# REPORT

ON THE

# Administration of the Stamp Department

OF THE

# PUNJAB

FOR THE YEARS 1905-06, 1906-07 AND 1907-08.

Published by Authority.

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1908.

# PUNJAB STAMP ADMINISTRATION REPORT FOR 1905-06, 1906-07 AND 1907-08.

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[Note.—The maximum limit fixed by the Government of India for this Report is 15 pages].

## TABLE OF CONTENTS.

Proceedings of His Honour the Lieutenant-Governor of the Punjab in the Financial Department, No. 1853, dated 3rd November 1908.

READ—

Report on the Administration of the Stamp Department, Punjab, for the three years 1905-06 to 1907-08, with the remarks of the Financial Commissioner thereon conveyed in his Secretary's No. 531, dated 27th August 1908.

REMARKS.—The stamps which are dealt with by the Superintendent of Stamps fall under two main categories, judicial and non-judicial, dealing with two separate classes of activity among the population of the Province.

2. So far as the judicial or court-fee stamps are concerned, the revenue received by the State is now 27½ lakhs. The income which exceeded 27 lakhs in the three years preceding 1905-06 fell to 25 lakhs in that year owing to the legislation of 1904, which enlarged the period of limitation in money suits from three to six years and has, for reasons already explained in the review of the Civil Justice Report, gradually risen from that sum to the present figure of 27½ lakhs.

3. The proceeds of the sale of non-judicial stamps (excluding the one-anna receipt stamps which were unified with the postage stamp in October 1905) has on the other hand risen with considerable steadiness from 11 lakhs in 1902-03 to 13½ lakhs in 1907-08. This increase is reflected, though with variations from year to year, in the data relating to stamps required for bills of exchange, for share transfers and for cheques or receipts, and the rise in this class of stamp revenue is a ground for satisfaction as representing the increased commercial activity of the province.

4. The administration of the Acts under which the above forms of stamp revenue are realized has continued to receive due attention at the hands both of District Officers and of the Superintendent of Stamps, and the defects pointed out by the latter in his report will doubtless receive the attention of the Financial Commissioner. The report presented by Mr. Hallifax on the progress of the last three years is clear and interesting, and the Lieutenant-Governor desires to record his thanks to that officer both for the report and for his administration of this department of his duties.

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ORDER.—Ordered that a copy of the Review, together with a copy of the report, be forwarded to the Government of India in the Finance Department, and that a copy of the review be forwarded to the Junior Secretary to the Financial Commissioner, Punjab, for communication to the Superintendent of Stamps; also that the review be published in the *Punjab Gazette*.

By order of His Honour the Lieutenant-Governor,

E. D. MACLAGAN,

*Chief Secretary to Government, Punjab.*

Punjab Government Press, Lahore—4-11 08—4094—236—C L.

No. 531.

FINANCIAL COMMISSIONER'S OFFICE :

*Lahore, dated 27th August* 1908.

FROM

R. C. BOLSTER, ESQUIRE,

*Junior Secretary to the Financial Commissioner, Punjab,*

To

THE HON'BLE MR. E. D. MACLAGAN,

*Chief Secretary to Government, Punjab.*

SIR,

I am directed to submit, with the following brief remarks of the Financial Commissioner, the report on the administration of the Stamp Department of the Punjab for the three years 1905-06 to 1907-08. Formal review has, under the instructions contained in paragraph 10 of Government of India (Finance and Commerce Department) Resolution No. 2316-S. R., dated 8th May 1901, been left to the Local Government.

Net receipts.

2. The annual average of total net receipts under both Acts has fallen from over 38½ *lakhs* in the preceding triennium to under 37¾ *lakhs* in the one under review, the rise of less than half a *lakh* gross under non-Judicial having been lost in the fall of 1¼ *lakhs* gross under Court-Fee stamps. The following figures for the last six years are interesting :—

| Year. | Total receipts from non-Judicial stamps, omitting one anna receipt stamps. | Total receipts from Court-Fee stamps. |
|---|---|---|
| | Rs. | Rs. |
| 1902-03 ... ... ... ... ... ... | 10,94,468 | 27,13,550 |
| 1903-04 ... ... ... ... ... ... | 11,17,395 | 27,77,081 |
| 1904-05 ... ... ... ... ... ... | 11,40,032 | 27,29,480 |
| 1905-06 ... ... ... ... ... ... | 12,48,244 | 24,97,665 |
| 1906-07 ... ... ... ... ... ... | 12,72,767 | 25,95,175 |
| 1907-08 ... ... ... ... ... ... | 13,50,071 | 27,51,132 |

It will be seen that they show on the one hand a steady rise in receipts from non-Judicial stamps ever since 1902-03 and on the other a sudden fall in 1905-06 in realisations from Court-Fee stamps with a recovery in the two following years, last year's receipts being about equal to the average of the previous triennium.

The growth of revenue under non-Judicial stamps is a healthy sign of the growing prosperity of the Province, and it is satisfactory to note the increase during the triennium in receipts under inland bills of exchange, foreign-bills, stamping of cheque-forms, *hundis* and share-transfer stamps. The explanation of the fluctuations in receipts under Court-Fee stamps during the last two triennia is no doubt to be sought in recent legislation, for it may be assumed that the effects upon the people of scarcity and plague were on the whole neutralised by the expansion in trade, of which the enhanced receipts under non-Judicial stamps above noticed are an index, and by the rise which has taken place in the value of land. Mr. Hallifax has commented upon the effects of the Land

Alienation and Punjab Loans Limitation Acts in his Report, though he has not referred to those of the Punjab Pre-emption Act. The volume of litigation connected with the latter is however much less than that connected with the two first-named Acts.

In the margin are reproduced figures, taken from the Provincial Reports on the Administration of Civil Justice, which show the number and value of Civil Suits instituted in the five years 1902 to 1906. Later information is not available. Here also there was a sudden fall in 1905 both in the number and the value of Civil Suits, which must undoubtedly have been mainly due to the passing of the Punjab Loans Limitation Act of 1904. Now that the extended period of limitation provided by that Act has expired for old debts, we may expect a considerable increase in the number of Civil Suits for money due.

| Year. | Number of Civil Suits. | Value in *lakhs* of Rupees. |
|---|---|---|
| 1902 ... ... ... | 2,19,592 | 239 |
| 1903 ... ... ... | 2,14,606 | 231 |
| 1904 ... ... ... | 2,10,145 | 263 |
| 1905 ... ... ... | 1,56,354 | 235 |
| 1906 ... ... ... | 1,67,350 | 232 |

It seems probable that part of the diminution in the number of Civil Suits which took place from 1902 to 1905 was due to the passing of the Punjab Alienation of Land Act in 1901, but the decrease was not very marked until 1905, and the total receipts from Court-Fee stamps during each of the three years from 1902-03 to 1904-05 was larger than it had been during the previous triennium.

