...	...	...	...	1,634	1,438	452	474	...	6	360	273
	Total	6,294	5,793	5	2	3,712	3,124	1,671	1,368	1,659	1,727	...	...	...	...	13,341	12,014	8,030	7,823	...	6	2,445	1,830
JULLUNDUR.	Kangra	997	956	...	...	128	291	133	413	256	284	...	...	...	...	1,514	1,944	1,079	982	...	...	46	234
	Hoshiarpur	2,165	2,123	...	...	397	727	180	120	408	650	...	...	...	...	3,150	3,620	3,112	2,757	...	...	353	191
	Jullundur	2,179	1,976	...	2	329	441	380	336	500	623	...	...	...	...	3,390	3,376	2,891	2,314	...	...	714	781
	Ludhiāna	1,473	1,423	...	7	245	318	80	764	292	300	...	...	...	...	2,097	2,815	2,063	1,812	...	...	575	402
	Ferozepore	1,818	1,787	...	...	1,202	944	387	404	424	404	...	...	...	...	3,831	3,539	2,315	2,311	35	...	346	208
	Total	8,632	8,265	9	10	2,301	2,721	1,160	2,037	1,880	2,261	...	...	...	...	13,982	15,294	11,460	10,176	35	...	2,034	1,816
LAHORE.	Mooltan	1,058	1,052	...	5	548	710	487	246	435	307	...	...	...	...	2,533	2,315	1,402	1,467	...	...	1,032	886
	Jhang	699	814	...	...	212	148	123	76	18	24	...	...	...	...	1,052	1,062	855	905	...	...	88	25
	Montgomery	526	550	...	...	144	66	244	37	184	314	...	...	...	...	1,098	967	496	502	...	...	63	44
	Lahore	2,986	2,964	...	...	740	1,676	1,053	681	321	553	...	...	...	...	5,100	5,874	3,779	3,783	...	20	1,797	1,287
	Amritsar	2,660	2,615	...	3	698	296	1,473	898	340	450	...	...	...	...	5,174	4,262	4,132	3,975	...	...	1,049	588
	Gurdāspur	1,950	1,882	...	4	300	546	68	272	281	222	...	...	...	...	2,603	2,922	2,711	2,330	...	...	253	119
	Total	9,879	9,877	12	3	2,642	3,442	3,448	2,210	1,579	1,870	...	...	...	...	17,560	17,402	13,375	12,062	...	20	4,282	2,949



RAWALPINDI.	Siálkot ... ..	2,330	2,211	...	...	249	320	275	430	838	797	...	...	...	...	3,692	3,758	2,775	2,488	50	70	858	294
	Gujrát ... ..	1,135	1,096	...	...	327	287	47	152	160	167	...	...	...	...	1,669	1,702	1,594	1,539	...	...	207	155
	Gujránwála ..	1,566	1,491	...	...	341	503	52	403	914	735	...	...	...	...	2,873	3,132	1,559	1,505	...	10	159	225
	Shahpur ... ..	780	834	...	...	920	532	107	185	556	572	...	...	...	...	2,363	2,123	1,069	970	15	...	34	50
	Jhelum ... ..	905	822	5	...	412	514	394	94	177	195	...	...	...	...	1,893	1,625	1,078	1,149	...	...	195	109
	Ráwalpindi ...	1,580	1,657	...	...	1,056	678	851	262	222	1,080	...	...	...	...	3,709	3,677	2,441	2,340	...	...	500	1,137
	Total ... ..	8,296	8,111	5	...	3,305	2,834	1,726	1,526	2,867	3,546	...	...	...	...	16,199	16,017	10,516	9,991	65	80	1,962	1,970
PESHÁWAR.	Hazára ... ..	443	436	...	...	61	219	186	...	89	168	...	...	...	...	779	823	604	547	...	...	60	99
	Pesháwar ...	1,081	1,045	...	...	175	421	606	249	412	596	...	...	...	...	2,274	2,311	1,782	1,530	...	...	448	377
	Kohát ... ..	299	338	5	...	65	167	61	204	105	55	...	...	...	...	535	764	207	204	...	...	107	112
Total ... ..	1,823	1,819	5	...	301	807	853	453	606	819	...	...	...	...	3,588	3,898	2,593	2,231	...	...	615	588	
DEBÁJAT.	Bannu ... ..	763	722	6	...	586	773	456	320	219	188	...	...	...	...	2,030	2,003	899	865	...	...	198	193
	Dera Ismail Khan ...	865	905	...	...	174	230	356	870	114	539	...	...	...	...	1,509	2,544	1,531	1,561	...	...	311	208
	Dera Gházi Khan ...	629	602	...	2	474	394	286	484	100	100	...	...	...	...	1,489	1,582	1,100	1,110	...	...	450	465
	Muzaffargarh ...	600	686	...	...	126	218	21	...	88	45	...	...	...	...	835	949	1,081	1,087	...	5	42	49
Total ... ..	2,857	2,915	6	2	1,360	1,615	1,119	1,674	521	872	...	...	...	...	5,863	7,078	4,620	4,623	...	5	1,001	915	
Cost of stamp paper	...	...	...	...	...	...	...	...	...	...	...	...	...	27,620	27,412	27,620	27,412	...	...	...	...	...	...
Share of cost of office of Superintendent of Stamps.	...	...	...	...	...	...	...	...	...	...	6,506	6,319	...	...	6,506	6,319	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL	37,781	36,780	42	17	13,621	14,543	9,977	9,268	9,112	11,095	6,506	6,319	27,620	27,412	1,04,659	1,05,434	50,594	47,856	100	111	12,339	10,068	

