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REPORT

ON THE

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Administration of the Stamp Department

OF THE

11407

PUNJAB

FOR THE

Triennium ending 31st March 1911.

1908-09 to 1910-11

Price: Re. 0-2-0 or 4d.



Lahore:

PRINTED AT THE PUNJAB GOVERNMENT PRESS,  
1911.

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**PUNJAB STAMP ADMINISTRATION  
REPORT FOR THE TRIENNIUM  
ENDING 31ST MARCH 1911.**

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# REPORT

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## Administration of the Stamp Department

OF THE

## PUNJAB

FOR THE

Triennium ending 31st March 1911.



Lahore:

PRINTED AT THE PUNJAB GOVERNMENT PRESS.

1911.



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

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READ—

Report on the Administration of the Stamp Department, Punjab, for the three years 1908-09, 1909-10 and 1910-11, forwarded with letter No. 548, dated 31st August 1911, from the Senior Secretary to the Financial Commissioners, Punjab.

REMARKS.—The period under report is marked by a considerable increase in receipts under the Court Fees and Stamp Acts. Viewed in the light of the steady growth of income which characterised the preceding triennium, the further improvement under this head of revenue is highly satisfactory. The receipts from stamps, which in 1905-06 amounted to 37½ lakhs, rose to 41 lakhs in 1907-08 and to 45 lakhs in the first year of the period now under report. Excluding the compensatory assignment of Rs. 1,85,000 which represents the receipts formerly credited in the province on account of the sale of revenue stamps, there was a further advance of 2 lakhs in the income of 1909-10. No further increase was recorded for 1910-11, but the halt is probably only temporary. The results of the next three years will be watched with considerable interest. In view of the growing industrial and commercial activities of the province, stamp revenue must be looked on as one of the growing heads of revenue on which the province depends for possibilities of progress and expansion.

In this connection the increase from receipts in non-judicial stamps is particularly satisfactory. Fluctuations must be expected from time to time, but on the whole the rate of progress has been steadily maintained. The increased business done in bills of exchange, special adhesive stamps, foreign bill stamps and cheque stamps is noticeable. The figures reflect the recent period of prosperity and are an index of developments which cannot fail to be of benefit to the province.

The Lieutenant-Governor observes with satisfaction the evidences of stricter supervision in the matter of realising stamp revenue. In view of the large interests involved and of the facilities which exist for defrauding Government, it is desirable that Collectors should take a keen interest in this branch of administration.

The abolition of discount on the sale of postage stamps has given rise to certain complaints. So far as the alleged inconvenience to the public is concerned the Lieutenant-Governor is satisfied that facilities for supply can be developed to meet all requirements and that the inconvenience is only transient. As regards the complaints made by treasurers, it is only to be expected that they should resent the loss of income entailed by the abolition of discount just as they resent being deprived of their monopolies. Neither grievance seems to call for redress on public grounds. By the discontinuance of the payment of discount on postage stamps a valuable economy has been effected, and the policy of breaking the monopolies of treasurers is a necessary consequence of that measure. Where monopolies no longer exist there is no reason to believe that unofficial vendors will not come forward in sufficient numbers to provide adequate sources of supply, a view which is supported by the report received from Gujrat that to secure trade unofficial vendors have been found willing to forego discount even when it can legitimately be claimed.

Owing to the abolition of the appointment of the Excise Commissioner in October 1910 the office of the Superintendent of Stamps has been merged in that of the Financial Commissioners, and the duty of inspecting Stamp Depôts, Record Rooms and the registers of stamp vendors has been transferred to Commissioners and their Personal Assistants. The altered system will permit of more regular and frequent inspections, and the Lieutenant-Governor trusts that the advantages of this measure of decentralization will be fully developed.

ORDER.—Ordered that a copy of the review 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 Senior Secretary to the Financial Commissioners, Punjab, for the information of the Financial Commissioners; also that the review be published in the *Punjab Gazette*.

By order of H. H. the Lieut.-Governor of the Punjab,

R. A. MANT,

*Financial Secretary to Government, Punjab.*

The first part of the report discusses the general character of the money market, and the second part discusses the effects of the Federal Reserve System on the money market. The first part of the report discusses the general character of the money market, and the second part discusses the effects of the Federal Reserve System on the money market. The first part of the report discusses the general character of the money market, and the second part discusses the effects of the Federal Reserve System on the money market.

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No. 548.

