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NOTE ON THE STAMP STATEMENTS

OF THE

PUNJAB

FOR THE YEAR

1900 -1901

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NOTE

ON THE

Administration of the Stamp Department

OF THE

PUNJAB

For the year 1900-01.

Published by Authority.

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Sole Contractors for Printing to the Punjab Government.

1901.

PUNJAB STAMP REPORT FOR 1900-01.

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NOTE

ON THE

Administration of the Stamp Department

OF THE

PUNJAB

For the year 1900-01.

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Lahore:

THE "CIVIL AND MILITARY GAZETTE" PRESS,
Sole Contractors for Printing to the Punjab Government.

1901.

I AM directed to forward the Stamp Returns for the year 1900-01 which have been prepared in accordance with the instructions conveyed in the correspondence ending with your letter No. 1504 dated 20th June 1901 together with a brief note by the Financial Commissioner.

The cause of the slight delay in admission is explained in Major's letter for 20th July 1901 which is forwarded for information.

Note by the Financial Commissioner, Punjab on the Stamp Return for 1900-01 dated 20th July 1901.

In paragraph 2 of the Stamp Report for the year 1900-01 it was pointed out that the Treasurer's Agent at the headquarters of the Revenue District and Districts at outlying taluqas paid the Treasurer's Agent some per annum by way of contract for the privilege of depositing discounts on sales of stamps. Further enquiry elicited the information that not only did this practice exist elsewhere, but in some cases the amount of contract money paid by the Agent exceeded the value of the discount received by him on the sale of stamps. The amount of contract was that in order to make a profit under such circumstances Agents sold stamps at more than their face value. A circular was accordingly issued last March entirely forbidding all arrangements of this nature between Treasurers and their Agents, the rule being that Treasurers should supply their Agents with stamps, and pay the discounts themselves, and pay their Agents what remains.

II. A separate report upon the working of the orders conveyed in Government of India Resolution No. 6831 S.R. dated 21st December 1899 during the year 1900-01 is being submitted. In it special reference will be made (a) to the manner in which the position and points of Treasurers have been altered by the recent orders, and (b) the steps which have been taken towards reducing the number of Stamp Vendors in the Province.

III. With reference to Statement No. V rightly being made why the number of cases of instruments not duly stamped was so high in Lahore, Ferozepur and Jhang.

IV. As Act XIII of 1900 did not come into force till June 1901, it is difficult to get correct figures of the statistics for the year 1900-01. It is possible that the applications and stamp-charge receipts were not sent to the Agent at some stage effect in restricting matters, but again, the fact is that the number of stamp-charge receipts were unusually numerous of making payment of duty before it was too late for them to do so. The total receipts from impressed stamps (Form 2 of Statement (ii)) showed only Rs. 1,100 from the total of the previous year. This small decrease fairly calls for explanation, but if any explanation is to be offered, Mr. Lupton thinks that the return of duties must have been so low with the decrease that the entire stated consequences of our land registers.

Rs.	
1,100	1900-01
1,200	1899-00
1,100	

No. 142 S., dated Simla, 17th July 1901.

From—A. H. GRANT, Esquire, Senior 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 1900-01 which have been prepared in accordance with the instructions conveyed in the correspondence ending with your letter No. 1563, dated 20th June 1901, together with a brief note by the Financial Commissioner.

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

2. The cause of the slight delay in submission is explained in Major Parsons' letter No. 20, dated 9th July, which is forwarded for information.

Note by the Financial Commissioner, Punjab, on the Stamp Returns for 1900-01,—dated 16th July 1901.

I. IN paragraph 29 of the Stamp Report for the triennium 1896—1899 it was brought to notice that the Treasurer's Agent at the head-quarters of the Karnal District and Photidars at outlying tahsils paid the Treasurer fixed sums per annum by way of contract for the privilege of appropriating discount on sales of stamps. Further enquiry elicited the information that not only did this practice exist elsewhere, but in some cases the amount of contract money paid by the Agent exceeded the value of the discount realized by him on the sale of stamps. The natural conclusion was that in order to make a profit under such circumstances Agents sold stamps at more than their face value. A circular was accordingly issued last March entirely forbidding all arrangements of this nature between Treasurers and their Agents, the rule being that Treasurers should supply their Agents with stamps, take all the discount themselves, and pay their Agents fixed salaries.

