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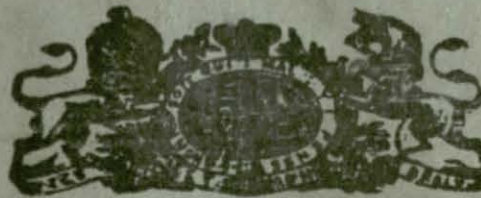
STAMP STATEMENTS

OF THE

PUNJAB

For the year 1912-13.

Price: Re. 0-2-6 or 3d.



Lahore:

PRINTED AT THE PUNJAB GOVERNMENT PRESS,
1913.

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Agents for the sale of Foreign Government Publications

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STAMP STATEMENTS FOR 1912-13.

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Agents for the sale of Punjab Government Publications.



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GULAB SINGH & SONS, Mufid-i-'Am Press,
 Lahore.
MANAGER, Punjab Law Book Depôt,
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S. MUMTAZ ALI & SON, Rafah-i-'Am
 Press, Lahore [for Vernacular
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 sellers and News Agents, Anarkali
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D. B. TARAPOREVALA SONS & Co., Bom-
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NOTE

ON THE

STAMP STATEMENTS

OF THE

PUNJAB

For the year 1912-13.



Lahore:

PRINTED AT THE PUNJAB GOVERNMENT PRESS,
1913.

No. 1473-S. (Financial).

FROM

A. A. L. PARSONS, ESQUIRE, I.C.S.,
Under-Secretary to Government, Punjab,
Financial Department,

TO

THE ASSISTANT SECRETARY TO THE FINANCIAL
COMMISSIONERS, PUNJAB.

Dated Simla, 24th July 1913.

Financial.

SIR,

I AM directed to acknowledge the receipt of the Stamp Returns for the year ending the 31st March 1913, forwarded with your letter No. 566, dated 12th July 1913.

I have the honour to be,

SIR,

Your most obedient Servant,

A. A. L. PARSONS,
Under-Secretary to Government, Punjab,
Financial Department.

No. 566.

FINANCIAL COMMISSIONERS' OFFICE :

Dated LAHORE, 12th July 1913.

FROM

H. RAYNOR GOULDING, Esquire, I.S.O., V.D.,
Assistant Secretary to the Financial Commissioners, Punjab,

TO

THE FINANCIAL SECRETARY TO GOVERNMENT, PUNJAB.

The Hon'ble Mr. M. W. Fenton, C.S.I.

SIR,

I AM directed to submit, for the information of Government, the Stamp Annual Stamp Returns for 1912-13. Returns for the year ending the 31st March 1913. In accordance with the instructions conveyed in your letter No. 316 S., dated the 2nd of June last, the statistics relating to the old district of Delhi up to the 30th September 1912 have been included in the Punjab returns, and those relating to the portion of the district which has been constituted the new Province have been excluded, after that date.

2. The total receipts during 1912-13 exceed those of the previous year by Rs. 2,66,614. The total expenditure has increased by Rs. 25,651, the principal increase being due to refunds on unused stamped forms belonging to Marriage and Relief Funds and Insurance Companies which ceased to exist during the year. The winding-up of many of these was the result, as mentioned in last year's Note, of the legislation for their control and supervision.

The net receipts are Rs. 2,40,963 more than in 1911-12, notwithstanding that the figures for the old Delhi district for the first six months of the year only are included.

3. The income from court-fee stamps is Rs. 2,26,972 in excess of that for 1911-12. Increases are shown in twenty-four districts, and are generally attributed to increased litigation to the institution of civil suits of high values and to the amendment of the Court Fees Act in 1912, which raised the valuation of land suits for court-fee purposes from 5 to 10 times the land revenue (section 7 of Punjab Act I of 1912). The increases in Rohtak and Gurgaon are mainly due to the transfer of the Sonapat and Ballabgarh tahsils from Delhi to those districts, respectively. In Hoshiarpur the increase of Rs. 21,853 is attributed to the institution of several cases in respect of boundary limits and also to a considerable number of applications for copies of old settlement records, in connection with the settlement operations now in progress. In Gujrat also a part of the increase is said to be due to the currency of settlement operations. Though not mentioned by the Deputy Commissioners, it is possible that the increases of from Rs. 17,844 to Rs. 30,726 in the Ferozepore, Gujranwala, Shahpur and Amritsar districts are, to some extent, due to the same cause.