General.

3. Recent figures illustrating the break-up, alluded to in paragraph 18 of the Report, of the monopoly which Treasurers formerly enjoyed in the sale of Court-Fee stamps were supplied in letters from this office Nos. 810, dated 8th November 1906 and 314, dated 22nd April 1908. Steps have lately been taken to secure the cancellation of unified stamps (*vide* paragraph 22 of the Report), and opinions have been invited from the Hon'ble Judges of the Chief Court and from all Commissioners and Deputy Commissioners upon the revised stamp rules alluded to in paragraph 23.

I have the honour to be,

Sir,

Your most obedient servant,

R. C. BOLSTER,

*Junior Secretary to the Financial Commissioner, Punjab.*

# REPORT

ON THE

# ADMINISTRATION OF THE STAMP DEPARTMENT

OF THE

# PUNJAB

## FOR THE YEARS 1905-06, 1906-07 AND 1907-08.

Summary of statistics of receipts and charges.

1. I append a statement, Appendix A, which compares the average annual figures of the triennium under report with those of the previous triennium. The receipts from the sale of impressed non-judicial stamps show an average annual increase of about $1\frac{3}{8}$ lakhs while the duty realised on account of bills of exchange, cheque forms, and share transfer stamps, has increased by nearly $\frac{1}{4}$ lakhs per annum. On the other hand, the receipts from the sale of court-fee stamps exhibit an average annual decrease of over $1\frac{1}{4}$ lakhs, while the discontinuance of the sale of one-anna receipt stamps has resulted in a decrease also exceeding $1\frac{1}{4}$ lakhs. In consequence the total receipts of the Stamp Department fell by an annual average of nearly Rs. 81,000, and as the annual average charges increased by Rs. 1,700 the net receipts, which averaged Rs. 37,73,419 were about Rs. 82,500 less than the annual average of the previous triennium.

Agricultural and other conditions, including litigation, which affected the use of court-fee and non-judicial impressed stamps in the triennium.

2. A comparison of the annual averages, however, throws little light on the prosperity of the people as evidenced by variations in the sale of Court-fee and non-judicial stamps. For this the conditions and figures of individual years have to be examined. The triennium 1902-05 commenced immediately after the introduction of the Punjab alienation of Land Act in 1901-02 and closed immediately after the introduction of the Punjab Loans Limitation Act which took effect from 23rd June 1904. The triennium was marked by a steady rise in receipts from the sale of judicial stamps. How much of the rise was caused by the operation of the Alienation of Land Act was not clear when the figures of the triennium were reviewed, but from the figures of the triennium now under report the Act does not seem to have increased litigation to any considerable extent. In the case of non-judicial impressed stamps, the first effect of the Act was a great decrease in their use, but the familiarity which the people have acquired with the provisions of the Act has brought about a steady increase in the number of such transfers of land as the Act permits both between zamindars and between zamindars and non-agriculturists, and in consequence the receipts for the sale of non-judicial impressed sheets have risen year by year since 1901-02. The Loans Limitation Act in 1904-05 had much less effect than had been anticipated. It was at first not fully understood and the realisations from the sale of court-fee stamps did not show any great fall immediately after its introduction. But its full effect was felt in 1905-06, and the postponement of suits or of the execution of fresh bonds till 1907-08, when the extended period of limitation expired in the case of many claims in which proceedings had been deferred, resulted in a diminution of litigation in 1905-06 and 1906-07 followed by a rise in 1907-08. The Act also had an effect in decreasing during 1905-07 the use of stamps for the renewal of bonds, though in 1907-08 it resulted in an increase of renewals, because the bonds matured at a time when the debtors were badly off. Throughout the triennium trade and commerce continued to increase, and the value of land also continued to rise. The year 1905-06 was marked by the prevalence of plague and by the poorness of the kharif harvest; in 1906-07 the agricultural conditions were favourable, but there was plague in a number of districts; and in 1907-08 the severity of plague relaxed, but the seasons were bad.]

Variations in the receipts from the sale of court-fee stamps.

3. In view of the above circumstances we may look in the case of court-fees for a great fall in the receipts of 1905-06 on account of the combined effects of scarcity, plague and the Loans Limitation Act, for some recovery in 1906-07, when the continued effect of the Loans Limitation Act was counteracted by the action of creditors in instituting suits to take advantage of the fair harvests, and of a further rise in 1907-08 when the first effects of the Loans Limitation Act had spent themselves and the institution of cases which had been deferred on its introduction, out-balanced the effects of scarcity. The return for these three years show that this was what happened. The receipts from the sale of court-fee stamps were, in 1905-06, 8·64 per cent. lower than in the previous year, while in 1906-07 and 1907-08 they exceeded the figures of the years immediately preceding by 3·9 per cent. and 6·1 per cent., respectively.

District variations in the receipts from the sale of court-fee stamps.

4. The variations in the receipts of court-fee stamps have, in most districts, been similar to those of the province. In 11 districts, however, the receipts fell in 1906-07, and in 2 of these, Gurgaon and Jhelum, as well as in two other districts, Hissar and Jullundur, they again fell in 1907-08. The special litigation which occurred in Hissar during the previous triennium has come to an end, and in all the districts referred to above the causes generally assigned for abnormal variations are the special severity of scarcity and plague. In Jullundur, however, the figures for 1906-07 were inflated by the extraordinary receipt of Rs. 22,505 on account of probate duty paid by the Faridkote State, and in Sialkot a special cause for an increase in receipts is said to be the institution of cases under Act XIII of 1859 in connection with canal works. For the variations in districts which follow the same course as in the province few special reasons have been given. In Shahpur the increase of population due to colonisation is mentioned. Lyallpur, Multan and Dera Ghazi Khan all report increased litigation, and in the first-named district the suits concerned were of high value. The Collector of Dera Ghazi Khan remarks that "the money-lending class has been particularly active in the institution of suits for the recovery of debts as, on account of the Punjab Alienation of Land Act, they cannot let accounts run on in the hope of getting land." Other districts do not specially refer to this effect of the Act. In Mianwali and Delhi settlement operations were accompanied by an increase of land suits. In Simla receipts increased because of the greater number of appeals which were filed and of the special payment in 1907-08 of Rs. 2,830 in one probate case. In Amritsar the insolvency of a number of firms gave rise to considerable litigation in 1906-07 and 1907-08. ~~The totals for the Lahore district are fairly steady, but there appears to have been a very considerable decrease during 1907-08 in ordinary litigation in the district, for the totals of that year include the extraordinary large realisations of Rs. 1,07,621 on account of duty on probates and letters of administration, which has usually amounted only to a few hundreds or thousands of rupees per annum. The Collector does not notice the matter.~~ In view of the distribution over all the province of the increase which has occurred in the receipts from the sale of court-fee stamps, and since this increase is not most marked in commercial centres, the statistics of the triennium under report differ from those of the preceding triennium, and indicate that increase of litigation has now affected rural as well as urban areas.

