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REPORT



ON THE

Administration of the Stamp Department

OF THE

PUNJAB

11415

FOR THE

Triennium ending 31st March 1914.

1911-12 to 1913-14

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



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PRINTED BY THE SUPERINTENDENT GOVERNMENT PRINTING, PUNJAB

PUNJAB STAMP ADMINISTRATION
REPORT FOR THE TRIENNIUM
ENDING 31ST MARCH 1914.

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REPORT

ON THE

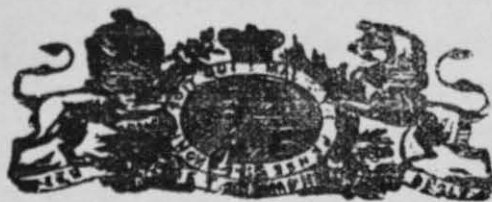
Administration of the Stamp Department

OF THE

PUNJAB

FOR THE

Triennium ending 31st March 1914.



Lahore:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB,
1914.

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

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*Proceedings of His Honour the Lieutenant-Governor of the Panjab,
in the Financial Department, No. 924, dated 29th March 1915.*

READ—

The Report on the Administration of the Stamp Department of the Panjab for the triennium ending the 31st March 1914, forwarded with letter No. 766, dated 20th August 1914 from the Assistant Secretary to the Financial Commissioners, Panjab.

REMARKS.—Substantial increases in the receipts obtained under the Stamp and Court Fees Acts were a feature of the two preceding triennial reports of the Stamp Department: and it is satisfactory to find in the present report evidence of continued growth in this important source of revenue. The year 1910-11 recorded an advance of Rs. 7,95,000 or 19 per cent on the receipts of the last year of the previous triennium: if the receipts from the Delhi District, which were derived mainly from the area included in the new Province, are omitted for purposes of comparison, there has been a rise of over ten lakhs in the last three years, and a growth of 22 per cent. The improvement which was continuous throughout the period under review, was most marked in the case of non-judicial stamps, where (excluding Delhi figures) it amounted to no less than 28 per cent. This is an encouraging sign, and it may be hoped that in future the Province will be able to look for an increase in stamp revenue rather to an extension of commercial and industrial activity with the wider demand for stamped documents which accompanies it, than to a further growth in the already large volume of litigation. Some special causes which have led to the enhanced receipts from non-judicial stamps have been mentioned by the Financial Commissioner; but indications have not been lacking in recent years that the village money-lender is relying more and more on formal documents in transactions which he has hitherto been accustomed to record in his account book, and the greater precision secured by such agreements should tend to diminish the number of cases in which resort is had to the Law Courts. Progress in this direction must, however, be slow, and the large rise of nearly 190 per cent in the receipts from stamps on legal practitioners' licenses shows that the young men of the educated classes still look on the Bar as the principal outlet for their abilities. This remarkable increase was due in part to a rush of candidates for enrolment as advocates in anticipation of the more stringent educational tests recently imposed by the Inns of Court in England. The receipts from special adhesive labels and stamps on bills of exchange reached their highest point in the first year of the triennium: in the last two years there has been a natural decline owing to the failure of the short-lived marriage funds, and the partial paralysis of business which accompanied the banking crisis.

The growth of 19 per cent in the income from the sale of judicial stamps needs little comment. As the Financial Commissioner has explained, it has followed on the increase in the number of civil suits, and has been augmented by the higher scale of fees for land suits, prescribed by the amended Court Fees Act.

2. The increase in revenue led to an increase of Rs. 54,000 in the gross charges of the Stamp Department, but no alteration took place in the proportionate cost of collections, which remained at the low figure of 5 per cent.

3. Judged by the statistics of the cases in which penalties were levied on account of insufficiently stamped or unstamped instruments, some improvement was attained during the triennium in the supervision by Courts of the collection of stamp revenue: but the Lieutenant-Governor agrees with the Financial Commissioner that this is a matter which should receive greater attention than it does at present. The scrutiny of the Court Reader is often perfunctory: and His Honour would be glad if the Financial Commissioner would consider whether any special steps can be taken to secure closer supervision.