APPENDIX A.

STATEMENT SHOWING THE RECEIPTS AND CHARGES AND OTHER PARTICULARS OF THE PUNJAB STAMP DEPARTMENT FOR THE YEARS 1893-94 AND 1894-95—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.															
1893-94.		1894-95.		1893-94.		1894-95.		1893-94.		1894-95.		1893-94.		1894-95.		1893-94.		1894-95.			
Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.			
DELHI.	Hissár ... ..	509	608	...	...	...	...	1,695	1,693	3,459	4,156	65,970	67,613	27,224	29,976	93,194	97,589				
	Rohtak ... ..	79	78	...	...	...	...	692	908	2,029	2,063	50,062	45,869	16,339	17,492	66,401	63,361				
	Gurgáon ... ..	141	145	...	...	...	...	505	576	1,401	1,712	31,385	35,255	9,484	10,429	40,869	45,684				
	Delhi ... ..	488	561	...	...	...	...	4,155	3,741	6,565	5,695	1,22,551	1,21,136	73,891	73,773	1,96,442	1,94,909				
	Karnál ... ..	282	208	...	...	...	...	1,385	1,233	2,823	2,464	46,218	39,637	18,406	19,278	64,624	58,915				
	Umballa ... ..	223	299	...	...	...	...	2,953	2,654	6,815	5,291	1,27,244	1,07,156	57,077	48,813	1,84,321	1,55,969				
	Simla ... ..	161	208	...	...	...	...	973	961	2,607	2,399	23,961	20,765	12,997	13,684	36,958	34,449				
	Total ... ..	1,883	2,107	...	...	...	...	12,358	11,766	25,699	23,780	4,67,391	4,37,431	2,15,418	2,13,445	6,82,809	6,50,876				
JULLUNDUR.	Kángra ... ..	509	546	...	...	...	...	1,634	1,762	3,148	3,706	65,073	62,165	28,163	25,079	93,236	87,244				
	Hoshiárpur ... ..	408	325	...	...	...	...	3,873	3,276	7,023	6,896	1,42,047	1,39,372	71,099	63,684	2,13,146	2,03,056				
	Jullundur ... ..	443	380	...	...	...	...	4,048	3,475	7,438	6,851	1,43,219	1,29,766	69,171	59,327	2,12,390	1,89,093				
	Ludhiána ... ..	211	209	...	...	...	...	2,849	2,423	4,946	5,238	98,778	95,551	54,965	46,222	1,53,743	1,41,773				
	Ferozepore ... ..	424	403	...	...	...	...	3,120	2,922	6,951	6,461	1,24,161	1,23,619	59,943	61,409	1,84,104	1,85,028				
		Total ... ..	1,995	1,866	...	...	...	...	15,524	13,858	29,506	29,152	5,73,278	5,50,473	2,83,341	2,55,721	8,56,619	8,06,194			
LAHORE.	Mooltan ... ..	243	166	...	...	...	...	2,677	2,519	5,210	4,834	73,635	75,368	39,608	40,274	1,13,243	1,15,642				
	Jhang ... ..	60	22	...	...	...	...	1,003	952	2,055	2,014	44,879	51,820	20,345	21,122	65,224	72,942				
	Montgomery ... ..	126	105	...	...	...	...	685	651	1,783	1,618	36,216	37,089	12,369	12,156	48,585	49,245				
	Lahore ... ..	393	500	...	...	...	...	5,969	5,590	11,069	11,464	2,52,955	2,49,298	1,22,747	1,26,722	3,75,702	3,76,020				
	Amritsar ... ..	191	242	...	...	...	...	5,372	4,805	10,546	9,067	1,85,402	1,83,932	1,03,106	98,275	2,88,508	2,82,207				
	Gurdáspur ... ..	160	148	...	...	...	...	3,124	2,597	5,727	5,519	1,26,143	1,22,016	66,160	58,355	1,92,303	1,80,371				
	Total ... ..	1,173	1,183	...	...	...	...	18,830	17,114	36,390	34,516	7,19,230	7,19,523	3,64,335	3,56,904	10,83,565	10,76,427				