FINANCIAL COMMISSIONERS' OFFICE :

*Lahore, dated 31st August 1911.*

FROM

A. M. STOW, ESQUIRE, I.C.S.,  
*Senior Secretary to the Financial Commissioners, Punjab,*

TO

THE HON'BLE MR. R. A. MANT, I.C.S.,  
*Financial Secretary to Government, Punjab.*

The Hon'ble Mr. A. Meredith.

SIR,

I AM directed to submit the triennial report on the stamp administration of the Punjab for the triennium ending 31st March 1911.

I have the honour to be,

Sir,

Your most obedient servant,

A. M. STOW,

*Senior Secretary to the Financial Commissioners, Punjab.*



**REPORT**  
ON THE  
**ADMINISTRATION OF THE STAMP DEPARTMENT**  
OF THE  
**PUNJAB**  
FOR THE  
**TRIENNIUM ENDING 31ST MARCH 1911.**

1. This report deals with the triennial period beginning April 1st 1908 and ending March 31st 1911. Gross receipts under the Stamp Act and Court Fees Act, which amounted to rather over 41 lakhs in 1907-08, increased to 45 lakhs in 1908-09, made a further advance to just under 49 lakhs in 1909-10 and remained at that figure in the following year. Stamp revenue in the last three years has therefore grown by 19½ per cent.\* Roughly speaking, one-third of these receipts are contributed by non-judicial stamps and two-thirds by court-fee stamps. Expenditure in connection with this revenue, including discount, establishment for sale of stamps and refunds, but not including cost of general supervision and of stamps and plain paper, has increased from Rs. 1,69,845 in 1907-08 to Rs. 1,82,129 in 1910-11 or by rather more than 7 per cent. The chief item of expenditure being discount the charges naturally fluctuate from year to year with the sale of stamps.

2. Receipts from sale of judicial stamps rose from Rs. 26,82,037 in 1907-08 to Rs. 31,57,029 in 1909-10, the figures for 1910-11 being some Rs. 10,000 less than in the previous year. The increase during the triennium under report amounts to rather over 17 per cent. The results naturally follow the rate of increase in institutions of civil suits between 1907 and 1909, which the last report on the administration of civil justice shows to have been 25 per cent. It would appear that the Limitations of Loans Act (1904) has had no permanent effect in decreasing litigation. Reasons for enhanced receipts in particular districts are increased litigation in districts recently under settlement—Karnal, Gurdaspur, Ludhiana, Hissar and Delhi,—suits by contractors to recover advances to their employees on the new canal works in Sialkot, anxiety on the part of creditors in Dera Ghazi Khan to recover their debts before their clients left the doomed city, and, in Simla, the increase of probate and conveyancing business. The general causes no doubt were the good harvests and prosperity of the people.

3. The total receipts from non-judicial stamps rose steadily during the period under report, the figures for 1910-11 being 24 per cent. higher than in 1907-08. The various items under this head are liable to great fluctuations reflecting the fortunes of the business for which the stamps are required.

Sales of impressed stamps were more than a lakh in excess of the figures for 1907-08 during the first two years of the triennial period. Receipts for 1910-11, however, showed a considerable decline though still in advance of those for 1907-08. Income under this head varies with the seasons. Scarcity will produce a crop of mortgages and loans. But though this cause was absent during the period under report, it would appear that good harvests enabled zamindars to redeem large mortgages and improve their credit by remortgaging

\*NOTE—It should however be mentioned that the figures for 1909-10 and 1910-11 include a sum of Rs. 1,85,000 being the fixed share of sale proceeds from half anna and one anna stamps, and representing the receipts formerly obtained from stamps on receipts and cheques. In the returns for 1906-07, 1907-08, 1908-09, nothing was shown in the place of sale proceeds of receipt stamps which were abolished in October 1905.

only small areas. Mr. Hallifax in the last triennial report commented on the steady increase of transactions under the Land Alienation Act. The number of transfers between zamindars shows no sign of diminution; and so long as this is the case the revenue from non-judicial stamps is not likely to fall much below its present level. Two opposite tendencies are reported. It is stated that in Hissar and Kangra money-lenders are relying more and more on written agreements. Ferozepore and Jhelum, on the other hand, testify to an increasing reliance on oral agreements backed by an entry in the patwari's papers. Fluctuations in this head of revenue are accounted for by these conflicting influences.

