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PUNJAB STAMP REPORT,

1899 -18-1900

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NOTE

ON THE

Administration of the Stamp Department

OF THE

PUNJAB,

For the year 1899-1900.

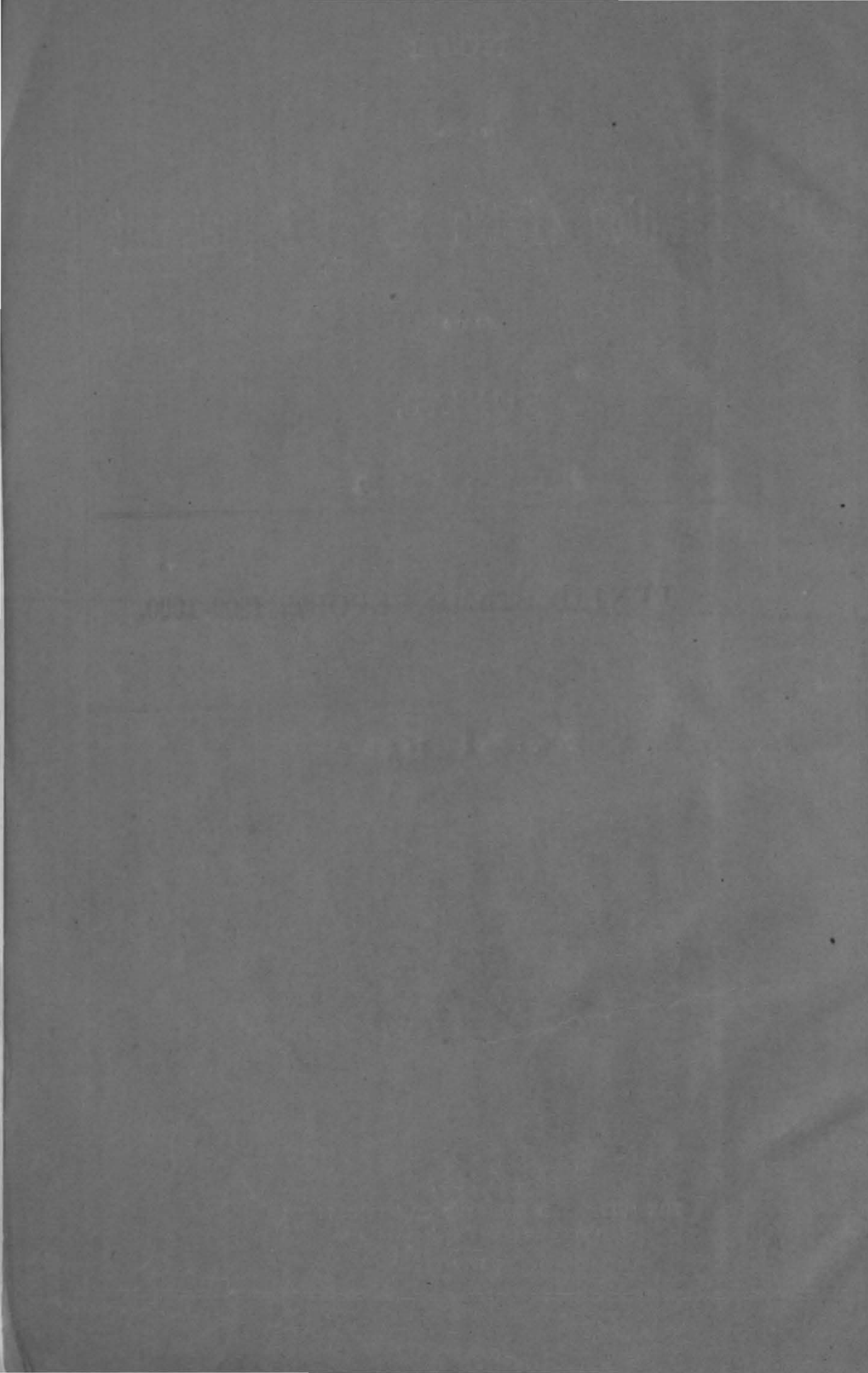
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PUNJAB STAMP REPORT, 1899-1900.

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READ—

Report on the Administration of the Stamp Department for the year 1899-1900, with the remarks of the Financial Commissioner thereon conveyed in his Secretary's letter No. 542, dated 11th July 1900.

REMARKS.—The Report was received on the 3rd July, or a week before due date, and is a comparatively short one, the last report, which was reviewed at length by Sir Mackworth Young having been for the triennium 1895-97 to 1898-99.

2. The net income of the year amounted to nearly Rs. 40,50,000, and was better than the preceding year by Rs. 45,500. Comparing the gross income of the year under consideration with that of the previous year, the most important increase is to be found under the head "General Non-Judicial Stamps" (+ Rs. 81,729). On the other hand, there has been a falling-off of Rs. 36,034 under "Court Fees."

3. The heads contributing to the increase of Rs. 81,000 under "General Non-Judicial Stamps" are "One-anna Receipt Stamps" (Rs. 1,878), "Hundi Paper" (Rs. 6,953), "Impressed Sheets" (Rs. 74,273). The explanation furnished by the Financial Commissioner that the increase under 'Impressed Sheets' is mainly due to the stimulus to mortgages and other alienations of land and the execution of bonds given by the prevailing scarcity must unfortunately be admitted to be correct. It is remarkable, however, that the bulk of the increase occurred in the Ráwalpindi Division, where the scarcity though severe was not sufficiently so to drive the people upon relief works. On the other hand, in the worst districts of the Delhi Division there was actually a falling off under this head of income, and this is in keeping with what is known from other sources, *viz.*, that a large section of the population there is at the end of its resources and of its credit. Anticipation of impending legislation in respect of agricultural land could scarcely have had so widely different effects in the Ráwalpindi and Delhi Divisions, and the more probable explanation of the increase in the one and the decrease in the other is the difference in degree of intensity of famine experienced.

4. As regards the head "One-anna Receipt Stamps" and with reference to what was said in paragraph 7 of the review for last year, the Lieutenant-Governor agrees with Major Parsons that the increase is a favorable sign of expansion.

5. The falling off in the revenue from Court-fee Stamps is due, as pointed out by the Financial Commissioner, to the contraction in the famine areas of litigation owing to the straitened circumstances of the zamíndárs, though the diminution in those areas was partially counterbalanced by considerable increases in the Jullundur, Pesháwar and Deraját Divisions. The total receipts under this head were but little below the average of the previous three years, and the deficiency as compared with the previous year occurred entirely in stamps of small value, *i.e.*, Rs. 6 and under.

6. The increase in the income from sale of Postage Stamps, which is over a lakh of rupees as compared with the previous year, and over Rs. 40,000 as compared with 1897-98, a year of abnormally high income, is remarkable, and it would be interesting to know to what it is due. The subject will doubtless be dealt with in the next triennial report. Among the causes which suggest themselves are the employment of Indian camp-followers in South Africa and the movements of population in consequence of famine.

7. The Lieutenant-Governor proposes to deal with the question of loss of income to Treasurers owing to the reduced rates of discount allowed by the Government of India on the sales of Court-fee Stamps when he receives the special report which has been called for after the new rates have been worked for a year, and in which the Financial Commissioner will doubtless discuss his scheme for reducing the number of stamp-vendors in the Province.

8. As noted by the Financial Commissioner, revised rules for the vend of stamps have been sanctioned by Government and published in the Gazette, and His Honor is glad to learn that the revision of the Punjab Stamp Manual has now been completed.

9. The thanks of the Government are due to Major C. G. Parsons for his 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 Department of Finance and Commerce, and that a copy of the Review be forwarded to the Junior Secretary to the Financial Commissioner 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,

A. H. DIACK,

Revenue and Finl. Secy. to Government, Punjab.

From—A. H. GRANT, Esquire, Junior Secretary to the Financial Commissioner, Punjab,
To—The Revenue and Financial Secretary to Government, Punjab.

I AM directed to forward the Stamp Returns for the year 1899-00 together with a Report by the Superintendent of Stamps. Last year a full report dealing with the three years ending with 1898-99 was submitted; this year's report is therefore of a brief character. During the year the Department was throughout under the charge of Major C. G. Parsons.

Sub-head No. 581.
File No. 7.

2. The gross receipts for the year exclusive of Postage and Telegraph Stamps amounted to Rs. 42,64,130 as compared with Rs. 42,11,042 in the preceding year, or an increase of over half a lakh. The gross charges amounted to Rs. 2,14,672 as compared with Rs. 2,07,088 in 1898-99, or an increase of Rs. 7,584. The net receipts in the year under report were thus Rs. 45,504 more than in the preceding year.

General financial results.

3. There was a total increase of Rs. 81,729 in the receipts under General Non-Judicial Stamps. This is mainly due doubtless to the stimulus to mortgages and other alienations of land and the execution of bonds given by the recent scarcity. It is satisfactory to note in view of the remarks contained in paragraph 7 of the Government Review of last year's report that there has been an increase of Rs. 1,878 under the head *One-anna receipt stamps*. The effects of the prevailing scarcity are curiously noticeable under the heads *Ordinary Impressed Sheets* and *Court-fee Stamps*. The increased demand for deeds and bonds has caused an increase of

Court-fee Stamps.

Rs. 74,000 (round) in the sale of Impressed Sheets; while the poverty of the zamindár has so far deterred both himself and his creditors from litigating that there has been a decrease of Rs. 36,000 (round) in the sale of Court-fee Stamps. It is interesting to note that while in the Jullundur, Pesháwar and Deraját Divisions, where famine has for the most part been but little felt, there has been a considerable increase under this head, in the Delhi and Ráwalpindi Divisions, which have suffered most severely, there has been a decrease of roughly Rs. 81,000 and Rs. 13,000 respectively.

4. There were 90 prosecutions under the Stamp Act, and penalties amounting to Rs. 1,051-8-0 were awarded. These figures are average.

5. There has been an abnormal increase in the sale of ordinary Postage Stamps, *viz.*, of over one lakh.

6. It is impossible to be blind to the fact that the Government of India Resolution No. 5583 S-R., dated 8th December 1899 (referred to in paragraph 18 of the report) has caused great dissatisfaction among the Treasurers of the Province; and that the reduction in the rates of discount on Notarial, Foreign Bill, Share Transfer and Hundi Stamps, coupled with the extension of the right to sell Court-fee Stamps to ordinary licensed vendors, will very considerably affect their incomes. In view of these facts the Financial Commissioner has under consideration a scheme for reducing the number of stamp-vendors in the Province to a minimum compatible with the public convenience. In connection with this scheme Mr. Tupper proposes to deal with the question of allowing deed-writers to act as stamp-vendors. The question of abolishing the Tahvíl system in treasuries will not, it is understood, be brought up again at present, as it would be scarcely reasonable to demand that Treasurers should make the large deposits of capital required by the "Purchase system" in view of the recent curtailment of their gains by the Government of India Resolution.

7. Since the close of the year under report the revised Stamp Manual by Mr. Webb has received the general approval of the Financial Commissioner. And the revised rules for the vend of Court-fee and Non-Judicial Stamps have been sanctioned by Government and published in the Gazette.

8. Major Parsons deserves credit for his efficient administration of the Department during the year.

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NOTE
 ON THE
ADMINISTRATION OF THE STAMP DEPARTMENT
 OF THE
PUNJAB,
 For the year 1899-1900.

A triennial report was submitted this time last year. The returns for 1899-1900, accompanied by a brief note only, are submitted on this occasion.

Introductory.

2. Below is an abstract of the gross receipts of the year. These, of course, exclude receipts over Postage and Telegraph stamps, which are shown further on in paragraph 15:—

Details of income.

	1897-98.	1898-99.	1899-1900.	Difference between 1898-99 and 1899-1900.
	Rs.	Rs.	Rs.	Rs.
Sale of stamps ... { General non-judicial ...	15,28,088	14,11,297	14,93,026	+ 81,729
{ Court-fees ...	27,43,671	27,30,128	26,94,094	- 36,034
Stamp duty realised in cash ...	52,623	52,786	62,635	+ 9,849
Recoveries in pauper suits ...	6,342	6,307	4,645	- 1,662
Penalties ...	9,437	9,997	8,825	- 1,172
Miscellaneous ...	609	527	905	+ 378
Total ...	43,40,770	42,11,042	42,64,130	+ 53,088

The receipts are half a lakh better than in 1898-99, and, excepting the years 1897-98 and 1896-97 when figures of 43 and 45 lakhs were reached, greater than in any previous year.

Details of charges.

3. The charges for the year were as follow:—

No.	Detail.	1897-98.	1898-99.	1899-1900.	
		Rs.	Rs.	Rs.	
1	Discount on sale of stamps...	{ Non-judicial ...	56,422	51,140	55,215
		{ Court-fees ...	38,418	37,791	37,180
2	Refund of value of spoiled stamps, &c. ...	{ Non-judicial ...	13,382	15,454	18,058
		{ Court-fees ...	13,015	11,161	15,708
3	Refunds of penalties (non-judicial) ...	107	602	87	
4	Refunds on appeal or review of judgment (Court-fees) ...	15,164	13,419	14,160	
5	Miscellaneous ...	{ Non-judicial ...	10,830	11,141	11,601
		{ Court-fees ...	11,880	11,742	13,467
6	Share of cost of Office of Superintendent of Stamps ...	{ Non-judicial ...	3,284	3,157	3,351
		{ Court-fees ...	5,679	6,539	5,780
7	Cost of stamp paper ...	{ Non-judicial ...	36,175	30,875	27,919
		{ Court-fees ...	11,853	14,067	12,146
8	Total ...	{ Non-judicial ...	1,20,200	1,12,369	1,16,231
		{ Court-fees ...	96,011	94,719	98,441
9	GRAND TOTAL ...	2,16,211	2,07,088	2,14,672	

Thus, deducting charges, the figure of net receipts stands at Rs. 40,49,458, compared with Rs. 40,03,954 in the year preceding.

4. The detail of receipts under general non-judicial stamps is shown in the following table:—

Details of receipts under general non-judicial stamps.

