

NOTE

ON THE

STAMP STATEMENTS

IN THE

PUNJAB,

FOR THE YEAR 1905-06.

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Lahore:

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Contractors for Printing to the Punjab Government.

1906.

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1905-06



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**NOTE ON THE STAMP STATEMENTS  
IN THE PUNJAB FOR THE YEAR  
1905-06.**

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PUNJAB,

FOR THE YEAR 1905-06.

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Lahore:

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

1906.





## Note on Stamp Statements for 1905-1906.

THE receipts amount to Rs. 38,42,119, or two lakhs less than in 1904-1905.

Statement I. The charges have fallen by Rs. 5,470, the only head of charge which shows an increase being "refunds," where the increase is due to the refund of the value of some large stamps in Simla and Multan and to the return of One anna receipt stamps into the Treasuries. The net receipts are Rs. 36,78,447, or nearly two lakhs below last year's.

Statement II. The sale of Court-fee stamps has brought in 2½ lakhs less than last year. Many Deputy Commissioners explain the decrease by the extension of the limitation for money suits lately enacted, and at first sight this would seem the most likely cause, but it does not explain why the sales show a decrease only in the first nine months of the year and an increase of Rs. 74,429 in January, February and March. More probably plague and scarcity deterred money-lenders from suing until the favourable winter rains brought promise of plenty.

Statement III. Non-Judicial stamps show an increase of ₹30,647, but, as in the case of Court-fees, the whole of the increase is confined to the last quarter of the year, the other quarters showing a decrease. The decrease in the sales of the abolished receipt stamp calls for no remark: half of the increase of ₹86,474 under impressed stamps occurs in Delhi, Lahore, Amritsar, and is probably due not to agricultural depression but to commercial prosperity; the remainder of the increase under this head, which set in during the quarter October to December was probably due to the poor kharif harvest, which drove the people to borrowing money to meet their debts and the land revenue demand: the rise of ₹16,960 in hundis is due to brisk trade in Delhi and Amritsar; the increase under impressed labels to the stamping at the central office of a greater number of instruments including a large number of conveyances of land in the Jhelum colony.

Statement IV. The decrease in the number of stamp vendors is more apparent than real, for sub-postmasters, who sell stamps without a license, have been excluded from column 3. The fall in the discount figures follows the fall in sales.

Statements V to VII.

The remaining statements call for no remarks.

LAHORE:

Dated 14th June 1906.

W. S. HAMILTON,

Offg. Superintendent of Stamps, Punjab.

STAMP STATEMENT

AT THE END OF THE YEAR THE CHIEF OF THE BUREAU FOR THE YEAR ENDING

MADE UP

DATE	DESCRIPTION	AMOUNT	CHECK NO.	BANK
1900-01-01	Balance forward	100.00		
1900-01-15	Received from [illegible]	50.00	101	Bank of America
1900-02-01	Received from [illegible]	25.00	102	Bank of America
1900-02-15	Received from [illegible]	75.00	103	Bank of America
1900-03-01	Received from [illegible]	100.00	104	Bank of America
1900-03-15	Received from [illegible]	50.00	105	Bank of America
1900-04-01	Received from [illegible]	25.00	106	Bank of America
1900-04-15	Received from [illegible]	75.00	107	Bank of America
1900-05-01	Received from [illegible]	100.00	108	Bank of America
1900-05-15	Received from [illegible]	50.00	109	Bank of America
1900-06-01	Received from [illegible]	25.00	110	Bank of America
1900-06-15	Received from [illegible]	75.00	111	Bank of America
1900-07-01	Received from [illegible]	100.00	112	Bank of America
1900-07-15	Received from [illegible]	50.00	113	Bank of America
1900-08-01	Received from [illegible]	25.00	114	Bank of America
1900-08-15	Received from [illegible]	75.00	115	Bank of America
1900-09-01	Received from [illegible]	100.00	116	Bank of America
1900-09-15	Received from [illegible]	50.00	117	Bank of America
1900-10-01	Received from [illegible]	25.00	118	Bank of America
1900-10-15	Received from [illegible]	75.00	119	Bank of America
1900-11-01	Received from [illegible]	100.00	120	Bank of America
1900-11-15	Received from [illegible]	50.00	121	Bank of America
1900-12-01	Received from [illegible]	25.00	122	Bank of America
1900-12-15	Received from [illegible]	75.00	123	Bank of America
1901-01-01	Balance forward	100.00		