Business in bills of exchange showed a steady decline from 1905-06 to 1909-10, and stamp revenue for these bills decreased from Rs. 67,696 to Rs. 53,180. But in 1910-11 the receipts rose to Rs. 69,189. Delhi and Amritsar between them account for considerably more than half these transactions. In the last stamp report the decline was attributed to the failure of a number of firms in Amritsar. In Delhi business was dull owing to the heavy rate of exchange, but also, and more especially, to the failure of a rich firm of jewellers in 1908-09. In both centres confidence has been restored with a consequent improvement of business.

Revenue under this head during the last triennium was never higher than Rs. 37,430, but in 1908-09 it was Rs. 53,283, and in 1910-11 it had risen to over Rs. 80,000. The whole of the receipts are accounted for by documents impressed or stamped at the office of the Superintendent of Stamps in Lahore. The great majority of documents so treated relate to Insurance Companies and Marriage and Relief Funds,—classes of business which developed enormously throughout the Province during the last year.

The average receipts for foreign bill stamps in the last triennial period were Rs. 11,026. In the first two years of the present triennium receipts still further decreased, and in 1909-10 were only Rs. 9,117. Last year they suddenly expanded, and Rs. 20,466 were realized. Three-fourths of the receipts are contributed by Delhi and Amritsar, in the proportion of 2 to 1. The large increase in these districts is due to brisker trade with foreign countries, especially in piece-goods.

The average receipts were less than in the previous triennium. The business done was small, and the stock market has shown little signs of development.

Stamps for legal practitioners' licenses show a slight but steady decrease, while the sale of notarial stamps is satisfactorily maintained.

The large increase in banking business throughout the Province raised the receipts for cheque stamps to over Rs. 36,000 in 1910-11, an increase of nearly 32 per cent. on the figures of 1907-08.

4. The number of cases in which insufficiently stamped documents were impounded and the duty and penalty recovered show on the whole a satisfactory increase over the figures for the three years preceding 1908-09. Civil Courts and Collectors are evidently becoming stricter, though there is no doubt room for improvement. Considerable activity was evinced in Jullundur, Kangra, Gujrat, Montgomery and Dera Ghazi Khan, while reports from Ferozepore and Jhang show that more vigilance might have been exercised by the civil courts.

5. Refund charges on the whole continue to increase in spite of a decline in the figures for 1910-11. The rules are more and more widely known every year, and holders of stamps show little hesitation in applying for the refunds to which the rules entitle them.

Refunds.

6. Prosecutions under the Stamp Act are never very numerous. The present returns show an increase both in institutions and convictions over the figures of the last triennium.

Offences and prosecutions.

A curious case is reported from Karnal. The Excise Inspector discovered a stamp vendor in possession of several documents, some completed and some merely attested and signed, the rest of the page being blank. He was ordered to find security under section 110 of the Criminal Procedure Code.

In Ferozepore a rural post office was broken into at night and non-judicial stamps to the value of Rs. 24 were stolen.

7. In 1907-08 the number of licensed stamp vendors in the Province was 2,060. In 1910-11 there were only 1,892. Many sub-post-masters have found the profits from sale of non-judicial stamps insufficient to compensate them for the trouble of keeping correct accounts and taking distinct thumb impressions. In Jullundur, Muzaffargarh and Gujrat the number of vendors has been reduced by strict enquiries as to their connection with money-lenders. In Amritsar it was found necessary to license more stamp vendors to meet the requirements of outlying villages. The Deputy Commissioner of Gujrat reports that non-official vendors are more popular than official. The latter are often dilatory in attending to customers, while the non-official vendors often forego some of their discount in order to catch trade. Under recent instructions the list of stamp vendors in each district was revised, and special attention was directed to breaking the monopolies of the treasurer and his agents where such were found to exist.

Stamp vendors.

Some districts report an improvement in the thumb impressions on documents for which stamp vendors are responsible. In others the impressions are said to be as unrecognizable as ever. The Excise Inspectors and Sub-Inspectors whose duty it is to check the general working of stamp vendors are specially instructed in the correct method of recording thumb impressions, and are directed to give special attention to this important matter.

The Deputy Commissioner of Dera Ghazi Khan considers that the abolition of discount on sale of postage stamps has caused inconvenience to the public and discontent among the treasurers. The Commissioner agrees with him.