Miscellaneous receipts and recoveries on account of pauper suits under the Court Fees Act.

5. The average miscellaneous receipts on account of judicial stamps was Rs. 6,794 per annum as compared with Rs. 6,090 during the years 1902 to 1905. These miscellaneous receipts include recoveries on account of pauper suits, and such recoveries were made in most districts. The balance outstanding at the close of 1907-08 on account of pauper suits was Rs. 30,595, *viz.*, Rs. 8,895 on account of successful and of Rs. 21,700 on account of unsuccessful suits. The balances are considerable in Gurgaon, Delhi, Hoshiarpur, Jullundur, Ludhiana, Amritsar, Gurdaspur, Lahore and Rawalpindi, but efforts are being made to realise them as speedily as possible.

Variations in the receipts from the sale of non-judicial impressed stamps.

6. In the case of non-judicial impressed stamps a continual rise of receipts was to be expected in each year of the triennium on account of the increases of transfers under the Alienation of Land Act and the increased price of lands; in 1905-06 a special rise was caused by the scarcity; the rise was checked in 1906-07 by

agricultural prosperity; but in 1907-08 it received a double stimulus, by reason both of the scarcity and of the renewal of bonds on which proceedings had been deferred on account of the Loans Limitation Act. Accordingly we find that the receipts from the sale of non-judicial impressed stamps exceeded those of the previous year in 1905-06 by 8·8 per cent., in 1906-07 by 2·9 per cent., and in 1907-08 by 7 per cent.

District variations in the receipts from the sale of non-judicial impressed stamps.

7. In the case of non-judicial stamps 15 districts had increased receipts and 14 decreased during 1906-07, but in 1907-08 all districts except Hoshiarpur, Jullundur, Amritsar and Jhelum realised more than in the previous year, and in all districts except Rohtak, Delhi and Dera Ghazi Khan more than in 1905-06. The fluctuations in receipts are in no case violent, and no special causes are reported for them except in the case of Delhi. In Delhi the jewellery and piece-goods trades were adversely affected in 1905-06 to such an extent that traders were compelled to resort to mortgages and other similar means in order to meet their liabilities.

Hundis.

8. The income from the sale of hundis which increased in 1905-06 to Rs. 67,696, declined during the two succeeding years, and in 1907-08 was Rs. 59,106. There has, however, been an average increase of Rs. 17,196 per annum over the figures of the previous triennium, and this is due to the general expansion of trade generally and the high prices which have recently stimulated the trade in grain. The decrease of the last two years was a result of the insolvency of a number of firms in Amritsar which checked hundi dealings not only in Amritsar but in other large connected commercial centres.

Foreign bill stamps.

9. The realisations in districts from the sale of foreign bill stamps show an average increase of Rs. ~~8,896~~ per annum. Foreign trade is increasing. In Delhi the high quotations of the cloth market contributed to the increase. 2413

Cheques.

10. The number of cheques stamped in my office is rising steadily. As compared with the previous triennium the number of such cheques rose by 160,720, and the duty realised on them by Rs. 10,045. This large increase is due to the development of banking business in the Punjab.

Share transfer stamps.

11. The receipts on account of share transfer stamps show a considerable increase over those of the last triennium, and the number of such certificates stamped in my office has also increased.

The district receipts were lowest in 1905-06 when the market for shares in Lahore had not yet developed itself. The receipts in Lahore were Rs. 706 in 1905-06, Rs. 1,980 in 1906-07 and Rs. 1,584 in 1907-08. The dealings in this district are mostly in the shares of firms, mills, banks and factories established in the province. Delhi and Simla are the next most important centres for dealings in shares. The receipts in Simla were fairly constant, but in Delhi as the Deputy Commissioner notices, "there was a set back in 1904-05 due to numerous failures and fiascos, and this was only recovered in a small degree in 1905-06 and 1906-07, while there was a still further set back in 1907-08. Inquiry shows that the increases in 1905-06 and 1906-07 were mainly due to the manipulation of the shares of a single company." Rawalpindi is also taking a place as one of the centres for share transfers in the Punjab.

Receipts from the sale of notarial stamps.

12. On account of the sale and stamping of documents other than those which have been dealt with above there was an annual average increase of Rs. 14,~~188~~ per annum. Of this increase Rs. 2,330 per annum was due to the increased use of notarial stamps. The necessity of affixing these stamps to certificates in powers of attorney has been prominently brought to the notice of Collectors. The increase is no doubt due to the greater attention paid to this matter. It, however, is not uncommon to find the stocks of notarial stamps deficient in outlying treasuries. Adequate stocks should be maintained everywhere and the use of the stamps insisted upon whenever necessary.

The stamping of documents in my office.

13. The work done in my office exhibits a large increase. The case of cheque forms I have already dealt with. In the case of other documents, the number impressed in 1907-08 after adhesive labels had been fixed to them was 21,125, and these yielded income of Rs. 58,731 as stamp duty. The documents included 2,130 bonds, 6,545 agreements, 777 pleaders' certificates, 4,355 bills of exchange, 2,796 share certificates of Joint Stock Companies, 3,903 insurance policies, 69 leases and 550 other miscellaneous documents. As compared with the last year of the previous triennium, there has been a net decrease of 9,830 in the number of such documents, but in that year my office stamped 8,161 more leases than in 1907-08, while these leases are no longer required in such numbers for colonisation purposes, and it also stamped 25,530 more bonds than in 1907-08 because the North-Western Railway which formerly sent its indemnity bonds to be stamped now draw them up on impressed sheets.

Realisations of duty and penalties by Civil Courts and Collectors.

14. The number of cases of unstamped or insufficiently stamped documents dealt with under Act II of 1899 fell considerably and this fall was followed by a fall in the amount of duty and penalties levied on such documents. The duties and penalties averaged Rs. 25,314 per annum in the previous triennium against Rs. 21,603 in that under report. The figures hardly bear out the reports of Collectors that the Civil Courts are now generally more careful in checking the adequacy of the stamps affixed to documents which come before them. The value of a proper scrutiny is evidenced by the figures of Ferozepore where a very considerable decline in the realisations on account of deficient duty and penalty is ascribed to the transfer of Lala Ghasi Ram, Munsif, who paid particular attention to this matter. Deficiencies undoubtedly pass notice in a great number of cases, and it is very necessary that the Courts should take adequate care in safe-guarding the stamp revenue of Government. The proposal to reward clerical and ministerial officials for detecting deficiencies has been dropped.