II. A separate report upon the working of the orders conveyed in Government of India Resolution No. 5583 S.R., dated 8th December 1899, during the year 1900-01, is being submitted. In it special reference will be made (a) to the manner in which the position and profits of Treasurers have been affected by the recent orders, and (b) the steps which have been taken towards reducing the number of Stamp Vendors in the Province.

III. With reference to Statement No. V, enquiry is being made why the number of cases of instruments not duly stamped was so high in Ferozepore and Jhang.

IV. As Act XIII of 1900 did not come into force till June 8th, 1901, it did not, of course, directly affect the statistics here under consideration. It is possible that the apprehensions and misapprehensions connected with the Act may have had some slight effect in restricting mortgages; but against this must be set the probability that money-lenders were unusually desirous of making permanent acquisitions of land before it was too late for them to do so. The total receipts from impressed stamps (column 3 of Statement III) differed only by Rs. 18,400 from the total of the previous year.* This small decrease hardly calls for explanation; but if any explanation is to be offered, Mr. Tupper thinks that the return of better times had more to do with the decrease than the anticipated consequences of our land legislation.

			Rs.
1899-1900	...	...	12,92,044
1900-01	...	...	12,73,644
			<u>— 18,400</u>

*Remarks on the Stamp Statements for 1900-1901.

Statement I.—In the Original Budgets gross receipts of Rs. 43,56,000 were estimated for, but in the Revised Budgets the estimate was reduced to Rs. 41,56,600. The actuals have been Rs. 42,21,877, or only Rs. 42,253 less than in the previous year.

Statement II.—This statement shows a decrease in the receipts from sale of Court-fee Stamps of Rs. 32,038, but as the receipts contain an extraordinary credit of Rs. 26,000 for the stamp purchased for the Succession Certificate of the Rájá of Farídkot, the practical decrease may be put at Rs. 58,038. The lower value of the Civil suits instituted contributed to this. There were over 4,000 more suits than in 1899-1900, but their value was 4½ lakhs less. Another reason is the excess purchases of stamps made by vendors before the year 1899-1900 closed, in view of the lower rates of discount which were to come into force from April 1900.

Statement III.—Shows that the receipts from non-judicial stamps were Rs. 10,634 less. The decrease in sales of impressed sheets is generally attributed by District Officers to the passing of the Land Alienation Act, which is said to have checked mortgages and other transfers of rights in land. Thirty thousand and thirty-two more receipt stamps were sold than in 1899-1900. The figure of receipts (Rs. 1,49,324) is higher than the figure of any previous year, including 1897-98 when the Frontier Expeditions caused unusual sales.

Statement IV.—The orders of the Government of India, which came into force from April 1900, increased the rates of discount for non-judicial stamps and reduced those for judicial stamps. As a consequence the discount allowed in connection with the former has increased by Rs. 15,518 and the discount in connection with the latter has decreased by Rs. 16,549 although the aggregate amount of discount remained very much the same (Rs. 91,364 compared with Rs. 92,395).

Statement V.—In impounding documents the Courts and Collectors were more active during the year under report, but not Registering Officers. Rs. 7,473 more in the way of duty and penalty are shown as realised by official action.

Statement VI.—A reward was disbursed in Ráwalpindi which may be noticed; as a reward under the Stamp Act has rarely, if ever, been disbursed in the Province before.

LAHORE:

Dated 25th June 1901, }

C. G. PARSONS, MAJOR,

Superintendent of Stamps, Punjab.

STAMP STATEMENT I.

ABSTRACT OF RECEIPTS AND CHARGES FOR THE YEAR ENDING 31st MARCH 1901.