# APPENDIX A.

STATEMENT SHOWING THE RECEIPTS AND CHARGES AND OTHER PARTICULARS OF THE PUNJAB STAMP DEPARTMENT FOR THE YEARS 1893-94 AND 1894-95--concluded.

DIVISION.	DISTRICT.	43		44				45		46		47				48		49		50									
		VEND OF STAMPS.																				CIVIL SUITS INSTITUTED.							
		NUMBER OF VENDORS.										DISCOUNT ALLOWED TO VENDORS.										Number.		Value.					
		Non-Official.										Non-Official.																	
		Post Masters.										Post Masters.																	
		Official, i.e., Treasurers and their agents.		Specially licensed to sell im-pressed and receipt stamps.		Selling receipt stamps only without a license.		Patwáris.		Others.		Total.		Official, i.e., Treasurers and their agents.		Specially licensed to sell im-pressed and receipt stamps.		Selling receipt stamps only without a license.		Patwáris.						Others.		Total.	
1893-94.		1894-95.		1893-94.		1894-95.		1893-94.		1894-95.		1893-94.		1894-95.		1893-94.		1894-95.		1893-94.		1894-95.		1893-94.		1894-95.			
Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.			
DELHI.	Hissár ... ..	4	17	10	8	29	61	...	...	30	5	73	91	1,458	1,861	3	3	21	27	...	...	450	120	1,932	2,011	4,799	4,714	4,63,234	6,53,149
	Rohtak ... ..	5	5	5	4	4	4	...	...	5	3	19	16	1,176	1,154	7	11	17	27	...	...	88	115	1,288	1,307	5,001	4,026	3,35,014	2,62,880
	Gurgaon ... ..	5	5	...	1	5	4	...	...	10	6	20	17	623	742	...	1	10	14	...	...	166	153	799	910	2,125	2,675	1,90,566	3,51,117
	Delhi ... ..	7	5	...	3	3	3	...	...	42	38	52	52	1,629	1,520	...	1	11	9	...	...	2,442	2,363	4,082	3,893	8,033	7,169	10,53,484	11,36,480
	Karnál ... ..	3	3	...	3	3	3	...	...	30	27	38	36	715	696	1	1	3	3	...	...	620	619	1,339	1,309	3,500	2,908	4,47,197	3,20,609
	Umballa ... ..	15	17	9	6	6	7	...	...	66	58	96	88	2,091	1,699	16	15	46	45	...	...	2,003	1,705	4,156	3,464	11,553	7,958	9,31,115	7,12,674
	Simla ... ..	3	3	2	2	11	30	...	...	10	13	26	48	435	425	4	5	47	47	...	...	242	249	728	726	2,167	2,013	4,82,010	2,09,165
	Total ...	42	58	28	27	61	113	...	...	193	156	324	348	8,127	8,087	31	37	155	172	...	...	6,011	5,324	14,324	13,620	37,178	31,463	39,02,620	36,45,580
JULIANDUR.	Kángra ... ..	21	8	1	...	45	45	...	...	37	50	104	103	1,432	1,022	5	...	52	53	...	...	587	863	2,076	1,938	8,577	8,910	4,51,331	4,10,054
	Hoshiárpur ... ..	25	24	2	2	5	5	...	...	67	59	99	90	2,483	2,460	14	27	18	11	...	...	2,762	2,380	5,277	4,878	17,636	18,241	12,73,031	12,36,131
	Jullundur ... ..	13	12	18	10	5	5	...	...	83	30	119	57	2,380	2,023	56	164	12	28	...	...	2,622	2,075	5,070	4,290	14,111	14,574	11,22,102	9,98,479
	Ludhiána ... ..	3	3	...	...	45	44	...	...	75	68	123	115	1,887	1,693	...	...	20	23	...	...	1,629	1,519	3,536	3,235	9,855	9,616	8,29,493	9,38,614
	Ferozepore ... ..	8	10	6	8	60	59	...	...	115	111	189	188	2,146	2,258	1	6	40	34	...	...	1,946	1,800	4,133	4,098	12,093	11,609	9,06,066	10,01,281
	Total ...	70	57	27	20	160	158	...	...	377	318	634	553	10,328	9,456	76	197	142	149	...	...	9,546	8,637	20,692	18,439	62,272	62,950	45,82,023	45,84,559
LAHORE.	Mooltan ... ..	9	10	1	3	18	16	...	...	28	32	56	61	1,407	1,384	17	9	23	34	...	...	1,013	1,092	2,460	2,519	6,595	6,387	10,94,599	7,97,348
	Jhang ... ..	3	7	9	11	16	14	...	...	47	44	75	76	882	1,001	10	23	28	23	...	...	634	672	1,554	1,719	6,197	7,521	3,68,102	3,94,339
	Montgomery ... ..	43	7	5	6	3	25	...	...	48	32	99	70	682	776	5	15	47	43	...	...	288	218	1,022	1,052	3,830	4,625	2,47,589	2,72,548
	Lahore ... ..	11	12	9	9	4	4	...	...	183	146	207	171	3,156	3,090	29	34	53	62	...	...	3,527	3,561	6,765	6,747	16,717	16,034	19,31,332	15,69,711
	Amritsar ... ..	11	11	10	13	38	38	...	...	114	96	173	158	3,186	3,155	49	46	8	12	...	...	3,549	3,377	6,792	6,590	18,070	19,121	16,52,605	15,96,392
	Gurdáspur ... ..	7	7	9	12	31	30	...	...	85	78	132	124	2,327	2,243	70	65	18	15	...	...	2,246	1,889	4,661	4,212	22,842	21,599	9,93,788	9,39,339
Total ...	84	54	43	54	110	127	...	...	505	425	742	660	11,640	11,649	180	192	177	189	...	...	11,257	10,809	23,254	22,839	74,251	78,287	62,88,015	55,69,677	