Description of stamps.	1897-98.	1898-99.	1899-1900.	Difference between 1898-99 and 1899-1900.
	Rs.	Rs.	Rs.	Rs.
One-anna or Receipt Stamps ...	1,47,180	1,45,569	1,47,447	+1,878
Notarial Stamps ...	7,268	6,022	5,184	- 838
Foreign Bill Stamps ...	6,955	7,308	6,725	- 483
Share Transfer Stamps ...	2,714	2,810	2,756	- 54
Handi Paper ...	48,949	31,917	38,870	+ 6,953
Improved Sheets ...	13,13,002	12,17,771	12,92,044	+ 74,273
Total ...	13,28,028	14,11,397	14,93,026	+ 81,729

It is noticeable that while the total increase under this head over the figures for 1898-99 is over Rs. 80,000, under Court-fee stamps there is a decrease of about Rs. 35,000.

5. Special attention to the possibilities of growth of revenue under this head was given in last year's report and in the Government review. There has been an increase of Rs. 1,878, which brings the figure of receipts much on a level with the figure of 1897-98, which figure, for reasons given last year, was considered exceptional: the falling off in 1898-99 having been about Rs. 1,600. That the figure of 1897-98 should be maintained appears to be a favourable sign of expansion, as, although there may have been unusual use of the stamps owing to *takávi* loans and relief works occasioned by the drought during the year under report, there was not the extraordinary demand caused by the exigencies of the frontier expeditions in 1897-98. In the following districts there are noticeable variations in the returns of sales:—

District.	Increase in receipts compared with the year 1898-99.
	Rs.
Delhi	817
Mooltan	366
Jhang	1,416
Lahore	1,379
Ráwalpindi	761
Umballa	322
Kohát	312

District.	Decrease in receipts compared with the year 1898-99.
	Rs.
Siálkot	1,111
Gujránwála	1,113

The expansion in Delhi, Mooltan, Lahore, Ráwalpindi and Umballa is satisfactory, being probably due to real trade and business requirements only. The provision of the new Stamp Act which requires a stamp on all cheques, whether above Rs. 20 or not, has also no doubt partially accounted for increases.

The larger sales in Jhang must be mainly due to the canalisation operations.

The decrease in Gujránwála is attributed to the altered definition of the term "Acknowledgment" (Article 1, Schedule I, Act II of 1899) which has made *baniás* resort to petty bonds (Article 15, Schedule I) instead of, as formerly, striking balances and making entries in their *bahís* over a receipt stamp, which entries often contained promises to pay. If the alteration of the definition has this effect in other districts it will be well, as questions as to the validity of the entries in *bahís* have caused much perplexity to Courts in the past.

With reference to paragraph 4 of the Financial Commissioner's Review of the last Report about Sub-Postmasters selling receipt stamps, it may be added that references were made during the year to the Postmaster-General to ensure that all Sub-Postmasters should sell receipt stamps. Assurance was received that all keep some stock. The Sub-Postmasters, specially licensed to sell non-judicial stamps, receive their stocks of receipt stamps from treasuries or sub-treasuries as the case may be, while Sub- and Branch-Postmasters, not so licensed, obtain theirs from the head or sub-office to which they are subordinate.

6. A probable decrease in the use of these stamps was anticipated in last

Notarial Stamps (de- year's report.
crease Rs. 838).

7. There has been a revival under this head up to the figure of Rs. 38,870 ; but some previous years' figures of Rs. 56,000 or Rs. 58,000 are far from being reached. The causes of variations were sufficiently discussed last year and repetition is unnecessary.

8. The figure of Rs. 12,92,044 which is the figure of sales under this head is, although not so high as the figures for 1896-97 and 1897-98, higher than those for any other years. It is Rs. 74,273 higher than the figure for the preceding year.

Compared with the sales in 1897-98 there was in 1898-99 a drop of Rs. 97,000 (round), but the figure (Rs. 12,17,771) for 1898-99 was still considered abnormal, on the ground that the embarrassments created by the distress of 1896-97 and the first half of 1897-98 still swelled the demand for stamp paper. The figure for the year reported on is only Rs. 23,000 (round) less than the figure for 1897-98 and thus the effects of the second drought, culminating with the unfavourable monsoon of 1899, are manifest in the way of continued demand for deeds and bonds.

There was recovery from embarrassments commencing in the first half of the year and relapse in the second half, as the figures in the following table will show :—

YEAR OF REFERENCE.	VALUE OF IMPRESSED SHEETS SOLD IN EACH QUARTER.			
	April to June.	July to September.	October to December.	January to March.
	Rs.	Rs.	Rs.	Rs.
1898-99	3,43,666	3,28,694	2,39,483	3,05,928
1899-1900	3,21,141	3,18,459	2,76,797	3,75,647
Increase or decrease	-22,525	-10,235	+37,314	+69,719

In the following table are shown the variations in the sale of impressed sheets in some selected districts and in divisions :—

Name of district or division.	Sales in 1898-99.	Sales in 1899-1900.	Difference.
	Rs.	Rs.	Rs.
Hissar	22,919	19,898	-3,021
Rohtak	17,688	16,997	-691
Gurgaon	10,327	12,100	+1,773
Delhi	57,024	51,665	-5,359
Karnal	26,843	30,584	+3,741
Umballa	39,700	45,297	+5,597
Delhi Division	1,87,565	1,86,781	-784
Hoshiarpur	63,559	72,459	+6,900
Jullundur Division	2,46,964	2,54,914	+7,950
Lahore	1,03,741	95,722	-8,019
Lahore Division	3,30,558	3,23,860	-6,698
Salkot	61,067	84,213	+23,146
Gujranwala	30,939	44,081	+13,142
Shahpur	28,867	37,342	+8,475
Jhelum	34,330	45,619	+11,289
Rawalpindi Division	2,45,716	3,07,794	+62,078
Peshawar Division	78,874	81,745	+2,871
Derajat Division	1,28,057	1,36,925	+8,868

From the above it appears that in the Delhi and Lahore Divisions there were decreased sales; in the Jullundur, Pesháwar and Deraját Divisions a considerable increase in sales, and in the Ráwalpindi Division the large increase of Rs. 62,078 in sales.

It is remarkable that in the Hissár, Rohtak and Delhi Districts there have been decreased sales. Explanation may lie in the fact that usurers are no further prepared to lend money on the security of land unlikely to yield crop, as is said in the Delhi report, but in Rohtak it is said that mortgage transactions, which would otherwise have increased enormously owing to the drought, have been much checked owing to the preparation of the Land Alienation Bill. The application of the provisions of Section 24 of the new Stamp Act is also said to have tended to appreciably reduce the value of stamp paper used, the number of cases in which land sold has been previously mortgaged to the vendee being large.

In Karnál and Umballa the drought is said to have had the effect of renewal of deeds and bonds by *baniás* in order to keep them alive; while, on the other hand, less suits have been instituted.

In Hoshiárpur sales have considerably increased, but this may be due somewhat to the operations of the great land-holders in getting petty mortgages to usurers transferred in their favour. The number of documents registered has decreased, though the value of them is greater.

In the Lahore District, and in the Lahore Division, there seems to be some recovery from embarrassments.

In Siálkot, Gujránwála, Shahpur and Jhelum, and in the Ráwalpindi Division generally, there have been noticeably increased sales of stamps. The drought must mainly account for this, though in Gujránwála it is said that there has been no severe scarcity, and that the increase is due to the combined effects of bad seasons, agitation over the Alienation Bill, and changes in the Stamp Act, the effect of the latter being to increase sales in more than one way.

In Shahpur numerous sales to outsiders by villagers of their *shámilat* land in villages which are to be irrigated by the Jhelum Canal have also affected the returns.

9. There was a decrease of Rs. 1,18,417 in 1897-98 compared with the year 1896-97 (which gave the highest figure (Rs. 28,62,088) on record, the average for the triennium 1893-96 having been Rs. 26,97,546); and in 1898-99 there was a further decrease of Rs. 13,543, and in the year under report there has been a further decline of Rs. 36,034, the figure of sales having now fallen to Rs. 26,94,094.

From these figures it may be concluded, taking the province as a whole, that after the first strong effort to press the zamíndárs as far as possible in the drought of 1896-97, the usurers were constrained to let them more or less alone in view of the uselessness of bringing suits. But the figures of a good many individual districts do not support this deduction.

In the following table are given the figures of Court Fee sales for all districts:—

No.	Districts.	3	4	5	6
		1897-98.	1898-99.	1899-1900.	Difference between columns 4 and 5.
		Rs.	Rs.	Rs.	Rs.
1	Hissár	62,838	78,974	51,564	-27,410
2	Rohtak	54,145	55,395	41,742	-13,653
3	Gurgaon	42,763	34,893	30,238	-4,655
4	Delhi	1,29,857	1,35,600	1,23,410	-12,190
5	Karnál	56,876	63,766	51,097	-12,669
6	Umballa	1,19,554	1,02,085	92,028	-10,057
7	Simla	22,512	28,088	26,918	-1,120
	Total Delhi Division ...	4,88,545	4,98,751	4,16,997	-81,754
8	Kángra	63,026	55,270	65,654	+10,384
9	Hoshiárpur	1,45,682	1,25,572	1,37,801	+12,229
10	Jullundur	1,41,127	1,28,211	1,35,237	+7,026
11	Ludhiána	1,01,723	95,016	96,893	+1,877
12	Ferozepore	1,31,681	1,38,404	1,29,964	-8,440
	Total Jullundur Division ...	5,83,239	5,42,473	5,65,549	+23,076
13	Mooltan	99,165	91,607	1,00,399	+8,792
14	Jhang	55,030	61,183	65,134	+3,951
15	Montgomery	33,643	34,890	36,684	+1,794
16	Lahore	2,49,644	2,54,956	2,54,503	-453
17	Amritsar	1,95,931	1,93,030	1,93,273	+243
18	Gurdáspur	1,21,319	1,12,788	1,02,596	-10,192
	Total Lahore Division ...	7,54,732	7,48,454	7,52,589	+4,135
19	Siálkot	1,49,720	1,37,198	1,25,736	-11,462
20	Gujrát	66,711	64,756	59,749	-5,007
21	Gujránwála	93,890	95,335	90,145	-5,190
22	Shahpur	52,585	56,049	54,203	-1,846
23	Jhelum	78,389	76,409	75,568	-841
24	Ráwalpindi	1,06,100	1,17,068	1,27,442	+10,374
	Total Ráwalpindi Division ...	5,47,395	5,46,815	5,32,843	-13,972
25	Hazára	33,764	32,755	34,392	+1,637
26	Pesháwar	85,462	90,268	97,657	+7,449
27	Kohát	22,601	24,372	31,679	+7,307
	Total Pesháwar Division ...	1,41,827	1,47,335	1,63,728	+16,393
28	Banna	51,915	54,989	58,204	+3,215
29	Dera Ismail Khan	74,055	86,978	80,961	-6,017
30	Dera Gházi Khan	46,833	47,895	53,659	+7,764
31	Muzaffargarh	54,926	56,013	67,328	+11,315
	Total Deraját Division ...	2,27,729	2,45,875	2,62,152	+16,277
32	Kashmir	204	425	236	-189
	GRAND TOTAL ...	27,43,671	27,30,128	26,94,094	-36,034

In all the districts of the Delhi Division the use of Court-fee stamps has contracted, and in some cases (notably Hissár) considerably so. There are also nine other districts which show similar contraction.

In Kángra the large increase of sales (Rs. 10,384) is accounted for partly by drought and partly by the occurrence of two probate applications entailing high stamp duty. In Hoshiárpur there is large increase (Rs. 12,229). There were about 100 more suits than in 1898-99, but they were only some 12,000 compared with 19,000 in 1896-97.

Jullundur, Ludhiána and Ráwalpindi attribute their increases to the desire of usurers to obtain possession of mortgage lands, or to foreclose, before any Land Alienation Act can be passed; and in Jullundur the transfer of civil appeals from Amritsar, Ludhiána and Ferozepore to the Divisional Court at Jullundur affected returns.

The Chenáb colony caused more demand in the Jhang District.

In Montgomery, Kohát, Dera Gházi Khan and Muzaffargarh (and probably this was the case in Hazára and Pesháwar) excess purchases of Court-fee stamps by *ex-officio* vendors, in view of the reduction of the discount on sales ordered with effect from April 1900, are said to account for the apparently enhanced sales to the public. The effect of the reduction of discount on sales will be noticed further on.

Sales in Dera Ismail Khan have declined by about Rs. 8,000. The high sales for 1898-99 were mainly due to there having been 10,541 civil suits, valuing Rs. 8 lakhs, in that year compared with 8,241 suits, valuing Rs. 5,77,313, in 1897-98. It is also said that people of Dera Gházi Khan, Muzaffargarh and Bannu often buy their appeal stamps in Dera Ismail Khan and get their appeals to the Commissioner and Divisional Judge drafted there. These facts may affect returns somewhat.

10. The following table shows that as the realisations from sales of Court-fee stamps declined from Rs. 27,30,128 (in 1898-99) to Rs. 26,94,094 in the year under report, the number of suits instituted declined, more or less in proportion, from 259,557 to 242,400. There has not been such a low number of suits for many years past. But the aggregate value of the suits was high in comparison with the number:—

1 DESCRIPTION.	2 RECEIPTS FOR THE YEARS.			5 PERCENTAGE OF INCREASE OR DECREASE.	
	3 1897-98.	4 1898-99.	1899-1900.	Columns 2 and 3.	Columns 3 and 4.
	Value of Court-fee stamps sold ... Rs.	27,43,671	27,30,128	26,94,094*	-49	-1.3
Original suits instituted. {	Number	259,557	242,400†	-4.6	-7.07
	Value Rs.	2,26,57,966	2,10,75,835	2,12,00,546	-7.5	+5.8

* These figures are for the financial year.

† These figures are for the calendar year.

11. In the sale of Court-fee stamps of over Rs. 10 in value there was no decrease in receipts, as the following table will show. The decrease occurred in respect of stamps of small value:—

Year.	Total value of Court-fee stamps sold.	ADHESIVE LABELS UP TO Rs. 6.		STAMPS OVER THE VALUE OF Rs. 10 UP TO Rs. 1,000.	
		Number.	Value.	Number.	Value.
		Rs.	Rs.	Rs.	Rs.
1898-99 ...	*27,29,703	3,343,418	18,46,993	37,171	8,82,710
1899-1900 ...	*26,93,858	3,253,037	18,10,528	37,088	8,83,330
Difference ...	-35,845	-90,381	-36,465	-83	+620

* These figures do not correspond with the grand total of columns 4 and 5 of the table in paragraph 9 as they do not include the value of Court-fee stamps sold in Kashmir.