1	Receipts	CHARGES.				Total.	Net receipts.	Cost of general supervision	Cost of Stamps and Plain Paper supplied from Central Depôt.
		Discount and establishment for sale of stamps.	Refunds.	Other Charges.					
2	3	4	5	6	7	8	9		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under the Stamp Act.	15,54,156	70,733	15,816	12,473	99,022	14,55,134	3,222	26,351	
Under the Court Fees Act.	26,67,721	* 20,926	29,802	10,756	61,484	26,06,237	5,530	+ 36,082	
Total ...	42,21,877	91,659	45,618	23,229	1,60,516	40,61,361	8,752	62,433	
Total of previous year.	42,64,130	‡ 92,685	48,013	24,778	1,65,476	40,98,654	9,131	69,478	

* Includes Rs. 295 on account of extra establishment for punching Court-fee Stamps in the Hoshiarpur and Jullundur Districts.

† Includes Rs. 27,703 on account of cost of Plain Paper.

‡ Includes Rs. 290 on account of extra establishment for punching Court-fee Stamps in the Hoshiarpur and Jullundur Districts.

LAHORE:

Dated 25th June 1901.

C. G. PARSONS, MAJOR,

Superintendent of Stamps, Punjab.

STAMP STATEMENT II.

SHOWING THE DETAILS OF RECEIPTS ON ACCOUNT OF JUDICIAL STAMPS FOR THE YEAR
ENDING 31st MARCH 1901.

Serial No.	DISTRICT.	Sale of Court-fee Stamps.	Sale of Stamps for copies.	Sale of plain paper used with Court-fee labels.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissár ...	59,651		1,583	8	61,242
2	Rohtak ...	63,580		1,560	8	65,148
3	Gurgáon ...	38,131		1,222	8	39,361
4	Delhi ...	1,31,533		1,766	358	1,33,657
5	Karnál ...	48,881		1,440	17	50,338
6	Umballa ...	97,193		2,850	90	1,00,133
7	Simla ...	22,820		300	79	23,199
8	Kángra ...	53,700		1,678	82	55,460
9	Hoshiárpur ...	1,26,121		4,020	694	1,30,835
10	Jullundur ...	1,46,038		3,863	103	1,50,004
11	Ladhána ...	94,895		2,902	179	97,976
12	Ferozepore ...	1,19,285		3,053	81	1,22,419
13	Mooltan ...	92,771		3,007	195	95,973
14	Jhang ...	69,776		960	52	70,788
15	Montgomery ...	31,422		1,005	78	32,505
16	Lahore ...	2,58,497		3,465	69	2,62,031
17	Amritsar ...	1,81,645		3,248	921	1,85,814
18	Gurdáspur ...	1,09,249		1,777	38	1,11,064
19	Siálkot ...	1,31,290		2,843	800	1,34,933
20	Gujrát ...	58,103		1,702	27	59,832
21	Gujránwála ...	96,123		2,295	190	98,608
22	Shahpur ...	63,111		1,710	...	64,821
23	Jhelum ...	65,947		1,875	55	67,877
24	Ráwalpindi ...	1,16,148		2,055	66	1,18,269
25	Hazára ...	38,668		1,193	...	39,861
26	Pesháwar ...	94,950		2,400	364	97,714
27	Kohát ...	20,606		772	33	21,411
28	Bannu ...	52,033		1,748	496	54,277
29	Dera Ismail Khan ...	73,984		2,441	540	76,965
30	Dera Gházi Khan ...	46,626		1,455	22	48,103
31	Muzaffargarh ...	58,968		1,627	12	60,607
	Kashmíc ...	311		...	...	311
	Total ...	26,62,056	...	63,815	*5,665	27,31,536
	Total of previous year ...	26,94,094	...	66,621	†5,246	27,65,961

Stamps for copies are not used in the Punjab.

* Includes Rs. 5,333 on account of recoveries in pauper suits.

† Do. Rs. 4,645 ditto ditto ditto.

LAHORE:

Dated 25th June 1901.

C. G. PARSONS, MAJOR,

Superintendent of Stamps, Punjab.

STAMP STATEMENT III.

SHOWING DETAILS OF RECEIPTS ON ACCOUNT OF NON-JUDICIAL STAMPS FOR THE YEAR
ENDING 31st MARCH 1901.