8. On the abolition of the Excise Commissionership in October 1910, the office of Superintendent of Stamps was merged in that of the Financial Commissioners. The work of this central stamp office is immediately supervised by the Assistant Secretary to the Financial Commissioners, who remains in Lahore throughout the year.

Transfer of the office of Superintendent of Stamps to the Financial Commissioners.

9. The expansion of banking and insurance business alluded to above has caused an enormous increase of work in the stamping branch of the Financial Commissioners' Office. In 1907-08 the total number of documents stamped with adhesive labels and impressed was 21,125. In 1910-11, 111,769 documents were so treated, more than half of which were Marriage and Relief Fund certificates. The number of insurance policies stamped exceeded 30,000. In addition the number of cheques stamped increases yearly, and it has been necessary to indent on the Mint for an extra stamping machine.

Stamping work in the central stamp office.

10. Mr. Hallifax as Superintendent of Stamps and his Personal Assistant devoted great attention to the inspection of stamp depôts, record rooms, and the registers of stamp vendors. The work has now been made over to Commissioners and their Personal Assistants. Registers of stamp vendors are regularly checked by the Excise Inspectors and Sub-Inspectors attached to each district.

Inspections.

11. The Provincial rules regarding the supply and sale of non-judicial and court-fee stamps were revised during the triennium.

Revision of rules.

12. 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.

Accountant-General's verification of Departmental Returns.

A. M. STOW,

*The 16th August 1911.*

*Senior Secy. to Finl. Commissioners, Punjab.*



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STAMP STATEMENT I.

Abstract of Receipts and Charges in the Punjab for the three years ending 31st March 1911.

1	Receipts.	CHARGES.				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.	Total.			
2	3	4	5	6	7	8	9	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under the Stamp Act	16,84,393	61,608	29,698	11,622	1,02,928	15,81,465	2,681	21,287
Under the Court-fees Act.	32,11,800	(a)28,200	42,305	8,696	79,201	31,32,599	5,112	27,775
Total of 1910-11 ...	48,96,193	89,808	72,003	20,318	1,82,129	47,14,064	7,793	49,062
Total of 1909-10 ...	48,96,983	91,696	76,378	18,618	1,86,692	47,10,291	8,623	57,492
Total of 1908-09 ...	45,00,226	89,453	66,994	19,528	1,75,885	43,24,341	8,502	49,955 49,755

(a) Includes Rs. 240 on account of punching establishments in the Hoshiarpur and Jullundur districts.

LAHORE :  
Dated 16th August 1911. }

A. M. STOW,  
Senior Secretary to the Financial Commissioners, Punjab.

## STAMP STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps in the Punjab for the three years ending 31st March 1911.

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
				Rs.		Rs.	Rs.	Rs.
Hisar	...	...	...	1,07,201		2,168	...	1,09,369
Rohtak	...	...	...	72,664		1,815	...	74,479
Gurgaon	...	...	...	38,969		900	20	39,889
Delhi	...	...	...	1,73,823		2,745	1,146	1,77,714
Karnal	...	...	...	80,930		1,913	115	82,958
Ambala	...	...	...	98,118		2,640	433	1,01,191
Simla	...	...	...	33,290		375	...	33,665
Kangra	...	...	...	56,555		1,650	10	58,215
Hoshiarpur	...	...	...	1,35,832		3,930	99	1,39,861
Jullundur	...	...	...	1,47,802		3,900	278	1,51,980
Ludhiana	...	...	...	1,08,954		2,475	358	1,11,787
Ferozepore	...	...	...	1,68,343		4,005	258	1,72,606
Lahore	...	...	...	3,72,191		5,520	111	3,77,822
Amritsar	...	...	...	2,25,971		3,645	902	2,30,518
Gurdaspur	...	...	...	1,28,199		1,982	14	1,30,195
Sialkot	...	...	...	1,37,124		2,272	265	1,39,661
Gujranwala	...	...	...	1,12,112		2,303	...	1,14,415
Gujrat	...	...	...	77,929		2,040	236	80,205
Shahpur	...	...	...	76,690		2,092	17	78,799
Jhelum	...	...	...	70,283		1,372	26	71,681
Rawalpindi	...	...	...	98,244		2,198	25	1,00,467
Attock	...	...	...	66,118		1,612	18	67,748
Mianwali	...	...	...	60,509		1,590	146	62,245
Montgomery	...	...	...	49,332		1,042	...	50,374
Lyalpur	...	...	...	86,551		1,292	40	87,891
Jhang	...	...	...	80,578		1,320	80	81,978
Multan	...	...	...	1,20,335		3,503	217	1,24,055
Muzaffargarh	...	...	...	95,562		2,430	1	97,993
Dera Ghazi Khan	...	...	...	59,753		1,747	23	61,523
Kashmir Resident	...	...	...	526		...	...	526
Total 1910-11				31,40,488		66,474	4,838	32,11,800
Total 1909-10				31,57,029		66,900	5,659	32,29,588
Total 1908-09				29,56,706		63,083	3,814	30,23,603

Stamps for copies are not used in the Punjab.