W. B. GAVINSON  
The Department of State, Bureau of

1900-01-01 100.00  
1900-01-15 50.00  
1900-02-01 25.00  
1900-02-15 75.00  
1900-03-01 100.00  
1900-03-15 50.00  
1900-04-01 25.00  
1900-04-15 75.00  
1900-05-01 100.00  
1900-05-15 50.00  
1900-06-01 25.00  
1900-06-15 75.00  
1900-07-01 100.00  
1900-07-15 50.00  
1900-08-01 25.00  
1900-08-15 75.00  
1900-09-01 100.00  
1900-09-15 50.00  
1900-10-01 25.00  
1900-10-15 75.00  
1900-11-01 100.00  
1900-11-15 50.00  
1900-12-01 25.00  
1900-12-15 75.00  
1901-01-01 100.00

W. B. GAVINSON

State on Stamp Statements for 1900

## STAMP STATEMENT I.

ABSTRACT OF RECEIPTS AND CHARGES IN THE PUNJAB FOR THE YEAR ENDING 31st  
MARCH 1906.

	Receipts.	CHARGES,				Total.	Net Receipts.	Cost of General Supervision.	Cost of Stamps and Plain Paper supplied from Central Depot.
		Discount and Establishment for sale of Stamps.	Refunds.	Other Charges.					
1	2	3	4	5	6	7	8	9	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under the Stamp Act.	13,44,454	59,153	24,396	9,724	93,273	12,51,181	3,160	15,620	
Under the Court-fees Act.	24,97,665	(a) 23,389	38,490	8,520	70,399	24,27,266	5,875	19,579	
Total of 1905-06 ...	38,42,119	(a) 82,542	62,886	18,244	1,63,672	36,78,447	9,035	35,199	
Total of 1904-95 ...	40,43,287	84,927	56,228	27,987	1,69,142	38,74,145	9,166	55,378	

(a). Includes Rs. 300 on account of punching establishments in the Hoshiarpur and Jullundur Districts.

LIAHORE :

Dated 14th June 1906. }

W. S. HAMILTON,

Offg. Superintendent of Stamps, Punjab.

STAMP

## STAMP STATEMENT II.

SHOWING THE DETAILS OF RECEIPTS ON ACCOUNT OF JUDICIAL STAMPS IN THE  
PUNJAB FOR THE YEAR ENDING 31ST MARCH 1906.

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.
1	Hissár ... ..	70,147		1,860	110	72,117
2	Rohtak ... ..	53,074		1,635	105	54,814
3	Gurgaon ... ..	35,828		1,050	11	36,889
4	Delhi ... ..	1,42,997		2,310	497	1,45,804
5	Karnál ... ..	61,739		2,130	32	63,901
6	Ambala ... ..	97,556		2,850	656	1,01,062
7	Simla ... ..	25,173		247	31	25,451
8	Kángra ... ..	40,230		1,432	...	41,662
9	Hoshiárpur ... ..	1,28,154		4,410	805	1,33,369
10	Jullundur ... ..	1,24,651		4,012	364	1,29,027
11	Ludhiána ... ..	88,177		2,490	174	90,841
12	Ferozepore ... ..	1,32,954		3,307	61	1,36,322
13	Montgomery ... ..	27,096		945	10	28,051
14	Lahore ... ..	2,94,830		4,830	309	2,99,969
15	Amritsar ... ..	1,75,862		3,398	985	1,80,245
16	Gurdáspur ... ..	1,12,914		2,062	633	1,15,609
17	Siálkot ... ..	1,11,860		2,580	202	1,14,642
18	Gujránwála ... ..	86,512		1,793	238	88,543
19	Gujrát ... ..	61,452		1,912	55	63,419
20	Shahpur ... ..	55,490		1,680	189	57,359
21	Jhelum .... ..	57,846		1,297	185	59,322
22	Ráwalpindi ... ..	92,651		2,520	382	95,553
23	Attock ... ..	21,412		877	141	22,430
24	Miánwáli ... ..	50,291		1,590	187	52,068
25	Lyallpur ... ..	51,564		570	14	52,148
26	Jhang ... ..	54,188		855	131	55,174
27	Multan ... ..	76,841		2,528	60	79,429
28	Muzaffargarh ... ..	52,924		1,590	...	54,514
29	Dera Gházi Khan ... ..	46,120		1,320	...	47,440
30	Kashmir Resident ... ..	491		...	...	491
	Total 1905-06 ... ..	24,31,018	...	60,080	6,567	24,97,665
	Total 1904-05 ... ..	26,60,836	...	61,707	6,937	27,29,480