Serial No.	DISTRICT.	Impressed Stamps.	Impressed labels.	Hundis or Inland Bills of Exchange.	One-anna adhesive Revenue Stamps.	Foreign Bill Stamps	Advocate Stamps.	Share Transfer Stamps.	Notarial Stamps.	One-anna impressed Stamps.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissár ...	15,389	...	2,355	5,427	930	...	...	206	...	167	24,474
2	Rohtak ...	14,597	3	15	2,235	...	...	...	19	...	52	16,921
3	Gurgáon ...	11,622	...	206	2,472	...	...	...	3	...	107	14,410
4	Delhi ...	55,581	104	9,498	8,763	5,357	...	1,961	47	94	5,500	86,905
5	Karnál ...	25,817	...	116	3,774	...	...	...	27	...	5	29,739
6	Umballa ...	43,407	1,725	555	4,667	...	...	...	94	...	213	50,661
7	Simla ...	10,512	317	404	5,724	186	...	126	127	..	33	17,429
8	Kángra ...	22,010	135	35	2,462	...	...	...	369	...	180	25,191
9	Hoshiárpur ...	79,773	1,155	107	2,272	...	...	...	294	...	657	84,258
10	Jullundur ...	71,138	1,095	236	3,408	...	...	...	28	...	206	76,111
11	Ludhiána ...	48,503	2	1,396	3,427	...	...	...	...	...	615	53,943
12	Ferozepore ...	49,971	25	3,089	5,568	...	...	...	130	...	2,545	61,328
13	Mooltan ...	33,280	1,829	1,348	7,366	...	...	...	78	...	393	44,294
14	Jhang ...	29,594	865	531	11,259	...	...	...	136	...	2,360	44,745
15	Montgomery ...	10,159	5	53	3,083	...	...	...	3	...	263	13,566
16	Lahore ...	91,028	24,074	2,420	17,768	815	7,000	653	26	13,276	566	1,57,626
17	Amritsar ...	1,02,771	22	8,375	8,522	503	...	...	32	...	562	1,20,787
18	Gurdáspur ...	58,525	...	3	2,949	...	...	...	...	...	189	61,666
19	Siálkoj ...	64,664	1,551	220	4,599	56	...	...	...	628	150	71,868
20	Gujrát ...	30,153	...	22	2,398	...	...	...	17	...	191	32,781
21	Gujránwála ...	41,141	...	323	6,157	...	...	...	21	...	317	47,959
22	Shahpur ...	38,735	860	781	3,265	...	...	...	90	...	113	43,844
23	Jhelum ...	38,572	1,179	497	2,764	...	...	...	50	...	382	43,444
24	Ráwalpindi ...	58,761	927	2,966	8,739	26	...	65	31	16	370	71,901
25	Hazára ...	21,989	6	40	2,096	...	...	...	538	...	554	25,223
26	Pesháwar ...	57,469	42	1,844	3,730	1	...	...	922	...	927	64,935
27	Kohát ...	7,006	1	...	1,164	...	...	...	241	...	39	8,451
28	Bannu ...	42,141	10	361	1,777	...	...	...	550	...	139	44,978
29	Dera Ismail Khan ...	45,819	740	1,107	4,131	...	...	...	536	...	260	52,593
30	Dera Gházi Khan ...	24,199	24	96	4,096	...	...	...	370	...	392	29,177
31	Muzaffargarh ...	29,299	...	...	3,194	...	...	...	235	...	133	32,861
	Kashmír ...	19	...	...	...	...	...	...	...	...	...	19
	Kurram ...	...	...	...	68	...	...	...	...	...	...	68
	Total ...	12,73,644	36,696	38,999	1,49,324	7,874	7,000	2,805	5,220	14,014	18,580	15,54,156
	Total of previous year	12,92,044	36,069	38,870	1,47,447	6,725	7,000	2,756	5,184	17,517	11,178	15,64,790

LAHORE :

Dated 25th June 1901.

C. G. PARSONS, MAJOR,

Superintendent of Stamps, Punjab.

STAMP STATEMENT IV.

ARRANGEMENTS FOR THE VEND OF STAMPS DURING THE YEAR ENDING 31ST MARCH 1901.