12. The following table shows how the account in respect of pauper suits stands:—

PARTICULARS.	DUE IN CASES IN WHICH PAUPER SUITORS HAD BEEN		Total.
	Successful.	Non-successful.	
	Rs.	Rs.	Rs.
Balance for realization at commencement of the year	13,209	19,547	32,756
Fresh accruals during the year	5,001	6,935	11,936
Realised	3,617	1,028	4,645
Written off	1,626	9,360	10,986
Balance at the end of the year	12,967	16,094	29,061

There is a balance due to Government of Rs. 29,061. The balance at the beginning of the year was Rs. 32,756. The amount written off was about equal to the accruals: the actual recoveries being Rs. 4,645.

The larger balances which are now outstanding are noted below:—

District.	Successful.	Non-successful.
	Rs.	Rs.
Gurgaon	70	850
Delhi	2,877	557
Jullundur	84	1,463
Ludhiana	556	964
Labore	546	1,679
Amritsar... ..	3,213	4,173
Siālkot	993	1,408
Gujranwāla	275	1,236
Peshāwar	903	305

13. There has, as is shown below, been good increase in the amount of stamping work done in the office of the Superintendent of Stamps. The revenue under this head has nearly doubled since 1893-94. Each year generally shows an increase in the number of documents stamped with impressed labels: though the number of cheque books put in for stamping varies:—

	1898-99.	1899-1900.
Number of documents stamped with impressed labels	21,351	29,142
Do. skeleton forms stamped with coloured one-anna impressions.	248,270	280,271
Stamp duty realised in cash	Rs. 51,334	60,586

14. In Appendix C are shown the number of instruments dealt with under Chapter III (Adjudication as to stamps) and Chapter IV (Instruments not duly stamped) and the number of prosecutions under Chapter VII of the Act.

The following summary shows the number of instruments impounded :—

Year.	NUMBER OF INSTRUMENTS IMPOUNDED UNDER SECTION 25.			Total.	Number admitted in evidence by the Courts on payment of deficient stamp duty and penalty under Section 25.	Number on which deficient stamp duty and penalty was ordered to be levied by the Collector.
	By the Courts.	By Registering Officers.	By the Collector and other Revenue Officers.			
1898-99	819	25	39	911	781	97
1899-1900	927	30	46	1,023	875	98

The figures show that the Courts have impounded rather more freely, but the fresh Circular issued to Registering officers, in compliance with paragraph 10 of the Government Review of the report submitted last year, does not seem to have had any effect. It is doubtful whether many Registering officers, or their moharrirs, can understand the niceties of the Stamp Act.

Ninety persons were prosecuted compared with 97 in 1898-99. No imprisonment was awarded. The fines imposed amounted to a total of Rs. 1,051-8-0. The Courts at Ferozapore, Dera Ghazi Khan, Hoshiarpur, Ludhiana, Amritsar and Montgomery were the most active in impounding.

The realisations on account of stamp duty and penalties compare as follows with those of the two preceding years :—

Year.	By COURTS UNDER SECTION 25 OF ACT II, 1899		By COLLECTOR UNDER SECTIONS 27 AND 28.		By COLLECTOR UNDER SECTION 41.
	Stamp duty.	Penalties.	Stamp duty.	Penalties.	Stamp duty.
	Rs.	Rs.	Rs.	Rs.	Rs.
1897-98	754	5,876	283	561	1,437
1898-99	879	5,424	239	573	213
1899-1900	771	5,269	708	656	139

Very similar figures to the above will be found running through past years back to 1891-94.

15. The sales of postage and telegraph stamps were as follows :—

Value of postage and telegraph stamps.

	1	2	3	4	5	6
		1897-98.	1898-99.	1899-1900.	Difference between columns 2 and 3.	Difference between columns 3 and 4.
		Rs.	Rs.	Rs.	Rs.	Rs.
Postage, ordinary	...	11,96,346	11,53,205	16,06,549	-62,143	+1,03,346
Do, airmail	...	1,39,374	1,76,421	1,30,673	+17,977	+14,222
Postal services	...	28,970	30,533	29,641	+1,385	-1,114
Telegraph	...	1,58,230	1,97,818	4,06,901	-1,30,412	+9,173

The increase (of Rs. 1,03,346) under "Postage, ordinary," is remarkable. Though there was a decrease of Rs. 62,143 in 1898-99 compared with 1897-98, the figures for the year under report have now (by Rs. 41,203) overtopped the figure for 1897-98. It was considered that the figures for 1897-98 were abnormal owing to the frontier expeditions.

16. The statement of the charges of the Department has been given in paragraph 3 above.

Charges.

17. The departmental figures of stamp income and expenditure were, as usual, compared month by month with the figures furnished by the Accountant General, Punjab, and all differences duly reconciled. A detailed statement with explanations of the differences found to exist at the close of the year is given at the end of these notes.

Reconciliation of the departmental accounts with those of the Punjab Account Office.

18. As to paragraph 9 of the Financial Commissioner's Review of the last report it may be stated that considerable attention was given during the year to the stamp vend arrangements of individual districts, and in some districts (*e. g.*, Ferozepore) the number of vendors has been decreased by the Deputy Commissioner owing to remarks made at inspections.

Stamp vend arrangement.

The details of vend arrangements in each district are furnished in Appendix D. The statement is an interesting one in view of the Government of India Resolution No. ⁵⁵⁸³ S. R., dated 8th December 1899, which, with effect from 1st of April last, altered the rates of discount on vend of general stamps, and reduced them in connection with Court-fee stamps. The Resolution further directed that all vendors, and not only *ex-officio* vendors, should be allowed to sell Court-fee stamps.

The Treasurers have hitherto in this province had the monopoly of vend (with little exception) of Court-fee stamps, as column 3 of Appendix D will show. They received discount in this year to a figure of Rs. 36,390 (column 4) either directly or through their agents (who are mostly paid servants). This figure, if the new rates of discount had been applied, would have been reduced to Rs. 20,900, and if all vendors had been allowed to sell Court-fee stamps to much less. There would thus have been an aggregate loss of Rs. 15,490 to the Treasurers of the Province, and as the rate of their salaries averages Rs. 50 per mensem per district, this loss is very considerable.

In the case of "general stamps" the Resolution enhanced the rate of discount on "impressed sheets," but reduced it in connection with the other classes, *viz.*, Notarial, Foreign Bill, Share Transfer, and Hundi Stamps. As the latter classes are sold solely by Treasurers or their agents, any gain from enhanced discount over "impressed sheets," sold by them and their agents is counterbalanced, and calculations made indicate that the figure of Rs. 10,573 (column 13, Appendix D) would have considerably sunk had the new rates been in force. This figure of Rs. 10,573 shows the receipts by Treasurers and their agents over vend of "general stamps."

Several petitions have been received from Treasurers praying that all vendors may not be authorized to vend Court-fee stamps; and the question of enhanced salary has been raised by way of protest against the revised rates of discount. The papers have been forwarded to the Financial Commissioner.

One feature of the case is that individual treasurers for all the 31 districts have not to be dealt with. One firm in some cases absorbs the posts of "Treasurer" in several districts.

19. An important feature of the year was the new Stamp Act (Act II of 1899) which came into force from the 1st July 1899. In this brief report no discussion of the effect of changes introduced by the new Act can find place. It may be noticed, however, that the publication of a new Stamp Manual is necessarily entailed.

Stamp Act II of 1899.

The revision of the whole of the letter-press of the existing manual has been effected (in manuscript) by Mr. Webb, the Superintendent of my office, who was put on special duty for the purpose in August to October last year.

As soon as Government sanctions and publishes the revised rules for vend of Court-fee and Non-judicial stamps, which are before them, the printing of the manual as revised will be taken in hand.

20. There have been no stamp frauds to report during the year under report. There was a minor deficiency (Rs. 60) discovered in the Ráwalpindi Treasury, which has already been reported to Government.

Stamp frauds and embezzlements.

21. Revised rule 13 of the rules of the Government of India for the custody of stamps, issued with the Punjab Government Notification No. 1396, dated 20th July 1899, requires that the double-lock registers of stamp stocks are never to be allowed to leave the double-lock chamber.

Custody of double-lock Registers of stamp stocks in the double-lock chamber of the treasury.

The only feasible way of meeting this order appears to be for a Treasury Officer when proceeding to the treasury to issue stamps to take with him a Treasury Clerk in order that the entries in the registers may be written up as the work of issue proceeds. In heavy treasuries this detachment of a Clerk from the office during the busy part of the day may lead to necessity for addition to establishment.

22. The number of inspections of treasuries and sub-treasuries done during the year was as follows:—

Inspections.

	Treasuries.	Sub-Treasuries.
By Superintendent of Stamps	16	14
By Personal Assistant	7	24
Total	23	38

Lála Gobind Rám acted as Personal Assistant for Pandit Girdhári Lál from the 6th May 1899 to the 22nd January 1900, the latter officer having been placed on special duty in the Lahore District.

These changes somewhat interfered with inspection programmes.

LAHORE:

Dated 31st May 1900.

C. G. PARSONS, MAJOR,

Superintendent of Stamps, Punjab.

Statement reconciling differences between the Departmental and Accountant-General's figures of Receipts during the year 1899-1900.

No.	Heads of accounts.	District figures.			Accountant-General's figures.			Difference.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
(1)	One-anna Receipt Stamps	1,47,447	0	0	1,47,447	10	0	—0	10	0
(2)	Bills of Exchange or Hundis	38,870	0	0	38,925	15	0	—55	15	0
(3)	Other general stamps, including Rs. 25 worth stamps sold to Resident, Kashmir.	13,06,709	0	0	13,06,606	5	0	+102	11	0
(4)	Court-fee stamps, including Rs. 236 value of stamps sold to Resident, Kashmir.	26,94,094	0	0	26,94,093	13	0	+0	3	0
(5)	Other items, including stamp duty realised in cash, penalties and miscellaneous.	72,365	0	0	72,001	14	0	+363	2	0
(6)	Court-fee realised on account of pauper suits, including other items subordinate to XVI A.—Law and Justice.	4,645	0	0	5,127	6	8	—482	6	8
	Total	42,64,130	0	0	42,64,202	15	8	—72	15	8

(1). No remarks.

(2). The difference of Rs. 55-15-0 more shown by Accountant-General is explained thus—

Rs. 6 and Rs. 47 on account of sale proceeds of notarial stamps realised in the Kohát District during the months of February and March 1900 were erroneously included by the Account Department under sales of Bills of Exchange or Hundis instead of under head "other General Stamps." Accountant-General has been asked to transfer these amounts from the former sub-head in his final accounts. There will thus remain an unreconciled difference of Rs. 2-15-0 which is due to fractions of a rupee below 8 annas being omitted in the departmental accounts.

(3). After the adjustment referred to in paragraph (2) above has been effected the total difference under (3) will be one of Rs. 49-11-0 only less shown by Accountant-General. In adjustment of this difference the following transfers have been ordered and are pending:—

Rs. 50 on account of refund of advance to Sub-Postmaster, Ráwalpindi District, which was during March 1900 erroneously credited to "other items" subordinate to head "miscellaneous" will be transferred to "other General stamps."

Rs. 5 and Rs. 2, respectively, relating to the Jhelum and Gujrat Districts were erroneously credited during the last quarter of the year to "other items" subordinate to "duty on impressing documents." These items will be transferred to "other general stamps."

These adjustments will leave Accountant-General's figures Rs. 7-5-0 in excess of the departmental accounts. This excess is attributable to fractions of a rupee below annas 8 being omitted in the departmental returns.

(4). No remarks.

(5). After the transfer of Rs. 57 referred to in (3) above has been effected, the total difference under this sub-head will be Rs. 420-2-0 less shown by Accountant-General.

This difference is accounted for as follows:—

Rs. 389-9-0 credited on account of law charges by the Legal Remembrancer and Rs. 30 on account of fees for duplicate licenses granted to petition-writers have been credited to head "XVI A.—Law and Justice," whereas these items have in the departmental returns been included in "miscellaneous other items." This leaves an unreconciled difference of annas 9 only between the two sets of accounts.

(6). The Accountant-General's figures under this head are made up as follows :—

	Rs. a. p.
(a) Court-fees realised in cash on account of pauper suits ...	4,632 9 8
(b) Process-servers' fees	75 4 0
(c) Other items	419 9 0
Total	5,127 6 8

The figures on account of (a) in the departmental returns amount to Rs. 4,645, being Rs. 12-6-4 in excess of the Accountant-General's figures, and this difference is no doubt due to the fractions of a rupee over 8 annas being taken as a rupee in the departmental accounts.

- (b). As regards process-servers' fees the Stamp Department has no concern with these receipts.
- (c). As explained in (5) the item of Rs. 419 9-0 is included in departmental figures under head "Miscellaneous."

Statement reconciling differences between the Departmental and Accountant-General's figures of expenditure (6—Stamps) incurred in the Punjab during the year 1899-1900.

No.	Heads of Expenditure.	Departmental figures.	Accountant-General's figures.	Difference.
		Rs.	Rs. a. p.	Rs. a. p.
(1)	Discount on sale of general stamps ...	55,215	55,219 10 6	+4 10 6
(2)	Discount on sale of Court-fee stamps ...	37,180	37,182 11 1	+2 11 1
(3)	District contingencies and postage, including special establishment sanctioned for Hoshiarpur and Jullundur.	25,043	25,213 7 6	+170 7 6
(4)	Refunds and drawbacks (Revenue Refunds) Stamps.	48,013	48,428 1 11	+415 1 11

(1) and (2) call for no remarks.

- (3) If the departmental figures be reduced by Rs. 5-6-0, being cash recoveries on account of freight of stamp boxes, the difference will be Rs. 175-13-6. The Accountant-General has, however, been requested to reduce his figures by Rs. 178-8-3 on account of certain adjustments necessary in the districts of Kangra, Hazára and Gurgáon. When these are made a difference of Rs. 2-10-9 only will remain, which is ascribed to fractions of a rupee over 8 annas being reckoned as a rupee in the departmental figures.
- (4) If the district figures be reduced by Rs. 9-11-3 on account of cash recoveries, the difference to be explained will amount to Rs. 424-13-2: the Accountant-General, Punjab, has, however, been requested to deduct from his accounts items aggregating to Rs. 387-14-0 on account of adjustments necessary in several districts of the Province. When these adjustments are effected there will remain a difference of Rs. 36-15-2 more shown by the Accountant-General, which is partly due to differences of Re. 1 and under not being adjusted by that officer, and partly to sums under eight annas being neglected in the departmental figures.