Decreases are noticeable only in five districts. The decrease in Delhi is merely nominal, for the reasons explained in paragraph 1. The only decrease that calls for any notice is that in Mianwali, which is attributed to a lull in civil litigation in consequence of unfavourable agricultural conditions.

4. The net increase in the income from the sale of non-judicial stamps, as compared with the receipts of the previous year, is Rs. 34,751. An increase of Rs. 88,994 is shown under non-judicial impressed stamps or sheets, spread over twenty-three districts. The usual explanation is given, namely, the execution of a larger number of bonds, deeds, &c., of higher values. The increases exceeded Rs. 10,000 in three districts only, namely, Ferozepore, Lahore and Lyallpur, and are said to be due, respectively, to the substitution of deeds for account book entries in cases of mortgage and sale, to the sale of stamps of high values to residents of districts other than Lahore, and to an increase in the number of sales and mortgages by the colonists on acquisition of proprietary rights in their holdings. The large decrease (Rs. 48,708) shown against Delhi under this head is due to the cause already explained in paragraph 1, as is also the decrease in the sale of *hundis* and foreign bill stamps.

The most important decrease shown in statement III is that under the sub-head "Impressed Stamps, as defined in section 2 (13) (a) of the Stamp Act." This decrease of Rs. 64,025 is almost entirely due to the closure of Insurance Companies, &c., referred to in paragraph 2 above.

The other fluctuations call for no special notice.

5. The total number of unstamped or insufficiently stamped documents dealt with during the year was 2,611, on which the duty and penalty realised amounted to Rs. 26,113, or about Rs. 4,000 more than in 1911-12.

6. All differences between the departmental returns and the Accountant-General's statements were reconciled.

I have, etc.,

H. RAYNOR GOULDING,

Assistant Secretary to the Financial Commissioners, Punjab.

STATEMENT I.

Abstract of Receipts and Charges in the Punjab for the year ending 31st March 1913.

HEAD.	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.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act	19,03,990	68,822	45,806	9,310	1,23,938	17,60,052	..	25,911
Under the Court-fees Act.	36,24,335	(a) 31,333	49,483	9,887	90,653	35,33,682	..	33,627
Total of 1912-13 ...	55,28,325	1,00,155	95,239	19,197	2,14,591	53,13,734	..	58,638
Total of 1911-12 ...	52,61,711	96,170	72,412	20,358	1,88,940	50,72,771	..	58,183

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

LAHORE :

The 1st July 1913.

H. RAYNOR GOULDING,

Assistant Secretary to the Financial Commissioners, Punjab.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps in the Punjab for the year ending 31st March 1913.