Serial No.	DISTRICT.	Number of vendors.	DISCOUNT ALLOWED TO VENDORS.			
			On Judicial Stamps.	On Plain Paper.	On Non-judicial Stamps.	Total.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.
1	Hissár	81	442	104	1,152	1,698
2	Rohtak	77	519	104	797	1,420
3	Gurgáon	41	312	81	673	1,066
4	Delhi	56	769	118	3,753	4,640
5	Karnál	100	384	96	1,525	2,005
6	Umballa	103	717	190	2,482	3,389
7	Simla	56	118	20	558	696
8	Kángra	95	457	111	1,244	1,812
9	Hoshiárpur	88	1,068	267	4,523	5,858
10	Jullundur	69	1,009	257	3,720	4,986
11	Ludhiána	157	783	192	2,717	3,692
12	Ferozepore	157	946	203	2,832	3,981
13	Mooltan	73	706	200	1,980	2,886
14	Jhang	108	608	64	2,071	2,743
15	Montgomery	67	256	67	684	1,007
16	Lahore	201	1,585	231	5,277	7,093
17	Amritsar	211	1,397	219	5,816	7,432
18	Gurdáspur	119	903	118	3,102	4,123
19	Siálkot	138	1,159	189	3,251	4,599
20	Gujrát	184	498	113	1,552	2,163
21	Gujránwála	122	801	153	2,216	3,170
22	Shahpur	72	514	99	1,232	1,845
23	Jhelum	152	575	125	1,735	2,435
24	Ráwalpindi	299	903	137	3,497	4,537
25	Hazára	82	355	80	1,011	1,446
26	Pesháwar	80	707	160	2,962	3,829
27	Kohát	16	170	51	386	607
28	Bannu	96	463	116	2,198	2,777
29	Dera Ismail Khan	130	622	162	2,674	3,458
30	Dera Gházi Khan	76	376	97	1,399	1,872
31	Muzaffargarh	76	509	111	1,712	2,332
	Kurram	2	...	...	2	2
	Total	(a) 3,384	20,631	4,235	(c) 70,733	95,599
	Total of previous year	(b) 3,329	37,180	4,430	(d) 55,215	96,825

(a). Includes 1,174 Sub-Postmasters selling Receipt Stamps only without a license.

(b). Do. 1,040 ditto ditto ditto.

(c). Do. Rs. 1,255 discount allowed to Sub-Postmasters selling Receipt Stamps only without a license.

(d). Do. Rs. 1,158 ditto ditto ditto.

LAHORE :

Dated 25th June 1901. }

C. G. PARSONS, MAJOR,

Superintendent of Stamps, Punjab.

STAMP STATEMENT V.

INSUFFICIENTLY STAMPED OR UNSTAMPED INSTRUMENTS ON WHICH DUTY AND PENALTY WERE LEVIED BY CIVIL COURTS AND COLLECTORS DURING THE YEAR ENDING 31ST MARCH 1901.

Serial No.	DISTRICT.	By CIVIL COURT UNDER SECTION 35 OF ACT II OF 1899.		By COLLECTOR UNDER SECTIONS 31, 32, 37, 40, 41 OF ACT II OF 1899.	
		Number of cases dealt with.	Duty and penalty realised. *	Number of cases dealt with.	Duty and penalty realised.
1	2	3	4	5	6
			Rs.		Rs.
1	Hissár	22	159	...	...
2	Rohtak	6	50	...	...
3	Gurgáon	14	73	8	27
4	Delhi	5	16	7	*5,484
5	Karnál ... ..	...	3	...	2
6	Umballa	25	154	11	53
7	Simla	7	16	...	11
8	Kángra	11	164	4	16
9	Hoshiárpur	49	357	37	281
10	Jullundur	34	135	1	6
11	Ludhiána	43	404	28	193
12	Ferozepore	320	2,505	5	27
13	Mooltan	31	391	2	2
14	Jhang	232	2,359	21	...
15	Montgomery	39	261	...	...
16	Lahore	31	380	3	186
17	Amritsar	46	544	3	16
18	Gurdáspur	19	163	11	...
19	Siálkot	18	125	3	20
20	Gujrát	24	191	...	...
21	Gujránwála	25	298	5	...
22	Shahpur	14	96	2	5
23	Jhelam	43	296	2	86
24	Ráwalpindi	29	358	...	...
25	Hazára	58	545	...	9
26	Pesháwar	19	285	2	642
27	Kohát	3	33	...	6
28	Bannu	26	137	...	...
29	Dera Ismail Khan	8	253	1	...
30	Dera Gházi Khan	32	359	35	32
31	Muzaffargarh	7	97	2	36
	Total	1,240	11,207	193	7,140
	Total of previous year	875	9,140	162	1,734