APPENDICES

APPENDICES.

APPENDIX A.

STATEMENT SHOWING THE RECEIPTS AND CHARGES AND OTHER PARTICULARS OF THE PUNJAB STAMP DEPARTMENT FOR THE YEARS 1898-99 AND 1899-1900.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
District.	Years.	RECEIPTS.																				
		JUDICIAL.				NON-JUDICIAL.																
		Sale of Court-Fees Stamps.	Recoveries on account of pauper suits.	Miscellaneous.	Total Judicial.	Sale of Stamps.				Stamp duty realized in cash.				Penalties.								
						One anna or Receipt.	Adhesive.		Hindi paper.	Impressed Sheets.	Total sales.	By Civil Courts, under Section 35 of Act II of 1899.	By Deputy Commissioners, under Sections 37 and 40 of Act II of 1899.	By Deputy Commissioners, under Section 41 of Act II of 1899.	For Impressed labels affixed by the Superintendent of Stamps.	Duty and adjudication fees realized under Section 31 of Act II of 1899.	Realized by Civil Courts, under Section 35 of Act II of 1899.	Realized by Deputy Commissioners, under Section 40 of Act II of 1899.	Miscellaneous.	Total Non-Judicial.	Grand Total Receipts.	
Notarial.	Foreign Bill.	Share transfer.																				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hissar	1898-99	78,974	...	6	78,980	4,280	255	1,274	...	1,311	22,919	30,039	8	...	...	7	...	145	...	6	30,205	1,09,185
	1899-00	51,564	...	..	51,564	3,765	212	1,094	...	1,986	19,898	26,955	7	...	...	...	...	56	...	...	27,018	78,582
Rohtak	1898-99	55,395	..	7	55,402	2,190	27	...	...	...	17,688	19,905	7	...	...	3	...	70	...	1	19,986	75,388
	1899-00	41,742	7	4	41,753	1,622	8	...	...	8	16,997	18,635	6	...	...	1	...	60	...	2	18,704	60,457
Gurgaon	1898-99	34,893	...	3	34,896	1,992	21	...	...	137	10,327	12,477	3	2	...	...	...	30	8	4	12,524	47,420
	1899-00	30,238	...	11	30,249	2,057	13	...	...	196	12,100	14,366	18	5	...	...	...	190	26	11	14,616	44,865
Delhi	1898-99	1,35,600	1,039	2	1,36,641	9,403	67	5,984	2,578	6,731	57,024	81,187	13	...	92	229	10	135	...	58	81,724	2,18,365
	1899-00	1,23,410	402	3	1,23,815	10,226	45	4,975	2,253	10,581	51,665	79,739	10	37	45	586	343	111	30	60	80,961	2,04,776
Karnal	1898-99	63,766	...	...	63,766	3,531	72	...	...	130	26,843	30,576	2	...	...	...	...	20	...	...	30,598	94,364
	1899-00	51,097	2	...	51,099	3,359	42	...	...	144	30,584	34,129	13	...	...	...	...	130	...	...	34,272	85,371
Amballa	1898-99	1,02,085	79	19	1,02,183	4,460	95	5	...	722	39,700	44,982	57	...	...	1,414	...	202	10	22	46,687	1,48,870
	1899-00	92,028	80	17	92,125	4,782	84	10	...	609	45,297	50,782	4	...	...	1,613	10	41	5	19	52,474	1,44,599
Simla	1898-99	28,038	95	10	28,143	5,818	95	215	150	429	13,064	19,771	13	5	11	40	4	135	...	11	19,990	48,133
	1899-00	26,918	6	7	26,931	5,857	126	354	260	489	10,240	17,326	1	10	...	412	6	15	...	8	17,778	44,709
Total Delhi Division	1898-99	4,98,751	1,213	47	5,00,011	31,674	632	6,878	2,728	9,460	1,87,565	2,38,937	103	7	163	1,693	14	737	18	102	2,41,714	7,41,725
	1899-00	4,16,997	497	42	4,17,536	31,662	530	6,433	2,513	14,013	1,86,781	2,41,932	59	52	45	2,612	359	603	61	100	2,45,823	6,63,359

Kangra ...	1898-99 ...	55,270	8	...	55,273	2,250	365	...	...	21	20,421	23,057	11	6	48	5	...	135	20	...	23,282	73,555
	1899-00 ...	65,654	127	8	65,784	2,408	415	...	...	38	20,836	23,692	18	2	18	1	...	208	13	11	23,963	80,747
Hoshiarpur ...	1898-99 ...	1,25,572	442	15	1,26,029	2,018	250	...	...	227	65,559	68,054	18	79	...	1,065	...	233	145	20	69,614	1,95,643
	1899-00 ...	1,37,801	566	19	1,38,386	2,227	190	...	...	294	72,459	75,170	76	61	...	1,130	...	509	75	25	77,046	2,15,432
Jullundur ...	1898-99 ...	1,28,211	196	5	1,28,412	3,076	108	...	...	169	66,146	69,499	10	20	...	825	...	115	35	30	70,534	1,98,946
	1899-00 ...	1,35,237	184	5	1,35,426	3,265	1	...	...	274	65,724	69,264	8	...	...	865	...	91	...	38	70,266	2,05,692
Ludhiana ...	1898-99 ...	95,016	348	16	95,380	3,280	20	...	...	982	43,735	48,017	63	67	...	85	...	786	160	15	49,193	1,44,573
	1899-00 ...	96,893	101	23	97,017	3,365	...	...	...	1,376	43,602	48,347	51	37	...	...	...	560	156	13	49,160	1,46,177
Ferozepore ...	1898-99 ...	1,38,404	536	16	1,38,958	7,144	312	6	...	3,538	51,103	62,103	222	21	...	114	10	2,728	25	15	65,238	2,04,194
	1899-00 ...	1,29,964	73	14	1,30,051	6,616	61	1	...	3,676	52,293	62,647	172	4	...	32	...	2,073	...	14	64,942	1,94,993
Total Jullundur Division ...	1898-99 ...	5,42,473	1,525	52	5,44,050	17,768	1,055	6	...	4,937	2,46,964	2,70,730	324	193	48	2,094	10	3,997	385	80	2,77,861	8,21,911
	1899-00 ...	5,65,549	1,051	64	5,66,664	17,876	667	1	...	5,658	2,54,914	2,79,116	325	104	18	2,028	...	3,441	244	101	2,85,377	8,52,041
Mooltan ...	1898-99 ...	91,607	37	20	91,664	8,249	136	...	...	1,274	41,091	50,750	53	1	...	1,275	...	573	5	11	52,668	1,44,332
	1899-00 ...	1,00,399	326	19	1,00,744	8,615	80	...	...	1,222	37,898	47,815	23	...	1	1,449	7	262	...	9	49,566	1,50,310
Jhang ...	1898-99 ...	61,183	22	8	61,213	7,140	117	...	...	417	19,058	26,732	26	...	...	7	...	308	...	3	27,076	88,289
	1899-00 ...	65,134	...	...	65,134	8,556	100	...	...	393	22,236	31,285	25	...	...	2	...	282	...	...	31,594	96,728
Montgomery ...	1898-99 ...	34,890	2	...	34,892	3,029	36	...	...	80	10,635	13,780	41	...	...	6	...	425	...	...	14,252	49,144
	1899-00 ...	36,984	73	6	36,763	3,181	1	...	...	56	11,010	14,248	15	...	...	...	...	192	6	3	14,464	51,227
Lahore ...	1898-99 ...	2,54,956	372	...	2,55,328	16,445	118	174	33	2,433	1,03,741	1,22,944	38	5	12	40,621	1	405	15	...	1,64,041	4,19,369
	1899-00 ...	2,54,503	501	389	2,55,393	17,824	46	218	243	2,754	95,722	1,16,807	20	529	68	49,706	35	196	56	...	1,67,416	4,22,809
Amritsar ...	1898-99 ...	1,93,030	458	25	1,93,513	8,582	111	69	...	6,893	99,519	1,15,174	51	1	...	300	5	601	5	16	1,16,155	3,09,666
	1899-00 ...	1,93,273	757	17	1,94,047	8,483	32	48	...	7,084	97,052	1,12,699	24	2	...	196	...	294	...	11	1,13,226	3,07,273
Gurdaspur ...	1898-99 ...	1,12,788	101	13	1,12,902	3,076	70	...	...	14	56,510	59,674	9	8	9	415	...	90	43	8	60,254	1,73,160
	1899-00 ...	1,02,596	8	12	1,02,616	3,134	12	...	...	4	59,942	63,092	17	11	1	...	...	219	56	9	63,399	1,66,015
Total Lahore Division ...	1898-99 ...	7,48,454	992	66	7,49,512	46,521	588	243	33	11,111	3,30,558	3,89,054	218	15	21	42,624	6	2,402	70	38	4,34,448	11,83,960
	1899-00 ...	7,52,589	1,665	443	7,54,697	49,793	271	266	243	11,513	3,23,866	3,85,946	124	542	70	51,353	42	1,445	111	32	4,39,663	11,94,362
Sialkot ...	1898-99 ...	1,37,198	392	14	1,37,604	6,835	14	43	...	498	61,067	68,457	17	3	...	2,603	...	190	10	20	71,306	2,08,904
	1899-00 ...	1,25,736	118	16	1,25,870	5,721	...	10	...	656	81,211	90,603	11	1	...	2,421	...	151	4	10	93,207	2,19,077
Gujrat ...	1898-99 ...	64,756	5	...	64,761	2,136	25	...	...	20	34,022	36,203	8	...	...	...	...	95	...	...	36,306	1,01,067
	1899-00 ...	59,749	25	...	59,774	2,068	23	...	...	1	36,806	38,898	11	...	...	...	...	132	...	...	39,043	98,815
Gujranwala ...	1898-99 ...	95,335	153	33	95,524	6,764	48	...	...	141	30,939	37,892	12	...	...	...	...	160	...	...	38,064	1,33,588
	1899-00 ...	90,145	62	...	90,207	5,651	11	...	...	227	44,081	49,970	14	...	...	...	...	172	...	12	50,168	1,40,375
Shahpur ...	1898-99 ...	56,049	10	...	56,155	2,793	236	...	...	729	28,867	32,625	29	...	...	40	...	255	...	7	32,956	89,111
	1899-00 ...	54,203	181	10	54,394	2,812	...	...	...	710	37,342	40,864	7	...	...	96	...	104	...	17	41,088	95,482
Jhelum ...	1898-99 ...	76,409	192	1	76,602	2,616	154	5	...	426	34,330	37,531	8	...	...	1,035	...	114	...	...	38,685	1,15,290
	1899-00 ...	75,568	8	6	75,657	2,663	46	5	...	552	45,619	48,885	17	1	...	1,140	...	249	...	2	50,294	1,25,951
Rawalpindi ...	1898-99 ...	1,17,068	80	26	1,17,896	8,576	357	32	46	1,883	56,491	67,389	11	...	...	722	...	147	...	12	68,283	1,86,177
	1899-00 ...	1,27,442	2	5	1,27,470	9,337	64	10	...	2,319	59,733	71,463	55	...	...	239	...	444	...	9	72,210	1,99,680
Total Rawalpindi Division ...	1898-99 ...	5,46,815	1,651	74	5,48,542	29,720	834	81	40	3,697	2,45,710	2,80,097	85	3	...	4,400	...	961	10	36	2,85,591	8,34,137
	1899-00 ...	5,32,843	491	37	5,33,372	28,255	144	25	...	4,463	3,07,794	3,40,683	115	2	...	3,896	...	1,252	4	56	3,46,006	8,97,390

APPENDIX A.

STATEMENT SHOWING THE RECEIPTS AND CHARGES AND OTHER PARTICULARS OF THE PUNJAB STAMP DEPARTMENT FOR THE YEARS 1898-99 AND 1899-1900—continued.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
DISTRICT.	Years.	RECEIPTS.																				
		JUDICIAL.				NON-JUDICIAL.																Grand Total Receipts.
		Sale of Court-Fees Stamps.	Recoveries on account of pauper suits.	Miscellaneous.	Total Judicial.	Sale of Stamps.					Stamp duty realized in cash.					Penalties.						
						One anna or Receipt.	Adhesive.		Share transfer.	Hundi paper.	Impressed Sheets.	Total sales.	By Civil Courts, under Section 35 of Act II of 1899.	By Deputy Commissioners, under Sections 37 and 40 of Act II of 1899.	By Deputy Commissioners, under Section 41 of Act II of 1899.	For Impressed labels affixed by the Superintendent of Stamps.	Duty and adjudication fees realized under Section 31 of Act II of 1899.	Realized by Civil Courts, under Section 35 of Act II of 1899.	Realized by Deputy Commissioners, under Section 40 of Act II of 1899.	Miscellaneous.	Total Non-Judicial.	
Notarial.	Foreign Bill.						Realized by Civil Courts, under Section 35 of Act II of 1899.	Realized by Deputy Commissioners, under Section 40 of Act II of 1899.														
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Hazara	1898-99 ...	32,755	91	3	32,849	1,590	260	...	...	28	16,418	18,296	12	2	...	...	...	160	...	3	18,473	51,323
	1899-00 ...	34,392	...	3	34,395	1,699	282	...	...	5	16,928	18,914	29	4	...	...	...	323	...	3	19,273	53,668
Peshawar	1898-99 ...	90,208	...	...	90,208	4,997	710	...	...	1,019	55,642	62,368	17	8	140	10	...	200	55	...	62,798	1,53,006
	1899-00 ...	97,657	248	...	97,905	4,145	816	...	...	1,231	56,867	63,109	17	25	5	65	...	185	26	...	63,432	1,61,337
Kohat	1898-99 ...	24,372	57	...	24,429	882	207	...	...	...	6,814	7,903	6	10	...	...	...	70	10	...	7,999	32,428
	1899-00 ...	31,679	37	...	31,716	1,194	403	...	...	...	7,950	9,547	6	...	...	...	...	50	...	...	9,603	41,319
Total Peshawar Division ...	1898-99 ...	1,47,335	148	3	1,47,486	7,469	1,177	...	...	1,047	78,874	88,567	35	20	140	10	...	430	65	3	89,270	2,36,756
	1899-00 ...	1,63,728	285	3	1,64,016	7,038	1,501	...	...	1,286	81,745	91,570	52	29	5	65	...	558	26	3	92,308	2,56,324
Bannu	1898-99 ...	54,989	328	3	55,320	1,778	588	...	...	418	33,129	35,913	31	...	...	10	...	245	20	2	36,221	91,541
	1899-00 ...	58,204	235	4	58,443	1,705	641	...	...	671	36,711	39,728	16	1	...	29	...	205	...	4	39,983	98,426
Dera Ismael Khan ...	1898-99 ...	86,978	73	3	87,054	3,484	594	...	...	1,136	42,183	47,397	34	...	...	490	...	382	...	3	48,307	1,35,360
	1899-00 ...	80,961	381	8	81,350	3,653	740	...	...	1,081	46,319	51,793	26	...	...	577	...	270	...	8	52,674	1,34,024
Dera Ghazi Khan ...	1898-99 ...	47,895	79	4	47,978	4,396	397	...	...	110	26,890	31,793	34	...	...	13	...	215	...	3	32,058	80,036
	1899-00 ...	55,569	...	...	55,669	4,445	393	...	...	183	25,507	30,528	52	5	1	28	...	566	5	...	31,182	86,841