Discontinuance of one-anna receipt stamps.

15. The sale of one-anna receipt stamps was discontinued from October 1905 when unified stamps were substituted for them. From the remarks made in one or two district reports it would appear that this has resulted in some inconvenience, because licensed vendors do not stock one-anna and half-anna stamps, and the public are not able to obtain them easily at post offices. The stocking of these stamps is a condition on which vendors are licensed, and the strict observance of this condition should be insisted upon.

Discount charges.

16. The charges on account of discount paid for court-fee stamps sold by vendors have decreased in proportion to the decreased sale of such stamps. In the case of non-judicial stamps there was an extraordinary fall in the payments of discount, because the allowance of one anna per rupee formerly made for one-anna receipt stamps ceased with the discontinuance of those stamps.

Refunds.

17. The refund charges in the case of stamps sold under both the Court-fees and the Stamp Acts show a steady increase year after year. This is due to the greater knowledge which holders of stamps now have as to their rights to claim refund. The refunds granted under Section 51 of the Stamp Act aggregated Rs. 901 as against Rs. 712 in the previous triennium. The amounts repaid to vendors on account of the stocks of one-anna receipt stamps which they returned in 1905-06 or were a special cause for the increase in that year of refunds made under the Stamp Act.

Stamp Vendors.

18. The number of persons licensed to sell stamps was, at the end of 1907-08, 2,060. In the first two years of the triennium under report the number of vendors was considerably less than the number licensed in the previous triennium, because postmasters who had been engaged only in the sale of one-anna receipt stamps were excluded from the returns. The increase which has subsequently taken place still leaves the number of vendors below what it was in any of the years 1902—05, but the requirements of the province are fully met by the arrangements which now obtain for the vend of stamps. The recent increase in the number of vendors is partly due to the issue of licenses for the sale of court-fee stamps to vendors who before had been

empowered only to sell non-judicial stamps. The monopoly which treasurers previously had in the sale of court-fee stamps has now been completely broken except only in three tahsils of Multan, and the necessary action is being taken in regard to these. Licenses have also been issued to those sub-postmasters who desired to sell non-judicial stamps, but their agency is not of any importance. The quantity of stamps sold by sub-postmasters is so extremely small as hardly to make it worth their while to hold licenses while their transactions are not open to inspection by Darogas, and their supervision is thus difficult.

Thumb impressions in vendors' registers.

19. As a general rule the thumb impressions taken by vendors in their sale registers are practically valueless. Daroghas were put through a special course of instruction in the taking of thumb impressions at Phillour, and it is a portion of their duty to instruct stamp vendors and to ensure the clearness of the impressions taken by them. This portion of their duty, however, has been considerably neglected. Unless the thumb impressions are really clear it is not worth while to trouble purchasers of stamps by having them taken. It it satisfactory to note that Collectors are giving more attention to this matter, and there are hopes that the thumb impressions in stamp vendors' registers will in the future improve, so as to become really valuable as a means of identification. No use has hitherto been made of them, though there can be little doubt that the fraudulent use of stamps is not unknown.

Offences and prosecutions.

20. No case of embezzlement of stamps came to light during the triennium. The average number of prosecutions was 7 per annum as against 10 in the period 1902—05. These concerned minor offences, such as the failure to stamp bonds entered in account books and the improper use of used or service stamps. Altogether 21 persons were brought to trial during the triennium, and of these 13 were convicted and fined Rs. 128. No reward was paid to informers. During the year 1907-08 postage labels of the value of Rs. 62 were lost at the Kasauli sub-treasury. The loss was made good by the District Treasurer, and the case was duly reported to the Accountant-General.

Verification by Collectors of value for probate and letters of administration.

21. The number of cases reported to Collectors under Section 19 H of the Court-fees Act averaged 73 as compared with 48 in the previous triennium. The returns indicate that no inquiries were made in 6 cases in Lahore, 5 in Kangra, and one in Sialkot. The requirements of the law, however, appear to have been duly complied with, and the amount of court-fees originally paid was found to be adequate except in respect of Rs. 42 which were realised in excess in the Lahore district in 1907-08.

Inspections of depots and record rooms.

22. My Personal Assistant, Munshi Taj-ud-din, Extra Assistant Commissioner, rendered valuable help in inspecting stamp depots and record rooms and the registers of stamp vendors. I also gave a considerable deal of time to inspections. The state of affairs found to exist in the depots was generally satisfactory, but I may note that the maintenance of the Treasurer's counterpart of the registers of stamps in the double lock is commonly neglected, and that in one instance stamps were issued twice upon a single indent. In the courts of Judicial Officers and in record rooms the rules laid down for the cancellation of stamps are not always strictly observed, and Judicial Officers as well as officers in charge of record rooms might with advantage give more attention than they do to this matter.

Revision of Stamp Rules and Registers.

23. In consequence of the arrangements which are now in force for the supply of the Punjab stamp depots from Karachi, the stamp rules require revision, and under the orders of the Financial Commissioner I have lately submitted a draft bringing them up to date. Moreover I have also submitted revised forms which were called for, for the registers maintained in double locks and tahsils, etc., as the forms now in use have a number of columns that are obsolete and can be simplified by the omission of these and in other ways.

Accountant-General's veriation of Departmental turns.

24. The Departmental Returns have, as usual, been compared month by month with the statements furnished by the Accountant-General, Punjab, and all discrepancies have been reconciled.

Conclusion.

25. The district reports and statements were due this year on the 15th of May. In spite, however, of repeated reminders by post and telegraph, the reports and statements for Montgomery and Sialkot were not received till the 13th of June, while those for Rawalpindi were delayed until the 18th of June. It has, therefore, been impossible to send the provincial report to the Press by the 1st of July.