Stamps for copies are not used in the Punjab.

LAHORE :

Dated 14th June 1906.

W. S. HAMILTON,

Offg. 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 1906.

Serial No.	District.	Impressed Stamps.	Handis, 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.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	16,466	2,559	...	676	2,275	...	...	220	...	556	22,752
2	Rohtak	13,169	...	2	...	1,223	...	...	18	1	321	14,734
3	Gurgaon	10,199	274	...	...	1,569	...	...	4	...	471	12,517
4	Delhi	75,582	21,541	26	4,862	6,341	436	...	59	54	1,011	1,09,912
5	Karnal	23,346	114	...	...	2,838	...	...	55	...	707	27,060
6	Ambala	36,034	643	38	45	2,962	...	1,670	28	...	1,308	42,728
7	Simla	10,604	275	148	221	4,393	400	...	92	...	1,214	17,347
8	Kangra	16,616	9	...	...	1,255	...	...	281	...	415	18,576
9	Hoshiarpur	62,586	145	...	...	1,340	...	1,138	443	...	676	66,328
10	Jullundar	65,122	311	...	...	2,064	...	1,265	29	70	359	69,220
11	Ludhiana	37,266	1,805	7	...	2,271	...	...	14	...	1,202	42,565
12	Ferozepore	51,180	5,416	4	2	3,886	...	1,490	555	25	5,581	68,139
13	Montgomery	9,570	227	5	...	2,178	...	...	160	1	228	12,369
14	Lahore	1,10,399	5,218	33,351	1,383	14,265	706	11,082	380	20,287	660	1,97,731
15	Amritsar	1,17,418	21,826	873	2,876	7,248	...	...	118	464	1,148	1,51,971
16	Gurdaspur	5,624	...	40	...	2,275	...	...	40	...	178	57,157
17	Sialkot	58,349	325	11	34	3,694	...	1,770	7	1,600	1,163	66,953
18	Gujranwala	33,480	496	...	...	4,478	...	20	64	...	441	35,979
19	Gujrat	24,238	...	...	...	1,307	...	...	33	...	234	25,812
20	Shahpur	21,175	929	2,658	...	2,125	...	475	374	...	182	29,918
21	Jhelum	19,751	561	4	5	1,442	...	955	49	...	444	23,211
22	Rawalpindi	35,728	1,992	184	404	5,520	61	1,050	73	449	773	46,234
23	Attock	19,159	40	3	...	565	...	...	137	...	202	20,106
24	Mianwali	24,622	230	...	...	1,147	...	195	453	...	162	26,809
25	Lyalpur	10,921	667	29	...	6,045	...	445	323	...	908	19,338
26	Jhang	18,827	614	16	...	2,745	...	390	108	...	800	23,500
27	Multan	34,260	1,389	16	...	4,578	...	1,885	175	...	656	42,959
28	Muzaffargarh	21,709	...	...	...	1,651	...	15	241	...	269	23,885
29	Dera Ghazi Khan	24,210	90	15	...	2,484	...	...	584	...	215	27,598
30	Gilgit	...	...	...	...	46	...	...	...	...	...	46
Total of 1905-06		10,56,610	67,696	37,430	10,508	96,210	1,603	23,845	5,117	22,951	22,484	13,44,454
Total of 1904-05		9,70,136	50,736	25,497	10,997	1,73,775	1,111	22,660	4,467	24,368	30,060	13,13,807

LAHORE:

Dated 14th June 1906.

W. S. HAMILTON,

Offg. Superintendent of Stamps, Punjab.