4. The triennium was not marked by any important administrative changes : but the sanction of the Government of India has recently been received to the proposal mentioned in the last paragraph of the report that where a treasurer's security covers defalcations in more than one treasury, the stamps in his separate custody at any one treasury may amount to one half of the total sum covered by the security, so long as the cash and value of opium so held does not exceed Rs. 5,000.

ORDER.—Ordered that a copy of the report and review be forwarded to the Government of India, in the Finance Department, and that a copy of the review be forwarded to the Assistant Secretary to the Financial Commissioners, Punjab, for the information of the Financial Commissioner : also that the review be published in the *Punjab Gazette*.

By order of His Honour the Lieutenant-Governor of the Punjab,

R. A. MANT,

Financial Secretary to Government, Punjab.

No. 766.

FINANCIAL COMMISSIONERS' OFFICE :

Dated LAHORE, 20th August 1914.

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. H. J. Maynard.

SIR,

I AM directed by the Financial Commissioner to submit, for the information of Government, the report on the Stamp Administration of the Punjab for the triennium ending 31st March 1914. In examining the statements which accompany this report, it is necessary to bear in mind that the statistics for the area now included in the Province of Delhi are shown in the statements only up to the 30th September 1912. This, of course, seriously affects any comparison of Provincial income and expenditure, especially between the first and last years of the triennial period.

2. Notwithstanding the separation of the Delhi area from the Punjab, there was an increase of Rs. 3,67,513, in the total income under the Stamp Act and Court Fees Act during the last year of the triennium as compared with the first, the total receipts for those years, respectively, being Rs. 56,29,224 and Rs. 52,61,711. The annual average income for the triennium ending 31st March 1911 was Rs. 47,64,467 as compared with an average of Rs. 54,73,086, during the period now under review. This gives an average increase of Rs. 7,08,619, or about 15 per cent. Generally speaking, the increase is spread over all districts of the Province, and may be considered very satisfactory. It seems to indicate a steady progress, commercial, agricultural and industrial, throughout the Province, notwithstanding the financial crisis which prevailed during the latter half of the year 1913-14, and the collapse of some institutions and businesses which lacked a foundation of stable financial principle. The statistics and the explanations offered for them give interesting glimpses of the increasing complexity and variety of business in the Punjab: the operations of land speculators in the cities, temporarily checked by financial stringency: the rise in the value of agricultural land and the prosperity of the agricultural class: the increase in the number of legal practitioners and the bulk and value of litigation: the mushroom growth of bogus Benefit Societies which fed upon the credulity and the savings of a still ignorant people, and the acquisition in the home district by returned colonists of property from the proceeds of sale of colony land.

The expenditure on account of discount and establishment for sale of stamps, refunds, and other charges, but exclusive of the cost of stamps and plain paper, rose from Rs. 1,82,129 in 1910-11 to Rs. 2,28,835 in 1913-14, or an increase of about 26 per cent. This brought down the net receipts during the last year of the triennium to Rs. 54,00,389, but still the net receipts for that year exceeded those for 1911-12 by Rs. 3,27,618, while the average net receipts rose from Rs. 45,82,899 to Rs. 52,62,298. As explained in previous reports, expenditure fluctuates with discount charges, which depend upon the sale of stamps, and is, of course, affected by refunds. Expenditure under the latter head increased from Rs. 72,412 in 1911-12 to Rs. 1,00,028 in 1913-14. This was due chiefly to refunds on account of stamped forms rendered obsolete by the winding-up of numerous marriage and relief funds and insurance companies, consequent on the collapse of many of these enterprises and the adoption of legislation for their proper control and supervision, and to the liquidation of certain banks affected by the financial crisis. Another factor which is said to have contributed to some extent towards the increase in expenditure is that the rules on the subject of refunds are becoming more generally known to the public, with the result that applications are more frequent.