LAHORE :  
Dated 16th August 1911. }

A. M. STOW,  
Senior Secretary to the Financial Commissioners, Punjab.

## STAMP STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps in the Punjab for the three years ending 31st March 1911.

District.	Impressed stamps.	Hundis, or inland bills of exchange.	Impressed stamps as defined in section 2 (13) (a) of the Stamp Act.	Foreign bill stamps.	Half-anna and one-anna unified stamps.	Share transfer stamps.	Stamps for legal practitioners' licences.	Notarial Stamps.	Forms for agreements and contracts chargeable with two-anna coloured impressions.	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.	Rs.
Hissar ...	19,246	3,923	...	310	...	...	990	262	...	34	1,015	25,780
Rohtak ...	10,867	11	...	...	...	...	...	18	...	...	686	11,582
Gurgaon ...	7,613	187	...	...	...	...	...	6	...	...	289	8,095
Delhi ...	71,922	22,299	736	9,819	...	83	...	85	...	275	2,228	1,07,447
Karnal ...	22,720	90	12	...	...	...	...	57	...	...	677	23,556
Ambala ...	36,605	662	108	18	...	...	2,375	38	...	1,939	470	42,215
Simla ...	12,613	817	514	1,174	...	300	...	126	...	...	1,593	17,227
Kangra ...	20,903	5	...	...	...	...	125	381	...	...	450	21,864
Hoshiarpur ...	76,724	116	47	...	...	...	1,405	485	...	...	928	79,795
Jullundur ...	82,676	418	...	...	...	...	1,700	271	...	50	935	86,050
Ludhiana ...	42,340	1,364	1,303	...	...	...	...	52	...	...	1,430	46,489
Ferozepore ...	62,395	9,075	...	...	...	...	2,170	615	...	203	1,798	76,256
Lahore ...	1,40,974	5,607	55,620	2,815	...	1,578	5,055	481	...	31,506	923	2,44,559
Amritsar ...	1,20,899	13,933	9,609	5,403	...	...	...	256	...	243	1,466	1,51,809
Gurdaspur ...	59,447	13	90	...	...	...	...	262	...	...	310	60,122
Sialkot ...	64,964	279	23	...	...	...	1,170	82	...	1,041	683	68,242
Gujranwala ...	40,143	379	10	...	...	...	...	155	...	...	486	41,173
Gujrat ...	30,500	...	...	...	...	...	...	206	...	...	409	31,115
Shahpur ...	29,850	1,052	5,666	...	...	...	237	456	...	37	160	37,458
Jhelum ...	21,481	703	6	...	...	...	1,485	102	...	...	653	24,430
Rawalpindi ...	39,339	1,904	862	927	...	6	920	311	...	916	1,108	46,293
Attock ...	25,716	83	2	...	...	...	905	315	...	...	786	27,807
Mianwali ...	34,484	350	829	...	...	...	225	495	...	...	453	36,836
Montgomery ...	12,901	493	418	...	...	...	...	146	...	...	666	14,624
Lyallpur ...	19,391	1,720	197	...	...	...	1,215	478	...	...	731	23,732
Jhang ...	26,183	1,286	89	...	...	...	710	139	...	...	561	28,968
Multan ...	48,454	2,279	4,506	...	...	...	2,065	324	...	18	380	58,026
Muzaffargarh...	32,250	40	...	...	...	...	...	332	...	...	856	33,478
Dera Ghazi Khan.	23,521	101	...	...	...	...	...	584	...	...	159	24,365
Share of sale-proceeds of unified stamps.	...	...	...	...	1,85,000	...	...	...	...	...	...	1,85,000
Total 1910-11	12,37,121	69,189	80,647	20,466	1,85,000	2,057	22,842	7,520	...	36,262	23,289	16,84,393
Total 1909-10	12,93,983	53,180	39,116	9,117	(a)1,85,000	1,859	23,273	7,745	...	29,778	24,344	16,67,895
Total 1908-09	12,70,806	55,833	53,283	9,992	...	2,616	24,489	7,345	...	27,279	24,980	14,76,623

(a) Indicates the share of sale-proceeds of unified stamps.