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.
Hissar	...	...	...	...	1,00,828		2,205	...	1,03,033
Rohtak	...	...	...	...	92,333		2,145	...	94,478
Gurgaon	...	...	...	...	54,908		1,163	5	56,076
Delhi	...	...	...	...	1,23,630		1,537	10	1,25,177
Karnal	...	...	...	...	91,144		2,152	380	93,676
Ambala	...	...	...	...	1,22,277		3,015	115	1,25,407
Simla	...	...	...	...	43,387		428	...	43,815
Kangra	...	...	...	...	65,838		1,905	...	67,743
Hoshiarpur	...	...	...	...	1,67,179		4,695	630	1,72,504
Jullundur	...	...	...	...	1,67,069		4,253	30	1,71,352
Ludhiana	...	...	...	...	1,09,398		2,565	240	1,12,203
Ferozepore	...	...	...	...	1,99,866		5,400	252	2,05,518
Lahore	...	...	...	...	4,23,709		6,203	575	4,30,487
Amritsar	...	...	...	...	2,53,419		4,507	1,203	2,59,129
Gurdaspur	...	...	...	...	1,38,896		3,195	20	1,42,111
Sialkot	...	...	...	...	1,49,088		2,692	438	1,52,218
Gujranwala	...	...	...	...	1,44,065		2,827	47	1,46,939
Gujrat	...	...	...	...	85,603		2,318	35	87,956
Shahpur	...	...	...	...	1,06,322		2,610	141	1,09,073
Jhelum	...	...	...	...	75,566		1,410	56	77,032
Rawalpindi	...	...	...	...	1,15,346		2,558	205	1,18,109
Attock	...	...	...	...	72,960		1,745	56	74,761
Mianwali	...	...	...	...	52,717		1,650	3	54,370
Montgomery	...	...	...	...	44,609		1,132	...	45,741
Lyalpur	...	...	...	...	1,38,253		1,868	29	1,40,150
Jhang	...	...	...	...	97,861		1,605	7	99,473
Multan	...	...	...	...	1,32,365		3,840	769	1,36,974
Muzaffargarh	...	...	...	...	1,06,862		2,602	37	1,09,501
Dera Ghazi Khan	...	...	...	...	67,054		1,860	...	68,914
Kashmir Resident	...	...	...	...	415		...	...	415
Total 1912-13					35,42,967	...	76,085	5,283	36,24,335
Total 1911-12					33,15,995	...	72,081	4,396	33,92,472

Stamps for copies are not used in the Punjab.

LAHORE :
The 1st July 1913.

H. RAYNOR GOULDING,
Assistant Secretary to the Financial Commissioners, Punjab.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps in the Punjab for the year ending 31st March 1913.

DISTRICT.	Impressed stamps.	Husdits 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' licenses.	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 ...	24,331	3,704	...	337	...	...	1,090	230	...	...	1,356	31,048
Bohtak ...	16,060	6	13	...	...	...	658	9	...	...	476	17,222
Gurgaon ...	10,741	82	...	...	...	...	380	9	...	...	137	11,349
Delhi ...	38,935	9,530	396	5,478	...	40	...	197	...	303	518	55,397
Karnal ...	26,751	89	...	...	...	...	...	53	...	...	765	27,608
Ambala ...	48,103	1,193	44	50	...	...	1,975	34	...	1,563	612	53,634
Simla ...	20,473	810	997	1,060	...	566	...	143	...	...	349	24,398
Kangra ...	24,716	10	15	...	...	...	...	498	...	...	240	25,479
Hoshiarpur ...	77,235	43	43	...	...	...	1,777	507	...	...	1,111	80,716
Jullundur ...	88,526	342	118	...	...	...	1,800	238	...	25	968	92,017
Ludhiana ...	50,432	2,567	301	...	...	...	1,205	43	...	...	1,145	55,693
Ferozepore ...	72,550	10,305	34	...	...	...	2,207	840	...	42	3,646	89,624
Lahore ...	1,77,954	6,870	71,142	2,407	...	3,055	19,268	588	15	34,270	1,360	3,16,929
Amritsar ...	1,42,647	20,842	492	8,899	...	200	...	318	...	55	1,707	1,75,160
Gurdaspur ...	65,333	13	167	...	...	2	...	302	...	370	1,240	67,427
Sialkot ...	72,365	523	37	...	...	...	1,405	116	...	828	1,001	76,275
Gujranwala ...	56,423	717	...	...	...	...	...	153	...	...	1,271	58,564
Gujrat ...	37,697	5	...	...	...	...	...	226	...	...	199	38,127
Shahpur ...	33,739	2,186	460	...	...	...	897	520	...	...	169	37,971
Jhelum ...	25,819	718	10	...	...	...	1,550	83	...	...	772	28,952
Rawalpindi ...	44,896	2,857	473	1,034	...	169	830	390	...	540	1,825	53,014
Attock ...	33,244	164	...	...	...	...	643	256	...	156	1,032	35,495
Mianwali ...	32,233	399	...	...	...	...	355	350	...	...	432	33,769
Montgomery ...	13,825	642	1,143	...	...	...	5	126	...	...	442	16,183
Lyalpur ...	48,292	1,517	85	...	...	...	1,390	530	...	...	998	52,812
Jhang ...	29,891	1,869	20	...	...	...	675	149	...	...	590	33,194
Multan ...	56,650	4,526	101	...	...	103	2,630	383	...	18	306	64,717
Muzaffargarh	38,555	37	...	...	...	...	...	350	...	...	702	39,644
Dera Ghazi Khan.	25,192	74	...	...	...	...	...	499	...	...	807	26,572
Share of sale-proceeds of unified stamps.	...	...	...	...	1,85,000	...	...	...	...	...	...	1,85,000
Total 1912-13	14,33,668	72,590	76,091	19,265	1,85,000	4,135	40,740	8,140	15	38,170	26,176	19,03,990
Total 1911-12	13,44,674	74,729	1,40,116	26,053	1,85,000	3,987	30,657	7,655	...	33,197	23,171	18,69,239