3. The total receipts from the sale of judicial stamps in 1913-14.

Receipts from sale of judicial stamps (Statement No. II.) were Rs. 35,30,748 as compared with Rs. 33,15,995 in 1911-12, giving an increase of Rs. 2,14,753, or about 6 per cent. The average receipts for the last three years were Rs. 31,29,903 against an average of Rs. 30,84,741 for 1908-11. The fluctuations in civil litigation are, of course, as mentioned in previous reports, chiefly responsible for increases and decreases in stamp income, and the increase in the provincial revenue from the sale of judicial stamps now under consideration corresponds closely with the increase in the number and value of civil suits, which, according to the annual reports on Civil Justice, rose from 182,182 in 1911 (value Rs. 3,10,15,081) to 191,702 in 1913 (value Rs. 3,54,68,797). Other causes which operated more or less throughout the Province in increasing the income from judicial stamps were 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; the realisation of inspection fees in stamps instead of cash; and the currency of settlement operations in certain districts.

4. The average miscellaneous receipts on account of judicial stamps

Miscellaneous receipts and pauper suits. amounted to Rs. 4,837 per annum for the three years under review, including recoveries on account of pauper suits. The balance outstanding at the close of the year 1913-14 on account of pauper suits was Rs. 24,828.

5. The average income from the sale of non-judicial stamps of

Non-judicial stamps (Statement No. III). all descriptions during the three years ending 31st March 1914 rose from Rs. 16,09,470 to Rs. 19,29,498, showing an average increase of no less than Rs. 3,20,028, or about 20 per cent. The total income from this source during the last year of the triennium was Rs. 20,15,266.

Among special and local causes may be mentioned the acquisition by peasants who have sold their colony lands of property in the home district, which is said to be mainly responsible for the increase in Sialkot; the rise in the value of land in the Gujranwala District, consequent on the introduction of irrigation from the Upper Chenab Canal; the development of the Canal Colony and increase of population in the Shahpur District; and colonisation operations and increasing value of land in the Montgomery District.

Hissar, Muzaffargarh and Rawalpindi are the only districts which show a decrease, and the only one that calls for notice is Rawalpindi, where an outbreak of plague caused an exodus from the city, and several banks failed in connection with the financial crisis.

The largest increase from the sale of non-judicial stamps was on account of impressed sheets, the value of which rose from Rs. 13,44,674 in 1911-12 to Rs. 15,47,408 in 1913-14. This was obviously the result of the execution of a larger number of documents of various kinds, but it is difficult to assign any special reason for this. Sales and mortgages of land are numerous one year because of scarcity; and equally numerous next year because of good harvests which, it is said, enable the zamindar to pay off old debts and acquire more land. One unusual cause which seems to have contributed materially towards the increase was the failure of several banks. The banks that survived became excessively cautious and refused loans except on the security of immovable property. In areas affected by the extension of canal irrigation, the rise in the value of land has, as a matter of course, necessitated the use of stamps of higher values in cases of alienation.

The increase under this head in the Ferozepore District was due to an illegal order issued by the Collector in February 1913, that persons in whose *bahis* or account books understamped entries were found, would be prosecuted under section 62 of the Stamp Act. In submitting the district report, the Commissioner remarked as follows:—

“Obviously neither section 62 (a) nor 62 (c) of the Stamp Act would apply to an ‘acknowledgment’ in a *bahi*, even if the latter, by including ‘a promise to pay, became a ‘bond’ or ‘agreement.’ As regards 62 (c), I do not see how it can be held to apply to the creditor in the case of an ‘acknowledgment’ in a *bahi*. The creditor does not usually execute or sign such entries. It thus appears that the Collector’s order, which has been effective in increasing the Stamp revenue, could not have been legally enforced.”

Instructions have been issued by the Financial Commissioner for the cancellation of this order.

