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NOTE ON THE STAMP STATEMENTS  
OF THE  
PUNJAB  
FOR THE YEAR  
1903 -1904 .

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PUNJAB STAMP REPORT FOR 1903 -04.

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NOTE

ON THE

STAMP STATEMENTS

OF THE

PUNJAB

FOR THE YEAR 1903-1904.

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1904.





## Note on Stamp Statements for 1903-04.

*Statement I.*—The rise of nearly a lakh in the gross receipts is divided in fairly even proportions between the Stamp Act and the Court Fees Act. It apparently indicates a continuation of the process of recovery from the temporary effects of the Punjab Alienation of Land Act.

*Statement II.*—The increase in the sales of judicial stamps for the Province as a whole is insignificant. The general impression of District Officers is that litigation has increased: the correctness of this opinion is doubtful and plague has produced the reverse effect in some Districts, *e. g.*, in Ludhiána and Siálkot, and there is also a marked decrease in sales of judicial stamps in Kángra, which the Deputy Commissioner attributes to the operation of the Land Alienation Act. From Amritsar and Miánwáli it is stated that the Act causes money-lenders to have recourse to the Courts by preventing them from obtaining private settlements by sale or mortgage of land. The rise in Amritsar is only  $6\frac{1}{2}$ , and in Miánwáli only 5, per cent. on the figures of the preceding year.

*Statement III.*—The increase from Rs. 1,48,310 to Rs. 1,59,616 on account of one anna receipt stamps is very noticeable. Though special circumstances must have contributed to this sudden rise, there is undoubtedly a growing acquaintance with the law regarding receipt stamps which tends to the steady development of this branch of revenue. The Amritsar District reports that the agriculturist money-lender, who does a large proportion of the loan business there, keeps no account-book and therefore uses fewer receipt stamps and more impressed stamps. Even here, however, there is a very large increase in the income from one anna receipt stamps. The miscellaneous receipts in column 12 are on account of deficient stamp duty, fines and penalties. They have risen largely and are more than double what they were in 1901-02: a fact which apparently indicates closer attention on the part of the local Courts and officers to the requirements of the Stamp Law. Ludhiána, Ferozepore, Amritsar and Gujránwála show particularly large increases.

*Statement V.*—Shows that the Courts dealt with 2,755 cases against 1,588, and Collectors with 336 against 111.

*Statement VI.*—Prosecutions, however, show a drop from 15 to 7, a continuation of a steady diminution which has been going on for several years past.

*Appendix.*—In the letter of the Government of India, Finance and Commerce Department, No. 1714 S.R., dated 15th March 1904, instructions were given for the submission of a statement showing the extent of the business done in insurance policies. This is the outcome. It does not include the insurance business of the Postal Department, and is for other reasons of questionable completeness. Banks, or branches of Banks, situated in the Punjab, transact much business for Insurance Companies located outside the Province. Most of this business is probably excluded from the figures. One Bank acting on behalf of the Oriental Life Office protested against the requisition for particulars regarding renewals and re-insurance on the ground of the labour involved in compilation. The difficulties would be lessened by requiring each Province to furnish particulars in regard to those Companies only which have their registered offices within its area. But legislation on the English plan would be necessary to secure the submission of complete returns: as clerical labour for the compilation of official statistics is not voluntarily undertaken by men of business.

LAHORE :

Dated 15th June 1904.

H. J. MAYNARD,

Superintendent of Stamps, Punjab.



# STAMP STATEMENT I.

ABSTRACT OF RECEIPTS AND CHARGES IN THE PUNJAB FOR THE YEAR  
ENDING 31st MARCH 1904.

1	Receipts.	CHARGES.				Net Re- ceipts.	Cost of General Supervi- sion.	Cost of Stamps and Plain Paper supplied from Cen- tral Depot.
		Discount and Estab- lishment for sale of Stamps.	Refunds.	Other Charges.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act.	12,77,011	58,743	16,110	13,708	88,561	11,88,450	2,884	28,134
Under the Court Fees Act.	(a) 27,15,504	(b) 21,523	34,783	10,379	66,685	26,48,819	6,133	(c) 27,032
Total of the year 1903-04.	39,92,515	80,266	50,893	24,087	1,55,246	38,37,269	9,017	55,166
Total of previous year.	38,95,530	78,425	48,068	26,889	1,53,382	37,42,148	9,493	51,552

(a) Figures on account of sale of plain paper are excluded.

(b) Figures on account of discount on plain paper are excluded, but Rs. 291 on account of Punching Establishments in the Hoshiarpur and Jullundur Districts are included.

(c) Includes Rs. 14,280 on account of cost of plain paper.