## STAMP STATEMENT IV.

ARRANGEMENTS FOR THE VEND OF STAMPS IN THE PUNJAB DURING THE YEAR ENDING  
31st MARCH 1906.

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	Hissar ... ..	16	539	124	944	1,607
2	Rohtak ... ..	22	418	109	694	1,221
3	Gurgaon ... ..	39	307	70	589	966
4	Delhi ... ..	35	859	154	4,147	5,160
5	Karnal ... ..	46	523	142	1,351	2,016
6	Ambala ... ..	68	759	190	2,012	2,961
7	Simla ... ..	11	126	16	577	719
8	Kangra ... ..	84	361	95	938	1,394
9	Hoshiarpur ... ..	72	1,087	294	3,543	4,924
10	Jullundur ... ..	101	1,066	267	3,407	4,740
11	Ludhiana .. ...	68	731	166	2,046	2,943
12	Ferozepore ... ..	98	1,097	220	2,889	4,206
13	Montgomery ... ..	30	233	63	596	892
14	Lahore ... ..	167	1,750	322	5,423	7,495
15	Amritsar ... ..	83	1,361	226	7,108	8,695
16	Gurdaspur ... ..	86	985	138	2,912	4,035
17	Sialkot ... ..	67	978	172	3,311	4,461
18	Gujranwala ... ..	83	741	120	1,882	2,743
19	Gujrat ... ..	110	540	128	1,420	2,088
20	Shahpur ... ..	79	480	112	1,165	1,757
21	Jhelum ... ..	69	504	86	1,131	1,721
22	Rawalpindi ... ..	149	725	168	2,143	3,036
23	Attock ... ..	59	202	59	1,026	1,287
24	Mianwali ... ..	81	440	106	1,348	1,894
25	Lyalpur ... ..	47	410	38	934	1,382
26	Jhang ... ..	48	447	57	1,162	1,666
27	Multan ... ..	33	583	169	1,850	2,602
28	Muzaffargarh ... ..	44	454	106	1,280	1,840
29	Dera Ghazi Knan ... ..	44	378	88	1,322	1,788
30	Gilgit ... ..	...	...	...	3	3
	Total 1905-06 ...	1,939	19,084	4,005	59,153	82,242
	Total 1904-05 ...	2,359	20,688	4,110	59,829	84,627

LAHORE:

Dated 14th June 1906.

W. S. HAMILTON,

Offg. 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 1906.

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	Hissar ... ..	65	509	...	...
2	Rohtak ... ..	62	312	...	...
3	Gurgaon ... ..	77	444	1	2
4	Delhi ... ..	38	381	12	69
5	Karnal ... ..	130	687	1	20
6	Ambala... ..	49	1,054	6	155
7	Simla ... ..	16	92	14	1,105
8	Kangra... ..	49	404	...	...
9	Hoshiarpur ... ..	41	466	20	152
10	Jullundur ... ..	36	191	88	110
11	Ludhiana ... ..	101	959	11	200
12	Ferozepore ... ..	370	4,126	182	1,451
13	Montgomery ... ..	22	224	...	...
14	Lahore ... ..	55	559	4	96
15	Amritsar ... ..	93	948	16	184
16	Gurdaspur ... ..	15	16	28	145
17	Sialkot ... ..	129	980	9	65
18	Gujranwala ... ..	40	439	...	...
19	Gujrat ... ..	22	234	...	...
20	Shahpur ... ..	13	182	...	...
21	Jhelum... ..	69	413	1	1
22	Rawalpindi ... ..	36	767	...	...
23	Attock ... ..	22	202	...	...
24	Mianwali ... ..	28	142	6	19
25	Lyallpur ... ..	132	896	3	11
26	Jhang ... ..	98	773	3	27
27	Multan ... ..	54	571	51	83
28	Muzaffargarh ... ..	39	260	...	...
29	Dera Ghazi Khan ... ..	7	194	1	21
	Total 1905-06 ...	1,908	17,425	456	3,916
	Total 1904-05 ...	2,610	24,734	392	4,002

LABORE :

Dated 14th June 1906.

W. S. HAMILTON,

Offg. Superintendent of Stamps, Punjab.