LAHORE :

A. M. STOW,

Dated 16th August 1911.

Senior Secretary to the Financial Commissioners, Punjab.

## STAMP STATEMENT IV.

Arrangements for the vend of Stamps in the Punjab during the three years ending  
31st March 1911.

District.	Number of vendors.	DISCOUNT ALLOWED TO VENDORS			
		On Judicial Stamps.	On Plain Paper.	On Non-Judicial Stamps.	Total.
		3	4	5	6
1	2	Rs.	Rs.	Rs.	Rs.
Hissar ... ..	29	825	145	1,033	2,003
Rohtak ... ..	15	557	121	509	1,187
Gurgaon ... ..	27	317	60	368	745
Delhi ... ..	32	1,004	183	4,025	5,212
Karnal ... ..	42	649	128	1,121	1,898
Ambala ... ..	68	748	176	1,814	2,738
Simla ... ..	7	151	25	394	570
Kangra ... ..	66	494	109	1,091	1,694
Hoshiarpur ... ..	56	1,130	262	4,104	5,496
Jullundur ... ..	68	1,215	260	4,291	5,766
Ludhiana ... ..	48	852	166	2,126	3,144
Ferozepore ... ..	102	1,317	267	3,347	4,931
Lahore ... ..	143	2,255	363	5,977	8,595
Amritsar ... ..	118	1,557	243	6,321	8,121
Gurdaspur ... ..	134	1,070	132	2,893	4,095
Sialkot ... ..	85	1,131	152	3,177	4,460
Gujranwala ... ..	84	858	154	1,818	2,830
Gujrat ... ..	96	661	136	1,069	2,466
Shahpur ... ..	59	614	139	1,442	2,195
Jhelum ... ..	60	573	92	1,119	1,784
Rawalpindi ... ..	115	714	147	1,942	2,803
Attock ... ..	59	533	107	1,351	1,991
Mianwali ... ..	69	509	106	1,787	2,402
Montgomery ... ..	47	374	69	695	1,138
Lyalpur ... ..	41	632	86	934	1,652
Jhang ... ..	69	629	88	1,390	2,107
Multan ... ..	31	850	234	2,040	3,133
Muzaffargarh ... ..	67	806	162	1,707	2,675
Dera Ghazi Khan ... ..	55	498	116	1,123	1,737
Total 1910-11 ... ..	1,892	23,532	4,428	61,608	89,568
Total 1909-10 ... ..	1,918	23,846	4,461	63,149	91,456
Total 1908-09 ... ..	2,014	22,473	4,171	62,569	89,213

LAHORE:

Dated 16th August 1911.

A. M. STOW,

Senior Secretary to the Financial Commissioners, Punjab.

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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 1911.*

DISTRICT.	BY COURTS OR PERSONS RECEIVING EVIDENCE UNDER SECTION 35 OF ACT II OF 1899.		BY COLLECTOR 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
		Rs.		Rs.
Hisar	183	1,002	...	...
Rohtak	122	667	...	...
Gurgaon	46	279	...	...
Delhi	195	1,741	12	181
Karnal	188	677	...	...
Ambala	38	451	...	...
Simla	35	206	8	1,375
Kangra	53	450	...	...
Hoshiarpur	32	289	24	633
Jullundur	115	748	44	73
Ludhiana	121	1,339	8	73
Ferozepore	115	1,798	...	...
Lahore	71	780	11	140
Amritsar	100	1,265	9	193
Gurdaspur	19	278	29	11
Sialkot	80	524	16	56
Gujranwala	61	465	...	...
Gujrat	37	394	1	15
Shahpur	8	155	1	2
Jhelum	51	629	1	4
Rawalpindi	44	1,097	...	...
Attock	42	758	2	28
Mianwali	22	184	38	269
Montgomery	44	657	2	8
Lyalpur	58	714	2	14
Jhang	54	561	...	...
Multan	13	114	7	266
Muzaffargarh	22	816	1	40
Dera Ghazi Khan	12	100	4	43
Total 1910-11	1,981	19,138	220	3,424
Total 1909-10	2,205	21,809	241	2,661
Total 1908-09	2,533	21,206	244	3,399

LAHORE :

The 16th August 1911.