RAJAPUR DI	Sialkot	14	14	30	23	...	5	...	75	77	119	119	2,830	2,070	88	86	19	20	...	...	2,168	1,924	5,105	4,700	19,516	18,631	16,03,903	15,12,410
	Gujrat	8	10	6	10	33	35	...	77	73	124	124	1,661	1,462	5	10	26	33	...	...	1,037	1,130	2,729	2,655	8,073	8,561	4,49,730	4,40,624
	Gujranwala	13	13	18	13	14	14	...	64	64	109	109	1,783	1,674	54	54	21	30	...	...	1,262	1,238	3,125	2,996	13,892	13,343	7,99,426	8,00,582
	Shadpur	5	4	26	27	16	21	...	33	34	80	80	1,135	1,146	99	91	27	32	...	...	588	535	1,849	1,804	5,270	6,387	3,62,684	5,44,387
	Jhelum	9	9	1	...	48	48	...	61	68	119	125	1,038	966	3	...	24	26	...	...	918	979	1,983	1,971	6,053	4,872	5,11,942	4,30,963
PESHAWAR	Kawalpindi	30	31	13	11	57	60	...	143	138	243	243	1,881	1,919	71	40	24	20	...	...	2,045	1,988	4,921	3,997	11,270	11,097	10,77,245	10,34,238
	Total	79	82	91	84	168	183	...	453	454	794	803	10,325	9,867	325	281	141	161	...	...	8,018	7,794	18,812	18,103	64,674	62,791	47,14,830	48,74,104
	Hazara	3	3	4	8	17	18	...	17	18	41	42	579	551	53	52	11	12	...	...	404	358	1,047	983	3,173	3,277	1,62,771	1,41,676
DEHRAI	Peshawar	13	13	15	15	...	1	...	74	74	123	128	1,170	1,413	228	219	...	...	...	...	1,465	956	2,863	2,588	6,702	6,766	4,48,717	5,47,360
	Kohat	2	2	1	1	...	...	...	10	9	14	13	389	423	...	4	...	...	...	109	108	506	542	2,367	2,232	1,20,554	1,37,549	
	Total	18	18	20	19	18	19	...	101	101	189	183	2,138	2,897	281	275	19	19	...	...	1,978	1,422	4,416	4,113	12,242	12,265	8,32,042	8,26,591
	Bannu	4	4	3	2	21	21	...	37	37	65	64	955	861	5	6	5	6	...	...	697	714	1,662	1,587	5,994	5,814	2,63,429	2,70,943
	Dera Ismail Khan	9	10	10	7	23	23	...	107	91	149	131	1,251	1,303	30	19	4	19	...	...	1,111	1,125	2,396	2,465	7,358	7,240	4,58,286	7,74,753
Dera Ghazi Khan	4	4	...	3	4	4	...	61	56	69	67	910	847	...	21	28	42	...	...	800	802	1,738	1,712	5,965	3,226	3,90,414	3,95,130	
Muzaffargarh	6	6	5	5	...	...	...	42	44	53	55	700	789	20	40	...	...	...	...	952	953	1,681	1,773	6,894	7,652	2,98,641	3,39,334	
GRAND TOTAL	Total	23	24	18	17	48	48	...	247	228	336	317	3,816	3,791	64	86	37	67	...	...	3,560	3,594	7,477	7,538	26,211	23,932	14,10,770	17,86,160
	GRAND TOTAL	316	293	230	221	565	648	...	1,876	1,676	3,013	2,864	46,377	45,347	957	1,068	671	757	...	...	40,370	37,580	88,375	84,652	2,76,828	2,71,688	2,17,30,300	2,12,86,671