C. J. HALLIFAX,

1st *July* 1908. *Superintendent of Stamps, Punjab.*

# APPENDIX A.

COMPARATIVE STATEMENT OF THE RECEIPTS AND CHARGES OF THE STAMP DEPARTMENT IN THE PUNJAB FOR THE YEARS 1902-05 AND 1905-08.

| Receipts and Charges. | Annual average in the Triennium. | |
|---|---|---|
| | 1902-05. | 1905-08. |
| A.—UNDER THE COURT-FEES ACT. | Rs. | Rs. |
| 1. Receipts from the sale of Court-fee Stamps ... ... | 26,72,586 | 25,46,552 |
| 2. Other receipts ... ... ... ... | 6,090 | 6,794 |
| 3. Total receipts ... ... ... | 26,78,676 | 25,53,346 |
| 4. Charges for discount ... ... ... | 20,858 | 19,734 |
| 5. " " refund ... ... ... ... | 35,784 | 37,795 |
| 6. " " Eshtablishment and miscellaneous ... | 12,229 | 9,475 |
| 7. Net receipts ... ... ... ... | 26,09,805 | 24,86,342 |
| B.—ON ACCOUNT OF THE SALE OF PLAIN PAPER. | | |
| 1. Receipts ... ... ... ... | 61,361 | 61,311 |
| 2. Discount ... ... ... ... | 4,089 | 4,085 |
| 3. Net receipts ... ... ... ... | 57,272 | 57,226 |
| C.—UNDER THE STAMP ACT. | | |
| 1. Receipts from the sale of impressed stamps ... ... | 9,62,485 | 11,01,451 |
| 2. " " " inland bills of exchange ... | 45,469 | 62,665 |
| 3. " " " foreign bills ... ... | 8,613 | 11,026 |
| 4. " " stamping of cheque forms ... | 22,010 | 25,358 |
| 5. " " sale of share transfer stamps ... | 1,719 | 2,360 |
| 6. " " sale and stamping of other stamps ... | 51,688 | 65,898 |
| 7. Miscellaneous receipts ... ... ... | 25,314 | 21,603 |
| 8. Total of items 1 to 7 ... ... | 11,17,298 | 12,90,361 |
| 9. Receipts from the sale of one anna receipt stamps ... | 1,60,567 | 32,070 |
| 10. Total of receipts under the Stamp Act ... | 12,77,865 | 13,22,431 |
| 11. Charges for discount ... . ... ... | 58,681 | 56,917 |
| 12. " refunds ... ... ... | 15,945 | 25,453 |
| 13. Establishment and miscellaneous ... ... | 14,389 | 10,210 |
| 14. Net receipts ... ... ... ... | 11,88,850 | 12,29,851 |
| D.—GRAND TOTAL Receipts ... ... | 40,17,902 | 39,37,085 |
| " " Charges ... ... | 1,61,975 | 1,63,669 |
| Net receipts ... ... | 38,55,927 | 37,73,419 |

INDEX OF STATEMENTS APPENDED TO THE REPORT.

# STAMP STATEMENT I.

## ABSTRACT OF RECEIPTS AND CHARGES IN THE PUNJAB FOR THE THREE YEARS ENDING 31st MARCH 1908.

| | Receipts. | Charges. | | | | 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. | Total. | | | |
| 1 | 2 | 3. | 4 | 5 | 6 | 7 | 8 | 9 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Under the Stamp Act. | 13,50,071 | 57,715 | 26,862 | 10,690 | 95,267 | 12,54,804 | 2,507 | 24,848 |
| Under the Court-fees Act. | 27,51,132 | (a) 24,978 | 39,853 | 9,747 | 74,578 | 26,76,554 | 5,108 | 28,117 |
| Total of 1907-08... | 41,01,203 | (a) 82,693 | 66,715 | 20,437 | 1,69,845 | 39,31,358 | 7,615 | 52,965 |
| Total of 1906-07... | 38,67,942 | 77,815 | 60,144 | 19,531 | 1,57,490 | 37,10,452 | 6,895 | 48,069 |
| Total of 1905-06... | 38,42,119 | 82,542 | 62,886 | 18,244 | 1,63,672 | 36,78,447 | 9,035 | 35,199 |

(a) Includes Rs. 243 on account of punching establishments in the Hoshiarpur and Jullundur Districts.

LAHORE :
*Dated 1st July* 1908.

C. J. HALLIFAX,
*Superintendent of Stamps, Punjab.*

# STAMP STATEMENT II.

SHOWING THE DETAILS OF RECEIPTS ON ACCOUNT OF JUDICIAL STAMPS IN THE PUNJAB FOR THE THREE YEARS ENDING 31ST MARCH 1908.

| 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 | Hissar ... ... ... ... ... ... | 71,731 | Stamps for copies are not used in the Punjab. | 1,995 | ... | 73,726 |
| 2 | Rohtak ... ... ... ... ... ... | 62,537 | | 1,830 | 6 | 64,373 |
| 3 | Gurgaon ... ... ... ... ... ... | 40,004 | | 1,155 | 157 | 41,316 |
| 4 | Delhi .. ... ... ... ... ... | 1,63,203 | | 2,366 | 78 | 1,65,647 |
| 5 | Karnal ... ... ... ... ... ... | 59,880 | | 1,769 | 157 | 61,806 |
| 6 | Ambala ... ... ... ... ... ... | 94,365 | | 2,753 | 104 | 97,222 |
| 7 | Simla ... ... ... ... ... ... | 32,495 | | 322 | ... | 32,817 |
| 8 | Kangra ... ... ... ... ... ... | 53,801 | | 1,807 | ... | 55,608 |
| 9 | Hoshiarpur ... ... ... ... ... | 1,20,231 | | 4,200 | 938 | 1,25,369 |
| 10 | Jullundur ... ... ... ... ... | 1,15,452 | | 3,480 | 116 | 1,19,048 |
| 11 | Ludhiana ... ... ... ... ... | 84,113 | | 2,190 | 217 | 86,520 |
| 12 | Ferozepore ... ... ... ... ... | 1,52,172 | | 3,397 | 53 | 1,55,622 |
| 13 | Montgomery ... ... ... ... ... | 47,265 | | 1,012 | ... | 48,277 |
| 14 | Lahore ... ... ... ... ... | 2,93,975 | | 4,762 | 1,220 | 2,99,957 |
| 15 | Amritsar ... ... ... ... ... | 2,16,689 | | 3,750 | 816 | 2,21,255 |
| 16 | Gurdaspur ... ... ... ... ... | 1,11,076 | | 1,687 | 371 | 1,13,134 |
| 17 | Sialkot ... ... ... . ... | 1,21,443 | | 2,400 | 579 | 1,24,422 |
| 18 | Gujranwala ... ... ... .. ... | 1,01,824 | | 2,062 | 92 | 1,03,978 |
| 19 | Gujrat ... ... ... ... ... | 72,181 | | 1,942 | 42 | 74,165 |
| 20 | Shahpur ... ... ... ... ... | 71,010 | | 2,062 | 71 | 73,143 |
| 21 | Jhelum ... ... ... ... ... | 60,942 | | 1,230 | 161 | 62,333 |
| 22 | Rawalpindi ... ... ... ... ... | 84,143 | | 2,513 | 107 | 86,763 |
| 23 | Attock ... ... ... ... ... | 48,377 | | 1,297 | 438 | 50,112 |
| 24 | Mianwali ... ... ... ... ... | 69,371 | | 1,890 | 110 | 71,371 |
| 25 | Lyallpur ... ... ... ... ... | 57,132 | | 923 | 130 | 58,185 |
| 26 | Jhang ... ... ... ... ... | 72,247 | | 1,222 | 681 | 74,150 |
| 27 | Multan ... ... ... ... ... | 84,339 | | 2,903 | 265 | 87,507 |
| 28 | Muzaffargarh ... ... ... ... ... | 62,456 | | 1,740 | 10 | 64,206 |
| 29 | Dera Ghazi Kan ... ... ... ... | 56,801 | | 1,492 | 25 | 58,318 |
| 30 | Kashmir Resident ... ... ... | 782 | | ... | ... | 782 |
| | Total 1907-08 ... ... | 26,82,037 | ... | 62,151 | 6,944 | 27,51,132 |
| | Total 1906-07 ... .. | 25,26,600 | ... | 61,703 | 6,872 | 25,95,175 |
| | Total 1905-06 ... .. | 24,31,018 | ... | 60,080 | 6,567 | 24,97,665 |