Musaffargarh	1898-99	56,013	296	5	56,314	2,686	157	...	...	1	25,855	28,699	6	1	1	...	...	55	5	...	28,767	85,081
	1899-00	67,328	39	...	67,367	2,957	297	...	...	...	28,385	31,642	2	3	...	...	...	80	5	...	31,682	99,049
Total Derajat Division	1898-99	2,45,875	776	15	2,46,660	12,344	1,736	...	...	1,065	1,28,057	1,43,802	105	1	1	513	...	897	25	8	1,45,352	3,92,018
	1899-00	2,62,152	655	12	2,62,819	12,760	2,071	...	...	1,935	1,36,925	1,53,691	96	9	1	632	...	1,070	10	12	1,55,521	4,18,340
Received from Kashmir Resident.	1898-99	425	...	...	425	...	...	...	...	...	37	37	...	...	...	...	...	...	...	...	37	462
	1899-00	236	...	...	236	...	...	...	...	...	25	25	...	...	...	...	...	...	...	...	25	261
Received from Kurram Valley.	1898-99	...	...	...	...	73	...	...	...	...	...	73	...	...	...	...	...	...	...	...	73	73
	1899-00	...	...	...	...	63	...	...	...	...	...	63	...	...	...	...	...	...	...	...	63	63
Cost of Stamp Paper	1898-99	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1899-00	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Share of cost of office of Superintendent of Stamps, Punjab.	1898-99	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1899-00	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL	1898-99	27,30,128	6,307	257	27,36,692	1,45,569	6,022	7,208	2,810	31,917	12,17,771	14,11,297	870	239	313	51,334	30	9,424	578	270	14,74,350	42,11,042
	1899-00	26,94,094	4,645	601	26,99,340	1,47,447	5,184	6,725	2,756	38,870	12,92,044	14,93,026	771	738	139	60,586	401	8,369	456	304	15,64,790	42,64,130

APPENDIX A.

STATEMENT SHOWING THE RECEIPTS AND CHARGES AND OTHER PARTICULARS OF THE PUNJAB STAMP DEPARTMENT FOR THE YEARS 1898-99 AND 1899-1900—continued.

DISTRICT.	Years.	CHARGES.																		NET REVENUE.		
		JUDICIAL.									NON-JUDICIAL.									Judicial.	Non-Judicial.	Total.
		Discount on sale of Court-fee Stamps.	Commission to Sheriff in paper suits.	Refunds of Stamp duty.		Miscellaneous.	Share of cost of office of Superintendent of S stamps.	Cost of Stamp paper.	Total Judicial.	Discount on sale of Stamps.	Refunds.			Miscellaneous.	Share of cost of office of Superintendent of Stamps.	Cost of Stamp paper.	Total Non-Judicial.	Grand Total Charges.				
				On appeal or review of judgment under Act VII of 1870.	On Stamps not required for use and spoiled Stamps under G. I., Finl. Resolution No. 132, dated 11th January 1888.						Of excess Stamp duty under Section 45 (2) of Act II of 1899.	Of penalties under Sections 39 (1) and 45 (1) of Act II of 1899.	Of value of spoilt and misused Stamps and of Stamps not required for use under Sections 49, 51, 52, 54, and 55 of Act II of 1899.									
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
Hisar	1898-99	1,035	...	351	244	430	...	...	2,060	958	...	5	437	430	...	...	1,830	3,890	76,920	28,375	1,05,295
	1899-00	721	...	826	173	413	...	...	2,133	923	...	...	608	413	...	...	1,944	4,077	49,431	25,074	74,505
Rohtak	1898-99	809	...	120	108	321	...	...	1,358	651	...	...	98	116	...	...	865	2,223	54,044	19,121	73,165
	1899-00	621	...	124	135	290	...	...	1,170	596	...	...	119	130	...	...	845	2,015	40,583	17,859	58,442
Gurgaon	1898-99	493	...	370	29	146	...	...	1,038	416	...	...	192	147	...	...	755	1,793	33,858	11,769	45,627
	1899-00	440	...	311	28	256	...	...	1,015	481	...	...	108	237	...	...	826	1,841	29,234	13,790	43,024
Delhi	1898-99	1,381	...	825	304	110	...	...	2,620	2,522	...	...	1,772	874	...	...	5,168	7,788	1,34,021	76,556	2,10,577
	1899-00	1,346	...	820	387	120	...	...	2,673	2,696	...	...	2,104	942	...	...	5,742	8,415	1,21,142	75,219	1,96,361
Karnal	1898-99	893	...	435	471	398	...	...	2,197	1,176	...	...	358	398	...	...	1,932	4,129	61,569	28,666	90,235
	1899-00	710	...	550	65	367	...	...	1,692	1,312	...	...	152	267	...	...	1,831	3,523	49,407	32,441	81,848
Amballa	1898-99	1,372	...	769	535	192	...	...	2,868	1,708	...	...	444	203	...	...	2,355	5,223	99,315	44,332	1,43,647
	1899-00	1,258	...	680	936	317	...	...	3,101	1,933	...	...	746	179	...	...	2,858	6,049	88,934	49,616	1,38,550
Simla	1898-99	300	...	109	361	375	...	...	1,145	566	...	...	918	375	...	...	1,859	3,004	26,998	18,131	45,129
	1899-00	227	...	513	1,081	221	...	...	2,042	513	...	...	1,231	221	...	...	1,965	4,007	24,889	15,813	40,702
Total Delhi Division	1898-99	6,283	...	2,979	2,052	1,972	...	...	13,286	7,997	...	5	4,219	2,543	...	...	14,764	28,050	4,86,725	2,26,950	7,13,675
	1899-00	5,323	...	3,824	2,805	1,964	...	...	13,916	8,454	...	...	5,068	2,489	...	...	16,011	29,927	4,03,620	2,29,812	6,33,432

Kangra ...	1898-99 ...	827	...	374	450	312	...	1,963	822	...	165	688	...	1,675	3,638	53,310	21,607	74,917
	1899-00 ...	892	...	338	245	298	...	1,773	889	...	281	596	...	1,766	3,539	64,011	22,107	86,208
Hoshiarpur ...	1898-99 ...	1,849	5	411	232	588	...	3,085	2,889	...	194	646	...	3,729	6,814	1,22,944	65,885	1,88,829
	1899-00 ...	2,065	12	859	98	600	...	3,634	3,097	...	578	657	...	4,332	7,900	1,34,762	72,714	2,07,466
Jullundur ...	1898-99 ...	1,901	...	354	1,181	766	...	4,202	2,577	...	702	603	...	3,882	8,084	1,24,210	66,652	1,90,862
	1899-00 ...	1,935	3	210	2,186	820	...	5,154	2,646	...	816	651	...	4,113	9,267	1,30,272	66,163	1,96,425
Ludhiana ...	1898-99 ...	1,358	...	148	351	294	...	2,151	1,757	...	246	293	...	2,296	4,447	93,229	46,897	1,40,126
	1899-00 ...	1,375	...	194	354	214	...	2,137	1,771	...	279	214	...	2,264	4,401	94,880	46,596	1,41,776
Ferozepore ...	1898-99 ...	1,986	...	550	353	368	...	3,257	2,306	...	144	369	...	2,819	6,076	1,35,609	62,419	1,98,118
	1899-00 ...	1,805	...	635	232	356	...	3,028	2,271	...	20	861	356	3,508	6,536	1,27,023	61,434	1,88,457
Total Jullundur Division ...	1898-99 ...	7,921	5	1,837	2,567	2,328	...	14,658	10,351	...	1,451	2,599	...	14,401	29,059	5,29,392	2,63,460	7,92,852
	1899-00 ...	8,072	15	2,236	3,115	2,288	...	15,726	10,674	...	20	2,815	2,474	15,983	31,709	5,50,938	2,69,394	8,20,332
Mooltan ...	1898-99 ...	1,263	...	228	827	415	...	2,733	1,706	...	1,587	598	...	3,891	6,624	88,931	48,777	1,37,708
	1899-00 ...	1,389	10	793	586	389	...	3,167	1,669	...	727	194	...	2,590	5,757	97,577	46,976	1,44,553
Jhang ...	1898-99 ...	912	...	312	162	55	...	1,441	1,060	...	108	64	...	1,232	2,673	59,772	25,844	85,616
	1899-00 ...	965	...	232	54	124	...	1,375	1,248	...	40	165	162	1,615	2,990	63,759	29,979	93,738
Montgomery ...	1898-99 ...	496	...	216	145	518	...	1,375	544	...	190	45	212	991	2,366	33,517	13,261	46,778
	1899-00 ...	519	...	86	569	497	...	1,671	559	...	...	205	193	957	2,628	35,092	13,507	48,599
Lahore ...	1898-99 ...	3,003	...	780	744	183	...	4,710	4,150	...	1,937	285	...	6,372	11,082	2,50,618	1,57,669	4,08,287
	1899-00 ...	2,926	...	819	1,362	1,231	...	6,338	4,261	...	...	1,774	807	6,842	13,180	2,49,055	1,60,574	4,09,629
Amritsar ...	1898-99 ...	2,650	...	613	544	304	...	4,111	4,355	...	1,094	501	...	5,950	10,061	1,89,402	1,10,293	2,99,695
	1899-00 ...	2,590	...	594	1,618	247	...	5,049	4,275	...	...	400	...	6,327	11,376	1,88,998	1,06,893	2,95,897
Gurdaspur ...	1898-99 ...	1,696	...	902	180	225	...	3,003	2,192	...	228	232	...	2,652	5,655	1,09,899	57,006	1,67,505
	1899-00 ...	1,549	...	499	25	248	...	2,321	2,358	...	...	375	262	2,995	5,316	1,00,295	60,404	1,60,699
Total Lahore Division ...	1898-99 ...	10,020	...	3,051	2,602	1,700	...	17,373	14,007	...	190	4,999	1,892	21,088	38,461	7,32,139	4,13,360	11,45,499
	1899-00 ...	9,938	10	3,023	4,214	2,736	...	19,921	14,370	...	40	4,898	2,018	21,326	41,247	7,34,776	4,18,339	11,53,115
Siálkot ...	1898-99 ...	2,071	...	500	325	627	...	3,523	2,590	...	252	553	600	3,995	7,518	1,34,081	67,305	2,01,386
	1899-00 ...	1,881	...	424	312	900	...	3,517	3,398	...	27	731	891	5,047	8,564	1,22,353	88,160	2,10,513
Gujrát ...	1898-99 ...	987	...	307	115	159	...	1,568	1,471	...	...	90	200	1,761	3,329	63,193	34,545	97,738
	1899-00 ...	910	...	325	59	10	...	1,304	1,599	...	...	61	239	1,899	3,203	58,470	37,142	95,612
Gujránwála ...	1898-99 ...	1,356	...	70	521	950	...	2,897	1,364	...	144	208	410	2,126	5,023	92,627	35,938	1,28,565
	1899-00 ...	1,316	...	477	121	819	...	2,733	1,796	...	...	351	327	2,474	5,207	87,474	47,694	1,35,168
Shahpur ...	1898-99 ...	801	...	411	93	500	...	1,805	1,131	...	...	69	419	1,619	3,424	54,350	31,337	85,687
	1899-00 ...	769	...	347	507	600	...	2,223	1,402	...	...	393	429	2,224	4,447	52,171	38,864	91,035
Jhelam ...	1898-99 ...	1,151	...	684	28	200	...	2,063	1,409	...	...	369	201	1,979	4,042	74,539	36,709	1,11,248
	1899-00 ...	1,122	...	381	127	326	...	1,956	1,817	...	...	357	220	2,394	4,350	73,701	47,900	1,21,601
Ráwalpindi ...	1898-99 ...	1,570	...	1,016	244	1,545	...	4,375	2,410	...	...	1,793	656	4,859	9,234	1,13,521	63,422	1,76,943
	1899-00 ...	1,677	...	707	1,251	2,250	...	5,885	2,710	...	...	662	1,170	4,542	10,427	1,21,585	67,668	1,89,253
Total Rawalpindi Division ...	1898-99 ...	7,936	...	2,988	1,326	3,981	...	16,231	10,375	...	396	3,082	2,486	16,339	32,570	5,32,311	2,69,256	8,01,567
	1899-00 ...	7,675	...	2,661	2,377	4,905	...	17,618	12,722	...	27	2,555	3,278	18,580	36,198	5,15,754	3,27,428	8,43,182

APPENDIX A.

STATEMENT SHOWING THE RECEIPTS AND CHARGES AND OTHER PARTICULARS OF THE PUNJAB STAMP DEPARTMENT FOR THE YEARS 1898-99 AND 1899-1900—continued.