## STAMP STATEMENT VI.

STAMP PROSECUTIONS AND RESULTS IN THE PUNJAB DURING THE YEAR ENDING 31st  
MARCH 1906.

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
1	Hissar ... ..	1	1	1	...	Rs. 5	Rs. ...	
2	Rohtak ... ..	...	...	...	...	...	...	
3	Gurgaon ... ..	...	...	...	...	...	...	
4	Delhi ... ..	...	...	...	...	...	...	
5	Karnal ... ..	...	...	...	...	...	...	
6	Ambala ... ..	...	...	...	...	...	...	
7	Simla ... ..	...	...	...	...	...	...	
8	Kangra ... ..	...	...	...	...	...	...	
9	Hoshiarpur ... ..	1	1	1	...	20	...	
10	Jullundur ... ..	...	...	...	...	...	...	
11	Ludhiana ... ..	1	1	...	1	...	...	
12	Ferozepore ... ..	3	3	3	...	25	...	
13	Montgomery ... ..	...	...	...	...	...	...	
14	Lahore ... ..	...	...	...	...	...	...	
15	Amritsar ... ..	...	...	...	...	...	...	
16	Gurdaspur ... ..	...	...	...	...	...	...	
17	Sialkot ... ..	...	...	...	...	...	...	
18	Gujranwala ... ..	...	...	...	...	...	...	
19	Gujrat ... ..	...	...	...	...	...	...	
20	Shahpur ... ..	...	...	...	...	...	...	
21	Jhelum ... ..	...	...	...	...	...	...	
22	Rawalpindi ... ..	...	...	...	...	...	...	
23	Attock ... ..	...	...	...	...	...	...	
24	Mianwali ... ..	...	...	...	...	...	...	
25	Lyalpur ... ..	...	...	...	...	...	...	
26	Jhang ... ..	1	2	2	...	10	...	
27	Multan ... ..	...	...	...	...	...	...	
28	Muzaffargarh ... ..	...	...	...	...	...	...	
29	Dera Ghazi Khan ... ..	...	...	...	...	...	...	
	Total 1905-06 ... ..	7	8	7	1	60	...	
	Total 1904-05 ... ..	8	31	7	24	96	...	

LAHORE :

Dated 14th June 1906.

W. S. HAMILTON,

Offg. 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 IN THE YEAR ENDING 31st MARCH 1906.

Serial No.	DISTRICT.	Number of cases reported to Collector, Section 19 H. 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 def- at Court-fees required.	Penalty.	REMARKS.
1	2	3	4	5	6	7	8
				Rs.	Rs.	Rs.	
1	Hissar	...	...	...	...	...	
2	Rohtak	...	...	...	...	...	
3	Gurgaon	...	...	...	...	...	
4	Delhi	...	11	11	1,050	...	
5	Karnal	...	...	...	...	...	
6	Ambala	...	9	9	697	...	
7	Simla	...	1	1	40	...	
8	Kangra	...	...	...	...	...	
9	Hoshiarpur	...	...	...	...	...	
10	Jullundur	...	...	...	...	...	
11	Ludhiana	...	6	4	281	...	
12	Ferozepore	...	1	...	...	...	
13	Montgomery	...	...	...	...	...	
14	Lahore	...	1	1	449	2	...
15	Amritsar	...	...	...	...	...	
16	Gurdaspur	...	...	...	...	...	
17	Sialkot	...	6	...	149	...	
18	Gujranwala	...	...	5	...	...	
19	Gujrat	...	...	...	...	...	
20	Shahpur	...	...	...	...	...	
21	Jhelum	...	...	...	...	...	
22	Rawalpindi	...	7	7	505	...	
23	Attock	...	...	...	...	...	
24	Mianwali	...	...	...	...	...	
25	Lyalpur	...	...	...	...	...	
26	Jhang	...	...	...	...	...	
27	Multan	...	...	...	...	...	
28	Muzaffargarh	...	...	...	...	...	
29	Dera Ghazi Khan	...	...	...	...	...	
	Total 1905-06	...	42	38	3,171	2	...
	Total 1904-95	...	51	35	2,032	79	...

LAHORE :

Dated 14th June 1906.

W. S. HAMILTON,

Offg. Superintendent of Stamps, Punjab.