LAHORE:
*Dated 1st July 1908.*

C. J. HALLIFAX,
*Superintendent of Stamps, Punjab.*

# STAMP STATEMENT III.

## SHOWING DETAILS OF RECEIPTS ON ACCOUNT OF NON-JUDICIAL STAMPS IN THE PUNJAB FOR THE THREE YEARS ENDING 31st MARCH 1908.

| 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 | Hissar ... ... | 17,833 | 2,903 | ... | 530 | ... | ... | 635 | 300 | ... | 1,787 | 23,988 |
| 2 | Rohtak ... ... | 11,471 | 5 | 8 | ... | ... | ... | ... | 20 | ... | 555 | 12,059 |
| 3 | Gurgaon ... ... | 11,190 | 236 | ... | ... | ... | ... | ... | 32 | ... | 568 | 12,026 |
| 4 | Delhi ... ... | 71,610 | 18,479 | 4,621 | 6,545 | ... | 186 | ... | 44 | 44 | 2,411 | 1,03,940 |
| 5 | Karnal ... ... | 25,255 | 98 | 31 | ... | ... | ... | ... | 65 | ... | 1,225 | 26,674 |
| 6 | Ambala ... ... | 44,686 | 853 | 51 | 5 | ... | ... | 1,810 | 58 | 531 | 508 | 48,502 |
| 7 | Simla ... ... | 11,504 | 338 | 647 | 250 | ... | 397 | ... | 131 | ... | 521 | 13.788 |
| 8 | Kangra ... ... | 21,735 | 11 | 1 | ... | ... | ... | ... | 403 | ... | 464 | 22,614 |
| 9 | Hoshiarpur ... ... | 68,302 | 147 | ... | ... | ... | ... | 1,275 | 408 | ... | 767 | 70,899 |
| 10 | Jullundur ... ... | 65,133 | 327 | ... | ... | ... | ... | 1,390 | 179 | 25 | 433 | 67,487 |
| 11 | Ludhiana ... ... | 42,771 | 2,827 | 171 | ... | ... | ... | ... | 37 | ... | 999 | 46,805 |
| 12 | Ferozepore ... ... | 67,030 | 8,020 | ... | 5 | ... | ... | 1,835 | 593 | ... | 2,294 | 79,777 |
| 13 | Montgomery ... ... | 9,645 | 543 | ... | ... | ... | ... | 5 | 245 | ... | 237 | 10,675 |
| 14 | Lahore ... ... | 1,31,748 | 4,133 | 27,493 | 1,162 | ... | 1,584 | 6,390 | 480 | 24,720 | 678 | 1,98,388 |
| 15 | Amritsar ... ... | 1,24,807 | 10,817 | 1,469 | 2,108 | ... | ... | ... | 267 | 533 | 1,232 | 1,41,233 |
| 16 | Gurdaspur ... ... | 56,226 | ... | ... | ... | ... | ... | ... | 242 | 30 | 530 | 57,028 |
| 17 | Sialkot ... ... | 63,367 | 400 | 119 | 3 | ... | ... | 1,805 | 43 | 1,212 | 1,059 | 68,008 |
| 18 | Gujranwala ... ... | 35,208 | 555 | ... | ... | ... | ... | ... | 117 | ... | 927 | 36,807 |
| 19 | Gujrat ... ... | 26,742 | 12 | ... | ... | ... | ... | ... | 154 | ... | 188 | 27,096 |
| 20 | Shahpur ... ... | 25,810 | 691 | 265 | ... | ... | ... | 772 | 343 | ... | 251 | 28,132 |
| 21 | Jhelum ... ... | 20,196 | 874 | 6 | 2 | ... | ... | 1,030 | 69 | ... | 297 | 22,474 |
| 22 | Rawalpindi ... ... | 36,043 | 2,299 | 1,628 | 320 | ... | 309 | 1,210 | 264 | 381 | 589 | 43,043 |
| 23 | Attock ... ... | 22,023 | 79 | 195 | ... | ... | ... | ... | 453 | ... | 432 | 23,182 |
| 24 | Mianwali ... ... | 35,601 | 512 | ... | ... | ... | ... | 285 | 447 | ... | 400 | 37,245 |
| 25 | Lyallpur ... ... | 11,331 | 587 | 152 | ... | ... | ... | 510 | 230 | ... | 899 | 13,709 |
| 26 | Jhang ... ... | 21,194 | 1,134 | 23 | ... | ... | ... | 490 | 117 | ... | 1,880 | 24,838 |
| 27 | Multan ... ... | 36,559 | 2,097 | 250 | ... | ... | ... | 2,103 | 343 | 10 | 322 | 41,684 |
| 28 | Muzaffargarh ... ... | 23,223 | ... | 10 | ... | ... | ... | 5 | 475 | ... | 136 | 23,849 |
| 29 | Dera Ghazi Khan ... | 23,182 | 129 | 41 | ... | ... | ... | ... | 621 | ... | 148 | 24,121 |
| | Total 1907-08 ... | 11,61,425 | 59,106 | 37,181 | 10,930 | ... | 2,476 | 21,550 | 7,180 | 27,486 | 22,737 | 13,50,071 |
| | Total 1906-07 ... | 10,86,317 | 61,193 | 34,320 | 11,640 | ... | 3,002 | 24,374 | 6,695 | 25,638 | 19,588 | 12,72,767 |
| | Total 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 |

LAHORE:
*Dated 1st July* 1908.