DISTRICT.	Years.	CHARGES.																			NET REVENUE.		
		JUDICIAL.									NON-JUDICIAL.										Judicial.	Non-Judicial.	Total.
		Discount on sale of Court-fee Stamps.	Commission 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.	R-funds.			Miscellaneous.	Share of cost of office of Superintendent of Stamps.	Cost of Stamp paper.	Total Non-Judicial.	Grand Total.					
				On appeal or review of judgment under Act VII of 1870.	On Stamps not required for use and spotted Stamps under G. I., F. B. L. Resolution No. 132, dated 11th January 1888.						Of Excess Stamp duty under Section 45 (2) of Act II of 1899.	Of penalties under Sections 39 (1) and 45 (1) of Act II of 1899.	Of value of spoilt and misused Stamps and of Stamps not required for use under Sections 49, 51, 52, 54 and 55 of Act II of 1899.										
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
Hazara	1898-99 ...	505	...	71	117	149	...	...	842	693	...	...	183	149	...	...	1,025	1,867	32,007	17,448	49,455
	1899-00 ...	537	...	138	80	119	...	...	874	717	...	...	211	119	...	...	1,047	1,921	33,521	18,226	51,747
Peshāwar	1898-99 ...	1,235	...	1,091	349	938	...	...	3,613	2,001	...	...	497	632	...	...	3,130	6,743	86,595	59,668	1,46,263
	1899-00 ...	1,335	...	643	736	835	...	...	3,549	2,041	...	...	1,011	268	...	...	3,320	6,869	94,356	60,112	1,54,468
Kohāt	1898-99 ...	362	...	354	75	17	...	...	808	275	...	...	229	7	...	...	511	1,319	23,621	7,488	31,109
	1899-00 ...	454	...	82	164	...	...	...	700	339	...	...	401	220	...	...	960	1,660	31,016	8,643	39,659
Total Peshawar Division ...	1898-99 ...	2,102	...	1,516	541	1,104	...	...	5,263	2,969	...	...	909	788	...	...	4,666	9,929	1,42,223	84,604	2,26,827
	1899-00 ...	2,323	...	863	980	954	...	...	5,123	3,097	...	...	1,623	607	...	...	5,327	10,450	1,58,893	86,981	2,45,874
Bannu	1898-99 ...	816	...	176	367	210	...	...	1,569	1,291	...	...	280	211	...	...	1,782	3,351	53,751	34,439	88,190
	1899-00 ...	866	...	489	174	181	...	...	1,710	1,443	...	...	293	182	...	...	1,918	3,628	56,733	38,065	94,798
Dera Ismail Khan ...	1898-99 ...	1,164	...	483	1,039	229	...	...	2,899	1,835	...	...	214	344	...	...	2,393	5,292	84,155	45,913	1,30,068
	1899-00 ...	1,187	...	481	1,229	180	...	...	3,077	2,000	...	...	439	270	...	...	2,769	5,846	78,273	49,905	1,28,178
Dera Ghāzi Khan...	1898-99 ...	716	...	73	625	140	...	...	1,554	1,151	...	...	288	205	...	...	1,644	3,198	46,424	30,414	76,838
	1899-00 ...	771	...	164	653	149	...	...	1,737	1,123	...	...	300	200	...	...	1,623	3,860	53,922	29,559	83,481

Muzaffargarh ...	1898-99 ...	829	...	336	42	73	...	...	1,280	1,161	...	11	12	73	...	...	1,257	2,537	55,034	27,510	82,544
	1899-00 ...	1,022	...	419	161	85	...	...	1,687	1,270	...	...	67	85	...	...	1,422	3,109	66,690	30,260	95,940
Total Derajat Division ...	1898-99 ...	3,529	...	1,048	2,073	652	...	...	7,302	5,438	...	11	734	833	...	...	7,078	14,378	2,39,304	1,38,276	3,77,640
	1899-00 ...	3,846	...	1,553	2,217	595	...	...	8,211	5,896	...	...	1,099	737	...	...	7,732	15,943	2,54,608	1,47,789	4,02,397
Received from Kashmir Resident.	1898-99 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	+425	+37	+462
	1899-00 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	+236	+25	+261
Received from Kurram Valley.	1898-99 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	+70	+70
	1899-00 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	+61	+61
Cost of Stamp paper	1898-99	+14,067	+14,067	+30,875	+30,875	+44,942	-14,067	-30,875	-44,942	
	1899-00	+12,146	+12,146	+27,919	+27,919	+40,065	-12,146	-27,919	-40,065	
Share of cost of office of Superintendent of Stamps.	1898-99	+6,539	...	+6,539	+3,157	...	+3,157	+9,696	-6,539	-3,157	-9,696
	1899-00	+5,780	...	+5,780	+3,351	...	+3,351	+9,131	-5,780	-3,351	-9,131
GRAND TOTAL	1898-99 ...	37,791	5	13,419	11,161	11,737	6,539	14,067	94,719	51,140	...	602	15,454	11,141	3,157	30,875	1,12,369	2,07,088	2,641,973	1,361,981	4,003,954		
	1899-00 ...	37,180	25	14,160	15,708	13,442	5,780	12,146	38,441	55,215	...	87	18,058	11,601	3,351	27,919	1,16,231	2,14,672	2,600,899	1,448,559	4,049,458		

APPENDIX A.

STATEMENT SHOWING THE RECEIPTS AND CHARGES AND OTHER PARTICULARS OF THE PUNJAB STAMP DEPARTMENT FOR THE YEAR 1898-99 AND 1899-1900--continued.

DISTRICT.	Years.	VEND OF STAMPS.										CIVIL SUITS	
		NUMBER OF VENDORS.					DISCOUNT ALLOWED TO VENDORS.					Number.	Value.
		Ex-officio, i.e., Treasurers and their Agents.	Non-official.			Total.	Ex-officio, i.e., Treasurers and their Agents.	Non-official.			Total.		
			Postmasters.		Others.			Postmasters.		Others.			
			Specially licensed to sell Impressed and Receipt Stamps.	Selling Receipt Stamps only without a license.				Specially licensed to sell Impressed and Receipt Stamps.	Selling Receipt Stamps only without a license.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Hissár	1898-99	8	9	67	5	89	1,771	2	39	181	1,993	7,067	6,34,369
	1899-00	8	9	69	5	91	1,441	2	30	171	1,644	5,223	5,33,329
Rohtak	1898-99	7	2	4	5	19	1,305	14	33	108	1,460	5,866	4,15,556
	1899-00	7	3	55	5	70	989	12	25	191	1,217	4,460	3,11,628
Gurgáon	1898-99	7	1	5	6	19	785	1	18	105	900	2,598	2,64,828
	1899-00	7	1	5	5	18	812	1	18	90	921	2,289	2,06,772
Delhi	1898-99	10	3	3	41	57	1,713	1	12	2,177	3,903	7,913	13,10,892
	1899-00	10	3	3	39	55	1,704	1	12	2,325	4,042	7,253	11,93,696
Karnál	1898-99	7	1	5	34	47	1,085	2	10	972	2,069	5,259	5,98,037
	1899-00	7	2	58	34	101	910	15	5	1,090	2,022	3,850	3,77,657
Amballa	1898-99	19	6	7	71	103	1,607	14	37	1,422	3,080	8,292	7,40,022
	1899-00	19	8	9	79	115	1,480	22	46	1,643	3,191	7,381	6,83,720
Simla	1898-99	3	2	33	17	55	550	2	19	295	866	1,594	1,73,590
	1899-00	3	2	31	15	51	398	1	57	294	740	1,634	2,86,170
Total Delhi Division	1898-99	61	25	124	179	389	8,816	36	168	5,260	14,280	38,580	41,37,294
	1899-00	61	28	230	182	561	7,794	54	193	5,790	13,777	31,590	35,92,972

Kangra ...	1898-99 ...	8	2	45	39	88	1,035	5	41	568	1,649	6,571	3,67,523
	1899-00 ...	18		51	33	94	1,220	7	49	493	1,781	7,014	3,51,352
Hoashiarpur ...	1898-99 ...	19	5	4	56	84	2,147	30	17	2,544	4,738	12,851	13,78,564
	1899-00 ...	19	5	4	63	91	2,350	30	15	2,767	5,162	12,963	13,90,564
Jullundur ...	1898-99 ...	13	13	5	32	68	2,014	144	13	2,307	4,478	12,979	12,27,089
	1899-00 ...	14	14	5	36	69	2,220	154	15	2,192	4,581	11,733	9,90,587
Ludhiána ...	1898-99 ...	5	...	60	64	129	1,668	...	30	1,417	3,115	7,783	8,66,818
	1899-00 ...	9	...	62	64	135	1,677	...	38	1,431	3,146	8,177	9,96,844
Ferozepore ...	1898-99 ...	16	23	36	103	178	3,194	27	34	1,037	4,292	12,690	9,16,837
	1899-00 ...	15	21	40	93	169	2,935	40	39	1,062	4,076	11,936	6,88,396
Total Jullundur Division ...	1898-99 ...	61	43	150	238	542	10,058	200	135	7,873	18,272	52,874	47,56,831
	1899-00 ...	65	42	162	239	558	10,408	231	156	7,951	18,746	51,823	44,17,743
Mooltan ...	1898-99 ...	11	5	14	19	49	1,904	11	60	990	2,269	7,278	8,35,112
	1899-00 ...	13	6	38	23	80	1,975	14	70	998	3,058	7,312	7,43,901
Jhang ...	1898-99 ...	13	8	26	25	72	1,587	16	103	272	1,972	8,310	4,13,972
	1899-00 ...	11	8	31	26	70	1,617	13	127	456	2,213	8,118	4,08,955
Montgomery ...	1898-99 ...	7	5	21	34	70	741	25	47	227	1,040	3,868	2,60,902
	1899-00 ...	8	8	23	32	71	779	23	50	225	1,078	2,843	2,33,676
Lahore ...	1898-99 ...	15	15	2	218	250	3,109	44	77	3,923	7,153	14,647	21,24,536
	1899-00 ...	15	19	19	122	175	3,026	58	73	4,030	7,187	14,116	18,36,841
Amritsar ...	1898-99 ...	12	23	64	113	212	2,909	97	10	3,989	7,005	12,398	1,24,791
	1899-00 ...	12	23	68	113	216	2,810	100	37	3,918	6,865	11,176	8,47,609
Gurdáspur ...	1898-99 ...	6	11	33	80	130	2,139	71	42	1,636	3,889	16,053	10,48,228
	1899-00 ...	6	10	34	79	129	1,969	79	48	1,811	3,907	12,894	10,34,252
Total Lahore Division ...	1898-99 ...	64	67	163	489	783	12,389	262	339	11,037	24,027	62,554	48,07,541
	1899-00 ...	65	74	213	395	747	12,176	288	405	11,439	24,308	56,459	51,95,234
Sialkot ...	1898-99 ...	13	38	5	70	126	2,373	101	70	2,126	4,661	16,597	10,82,810
	1899-00 ...	13	40	47	73	173	2,171	184	56	2,868	5,279	14,738	10,15,437
Gujrát ...	1898-99 ...	9	10	56	86	161	1,314	2	45	1,097	2,458	8,796	5,33,252
	1899-00 ...	9	9	81	92	191	1,239	35	36	1,139	2,509	8,136	5,18,115
Gujránwála ...	1898-99 ...	6	19	50	46	121	1,534	120	19	1,047	2,726	12,155	1,06,749
	1899-00 ...	**7	22	50	49	128	1,538	86	85	1,403	3,112	10,901	10,61,420
Shahpur ...	1898-99 ...	7	27	4	32	70	1,076	90	28	738	1,932	5,220	5,06,685
	1899-00 ...	††7	24	4	34	69	1,271	77	35	783	2,171	4,787	4,81,488
Jhelum ...	1898-99 ...	9	7	64	74	154	1,257	14	20	1,269	2,569	5,713	6,34,643
	1899-00 ...	10	7	66	77	160	1,289	17	20	1,613	2,939	6,268	6,19,123
Ráwalpindi ...	1898-99 ...	29	24	61	150	264	1,829	55	25	2,071	3,980	10,648	11,06,223
	1899-00 ...	29	24	62	126	241	1,982	80	28	2,297	4,387	11,109	11,89,435
Total Rawalpindi Division	1898-99 ...	73	125	240	458	896	9,380	382	207	8,342	18,311	59,159	39,70,362
	1899-00 ...	75	126	310	451	962	9,550	479	209	10,108	20,397	55,999	48,85,018

* Excludes 2 temporary vendors selling Court Fee Stamps.

§ Excludes 2 temporary vendors selling Court Fee Stamps.

** Excludes 15 temporary vendors selling Court Fee Stamps.

† Excludes 1 temporary vendor selling Court Fee Stamps.

‡ Excludes 17 temporary vendors selling Court Fee Stamps.

‡ Excludes 7 temporary vendors selling Court Fee Stamps.

¶ Excludes 9 temporary vendors selling Court Fee Stamps.

†† Excludes 9 temporary vendors selling Court Fee Stamps.

APPENDIX A.

STATEMENT SHOWING THE RECEIPTS AND CHARGES AND OTHER PARTICULARS OF THE PUNJAB STAMP DEPARTMENT FOR THE YEARS 1898-99 AND 1899-1900—concluded.