LAHORE :

Dated 15th June 1904.

H. J. MAYNARD,

Superintendent of Stamps, Punjab.

## STAMP STATEMENT II.

SHOWING THE DETAILS OF RECEIPTS ON ACCOUNT OF JUDICIAL STAMPS IN THE  
PUNJAB FOR THE YEAR ENDING 31st MARCH 1904.

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 ... ..	68,398		1,867	27	70,292
2	Rohtak ... ..	62,251		1,770	9	64,030
3	Gurgáon ... ..	46,644		1,230	...	47,874
4	Delhi ... ..	1,54,975		2,141	24	1,57,140
5	Karnál ... ..	72,688		1,935	135	74,758
6	Ambála ... ..	1,06,719		3,000	202	1,09,921
7	Simla ... ..	23,935		292	102	24,329
8	Kángra ... ..	51,277		1,800	134	53,211
9	Hoshiárpur ... ..	1,38,736		4,035	298	1,43,069
10	Jullundur ... ..	1,41,235		3,907	797	1,45,939
11	Ludhiána ... ..	1,06,729		2,707	671	1,10,107
12	Ferozepore ... ..	1,49,824		3,472	146	1,53,442
13	Montgomery ... ..	42,218		1,087	11	43,316
14	Lahore ... ..	2,97,076		4,117	122	3,01,315
15	Amritsar ... ..	2,03,115		3,473	1,470	2,08,058
16	Gurdáspur ... ..	1,12,414		2,423	260	1,15,097
17	Siálkot ... ..	1,29,957		2,633	90	1,32,680
18	Gujránwála ... ..	1,08,311		2,070	12	1,10,393
19	Gujrát ... ..	63,776		1,822	130	65,728
20	Shahpur ... ..	73,249		1,942	19	75,210
21	Jhelum ... ..	74,082		2,220	170	76,472
22	Ráwalpindi ... ..	1,20,870		3,016	779	1,24,665
23	Miánwáli ... ..	60,985		1,605	59	62,649
24	Jhang ... ..	97,863		1,418	...	99,281
25	Mooltan ... ..	91,460		2,798	110	94,368
26	Muzaffargarh ... ..	57,068		1,470	22	58,560
27	Dera Gházi Khan ... ..	53,485		1,327	250	55,062
28	Kashmir Resident ... ..	115		...	...	115
	Total 1903-04 ... ..	27,09,455	...	61,577	6,049	27,77,081
	Total 1902-03 ... ..	26,47,467	...	60,798	5,285	27,13,550

Stamps for copies are not used in the Punjab.

LABORE: }

Dated 15th June 1904. }

H. J. MAYNARD,

Superintendent of Stamps, Punjab.

**STAMP STATEMENT III.**  
SHOWING DETAILS OF RECEIPTS ON ACCOUNT OF NON-JUDICIAL STAMPS IN THE  
PUNJAB FOR THE YEAR ENDING 31st MARCH 1904.