OFFICE OF SUPPLY OF STAMPS, PUNJAB: }  
Dated Lahore, the 1st June 1895.

T. GORDON WALKER,  
Superintendent of Stamps, Punjab.

## APPENDIX B.

STATEMENT OF COLLECTIONS OF STAMP DUTY ON PAUPER SUITS IN THE  
PUNJAB FOR THE OFFICIAL YEARS 1893-94 AND 1894-95.

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 ... ..	1893-94	...	...	...	...	...	...	...	...
	1894-95	...	16	16	...	...	...	...	16
Rohtak ... ..	1893-94	...	60	60	23	...	...	23	37
	1894-95	37	105	142	105	...	...	105	37
Gurgáon ... ..	1893-94	313	...	313	...	...	...	...	313
	1894-95	313	1,480	1,793	86	225	2	313	1,480
Delhi ... ..	1893-94	3,481	932	4,413	246	1,536	...	1,782	2,631
	1894-95	2,631	639	3,270	674	901	...	1,575	1,695
Karnál ... ..	1893-94	439	437	876	262	598	5	865	11
	1894-95	11	75	86	...	...	...	...	86
Umballa ... ..	1893-94	2,200	1,909	4,109	315	1,216	...	1,531	2,578
	1894-95	2,578	315	2,893	222	122	...	344	2,549
Simla ... ..	1893-94	226	4	230	...	4	...	4	226
	1894-95	226	...	226	...	...	...	...	226
Kángra ... ..	1893-94	331	40	371	15	247	...	262	109
	1894-95	109	238	347	84	94	...	178	169
Hoshiárpur ... ..	1893-94	914	124	1,038	40	...	...	40	998
	1894-95	998	1,216	2,214	292	219	...	511	1,703 50 * 1833
Jullundur ... ..	1893-94	301	35	336	118	149	2	269	67
	1894-95	67	696	763	77	...	...	77	686
Ludhiána ... ..	1893-94	3,852	830	4,682	498	38	7	543	4,139
	1894-95	4,139	977	5,116	474	1,303	10	1,787	3,329
Ferozepore ... ..	1893-94	1,680	353	2,033	263	794	...	1,057	976
	1894-95	976	844	1,820	294	...	...	294	1,526
Mooltan ... ..	1893-94	450	204	654	259	...	5	264	390
	1894-95	390	330	720	256	145	...	401	319
Jhaug ... ..	1893-94	711	238	949	53	...	...	53	896
	1894-95	896	18	914	43	...	...	43	871
Montgomery ... ..	1893-94	676	46	722	94	...	...	94	628
	1894-95	628	389	1,017	75	...	...	75	942
Lahore ... ..	1893-94	2,223	2,659	4,882	615	561	...	1,176	3,706
	1894-95	3,706	3,128	6,834	255	603	...	858	5,976
Amritsar ... ..	1893-94	3,652	2,023	5,675	177	972	3	1,152	4,523
	1894-95	4,523	2,468	6,991	2,835	463	3	3,301	3,690

\* In June 1892 Rs. 94-8-0 instead of Rs. 44-8-0 were erroneously entered in column 2. This error was rectified in August 1894. Deducting Rs. 50 from Rs. 1,703 the actual balance will remain Rs. 1,653.