DISTRICT.	Years.	43	44		45	46	47		48	49	50		
		VEND OF STAMPS.										CIVIL SUITS.	
		NUMBER OF VENDORS.					DISCOUNT ALLOWED TO VENDORS.					Number.	Value.
		Ex-officio, i.e., Treasurers and their Agents.	Non-official.			Total.	Ex-officio, i.e., Treasurers and their Agents.	Non-official.			Total.		
			Postmasters.		Others.			Postmasters.		Others.			
Specially licensed to sell Impressed and Receipt Stamps.	Selling Receipt Stamps only without a license.		Specially licensed to sell Impressed and Receipt Stamps.	Selling Receipt Stamps only without a license.									
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Hazára	1898-99	5	3	17	19	44	645	6	14	533	1,198	4,107	1,96,075
	1899-00	4	3	24	21	52	655	5	16	578	1,254	4,144	1,92,304
Pesháwar	1898-99	11	14	...	55	80	1,660	223	...	1,353	3,236	6,428	8,76,185
	1899-00	*11	23	...	36	70	1,765	239	...	1,372	3,376	6,750	8,71,847
Kohát	1898-99	2	3	1	12	18	350	2	2	283	637	2,436	1,51,752
	1899-00	2	2	1	12	17	598	2	1	192	793	2,318	1,86,414
Total Peshawar Division...	1898-99	18	20	18	86	142	2,655	231	16	2,169	5,071	12,971	12,24,012
	1899-00	17	28	25	69	139	3,018	246	17	2,142	5,423	13,212	12,50,565
Bannu	1898-99	6	13	20	47	86	1,087	20	13	987	2,107	6,269	5,56,585
	1899-00	6	9	34	53	102	1,133	30	8	1,138	2,309	6,269	5,31,951
Dera Ismaíl Khan ...	1898-99	10	12	23	104	149	1,603	23	32	1,345	3,003	10,541	8,00,383
	1899-00	9	12	23	122	166	1,647	26	30	1,544	3,247	9,486	6,16,218
Dera Gházi Khan ...	1898-99	4	8	4	40	56	575	39	54	1,199	1,867	6,864	3,79,304
	1899-00	11	9	22	40	82	876	38	53	927	1,894	7,279	3,18,243

Muzaffargarh	{	1898-99	6	3	3	40	52	1,028	10	30	927	1,090	9,700	4,43,433
		1899-00	6	7	20	37	70	1,210	23	35	1,024	2,292	10,288	4,82,002
Total Derajat Division ...	{	1898-99	26	36	50	231	343	4,268	92	129	4,458	8,967	33,410	21,70,795
		1899-00	32	37	99	252	420	4,866	117	126	4,633	9,742	33,317	19,43,014
Received from Kashmir Resident.	{	1898-99 ... ..	...	...	...	...	...	...	...	...	...	...	...	...
		1899-00 ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Received from Kurram Valley.	{	1898-99	1	...	1	...	2	1	...	2	...	3	...	...
		1899-00	1	...	1	...	2	1	...	1	...	2	...	...
Cost of Stamp Paper ...	{	1898-99 ... ..	...	...	...	...	...	...	...	...	...	...	...	...
		1899-00 ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Share of cost of office of Superintendent of Stamps.	{	1898-99 ... ..	...	...	...	...	...	...	...	...	...	...	...	...
		1899-00 ... ..	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL ...	{	1898-99	304	316	746	1,731	3,007	47,587	1,209	996	39,139	88,931	230,557	2,10,75,835
		1899-00	316	335	1,040	1,638	3,323	47,767	1,415	1,158	42,069	92,395	242,400	2,12,00,546

* Excludes 2 temporary vendors selling Court Fee Stamps.

LAHORE :

Dated the 31st May 1900.

C. G. PARSONS, MAJOR,
Superintendent of Stamps, Punjab.

APPENDIX B.

APPENDIX B.

STATEMENT OF COLLECTIONS OF STAMP DUTY ON PAUPER SUITS IN ALL THE DISTRICTS OF THE PUNJAB FOR THE OFFICIAL YEARS 1898-99 AND 1899-1900.

DISTRICT.	Year.	2		3		4		5		6		7		8		9		10
		BALANCE AT THE CLOSE OF LAST YEAR.		BALANCE SINCE ASCERTAINED.		TOTAL OF COLUMNS 2 AND 3.		AMOUNT REALIZED IN THE YEAR.		AMOUNT ERASED UNDER COMMISSIONER'S SANCTION DURING THE YEAR.		AMOUNT OF COMMISSION PAID TO SHERIFF.		TOTAL OF COLUMNS 5 TO 7.		BALANCE REMAINING DUE, COLUMN 4 minus COLUMN 8.		
		Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	REMARKS.
Hissár	1898-99	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1899-1900	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rohtak	1898-99	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1899-1900	...	...	7	...	7	...	7	...	...	...	...	7	...	...	...	...
Gurgaon	1898-99	...	1,470	...	1,470	...	2,940	...	...	...	...	...	...	...	...	...	2,940	
	1899-1900	...	2,940	70	850	70	3,790	...	...	...	2,940	...	...	2,940	70	850		
Delhi	1898-99	3,938	1,053	263	314	4,201	1,867	1,039	...	165	542	...	...	1,204	542	2,997	825	
	1899-1900	2,947	825	262	263	3,259	1,088	382	20	...	511	...	...	382	531	2,877	557	
Karnal	1898-99	291	105	291	105	105	105	291	...	
	1899-1900	291	...	582	110	873	110	2	...	181	183	...	690	110	

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Umballa ...	1898-99	400	13	79	103	479	116	79	79	...	* 400	* 116
	1899-1900	* 99	* 307	184	1,341	283	1,648	21	59	...	1,308	21	1,367	262	281
Simla ...	1898-99	...	553	45	...	45	533	45	50	...	226	...	...	45	276	...	277
	1899-1900	...	277	...	...	...	277	...	6	...	...	...	...	...	6	...	271
Total Delhi Division ...	1898-99	4,629	3,194	387	1,887	5,016	5,081	1,163	50	165	873	...	...	1,328	923	3,688	4,158
	1899-1900	3,387	4,349	1,105	2,564	4,492	6,913	412	85	181	4,759	...	...	593	4,844	3,899	2,069
Kángra ...	1898-99	54	703	44	69	98	772	...	3	...	...	...	...	3	98	769	
	1899-1900	98	769	100	380	198	1,149	109	18	74	476	...	...	183	494	15	655
Hoshiárpur ...	1898-99	300	72	180	168	480	240	393	44	...	...	4	1	397	45	83	195
	1899-1900	83	195	625	173	708	368	440	114	...	...	9	3	449	117	259	251
Jullundur ...	1898-99	96	1,225	139	249	235	1,474	149	47	2	90	...	...	151	137	84	1,337
	1899-1900	84	1,337	73	343	157	1,680	70	111	...	106	3	...	73	217	84	1,463
Ludhiána ...	1898-99	648	711	146	179	794	890	250	98	...	...	...	...	250	98	544	792
	1899-1900	544	792	113	172	657	964	101	...	...	...	...	...	101	...	556	964
Ferozepore ...	1898-99	417	404	646	30	1,063	434	515	21	80	74	...	...	595	95	+468	+339
	1899-1900	+271	+495	49	25	320	520	59	14	7	144	...	...	66	158	254	362
Total Jullundur Division	1898-99	1,515	3,115	1,155	695	2,670	3,810	1,307	213	82	164	4	1	1,393	378	1,277	3,432
	1899-1900	1,080	3,588	960	1,093	2,040	4,681	779	257	81	726	12	3	872	986	1,168	3,695

* The Deputy Commissioner states that the closing balances shown last year were incorrect, and that the opening balances for 1899-1900 are correct and have been verified from judicial files.

† The Deputy Commissioner explains with reference to the difference between the closing balance of last year and the opening balance of this year that a sum of Rs. 197 relating to successful was erroneously included under non-successful. The difference of Rs. 156 between the closing balance of last year and the opening balance of Rs. 495 this year under non-successful is accounted for thus: If Rs. 197 be added to the closing balance of Rs. 339, the total comes to Rs. 536, but from this an item of Rs. 41 on account of Gujránwála has to be deducted, thus leaving an opening balance of Rs. 495.

APPENDIX B—continued.

DISTRICT.	1	2		3		4		5		6		7		8		9		10
		BALANCE AT THE CLOSE OF LAST YEAR.		BALANCE SINCE ASCERTAINED.		TOTAL OF COLUMNS 2 AND 3.		AMOUNT REALIZED IN THE YEAR.		AMOUNT ERASED UNDER COMMISSIONER'S SANCTION DURING THE YEAR.		AMOUNT OF COMMISSION PAID TO SHERIFF.		TOTAL OF COLUMNS 5 TO 7.		BALANCE REMAINING DUE, COLUMN 4 MINUS COLUMN 8.		
		Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.		REMARKS.
Year.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Mooltan ...	1898-99	42	30	409	...	451	30	14	23	...	...	...	...	14	23	437	7	
	1899-1900	437	7	124	30	561	37	300	16	42	7	10	...	352	23	209	14	
Jhang ...	1898-99	41	...	25	...	66	...	22	...	19	...	...	...	41	...	25	...	
	1899-1900	25	...	19	...	44	...	...	...	19	...	...	...	19	...	25	...	
Montgomery ...	1898-99	156	632	47	...	203	632	2	...	...	...	...	...	2	...	201	632	
	1899-1900	*487	*346	6	131	493	477	14	59	26	213	...	...	40	272	453	205	* It is stated by Deputy Commissioner that a sum of Rs. 286 was erroneously shown under head non-successful which has been transferred to head successful.
Lahore ...	1898-99	1,727	701	677	1,206	2,404	1,907	372	...	1,192	...	...	...	1,564	...	840	1,907	
	1899-1900	840	1,907	280	150	1,120	2,057	494	7	80	371	...	...	574	378	546	1,679	
Amritsar ...	1898-99	3,800	3,347	283	736	4,083	4,083	447	11	15	412	...	...	462	423	3,621	3,660	
	1899-1900	3,621	3,660	471	1,225	4,092	4,885	742	15	137	697	...	...	879	712	3,213	4,173	

Gurdáspur	1898-99	44	683	49	35	93	718	39	62	...	443	...	...	39	505	54	213
	1899-1900	†39	213	...	...	39	213	8	...	...	...	...	...	8	...	31	213
Total Lahore Division...	1898-99	5,810	5,393	1,490	1,977	7,300	7,370	896	96	1,226	855	...	...	2,122	951	5,178	6,419
	1899-1900	5,449	6,133	900	1,536	6,349	7,669	1,558	97	306	1,288	10	...	1,872	1,385	4,477	6,284
Siálkot	1898-99	583	1,591	600	994	1,183	2,585	220	172	50	255	...	...	270	427	913	2,158
	1899-1900	913	2,158	328	550	1,241	2,708	21	97	227	1,203	...	...	248	1,300	993	1,408
Gujrát	1898-99	36	194	25	90	61	284	...	5	...	85	...	...	...	90	61	194
	1899-1900	61	194	74	12	135	206	21	4	...	90	...	...	21	94	114	112
Gujránwála	1898-99	57	2,343	197	103	254	2,446	11	145	...	1,159	...	...	11	1,304	243	1,142
	1899-1900	243	1,142	68	146	311	1,288	36	26	...	26	...	...	36	52	275	1,236
Shahpur	1898-99	377	125	142	49	519	174	103	3	...	70	...	...	103	73	416	101
	1899-1900	416	101	15	...	431	101	181	...	...	5	...	...	181	5	250	96
Jhelum	1898-99	178	...	323	...	501	...	192	...	...	...	...	...	192	...	309	...
	1899-1900	309	...	44	71	353	71	83	...	199	...	...	...	282	...	71	71
Ráwalpindi	1898-99	566	996	791	...	1,357	996	799	3	253	652	...	...	1,052	655	305	341
	1899-1900	305	341	4	90	309	431	23	...	52	200	...	...	75	200	234	231
Total Ráwalpindi Division ...	1898-99	1,797	5,249	2,078	1,236	3,875	6,485	1,325	328	303	2,221	...	...	1,628	2,549	2,247	3,936
	1899-1900	2,247	3,936	533	869	2,780	4,805	365	127	478	1,524	...	...	843	1,651	1,937	3,154

† The Deputy Commissioner intimates that a sum of Rs. 15 on account of pauper suit recoveries was realized in October 1898 in stamps, hence this amount has been reduced from the opening balance for 1899-1900.

APPENDIX B—concluded.

DISTRICT.	Year.	2		3		4		5		6		7		8		9		10
		BALANCE AT THE CLOSE OF LAST YEAR.		BALANCE SINCE ASCERTAINED.		TOTAL OF COLUMNS 2 AND 3.		AMOUNT REALIZED IN THE YEAR.		AMOUNT ERASED UNDER COMMISSIONER'S SANCTION DURING THE YEAR.		AMOUNT OF COMMISSION PAID TO SHERIFF.		TOTAL OF COLUMNS 5 TO 7.		BALANCE REMAINING DUE, COLUMN 4 MINUS COLUMN 8.		
		Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	Successful.	Non-successful.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	REMARKS.
Hazara	1898-99	74	100	...	3	74	103	13	78	24	...	...	...	37	78	37	25	
	1899-1900	37	25	...	...	37	25	...	...	...	5	...	...	...	5	37	20	
Peshawar	1898-99	335	...	74	497	409	497	...	...	4	178	...	...	4	178	405	319	
	1899-1900	405	319	558	490	963	809	38	210	22	294	...	...	60	504	903	305	
Kohat	1898-99	101	...	44	26	145	26	64	...	23	...	...	...	87	...	58	26	
	1899-1900	58	26	41	30	99	56	30	7	5	...	...	...	35	7	64	49	
Total Peshawar Division	1898-99	510	100	118	526	628	626	77	79	51	178	...	...	128	256	500	370	
	1899-1900	500	370	599	520	1,099	890	68	217	27	299	...	...	95	516	1,004	374	
Bannu	1898-99	79	347	163	165	242	512	126	202	26	164	...	...	152	366	90	146	
	1899-1900	90	146	410	110	500	256	216	19	59	68	...	...	275	87	225	169	

Dera Ismail Khan	1898-99	134	633	333	483	467	1,116	42	31	...	64	...	...	42	95	425	1,021
	1899-1900	425	1,021	482	234	907	1,255	158	223	496	696	...	...	654	919	253	336
Dera Gházi Khan	1898-99	...	15	64	...	64	15	64	15	...	...	...	...	64	15	...	...
	1899-1900	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Muzaffargarh	1898-99	76	247	8	...	84	247	53	243	...	...	...	...	53	243	31	4
	1899-1900	31	4	12	9	43	13	39	...	...	...	...	...	39	...	4	13
Total Derajat Division	1898-99	289	1,242	568	648	857	1,890	285	491	26	228	...	...	311	719	546	1,171
	1899-1900	546	1,171	904	353	1,450	1,524	413	242	355	764	...	...	968	1,006	482	518
GRAND TOTAL	1898-99	14,550	18,283	5,796	6,969	20,346	25,262	5,053	1,256	1,853	4,519	4	1	6,910	5,776	13,436	19,456
	1899-1900	13,209	15,547	5,001	6,935	18,210	26,482	3,595	1,025	1,626	9,360	22	3	5,243	10,388	12,967	16,094

* For differences between the grand total closing balance for 1898-99 given in column 9 and the opening balance in column 2 for 1899-1900, please see remarks against Umballa, Ferozepore, Montgomery and Gurdáspur districts.