C. J. HALLIFAX,
*Superintendent of Stamps, Punjab.*

# STAMP STATEMENT IV.

## ARRANGEMENTS FOR THE VEND OF STAMPS IN THE PUNJAB DURING THE THREE YEARS ENDING 31st MARCH 1908.

| 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 ... ... ... ... | 28 | 572 | 133 | 930 | 1,635 |
| 2 | Rohtak ... ... ... ... | 18 | 507 | 122 | 538 | 1,167 |
| 3 | Gurgaon ... ... ... ... | 35 | 336 | 77 | 523 | 936 |
| 4 | Delhi ... ... ... ... | 31 | 938 | 158 | 3,586 | 4,682 |
| 5 | Karnal ... ... ... ... | 45 | 492 | 118 | 1,252 | 1,862 |
| 6 | Ambala ... ... ... ... | 70 | 735 | 183 | 2,175 | 3,093 |
| 7 | Simla ... ... ... ... | 11 | 149 | 21 | 297 | 467 |
| 8 | Kangra ... ... ... ... | 97 | 478 | 120 | 1,143 | 1,741 |
| 9 | Hoshiarpur ... ... ... | 73 | 1,025 | 280 | 3,695 | 5,000 |
| 10 | Jullundur ... ... ... | 90 | 971 | 232 | 3,355 | 4,558 |
| 11 | Ludhiana ... ... ... | 66 | 679 | 146 | 2,204 | 3,029 |
| 12 | Ferozepore ... ... ... | 106 | 1,189 | 226 | 3,573 | 4,988 |
| 13 | Montgomery ... ... ... | 55 | 341 | 67 | 505 | 913 |
| 14 | Lahore ... ... ... ... | 168 | 1,802 | 318 | 5,378 | 7,498 |
| 15 | Amritsar ... ... ... | 105 | 1,483 | 250 | 6,362 | 8,095 |
| 16 | Gurdaspur ... ... ... | 99 | 954 | 112 | 2,910 | 3,976 |
| 17 | Sialkot ... ... ... ... | 87 | 1,040 | 160 | 3,243 | 4,443 |
| 18 | Gujranwala ... ... ... | 95 | 787 | 137 | 1,665 | 2,589 |
| 19 | Gujrat ... ... ... ... | 106 | 621 | 129 | 1,473 | 2,223 |
| 20 | Shahpur ... ... ... ... | 84 | 586 | 137 | 1,262 | 1,985 |
| 21 | Jhelum ... ... ... ... | 57 | 528 | 82 | 1,076 | 1,686 |
| 22 | Rawalpindi ... ... ... | 146 | 631 | 168 | 1,753 | 2,552 |
| 23 | Attock ... ... ... ... | 69 | 422 | 86 | 1,183 | 1,691 |
| 24 | Mianwali ... ... ... | 82 | 611 | 126 | 1,785 | 2,522 |
| 25 | Lyallpur ... ... ... | 53 | 458 | 62 | 549 | 1,069 |
| 26 | Jhang ... ... ... ... | 48 | 591 | 82 | 1,139 | 1,812 |
| 27 | Multan ... ... ... ... | 35 | 660 | 194 | 1,760 | 2,614 |
| 28 | Muzaffargarh ... ... ... | 43 | 540 | 116 | 1,255 | 1,911 |
| 29 | Dera Ghazi Khan ... ... ... | 58 | 468 | 99 | 1,146 | 1,713 |
| | Total 1907-08 ... ... | 2,060 | 20,594 | 4,141 | 57,715 | 82,450 |
| | Total 1906-07 ... ... | 1,992 | 19,525 | 4,110 | 53,881 | 77,516 |
| | Total 1905-06 ... ... | 1,939 | 19,084 | 4,005 | 59,153 | 82,242 |

LAHORE:
*Dated 1st July 1908.*

C. J. HALLIFAX,
*Superintendent of Stamp, 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 THREE YEARS ENDING 31st MARCH 1908.

| 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 ... ... ... ... | 259 | 1,768 | ... | ... |
| 2 | Rohtak ... ... ... | 98 | 533 | 1 | 8 |
| 3 | Gurgáon ... ... ... | 84 | 544 | 1 | 5 |
| 4 | Delhi ... ... ... ... | 57 | 1,542 | 38 | 319 |
| 5 | Karnál ... ... ... | 237 | 1,225 | ... | ... |
| 6 | Ambála ... ... ... | 51 | 428 | 4 | 27 |
| 7 | Simla ... ... ... ... | 49 | 401 | 9 | 99 |
| 8 | Kángra ... ... ... | 32 | 448 | 2 | 4 |
| 9 | Hoshiárpur ... ... ... | 71 | 472 | 20 | 242 |
| 10 | Jullundur ... ... ... | 36 | 242 | 10 | 121 |
| 11 | Ludhiána ... ... ... | 119 | 926 | 4 | 33 |
| 12 | Ferozepore ... ... ... | 158 | 2,280 | 1 | 11 |
| 13 | Montgomery ... ... ... | 45 | 237 | ... | ... |
| 14 | Lahore ... ... ... | 76 | 632 | 4 | 46 |
| 15 | Amritsar ... ... ... | 86 | 865 | 36 | 325 |
| 16 | Gurdáspur ... ... ... | 67 | 470 | 8 | 36 |
| 17 | Siálkot ... ... ... | 121 | 936 | 10 | 80 |
| 18 | Gujránwála ... ... ... | 114 | 923 | ... | ... |
| 19 | Gujrát ... ... ... | 26 | 188 | ... | ... |
| 20 | Shahpur ... ... ... | 17 | 232 | 3 | 19 |
| 21 | Jhelum ... ... ... | 32 | 278 | 1 | 5 |
| 22 | Ráwalpindi ... ... ... | 24 | 531 | ... | ... |
| 23 | Attock ... ... ... | 46 | 430 | 1 | 2 |
| 24 | Miánwáli ... ... ... | 3 | 70 | 45 | 330 |
| 25 | Lyallpur ... ... ... | 136 | 899 | ... | ... |
| 26 | Jhang ... ... ... | 277 | 1,865 | 1 | 6 |
| 27 | Multan ... ... ... | 18 | 285 | 17 | 37 |
| 28 | Muzaffargarh ... ... ... | 21 | 130 | ... | ... |
| 29 | Dera Ghází Khan ... ... | 11 | 109 | 1 | 39 |
| | Total of 1907-08 ... | 2,371 | 19,889 | 217 | 1,794 |
| | Total of 1906-07 ... | 2,161 | 16,852 | 210 | 1,700 |
| | Total of 1905-06 ... | 1,903 | 17,425 | 456 | 3,916 |

LAHORE:
*Dated 1st July* 1908.