* Includes Rs. 4,000 duty realised under Section 32 in one case.

LAHORE :

Dated 25th June 1901. }

C. G. PARSONS, MAJOR,

Superintendent of Stamps, Punjab.

STAMP STATEMENT VI.

STAMP PROSECUTIONS AND RESULTS DURING THE YEAR ENDING 31st MARCH 1901.

Serial No.	DISTRICT.	Number of cases instituted.	NUMBER OF PERSONS.			Amount of fines imposed.	Amount of rewards disbursed.
			Brought to trial.	Convicted.	Acquitted.		
1	2	3	4	5	6	7	8
						Rs. a. p.	Rs. a. p.
1	Hissár	...	...	...	...	...	...
2	Rohtak	...	...	...	...	...	...
3	Gurgáon	1	1	1	...	1 0 0	...
4	Delhi	...	...	...	...	...	...
5	Karnál	...	...	...	...	...	...
6	Umballa	...	...	...	...	...	...
7	Simla	...	...	...	...	...	...
8	Kángra	2	2	2	...	12 0 0	...
9	Hoshiárpur	...	...	...	...	...	...
10	Jullundur	...	...	...	...	...	...
11	Ludhiána	15	16	13	3	252 0 0	...
12	Ferozepore	...	...	...	...	...	...
13	Mooltan	...	...	...	...	...	...
14	Jhang	1	1	1	...	2 0 0	...
15	Montgomery	...	...	...	...	...	...
16	Lahore	...	...	...	...	...	...
17	Amritsar	...	...	...	...	...	...
18	Gurdáspur	...	...	...	...	...	...
19	Siálkot	...	...	...	...	...	...
20	Gujrát	...	...	...	...	...	...
21	Gujránwála	5	5	5	...	78 0 0	...
22	Shahpur	1	1	1	...	25 0 0	...
23	Jhelum	...	...	...	...	...	...
24	Ráwalpindi	2	2	1	1	20 0 0	20 0 0
25	Hazára	...	...	...	...	...	...
26	Pesháwar	...	...	...	...	...	...
27	Kohát	8	9	6	3	56 0 0	...
28	Bannu	...	...	...	...	...	...
29	Dera Ismail Khan	...	...	...	...	...	...
30	Dera Gházi Khan	10	17	16	1	117 8 0	...
31	Muzaffargarh	...	...	...	...	...	...
	Total	45	54	46	8	563 8 0	20 0 0
	Total of previous year	77	90	69	21	1,051 8 0	...

LAHORE:

Date 25th June 1901.

C. G. PARSONS, MAJOR,

Superintendent of Stamps, Panjáb.

STAMP STATEMENT VII.

SHOWING RESULT OF ACTION TAKEN BY COLLECTOR TO TEST VALUATION OF ESTATES FOR WHICH APPLICATIONS FOR PROBATE AND LETTERS OF ADMINISTRATION WERE PUT IN IN THE YEAR ENDING 31ST MARCH 1901.