C. G. PARSONS, MAJOR,
Superintendent of Stamps, Punjab.

LABORE:
Dated the 31st May 1900.

APPENDIX C.

APPENDIX C.

STATEMENT SHOWING THE NUMBER OF INSTRUMENTS DEALT WITH AND THE RESULT OF PROCEEDINGS UNDER CHAPTERS III AND IV, AND THE RESULT OF PROSECUTIONS UNDER CHAPTER VII OF ACT II OF 1899 DURING THE YEARS 1898-99 AND 1899-1900.

District.	Year.	3	NUMBER OF INSTRUMENTS IMPOUNDED UNDER SECTION 33				8	9	10	DETAIL OF DISPOSALS BY THE COLLECTOR.				15	NUMBER OF INSTRUMENTS IN RESPECT TO WHICH PENALTY WAS REVENDED.		18	19	20	21	22	23	24
			4	5	6	7				11	12	13	14		16	17								PROSECUTIONS.	CONVICTIONS.	PUNISHMENT AWARDED.	Average period of imprisonment awarded under Section 69.
Hissar...	1898-99	...	11	...	...	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1899-1900	...	6	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rohtak	1898-99	...	8	...	...	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1899-1900	...	8	...	...	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Gurgaon	1898-99	1	2	1	2	5	2	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1899-1900	...	21	5	2	23	19	2	9	1	...	...	...	...	...	...	...	...	...	...	...	...	...
Delhi ...	1898-99	2	5	1	6	5	5	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1899-1900	...	11	4	15	10	10	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Karnal	1898-99	...	2	...	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1899-1900	...	4	...	...	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Umballa	1898-99	...	9	2	...	11	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1899-1900	...	7	...	...	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

*The Deputy Commissioner explains the difference of 8 between the entry in columns 10 and the total of the entries in column 11 to 14 by saying that two documents were pending disposal at the end of the year and in 1899 had been...

Simla ...	1898-99	...	5	...	5	4	1	1	...	...	...	1	...	...	...	...	...	...	...	...
	1899-1900	...	6	...	6	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Delhi Division.	1898-99	3	42	4	2	48	41	1	7	6	...	4	...	...	...	...	...	...	...	...
	1899-1900	3	63	9	2	74	60	3	14	10	...	5	...	...	2	2	2	2	2	35 0 0
Kangra ...	1898-99	...	17	...	2	19	16	1	3	...	3	...	...	3	3	3	3	3	3	20 0 0
	1899-1900	...	13	...	1	14	12	1	2	...	2	...	...	2	2	2	2	2	2	11 0 0
Hoshiarpur ...	1898-99	...	52	14	8	74	32	20	42	4	24	1	13	1	...	13	19	9	11	80 8 0
	1899-1900	...	59	12	6	77	59	...	18	...	18	...	...	...	...	8	9	5	5	46 0 0
Jullundur ...	1898-99	...	17	4	2	23	16	1	7	...	6	...	1	...	...	1	1	1	1	10 0 0
	1898-1900	...	15	...	...	15	15	...	...	...	...	...	...	...	3	4	3	3	3	25 0 0
Ludhiána ...	1898-99	...	50	22	3	75	37	13	38	1	36	1	1	1	...	12	14	12	10	179 0 0
	1899-1900	...	83	19	14	116	72	11	44	5	24	2	13	...	1	16	19	13	16	282 0 0
Ferozepore ...	1898-99	...	283	...	7	290	277	6	13	5	2	...	6	2	...	6	6	6	6	40 0 0
	1899-1900	5	281	...	...	281	276	5	5	3	...	...	2	...	...	2	2	2	2	37 0 0
Total Jullundur Division.	1898-99	...	419	40	22	481	378	41	103	10	68	2	24	4	...	35	43	31	31	329 8 0
	1899-1900	5	451	31	21	503	434	17	69	8	42	2	17	...	1	31	36	25	28	401 0 0
Mooltan ...	1898-99	...	24	...	2	26	24	...	2	...	1	...	1	...	...	1	2	1	1	10 0 0
	1899-1900	2	18	...	...	18	17	1	1	1	...	...	...	1	...	...	...	...	...	...
Jhang ...	1898-99	...	16	...	...	16	8	1	1	...	...	...	1	...	...	1	2	...	...	...
	1899-1900	...	27	...	...	27	23	4	4	...	2	2	...	...	1	...	...	...	...	...
Montgomery ...	1898-99	...	26	...	...	26	26	...	...	...	...	...	...	...	...	...	...	...	...	...
	1899-1900	...	33	...	...	33	33	...	...	...	...	...	...	...	...	...	...	...	...	...
Lahore...	1898-99	1	18	3	...	21	...	18	21	18	3	...	...	5	...	...	...	...	...	...
	1899-1900	3	3	1	3	7	...	3	7	5	2	...	...	6	...	...	...	...	...	...
Amritsar ...	1898-99	1	63	...	...	63	61	2	2	...	1	1	...	...	...	1	1	1	1	10 0 0
	1899-1900	...	47	...	...	47	42	5	5	...	5	...	...	1	...	1	1	1	1	5 0 0
Gurdáspur ...	1898-99	...	...	...	10	10	...	...	10	2	3	...	5	...	...	5	7	2	4	24 0 0
	1899-1900	...	12	...	15	27	12	...	15	1	14	...	...	...	1	1	...	...	...	...
Total Lahore Division.	1898-99	2	147	3	12	162	119	21	36	20	8	1	7	5	...	8	12	4	6	44 0 0
	1899-1900	5	140	1	18	159	127	13	32	7	23	2	...	8	...	2	2	1	1	5 0 0

APPENDIX C—concluded.

1	2	3	4 5 6 7				8	9	10	11	12	13	14	15	16	17	18 19		20	21	22 23		24								
			NUMBER OF INSTRUMENTS IMPOUNDED UNDER SECTION 33.	DISPOSAL OF IMPOUNDED INSTRUMENTS	By the Collector.	By the Collector and other Revenue Officers.											Total.	By the Courts.			By the Collector under Section 40. Column 9 plus columns 5 and 6.	DETAIL OF DISPOSAL BY THE COLLECTOR.				NUMBER OF INSTRUMENTS IN RESPECT TO WHICH PENALTY WAS REFUNDED.	PROSECUTIONS.	CONVICTIONS.	PUNISHMENT AWARDED.		
																						By the Courts.		Number of instruments entered in column 4 which were admitted in evidence under Section 35 and copy sent to Collector under Section 38 (1).	Number of instruments entered in column 4 which were sent in original to the Collector.				Number of instruments dealt with by the Collector under Section 40. Column 9 plus columns 5 and 6.	Number certified to be duly stamped under Section 40 (1) (a).	Number on which deficient Stamp duty was levied under Section 40 (1) (b).
Siálkot ...	1898-99	...	28	...	2	30	28	...	2	...	2							
	1899-1900	...	25	...	1	26	25	...	1	...	1	2	1							
Gujrát... ..	1898-99	...	16	16	16							
	1899-1900	...	18	18	18							
Gujránwála ...	1898-99	...	26	26	22	4	4	4	4	6	1	3	25								
	1899-1900	...	15	15	11	4	4	4	4	6	3	4	45								
Shahpur ...	1898-99	...	15	15	15	8	8	6	6	21								
	1899-1900	...	14	14	14	5	5	5	5	11								
Jhelum ...	1898-99	...	20	20	20							
	1899-1900	...	35	35	34	1	1	...	1							
Ráwalpindi ...	1898-99	...	29	29	29	10	12	4	6	62								
	1899-1900	...	31	31	31	9	15	7	10	70								
Total Rawalpindi Division.	1898-99	...	134	...	2	136	130	4	6	...	2	...	4	22	26	11	15	108								
	1899-1900	...	138	...	1	139	133	5	6	...	2	...	4	...	2	1	18	26	15	19	126								
Hazára ...	1898-99	...	21	1	...	22	21	...	1	...	1								
	1899-1900	...	27	27	27								
Pesháwar ...	1898-99	...	16	4	...	20	16	...	4	...	4	1								
	1899-1900	...	24	8	...	32	24	...	8	...	8	1								

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APPENDIX D

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APPENDIX D.

APPENDIX

STATEMENT SHOWING THE ARRANGEMENTS MADE FOR VEND OF COURT FEES AND GENERAL
THE YEAR

1	2	3			4		5	6	7	8	9	10	
		COURT FEES.						GENERAL					
		NUMBER OF VENDORS.			DISCOUNT ON COURT FEE STAMPS DRAWN BY			NUMBER OF					
		Perma- nent.		Temporary for camp, &c.	Treasurers' agents.		Others.		Other licensed Vendors.				
Treasurers' agents.	Others.	Treasurers' agents.	Others.		Treasurers' agents.	At the Sadar.	At outlying Tahsils.	In towns other than District or Tahsil head-quarters.	In villages.	Total.			
DISTRICT.	Year.				Rs.	Rs.							
Hissár	7	1	2	718	3	8	1	4	...	...	5	
Rohtak	7	...	...	621	...	7	...	3	...	...	5	
Gurgáon	5	2	1	431	9	5	1	4	...	...	5	
Delhi	10	...	...	1,346	...	6	30	4	...	2	39	
Karnál	5	2	7	710	...	5	5	9	5	15	34	
Umballa	19	...	...	1,258	...	19	5	23	28	23	79	
Simla	3	...	2	221	6	3	11	2	2	...	15	
Kángra	8	8	17	702	190	8	...	3	5	25	33	
Hoshiárpur	18	1	9	2,046	19	13	3	5	14	41	63	
Jullundur	13	1	...	1,783	152	10	3	5	12	16	36	
Ludhiána	5	4	...	1,356	19	4	9	4	9	42	64	
Ferozepore	13	2	...	1,780	25	12	5	11	8	69	93	
Mooltan	13	...	...	1,389	...	13	11	...	9	3	23	
Jhang	9	...	...	965	...	11	...	3	...	23	26	
Montgomery	6	...	...	519	...	8	1	1	9	21	32	
Lahore	15	...	...	2,926	...	10	35	4	10	73	122	
Amritsar	12	...	...	2,590	...	12	38	...	16	59	113	
Gurdáspur	6	...	...	1,549	...	6	3	10	32	34	79	
Siálkot	13	...	...	1,881	...	13	10	10	18	35	73	
Gujrát	9	...	...	910	...	9	5	...	8	79	92	
Gujránwála	7	...	16	1,316	...	7	7	5	6	31	49	
Shahpur	7	...	9	769	...	7	...	7	8	19	34	
Jhelum	10	...	...	1,122	...	10	4	14	...	59	77	
Ráwalpindi	29	...	...	1,677	...	29	24	16	3	83	126	
Hazára	4	...	...	537	...	4	1	2	1	17	21	
Pesháwar	11	...	2	1,335	...	11	12	4	...	20	36	
Kohát	2	3	...	368	86	2	4	...	...	8	12	
Bannu	6	...	...	866	...	6	3	14	3	33	53	
Dera Ismail Khan	9	...	...	1,187	...	9	8	22	3	89	122	
Dera Gházi Khan	4	7	...	490	281	4	4	4	6	26	40	
Muzaffargarh	6	...	...	1,022	...	6	2	2	7	26	37	
Kurram	1	...	...	...	...	...
Total	1899-1900.	291	31	65	36,390	790	278	245	195	227	971	1,638	

LAHORE:

Dated the 31st May 1900.

D. APPENDIX

STAMPS AND THE DISCOUNT ALLOWED TO VENDORS OF EACH CLASS IN THE PUNJAB FOR 1899-1900.

11		12		13		14		15		16		17		18		19		20	
STAMPS.																			
VENDORS.			DISCOUNT ON GENERAL NON-JUDICIAL STAMPS DRAWN BY																
Sub-Postmasters.			Other licensed Vendors.											Sub-Postmasters.					
Licensed to sell impressed sheets and receipt stamps.	Selling receipt stamps only without a license.	Total.	Treasurers' agents.	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 without a license.	Total.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.								
9	69	91	720	45	126	...	...	171	2	30	923						
3	55	70	368	...	139	52	...	191	12	25	596								
1	5	16	372	9	81	...	...	90	1	18	481						
3	3	51	358	2,090	106	85	44	2,325	1	12	2,696								
2	58	99	200	150	400	360	182	1,092	15	5	1,312								
8	9	115	222	420	353	648	222	1,643	22	46	1,933								
2	31	51	171	274	9	1	...	284	1	57	513								
2	51	94	334	...	81	205	213	499	7	49	889								
5	4	85	285	305	456	866	1,140	2,767	30	15	3,097								
14	5	65	285	366	395	983	448	2,192	154	15	2,646								
...	62	130	302	561	218	156	496	1,431	...	38	1,771								
21	40	166	1,130	236	231	211	384	1,062	40	39	2,271								
6	38	80	586	842	...	139	17	998	15	70	1,669								
8	31	76	652	...	137	...	319	456	13	127	1,248								
8	23	71	260	5	8	127	86	226	23	50	559								
19	19	170	100	2,173	151	317	1,389	4,030	58	73	4,261								
23	68	216	220	2,175	...	1,073	670	3,918	100	37	4,275								
10	34	129	420	246	355	279	931	1,811	79	48	2,358								
40	47	173	290	870	910	300	788	2,868	184	56	3,398								
9	81	191	389	153	...	189	797	1,139	35	36	1,599								
22	50	128	222	314	407	251	431	1,403	86	85	1,796								
24	4	69	502	...	358	109	321	788	77	35	1,402								
7	66	160	167	403	509	...	701	1,613	17	20	1,817								
24	62	241	305	513	680	130	974	2,297	80	28	2,710								
3	24	52	118	94	161	33	290	578	5	16	717								
23	...	70	430	775	310	85	202	1,372	239	...	2,041								
2	1	17	144	90	72	...	30	192	2	1	339								
9	34	102	267	285	324	75	454	1,138	30	8	1,443								
12	23	166	460	225	280	640	399	1,544	26	30	2,060								
9	22	75	105	305	98	110	414	927	38	53	1,123								
7	20	70	188	70	150	209	595	1,024	23	35	1,270								
...	1	2	1	...	...	...	...	...	...	1	2		
335	1,040	3,291	10,573	13,994	7,505	7,633	12,937	42,069	1,415	1,158	55,215								

C. G. PARSONS, MAJOR,

Superintendent of Stamps, Punjab.