## 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 Shoeriff.	Total of columns 6 to 8.	Balance remaining due, column 5, minus column 9.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gurdáspur ...	1893-94	402	25	427	231	143	4	378	49
	1894-95	49	763	812	19	48	...	67	745
Siálkot ...	1893-94	1,007	1,135	2,142	440	36	...	476	1,666
	1894-95	1,666	850	2,516	168	173	...	341	2,175
Gujrát ...	1893-94	47	133	180	93	...	...	93	87
	1894-95	87	65	152	83	...	...	83	69
Gujránwála ...	1893-94	2,859	1,801	4,660	90	68	...	158	4,502
	1894-95	4,502	29	4,531	584	569	...	1,153	3,378
Shahpur...	1893-94	230	253	483	258	14	...	272	211
	1894-95	211	56	267	14	7	...	21	246
Jhelum ...	1893-94	433	66	499	272	87	5	364	135
	1894-95	135	171	306	128	89	...	217	89
Ráwalpindi ...	1893-94	556	102	658	76	224	...	300	358
	1894-95	358	230	588	108	14	...	122	466
Hazára ...	1893-94	209	136	345	39	23	...	62	283
	1894-95	283	89	372	25	85	...	110	262
Pesháwar ...	1893-94	1,206	822	2,028	104	1,413	...	1,517	511
	1894-95	511	167	678	136	...	...	136	542
Kohát ...	1893-94	744	730	1,474	199	...	5	204	1,270
	1894-95	1,270	...	1,270	26	...	...	26	1,244
Bannu ...	1893-94	309	555	864	408	41	6	455	409
	1894-95	409	330	739	100	265	...	365	374
D. I. Khan ...	1893-94	650	423	1,073	250	539	...	789	284
	1894-95	284	87	371	78	189	...	267	104
D. G. Khan ...	1893-94	56	21	77	21	...	...	21	56
	1894-95	56	99	155	97	...	2	99	56
Muzaffargarh ...	1893-94	47	23	70	1	47	...	48	22
	1894-95	22	34	56	51	...	...	51	...
GRAND TOTAL ...	1893-94	30,204	16,119	46,323	5,460	8,750	42	14,252	32,071
	1894-95	32,071	15,904	47,975	7,389	5,514	17	12,920	35,055

OFFICE OF SUPDT. OF STAMPS, PUNJAB.

Dated the 1st June 1895.

T. GORDON WALKER,

Superintendent of Stamps, Punjab.





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APPENDIX C.

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APPENDIX C—concluded.

1	2	3	4			7	8		10	11				14	15	16	17	18	19	20	21	22	23	24		
			By the Courts.	By Registering Officers.	By the Collector and other Revenue Officers.		Total.	Number of instruments dealt with under Sections 30 and 31.		By the Courts.	By the Collector and other Revenue Officers.	By the Collector and other Revenue Officers.	Total.												Number of instruments dealt with under Section 33.	Number of instruments entered in column 4 which were admitted in evidence under Section 34 and copy sent to Collector under Section 35.
Sialkot	1893-94	...	31	1	4	36	30	1	6	...	6	...	...	...	1	...	...	5	5	4	4	53	...	...	...	
	1894-95	...	39	...	3	42	39	...	3	...	3	...	...	...	...	1	...	3	3	2	2	16	...	...		...
Gujrat	1893-94	...	7	...	...	7	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1894-95	...	16	...	...	16	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Gujranwála	1893-94	...	61	3	...	64	46	15	18	...	18	15	1	...	...	...	15	21	7	9	9	60	...	...	...	
	1894-95	...	75	1	...	76	61	14	15	...	15	14	...	...	...	...	14	14	12	16	16	219	...	...		...
Shahpur	1893-94	...	64	2	...	66	54	10	12	3	12	7	1	...	...	...	7	1	2	3	3	...	...	...	...	
	1894-95	...	45	...	2	47	41	4	6	...	6	2	...	...	...	...	2	4	4	...	...	39	...	...		...
Jhelum	1893-94	1	24	...	...	24	13	11	11	...	11	11	...	...	...	...	11	...	...	4	4	...	...	...	...	
	1894-95	...	16	...	16	14	14	2	2	1	2	1	...	...	...	...	1	...	...	...	...	19	...	...		...
Rawalpindi	1893-94	...	43	...	...	43	42	1	1	1	1	...	...	...	...	...	...	3	4	3	3	30	...	...	...	
	1894-95	...	47	...	...	47	47	...	...	...	...	...	...	...	...	...	...	12	16	11	12	105	...	...		...
Total	1893-94	1	230	6	4	240	192	38	48	4	48	27	1	16	2	...	24	32	13	16	143	...	...	...		
	1894-95	...	238	1	5	244	218	20	26	1	26	7	...	18	1	...	38	46	32	37	398	...	...		...	