Serial No.	DISTRICT.	Number of cases reported to Collector, section 19 H.	Number of such cases in which inquiries were instituted.	Amount of Court-fee originally paid in cases inquired into.	Amount of deficit Court-fees required.	Penalty.	REMARKS.
1	2	3	4	5	6	7	8
				Rs. a. p.	Rs. a. p.	Rs.	
1	Hissár	1	1	2,306 0 0	646 0 0	...	
2	Rohtak	1	1	74 8 0	...	...
3	Gurgáon ... ..	...	...	...	...	...
4	Delhi ... ..	...	...	...	...	...
5	Karnál... ..	...	...	...	...	...
6	Umballa	4	...	324 0 0	...	...
7	Simla	6	6	962 0 0	20 0 0	...	
8	Kángra ... ..	...	...	...	...	...
9	Hoshiárpur ... ..	...	...	...	...	...
10	Jullundur ... ..	...	...	...	...	...
11	Ladhiána	9	9	74 2 0	...	...
12	Ferozepore	3	2	*326 0 0	...	...	*Of this sum Rs. 126 were paid in Chief Court in one of the cases.
13	Mooltan ... ..	...	...	...	...	...
14	Jhang ... ..	...	...	...	...	...
15	Montgomery ... ..	...	...	...	...	...
16	Lahore	9	5	918 0 0	228 0 0	...	
17	Amritsar ... ..	...	...	...	...	...
18	Gurdáspur ... ..	...	...	...	...	...
19	Siálkot	5	...	...	...	...
20	Gujrát ... ..	...	...	...	...	...
21	Gujránwála ... ..	...	...	...	...	...
22	Shahpur ... ..	...	...	...	...	...
23	Jhelum ... ..	...	...	...	...	...
24	Ráwalpindi	7	7	1,008 0 0	...	...
25	Hazára ... ..	...	...	...	...	...
26	Pesháwar ... ..	...	...	...	...	...
27	Kohát ... ..	...	...	...	...	...
28	Bannu ... ..	...	...	...	...	...
29	Dera Ismail Khan ... ..	...	...	...	...	...
30	Dera Gházi Khan ... ..	...	...	...	...	...
31	Muzaffargarh ... ..	...	...	...	...	...
	Total	45	31	5,992 10 0	894 0 0	...	
	Total of previous year	13	5	254 6 0	...	...

LAHORE:

Dated 6th July 1901. }

C. G. PARSONS, MAJOR,

Superintendent of Stamps, Punjab.

No. 1907, dated Lahore, 1st August 1901.

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

I AM directed to acknowledge receipt of your letter No. 142 S., dated 17th July 1901, submitting the Stamp Returns for 1900-01, with remarks by the Superintendent of Stamps and a Note on the Returns by the Financial Commissioner.

2 With reference to paragraph IV of the Financial Commissioner's Note, I am to point out that in the year 1899-1900 there was an increase of Rs. 74,273 in the sale of "Impressed Sheets" as compared with the previous year, and consequently, although there was a decrease of Rs. 18,400 in the year under report, the sale of "Impressed Sheets" was still above normal. The increase in 1899-1900 was attributed to the stimulus given to alienations of land by the prevailing scarcity, and as the scarcity continued through a portion of the year under report, the Lieutenant-Governor is inclined to think that it was the chief cause of the continued high sale in 1900-01, although, as remarked by the Financial Commissioner, it is probable that money-lenders were active in endeavouring to acquire land before Act XIII of 1900 became law.

3. I am to point out that the final revised estimate for 1900-01 and the actuals of 1899-1900 as finally published by the Accountant-General were, "Sales of plain paper to be used with Court-fee Stamps" being excluded, Rs. 42,32,000 and Rs. 42,59,111 respectively, and not the sums given by the Superintendent in his remarks on Statement I, which appear to have been taken from an early edition of the Accountant-General's figures.

4. The Lieutenant-Governor will be glad to learn the result of the inquiry referred to in paragraph III of the Financial Commissioner's Note.

No. 1908, dated Lahore, 1st August 1901.

From—A. H. DIACK, Esquire, Revenue and Financial Secretary to Government, Punjab,
To—The Secretary to the Government of India, Finance and Commerce Department.

I AM directed to submit, with reference to paragraph 10 of the Government of India's Resolution No. 2316 S. R., dated 8th May 1901, the Annual Stamp Returns for the Punjab for the year 1900-01, together with Remarks by the Superintendent of Stamps and a Note by the Financial Commissioner. A copy of my letter of to-day's date, No. 1907, acknowledging the receipt, is also forwarded for the information of the Government of India.