Serial No.	District.	Impressed Stamps.	Hundis, or Inland Bills of Exchange.	Impressed Labels or Special Adhesive Stamps.	Foreign Bill Stamps.	One-anna Receipt Stamps.	Share Transfer Stamps.	Stamps for Legal Practitioners' Licenses.	Notarial Stamps.	Forms for Cheques or Receipts.	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 ...	13,183	2,362	...	851	4,341	...	...	189	...	593	21,519
2	Rohtak ...	11,344	10	2	...	2,488	...	...	21	...	641	14,506
3	Gurgáon ...	8,488	154	2	...	2,392	...	...	1	...	459	11,496
4	Delhi ...	62,838	15,189	125	4,459	10,277	1,743	...	40	144	440	95,255
5	Karnál ...	21,900	112	21	...	4,109	...	...	45	...	511	26,698
6	Ambála ...	33,375	453	1,804	5	6,224	...	...	22	...	775	42,658
7	Simla ...	13,469	289	243	54	6,423	18	...	101	...	210	20,807
8	Kángra ...	18,662	15	150	...	2,622	...	...	347	...	354	22,150
9	Hoshiárpur ...	61,274	169	1,050	...	2,345	...	...	394	...	646	65,878
10	Jullundur ...	62,702	290	1,254	...	3,557	...	...	1	45	562	68,411
11	Ludhiána ...	33,823	1,303	23	...	3,951	...	...	9	...	2,685	41,794
12	Ferozepore ...	42,886	3,324	1,236	...	6,606	...	...	265	25	5,273	59,615
13	Montgomery ...	8,285	130	5	...	3,149	...	...	185	...	583	12,337
14	Lahore ...	94,025	3,818	30,387	940	21,943	414	3,500	60	17,194	855	1,73,136
15	Amritsar ...	1,03,585	11,316	1,981	2,111	10,679	...	...	114	547	1,908	1,32,241
16	Gurdáspur ...	46,761	14	...	...	3,442	...	...	18	...	121	50,356
17	Siálkot ...	51,086	387	1,552	40	6,078	...	...	...	1,011	1,783	61,937
18	Gujránwála ...	33,112	466	...	...	7,098	...	...	59	...	1,305	42,040
19	Gujrát ...	25,361	1	...	...	2,325	...	...	31	...	679	28,397
20	Shahpur ...	20,999	999	251	...	3,674	...	...	429	...	125	26,477
21	Jhelum ...	25,147	687	918	...	2,583	...	...	27	...	359	29,721
22	Ráwalpindi ...	49,310	2,144	987	158	9,973	18	...	15	315	2,098	65,018
23	Miánwáli ...	25,492	125	165	...	2,270	...	...	354	...	340	28,746
24	Jhang ...	27,274	772	392	...	14,859	...	...	369	...	2,231	45,897
25	Mooltan ...	27,207	1,386	2,252	...	8,700	...	...	136	...	1,781	41,462
26	Muzaffargarh ...	19,619	...	...	...	3,218	...	...	209	...	207	23,253
27	Dera Gházi Khan ...	20,011	89	33	...	4,246	...	...	538	...	229	25,146
28	Gilgit ...	...	...	...	...	44	...	...	...	...	...	44
29	Kashmir Resident ...	16	...	...	...	...	...	...	...	...	...	16
	Total 1903-04 ...	9,61,234	46,004	44,833	8,618	1,59,616	2,193	(a) 3,500	3,979	19,281	27,753	12,77,011
	Total 1902-03 ...	9,56,085	39,667	40,771	6,223	1,48,310	1,853	5,500	3,858	22,381	18,130	12,42,778

LAHORE:

(a) On account of Advocate Stamps only.

Dated 15th June 1904.

H. J. MAYNARD,

Superintendent of Stamps, Punjab.

## STAMP STATEMENT IV.

ARRANGEMENTS FOR THE VEND OF STAMPS IN THE PUNJAB DURING THE YEAR  
ENDING 31st MARCH 1904.

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	544	124	986	1,654
2	Rohtak ... ..	78	512	118	702	1,332
3	Gurgáon ... ..	14	384	82	556	1,022
4	Delhi ... ..	29	925	143	3,777	4,845
5	Karnál ... ..	99	569	129	1,376	2,074
6	Ambála ... ..	78	854	200	2,083	3,137
7	Simla ... ..	57	118	19	682	819
8	Kángra ... ..	139	462	120	1,126	1,708
9	Hoshiárpur ... ..	77	1,183	269	3,549	5,001
10	Jullundur ... ..	74	1,164	260	3,370	4,794
11	Ludhiána ... ..	168	856	180	2,055	3,091
12	Ferozepore ... ..	92	1,201	231	2,687	4,119
13	Montgomery ... ..	32	344	73	614	1,031
14	Lahore ... ..	155	1,850	274	5,370	7,494
15	Amritsar ... ..	83	1,559	222	6,260	8,051
16	Gurdáspur... ..	80	967	162	2,644	3,773
17	Siálkot ... ..	75	1,102	176	3,058	4,336
18	Gujránwála ... ..	83	883	138	2,053	3,074
19	Gujrát ... ..	103	557	121	1,565	2,243
20	Shahpur ... ..	76	613	130	1,276	2,019
21	Jhelum ... ..	85	645	148	1,503	2,296
22	Ráwalpindi ... ..	173	927	201	3,195	4,323
23	Miánwáli ... ..	69	538	107	1,482	2,127
24	Jhang ... ..	64	843	95	2,374	3,312
25	Mooltan ... ..	39	688	187	1,868	2,743
26	Mazaffargarh ... ..	83	496	98	1,273	1,867
27	Dera Gházi Khan... ..	76	448	88	1,256	1,792
28	Gilgit ... ..	...	...	...	3	3
	Total 1903-04 ... ..	(a) 2,271	21,232	4,105	58,743	84,080
	Total 1902-03 ... ..	2,246	20,653	4,052	57,472	82,177

(a) Includes 319 Sub-Post Masters specially licensed to sell Non-Judicial Stamps.

LAHORE :

Dated 15th June 1904.

H. J. MAYNARD,

Superintendent of Stamps, Punjab.