LAHORE :

The 1st July 1913.

H. RAYNOR GOULDING,

Assistant Secretary to the Financial Commissioners, Punjab.

STATEMENT IV.

Arrangements for the Tend of Stamps in the Punjab during the year ending 31st March 1913.

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 ...	25	765	147	1,126	2,038
Rohtak ...	14	697	143	734	1,574
Gurgaon ...	30	452	77	513	1,042
Delhi ...	28	643	103	2,174	2,920
Karnal ...	40	721	144	1,286	2,151
Ambala ...	53	934	201	2,301	3,436
Simla ...	8	175	29	380	584
Kangra ...	74	559	127	1,288	1,924
Hoshiarpur ...	64	1,379	313	4,120	5,812
Jullundur ...	87	1,362	288	4,566	6,211
Ludhiana ...	55	884	171	2,618	3,673
Ferozepore ...	98	1,565	360	3,695	5,620
Lahore ...	151	2,150	414	6,139	8,703
Amritsar ...	97	1,655	300	7,468	9,423
Gurdaspur ...	111	1,171	233	3,193	4,597
Sialkot ...	112	1,255	179	3,575	5,009
Gujranwala ...	129	1,098	188	2,402	3,778
Gujrat ...	93	703	154	2,041	2,907
Shahpur ...	(a) 62	761	174	1,614	2,549
Jhelum ...	58	640	94	1,360	2,094
Bawalpindi ...	117	837	171	2,376	3,384
Attock ...	63	585	123	1,743	2,456
Mianwali ...	78	444	110	1,720	2,274
Montgomery ...	51	376	76	760	1,212
Lyalpur ...	18	1,037	125	2,186	3,343
Jhang ...	61	793	107	1,598	2,498
Multan ...	33	944	256	2,538	3,738
Muzaffargarh ...	63	874	174	1,989	3,037
Dera Ghazi Khan ...	53	531	124	1,274	1,929
Total 1912-13 ...	1,926	25,993	5,100	68,822	99,915
Total 1911-12 ...	1,963	24,228	5,316	66,386	95,930

(a) 5 licenses were cancelled during the year.

LAHORE :
The 1st July 1913.

H. RAYNOR GOULDING,

Assistant Secretary to the Financial Commissioners, Punjab.

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 1913.

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
		Rs.		Rs.
Hissar	201	1,330	...	...
Rohtak	70	460	...	...
Gurgaon	27	127	...	...
Delhi	34	174	3	287
Karnal	61	745	1	10
Ambala	41	575	...	...
Simla	36	317	1	27
Kangra	30	229	4	7
Hoshiarpur	128	719	40	324
Jullundur	88	626	8	293
Ludhiana	86	1,068	5	630
Ferozepore	168	3,642	...	...
Lahore	99	1,276	5	47
Amritsar	92	1,493	27	161
Gurdaspur	101	1,223	...	...
Sialkot	145	902	10	48
Gujranwala	426	1,241	...	...
Gujrat	28	189	2	10
Shahpur	22	162	...	...
Jhelum	82	769	...	...
Rawalpindi	51	1,789	...	...
Attock	20	1,028	...	...
Mianwali	34	402	1	32
Montgomery	50	420	1	11
Lyallpur	105	884	1	95
Jhang	84	539	3	43
Multan	44	241	6	47
Muzaffargarh	72	641	7	52
Dera Ghazi Khan...	47	651	14	127
Total 1912-13	2,472	23,862	139	2,251
Total 1911-12	2,075	19,118	163	3,003

LAHORE :

The 1st July 1913.