C. J. HALLIFAX,
*Superintendent of Stamps, Punjab.*

# STAMP STATEMENT VI.

## STAMP PROSECUTIONS AND RESULTS IN THE PUNJAB DURING THE THREE YEARS ENDING 31ST MARCH 1908.

| Serial No. | District. | Number of cases instituted. | Number of persons. Brought to trial. | Convicted. | Acquitted. | Amount of fines imposed. | Amount of rewards disbursed. |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | Rs. | Rs. |
| 1 | Hissár ... ... ... | ... | ... | ... | ... | ... | ... |
| 2 | Rohtak ... ... ... | ... | ... | ... | ... | ... | ... |
| 3 | Gurgáon ... ... ... | ... | ... | ... | ... | ... | ... |
| 4 | Delhi ... ... ... | 1 | 1 | ... | 1 | ... | ... |
| 5 | Karnál ... ... ... | ... | ... | ... | ... | ... | .. |
| 6 | Ambála ... ... ... | ... | ... | ... | ... | ... | ... |
| 7 | Simla ... ... .. | ... | ... | ... | ... | ... | ... |
| 8 | Kángra ... ... ... | ... | ... | ... | ... | ... | ... |
| 9 | Hoshiárpur ... ... ... | ... | ... | ... | ... | ... | ... |
| 10 | Jullundur ... ... ... | 1 | 1 | ... | 1 | ... | ... |
| 11 | Ludhiána ... ... ... | ... | ... | ... | ... | ... | ... |
| 12 | Ferozepore ... ... ... | 1 | 1 | 1 | ... | 2 | ... |
| 13 | Montgomery ... ... ... | ... | ... | ... | ... | ... | ... |
| 14 | Lahore ... ... ... | ... | ... | ... | ... | ... | ... |
| 15 | Amritsar ... ... ... | ... | ... | ... | ... | ... | ... |
| 16 | Gurdáspur ... ... ... | 1 | 1 | 1 | ... | 1 | ... |
| 17 | Siálkot ... ... ... | ... | ... | ... | ... | ... | ... |
| 18 | Gujránwála ... ... ... | ... | ... | ... | ... | ... | ... |
| 19 | Gujrát ... ... ... | ... | ... | ... | ... | ... | ... |
| 20 | Shahpur ... ... ... | ... | ... | ... | ... | ... | ... |
| 21 | Jhelum ... ... ... | ... | ... | ... | ... | ... | ... |
| 22 | Ráwalpindi ... ... ... | ... | ... | ... | ... | ... | ... |
| 23 | Attock ... ... ... | ... | ... | ... | ... | ... | ... |
| 24 | Miánwáli ... ... ... | ... | ... | ... | ... | ... | ... |
| 25 | Lyallpur ... ... ... | ... | ... | ... | ... | ... | ... |
| 26 | Jhang ... ... ... | 2 | 2 | ... | 2 | ... | ... |
| 27 | Multan ... ... ... | ... | ... | ... | ... | ... | ... |
| 28 | Muzaffargarh .. ... ... | ... | ... | ... | ... | ... | ... |
| 29 | Dera Ghází Khan ... ... | 3 | 3 | 3 | ... | 60 | ... |
| | Total of 1907-08 ... ... | 9 | 9 | 5 | 4 | 63 | ... |
| | Total of 1906-07 ... ... | 4 | 4 | 1 | 3 | 5 | . |
| | Total of 1905-06 ... ... | 7 | 8 | 7 | 1 | 60 | ... |

LAHORE:
*Dated 1st July 1908.*

C. J. HALLIFAX,
*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 THREE YEARS ENDING 31st MARCH 1908.

| 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 deficit Court Fees required. | Penalty. | Remarks. |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | Rs. | Rs. | Rs. | Rs. | |
| 1 | Hissár ... ... | ... | ... | ... | ... | ... | |
| 2 | Rohtak ... ... | ... | ... | ... | ... | ... | |
| 3 | Gurgáon ... ... | ... | ... | ... | ... | ... | |
| 4 | Delhi ... ... | 65 | 65 | 5,295 | ... | ... | |
| 5 | Karnál ... ... | ... | ... | ... | ... | ... | |
| 6 | Ambála ... ... | 10 | 10 | 263 | ... | ... | |
| 7 | Simla ... ... | 10 | 10 | 5,457 | ... | ... | |
| 8 | Kángra ... ... | *5 | ... | ... | ... | ... | * No enquiries were made in these cases. |
| 9 | Hoshiárpur ... ... | ... | ... | ... | ... | ... | |
| 10 | Jullundur ... ... | ... | ... | ... | ... | ... | |
| 11 | Ludhiána ... ... | 13 | 13 | 227 | ... | ... | |
| 12 | Ferozepore ... ... | 4 | 4 | ... | ... | ... | |
| 13 | Montgomery ... ... | ... | ... | ... | ... | ... | |
| 14 | Lahore ... ... | 12 | 6 | ~~1,07,621~~ 2154 | 42 | ... | |
| 15 | Amritsar ... ... | ... | ... | ... | ... | ... | |
| 16 | Gurdáspur ... ... | ... | ... | ... | ... | ... | |
| 17 | Siálkot ... ... | 3 | 2 | 22 | ... | ... | |
| 18 | Gujránwála ... ... | ... | ... | ... | ... | ... | |
| 19 | Gujrát ... ... | ... | ... | ... | ... | ... | |
| 20 | Shahpur ... ... | ... | ... | ... | ... | ... | |
| 21 | Jhelum ... ... | ... | ... | ... | ... | ... | |
| 22 | Ráwalpindi ... ... | 4 | 4 | 501 | ... | ... | |
| 23 | Attock ... ... | ... | ... | ... | ... | ... | |
| 24 | Miánwáli ... ... | ... | ... | ... | ... | ... | |
| 25 | Lyallpur ... ... | ... | ... | ... | ... | ... | |
| 26 | Jhang ... ... | ... | ... | ... | ... | ... | |
| 27 | Multan ... ... | ... | ... | ... | ... | ... | |
| 28 | Muzaffargarh ... ... | ... | ... | ... | ... | ... | |
| 29 | Dera Ghází Khan ... | ... | ... | ... | ... | ... | |
| | Total of 1907-08 ... | 126 | 114 | ~~1,19,886~~ 13,919 | 42 | ... | |
| | Total of 1906-07 ... | 51 | 49 | 4,197 | ... | ... | |
| | Total of 1905-06 ... | 42 | 38 | 3,171 | ... | ... | |

LAHORE:
*Dated 1st July 1908.*

C. J. HALLIFAX,
*Superintendent of Stamps, Punjab.*