## STAMP STATEMENT V.

INSUFFICIENTLY STAMPED OR UNSTAMPED INSTRUMENTS ON WHICH DUTY AND PENALTY WERE LEVIED BY CIVIL COURTS AND COLLECTORS IN THE PUNJAB DURING THE YEAR ENDING 31ST MARCH 1904.

Serial No.	DISTRICT.	By COURTS OR PERSONS RECEIVING EVIDENCE UNDER SECTION 35 OF ACT II OF 1899.		By COLLECTORS UNDER SECTIONS 32, 37, 40 AND 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 ... ..	43	593	...	...
2	Rohtak ... ..	120	630	1	5
3	Gurgáon ... ..	75	416	1	22
4	Delhi ... ..	46	323	3	70
5	Karnál ... ..	89	510	...	...
6	Ambála ... ..	94	722	2	28
7	Simla ... ..	29	177	8	16
8	Kángra ... ..	48	334	3	15
9	Hoshiárpur ... ..	64	478	16	129
10	Jullundur ... ..	63	438	7	61
11	Ludbiána ... ..	263	2,600	12	75
12	Ferozepore ... ..	417	3,448	222	1,794
13	Montgomery ... ..	69	577	...	...
14	Lahore ... ..	77	589	14	257
15	Amritsar ... ..	223	1,618	24	256
16	Gurdáspur ... ..	18	103	...	...
17	Siáلكot ... ..	176	1,596	3	125
18	Gujránwála ... ..	148	1,270	4	35
19	Gujrát ... ..	70	679	...	...
20	Shahpur ... ..	15	100	7	13
21	Jhelum ... ..	80	349	...	...
22	Ráwalpindi ... ..	126	2,096	...	...
23	Miánwáli ... ..	29	333	1	6
24	Jhang ... ..	233	2,202	1	15
25	Mooltan ... ..	88	1,713	4	18
26	Muzaffargarh ... ..	34	207	...	...
27	Dera Gházi Khan ... ..	18	180	3	48
	Total 1903-04 ...	2,755	24,281	336	2,988
	Total 1902-03 ...	1,588	16,250	111	1,156

LAHORE:

Dated 15th June 1904.

H. J. MAYNARD,  
Superintendent of Stamps, Punjab.

## STAMP-STATEMENT VI.

STAMP PROSECUTIONS AND RESULTS IN THE PUNJAB DURING THE YEAR  
ENDING 31st MARCH 1904.

Serial No.	District.	Number of cases instituted.	NUMBER OF PERSONS.			Amount of fines imposed.	Amount of rewards disbursed.	REMARKS.
			Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8	9
						Rs.	Rs.	
1	Hissár ... ..	...	...	...	...	...	...	
2	Rohtak ... ..	1	1	1	...	10	...	
3	Gurgáon ... ..	...	...	...	...	...	...	
4	Delhi ... ..	...	...	...	...	...	50	The case in which this reward was paid was included in last year's statement. The appeal in the case was rejected in April 1903 and the reward was paid thereafter, hence shown in this year's statement.
5	Karnál ... ..	...	...	...	...	...	...	
6	Ambála ... ..	1	1	...	1	...	...	
7	Simla ... ..	...	...	...	...	...	...	
8	Kángra ... ..	...	...	...	...	...	...	
9	Hoshiárpur ... ..	...	...	...	...	...	...	
10	Jullundur ... ..	...	...	...	...	...	...	
11	Ludhiána ... ..	...	...	...	...	...	...	
12	Ferozepore ... ..	...	...	...	...	...	...	
13	Montgomery ... ..	...	...	...	...	...	...	
14	Lahore ... ..	...	...	...	...	...	...	
15	Amritsar ... ..	...	...	...	...	...	...	
16	Gurdáspur ... ..	...	...	...	...	...	...	
17	Siálkot ... ..	...	...	...	...	...	...	
18	Gujránwála ... ..	3	3	2	1	45	...	
19	Gujrát ... ..	1	1	...	1	...	...	
20	Shahpur ... ..	1	1	1	...	5	...	
21	Jhelum ... ..	...	...	...	...	...	...	
22	Ráwalpindi ... ..	...	...	...	...	...	...	
23	Miánwáli ... ..	...	...	...	...	...	...	
24	Jhang ... ..	...	...	...	...	...	...	
25	Mooltan ... ..	...	...	...	...	...	...	
26	Muzaffargarh ... ..	...	...	...	...	...	...	
27	Dera Gházi Khan ... ..	...	...	...	...	...	...	
	Total 1903-04 ...	7	7	4	3	60	50	
	Total 1902-03 ...	15	18	9	9	181	...	

LABORE:

Dated 15th June 1904. }

H. J. MAYNARD,

Superintendent of Stamps, Punjab.