H. RAYNOR GOULDING,

Assistant Secretary to the Financial Commissioners, Punjab.

STATEMENT VI.

Stamp Prosecutions and Results in the Punjab during the year ending 31st March 1913.

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
					Rs.	Rs.	
Hisar ...	...	...	...	...	...	...
Rohtak ...	1	1	1	...	20	...	
Gurgaon ...	...	...	...	...	...	...
Delhi ...	...	...	...	...	...	...
Karnal ...	(a) 3	1	1	...	20	...	
Ambala ...	...	...	...	...	...	...
Simla ...	...	...	...	...	...	...
Kangra ...	2	2	2	...	25	...	
Hoshiarpur ...	...	...	...	...	...	...
Jullundur ...	...	...	...	...	...	...
Ludhiana ...	...	...	...	...	...	...
Ferozepore ...	...	...	...	...	...	...
Lahore ...	...	...	...	...	...	...
Amritsar ...	...	...	...	...	...	...
Gurdaspur ...	...	...	...	...	...	...
Shalkot ...	...	...	...	...	...	...
Gujranwala ...	...	...	...	...	...	...
Gujrat ...	...	...	...	...	...	...
Sbahpur ...	1	1	...	1	...	...
Jhelum ...	...	...	...	...	...	...
Rawalpindi ...	...	...	...	...	...	...
Attock ...	...	...	...	...	...	...
Mianwali ...	...	...	...	...	...	...
Montgomery ...	...	...	...	...	...	...
Lyalpur ...	...	...	...	...	...	...
Jhang ...	...	...	...	...	...	...
Multan ...	...	...	...	...	...	...
Muzaffargarh ...	...	...	...	...	...	...
Dera Ghazi Khan ...	...	...	...	...	...	...
Total 1912-13 ...	7	5	4	1	65	...	
Total 1911-12 ...	6	6	6	...	426	...	

(a) Two cases were dismissed under sections 203 and 259 of Criminal Procedure Code.

LAHORE :

The 1st July 1913.

H. RAYNOR GOULDING,

Assistant Secretary to the Financial Commissioners, Punjab.

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 1913.

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-fees 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	4	4	1,567	...	...	...
Karnal ... ..	...	...	...	...	...	...
Ambala ... ..	...	...	...	...	...	...
Simla	12	12	11,567	...	...	...
Kangra ... ..	...	...	...	...	...	...
Hoshiarpur ... ..	...	...	...	...	...	...
Jullundur	1	1	...	...	...	...
Ludhiana	6	1	80	...	...	...
Ferozepore ... ..	...	...	...	...	...	...
Lahore	19	13	6,359	...	...	...
Amritsar	11	11	440	...	...	...
Gurdaspur ... ..	...	...	...	...	...	...
Sialkot ... ..	...	...	...	...	...	...
Gujranwala ... ..	...	...	...	...	...	...
Gujrat ... ..	...	...	...	...	...	...
Shahpur ... ..	...	...	...	...	...	...
Jhelum	1	...	...	...	...	...
Rawalpindi ... ..	...	...	...	...	...	...
Attock ... ..	...	...	...	...	...	...
Mianwali ... ..	...	...	...	...	...	...
Montgomery ... ..	...	...	...	...	...	...
Lyalpur ... ..	...	...	...	...	...	...
Jhang ... ..	...	...	...	...	...	...
Multan ... ..	...	...	...	...	...	...
Muzaffargarh ... ..	...	...	...	...	...	...
Dera Ghazi Khan ... ..	...	...	...	...	...	...
Total 1912-13	54	42	20,013	...	...	...
Total 1911-12	79	75	35,226	762	...	...

LAHORE :

The 1st July 1913.

H. RAYNOR GOULDING,

Assistant Secretary to the Financial Commissioners, Punjab.