A. M. STOW,

Senior Secretary to the Financial Commissioners, Punjab.

## STAMP STATEMENT No. VI.

*Stamp Prosecutions and Results in the Punjab during the three years ending 31st March 1911.*

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
Hissar ...	...	...	...	...	Rs.	Rs.	...
Rohtak ...	...	...	...	...	...	...	...
Gurgaon ...	...	...	...	...	...	...	...
Delhi ...	1	1	1	...	20	...	...
Karnal ...	...	...	...	...	...	...	...
Ambala ...	...	...	...	...	...	...	...
Simla ...	...	...	...	...	...	...	...
Kangra ...	...	...	...	...	...	...	...
Hoshiarpur ...	...	...	...	...	...	...	...
Jullundur ...	...	...	...	...	...	...	...
Ludhiana ...	...	...	...	...	...	...	...
Ferozepore ...	...	...	...	...	...	...	...
Lahore ...	...	...	...	...	...	...	...
Amritsar ...	...	...	...	...	...	...	...
Gurdaspur ...	...	...	...	...	...	...	...
Sialkot ...	...	...	...	...	...	...	...
Gujranwala ...	...	...	...	...	...	...	...
Gujrat ...	...	...	...	...	...	...	...
Shahpur ...	...	...	...	...	...	...	...
Jhelum ...	...	...	...	...	...	...	...
Rawalpindi ...	...	...	...	...	...	...	...
Attock ...	...	...	...	...	...	...	...
Mianwali ...	1	1	...	1	...	...	...
Montgomery ...	...	...	...	...	...	...	...
Lyallpur ...	...	...	...	...	...	...	...
Jhang ...	...	...	...	...	...	...	...
Multan ...	...	...	...	...	...	...	...
Muzaffargarh ...	...	...	...	...	...	...	...
Dera Ghazi Khan ...	4	4	2	2	20	...	...
Total 1910-11 ...	6	6	3	3	40	...	...
Total 1909-10 ...	10	10	8	2	302	...	...
Total 1908-09 ...	16	17	15	2	75	...	...

LAHORE:

The 16th August 1911.

A. M. STOW,

Senior Secretary to the Financial Commissioners, Punjab.



## STAMP STATEMENT No. 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 1911.

DISTRICT.	Number of cases reported to Collectors, 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
			Rs.	Rs.	Rs.	
Hissar ... ..	...	...	...	...	...	
Rohtak ... ..	...	...	...	...	...	
Gurgaon ... ..	...	...	...	...	...	
Delhi ... ..	27	27	1,248	...	...	
Karnal ... ..	...	...	...	...	...	
Ambala ... ..	2	2	53	...	...	
Simla ... ..	12	12	3,031	37	...	
Kangra ... ..	...	...	...	...	...	
Hoshiarpur ... ..	...	...	...	...	...	
Jullundur ... ..	3	3	1,492	...	...	
Ludhiana ... ..	7	2	99	...	...	
Ferozepore ... ..	...	...	...	...	...	
Lahore ... ..	6	4	781	...	...	
Amritsar ... ..	...	...	...	...	...	
Gurdaspur ... ..	...	...	...	...	...	
Sialkot ... ..	...	...	...	...	...	
Gujranwala ... ..	...	...	...	...	...	
Gujrat ... ..	...	...	...	...	...	
Shahpur ... ..	...	...	...	...	...	
Jhelum ... ..	...	...	...	...	...	
Rawalpindi ... ..	...	...	...	...	...	
Attock ... ..	...	...	...	...	...	
Mianwali ... ..	...	...	...	...	...	
Montgomery ... ..	...	...	...	...	...	
Lyallpur ... ..	...	...	...	...	...	
Jhang ... ..	...	...	...	...	...	
Multan ... ..	...	...	...	...	...	
Muzaffargarh ... ..	...	...	...	...	...	
Dera Ghazi Khan ... ..	...	...	...	...	...	
Total 1910-11 ... ..	57	50	6,704	37	...	
Total 1909-10 ... ..	82	76	18,155	80	...	
Total 1908-09 ... ..	87	78	9,315	...	...	

LAHORE :

A. M. STOW,

Dated 16th August 1911.

Senior Secretary to the Financial Commissioners, Punjab.