## STAMP STATEMENT VII.

SHOWING RESULT OF ACTION TAKEN BY COLLECTORS, TO TEST VALUATION OF ESTATES FOR WHICH APPLICATIONS FOR PROBATE AND LETTERS OF ADMINISTRATION WERE PUT IN, IN THE PUNJAB DURING THE YEAR ENDING 31st MARCH 1904.

Serial No.	District.	Number of cases reported to Collectors, Section 19H of the Court Fees Act.	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.	Rs.	Rs.	
1	Hissár	...	...	...	...	...	
2	Rohtak	...	...	...	...	...	
3	Gurgáon	...	...	...	...	...	
4	Delhi	...	8	8	172	...	
5	Karnál	...	...	...	...	...	
6	Ambála	...	10	10	569	...	
7	Simla	...	...	...	...	...	
8	Kángra	...	...	...	...	...	
9	Hoshiárpur	...	...	...	...	...	
10	Jullundur	...	...	...	...	...	
11	Ludhiána	...	9	9	*...	*...	
12	Ferozepore	...	...	...	...	...	
13	Montgomery	...	...	...	...	...	
14	Lahore	...	11	5	1,104	...	
15	Amritsar	...	...	...	...	...	
16	Gardáspur	...	...	...	...	...	
17	Siálkot	...	...	...	...	...	
18	Gujránwála	...	...	...	...	...	
19	Gujrát	...	...	...	...	...	
20	Shahpur	...	...	...	...	...	
21	Jhelum	...	...	...	...	...	
22	Ráwalpindi	...	7	7	2,515	106	
23	Miánwáli	...	...	...	...	...	
24	Jhang	...	...	...	...	...	
25	Mooltan	...	...	...	...	...	
26	Muzaffargarh	...	...	...	...	...	
27	Dera Gházi Khan	...	...	...	...	...	
Total 1903-04		...	45	39	4,360	106	
Total 1902-03		...	49	28	2,530	818	

\* In these 9 cases of letters of administration the value of the property was in each case less than Rs. 1,000, hence no Court-fee paid, Art. 16, Schedule I, to the Court Fees Act VII of 1870.

LAHORE:

Dated 15th June 1904.

H. J. MAYNARD,  
Superintendent of Stamps, Punjab.

## APPENDIX.

STATEMENT OF INSURANCE BUSINESS TRANSACTED IN THE PUNJAB DURING THE YEAR 1903-04.

NAME OF COMPANY OR DISTRICT.	SEA INSURANCE (INLAND AND OVERLAND).			FIRE INSURANCE.			ACCIDENT AND SICKNESS INSURANCE.			LIFE INSURANCE.		
	Number of Policies issued.	Amount insured.	Stamp duty paid.	Number of Policies issued.	Amount insured.	Stamp duty paid.	Number of Policies issued.	Amount insured.	Stamp duty paid.	Number of Policies issued.	Amount insured.	Stamp duty paid.
NATURE OF INSURANCE.												
(a). ORIGINAL.												
*Punjab Banking Company, Limited, Lahore.	...	...	...	12	Rs. 1,44,500	Not specified, as the amount was paid in Calcutta.	...	Rs. ...	Rs. ...	97	Rs. 2,68,500	Rs. 101
Bhārat Insurance Company, Limited, Lahore.	...	...	...	...	...	...	+ 20	24,750	12	200	3,85,256	163
Ambāla ...	...	...	...	14	1,13,500	No record kept.	...	...	...	2	14,000	No record kept.
Simla...	...	...	...	14	1,99,500	Rs. 52	...	...	...	14	96,000	32
Total	...	...	...	40	4,57,500	52	20	24,750	12	408	7,63,756	296
(b). RENEWALS.												
Ambāla ...	...	...	...	3	12,000	No record kept.	...	...	...	3	10,000	No record kept.
Simla...	...	...	...	77	11,70,000	...	1	5,000	...	119	5,95,750	...
Amritsar ...	...	...	...	11	5,81,500	...	...	...	...	...	...	...
Rāwalpindi ...	...	...	...	2	78,000	One anna on each.	...	...	...	...	...	...
Total	...	...	...	93	18,41,500	...	1	5,000	...	122	6,05,750	...
(c). RE-INSURANCE.												
Nil.												

\* The statistics of Life Insurance are of the Oriental Life Office only. As regards the statistics of Renewals and Re-insurance the Joint Secretary says that their collection would entail more labour than they can conveniently afford.

+ These Policies are of " Guarantee of Fidelity Insurance."

LAHORE

H. J. MAYNARD,

Date 15th June 1904.

Superintendent of Stamps, Punjab.