Hazára ...	1893-94	...	169	...	3	172	165	4	7	...	7	...	...	...	...	3	6	1	2	19	...		
	1894-95	...	168	...	...	168	168	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Pesháwar ...	1893-94	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	2	2	2	2	16	...
	1894-95	...	17	...	...	17	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Kohát ...	1893-94	...	21	...	...	21	15	6	6	...	...	...	6	...	...	...	6	6	6	6	65-8	...	
	1894-95	...	7	...	...	7	7	...	...	...	...	...	...	...	...	...	1	1	1	1	15	...	
Total ...	1893-94	...	190	...	3	193	180	10	13	...	7	...	6	...	...	11	14	9	10	100-8	...		
	1894-95	...	192	...	...	192	192	...	...	...	...	...	...	1	...	1	1	1	1	15	...		
Bannu ...	1893-94	...	6	...	...	6	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	1894-95	...	18	...	...	18	18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
D. I. Khan ...	1893-94	...	7	3	...	10	7	...	3	...	3	...	...	...	...	9	11	9	9	35	...		
	1894-95	...	8	...	...	8	8	...	...	...	...	...	...	...	...	7	8	6	6	68	...		
D. G. Khan	1893-94	...	7	...	6	13	6	1	7	...	7	...	...	...	...	...	...	...	...	...	...	...	
	1894-95	...	17	2	...	19	8	9	11	...	11	...	...	...	...	8	8	8	8	20	...		
Muzaffargarh	1893-94	...	13	...	...	13	11	2	2	1	1	...	...	...	...	2	3	2	3	14	...		
	1894-95	...	22	...	1	23	13	9	10	4	6	...	...	...	...	9	10	7	8	139	...		
Total ...	1893-94	...	33	3	6	42	30	3	12	1	11	...	...	...	...	11	14	11	12	49	...		
	1894-95	...	65	2	1	68	47	18	21	4	17	...	...	...	...	24	26	21	22	227	...		
GRAND TOTAL	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	...	
	1894-95	2	1,022	42	60	1,124	961	61	163	11	98	7	47	10	2	...	125	152	106	123	1,289-8	...	

OFFICE OF SUPDT. OF STAMPS, PUNJAB:

Dated the 1st June 1895.

T. GORDON WALKER.

Superintendent of Stamps, Punjab.



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**APPENDIX D.**

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## STATEMENT SHOWING THE ARRANGEMENTS MADE FOR VEND 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 and their agents).	NUMBER OF					Total.
					Other licensed vendors.					
					At the Sadar.	At outlying Tahsils.	In towns other than District or Tahsil headquarters.	In villages.		
			Rs.	Official vendors (i. e., Treasurers and their agents) duly licensed.						
Hissar ... ..	...	17	948	17	2	1	...	2	5	
Rohtak ... ..	...	5	706	5	...	2	...	...	3	
Gurgáon ... ..	...	5	521	5	1	5	...	...	6	
Delhi ... ..	...	8	1,292	8	25	9	...	2	38	
Karnál ... ..	...	3	591	3	5	10	...	7	27	
Umballa ... ..	...	17	1,484	17	7	12	29	10	58	
Simla ... ..	...	3	252	3	10	3	...	...	13	
Kángra ... ..	...	8	725	8	13	5	4	28	50	
Hoshiárpur ... ..	...	24	2,122	12	2	7	12	38	59	
Jullundur ... ..	...	12	1,976	12	5	6	10	9	30	
Ludhiána ... ..	...	3	1,425	3	12	1	11	44	68	
Ferozepore ... ..	...	10	1,745	8	21	11	22	57	111	
Mooltan ... ..	...	10	1,054	10	22	3	6	1	32	
Jhang ... ..	...	7	814	7	3	3	6	32	44	
Montgomery ... ..	...	7	550	7	...	2	9	21	32	
Lahore ... ..	...	12	2,964	12	28	19	8	91	146	
Amritsar ... ..	...	11	2,615	11	26	...	5	65	96	
Gurdáspur ... ..	...	7	1,882	7	...	...	40	35	75	
Síálkot ... ..	...	14	2,211	14	9	5	20	43	77	
Gujrát ... ..	...	8	1,096	8	3	...	14	56	73	
Gujránwála ... ..	...	13	1,491	9	5	6	6	47	64	
Shahpur ... ..	...	4	834	4	...	8	9	17	34	
Jhelum ... ..	...	9	822	9	3	13	...	52	68	
Ráwalpíndi ... ..	...	34	1,657	34	23	14	2	99	138	
Hazára ... ..	...	3	436	3	3	3	1	11	18	
Pesháwar ... ..	...	13	1,045	13	30	5	5	34	74	
Kohát ... ..	...	2	338	2	4	...	...	5	9	
Bannu ... ..	...	4	722	4	5	11	4	17	37	
Dera Ismail Khan ... ..	...	10	905	10	5	17	40	29	91	
Dera Gházi Khan ... ..	...	4	602	4	5	8	6	37	56	
Muzaffargarh ... ..	...	6	686	3	2	1	3	38	44	
Total ... ..	...	293	36,511	272	279	190	280	927	1,676	



D.

GENERAL STAMPS AND THE DISCOUNT ALLOWED TO VENDORS OF EACH CLASS IN THE YEAR 1894-95.

STAMPS.											22				
VENDORS.											21	22			
DISCOUNT ALLOWED.											21	22			
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 headquarters.	In villages.	Total.	Licensed to sell impressed sheets and receipt stamps.		Selling receipt stamps only.	Patwāris selling receipt stamps only.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8	61	...	91	913	65	51	...	4	120	3	27	...	1,063		
4	4	...	16	448	...	58	57	...	115	11	27	...	601		
1	5	...	17	221	17	136	...	...	153	1	14	...	389		
3	3	...	52	228	2,127	147	78	11	2,363	1	9	...	2,601		
3	3	...	36	95	205	350	55	9	619	1	3	...	718		
6	7	...	88	215	461	244	654	346	1,705	15	45	...	1,980		
2	30	...	48	173	247	2	...	...	249	5	47	...	474		
...	45	...	103	297	231	175	114	343	853	...	53	...	1,213		
2	5	...	78	338	205	214	784	1,177	2,380	27	11	...	2,756		
10	5	...	57	47	427	518	677	453	2,075	164	28	...	2,314		
...	44	...	115	268	618	243	202	456	1,519	...	23	...	1,810		
8	59	...	186	513	479	300	700	321	1,800	6	34	...	2,353		
3	16	...	61	330	956	51	70	15	1,092	9	34	...	1,465		
11	14	...	76	187	45	152	198	277	672	23	23	...	905		
6	25	...	70	226	...	8	118	92	218	15	43	...	502		
9	4	...	171	126	1,911	373	432	845	3,561	34	62	...	3,783		
13	38	...	158	540	1,601	...	1,371	405	3,377	46	12	...	3,975		
12	30	...	124	361	...	...	907	982	1,889	65	15	...	2,330		
23	5	...	119	459	749	686	199	290	1,924	86	20	...	2,489		
10	35	...	126	366	184	...	130	816	1,130	10	33	...	1,539		
13	14	...	100	183	392	264	144	438	1,238	54	30	...	1,505		
27	21	...	86	312	...	183	131	221	535	91	32	...	970		
...	48	...	125	144	240	309	...	430	979	...	26	...	1,149		
11	60	...	243	292	487	566	103	832	1,988	40	20	...	2,340		
3	18	...	42	125	70	117	33	138	358	52	12	...	547		
15	...	26	128	368	425	218	105	208	956	219	...	...	1,543		
1	1	...	13	85	53	...	...	55	108	4	7	...	204		
2	21	...	64	139	142	310	63	199	714	6	6	...	865		
7	23	...	131	398	102	223	606	194	1,125	19	19	...	1,561		
3	4	...	67	245	275	110	101	316	802	21	42	...	1,110		
5	...	...	52	94	165	50	212	526	953	40	...	...	1,087		
221	648	26	2,843	8,736	12,879	6,058	8,244	10,399	37,580	1,068	757	...	48,141		

T. GORDON WALKER,

Superintendent of Stamps, Punjab.