Although the average income from *hundis* or inland bills of exchange during the three years ending 31st March 1914 was Rs. 9,084 in excess of that for the previous triennium, there was a continued fall in each of the three years under review, especially in 1913-14, which shows a decline of Rs. 14,453 as compared with the previous year. This is not surprising, considering how business was paralysed in consequence of the banking crisis.

There was a remarkable decrease, too, in the income from impressed labels or special adhesive stamps, though the triennial average still shows an increase. The income reached high-water mark in 1911-12 (Rs. 1,40,116) and dropped to Rs. 56,764 in 1913-14. This decrease, though unsatisfactory from a strictly financial point of view, is a matter for congratulation inasmuch as it indicates the collapse of many bogus funds and insurance companies which would otherwise have continued to trade on the credulity of the ignorant section of the public with more disastrous ultimate results.

All the work connected with the affixing and stamping of special adhesive labels, for the Punjab, North-West Frontier Province and the Province of Delhi, is done in the Financial Commissioners’ office. In the case of the two outside Provinces, the value of the stamps used is not shown in the accounts of the Punjab. The total number of documents, exclusive of cheque and draft forms, impressed during the year 1913-14, was 33,829 (3,559 bonds, 7,577 agreements, 1,425 pleaders’ certificates, 1,413 bills of exchange, 9,523 insurance policies, 142 leases and 10,190 miscellaneous documents).

The fluctuations in the income from foreign bill stamps are not sufficiently marked to call for any special notice. They show, if anything, that, notwithstanding the partial paralysis of banking business during the latter half of 1913-14, there was a slight

improvement in the foreign trade of the Punjab as compared, with the previous year. It is probable that, but for the crisis, the improvement would have been more pronounced.

The increases in the average income from share transfer stamps, notarial stamps and forms for cheques or receipts are not of sufficient importance to call for any special notice.

Share transfer stamps.
Notarial stamps.
Forms for cheques, etc.

There was, however, a very large increase in the income from stamps for legal practitioners' licenses the figures having risen from Rs. 30,657 in 1911-12 to Rs. 65,658 in 1913-14, an increase of more than cent per cent. The increase on the average of the two triennial periods was Rs. 22,150.

Stamps for legal practitioners' licenses.

6. The number of stamp vendors, 1,963, was the same as in 1911-12.

Arrangements for vend of stamps.
(Statement No. 1V).

The average discount allowed during the three years ending 31st March 1914 was Rs. 1,00,143, or Rs. 10,064 more than during the preceding triennium.

The registers kept by the stamp vendors are inspected by the Excise Inspectors and Sub-Inspectors, and this duty seems to have been performed satisfactorily on the whole throughout the Province. Instructions will be issued that in future the number of inspections of stamp-vendors' registers made by excise officials shall be recorded in the report. The taking of purchasers' thumb impressions continued to receive attention, and most districts report favourably on the results; but there is apparently room for improvement in some districts. Further orders on the subject are about to be issued by the Financial Commissioner.

Inspection of stamp vendors' registers.
Thumb impressions.

7. The total number of cases in which insufficiently stamped or unstamped documents were dealt with

Insufficiently stamped or unstamped documents and penalties realised (Statement No. V).

by the courts during 1913-14 was 2,607, and the total duty and penalties realised amounted to Rs. 29,976. There is not much variation between these and previous years' figures, so it cannot be said that there has been any remarkable improvement generally in the attention paid to this important duty by judicial officers. In Hissar, for example, an examination of 81 files by the Collector showed that there were 12 in which a penalty ought to have been charged. Four of these were in the District Judge's court. Mr. Osborne appears to have given particular attention to this important matter and the example is one which might with great advantage be more generally followed. In drawing attention to the decrease in cases under Section 35 of the Stamp Act in the Ludhiana District, the Commissioner (Mr. Fagan) remarks that it possibly "points to greater laxity on the part of the courts." In Gujrat, Gurdaspur, Gujranwala, Montgomery and Jhang, also, there seems to have been some suspicion of laxity. On the other hand, in the Ferozepore District, and also in Lahore and Simla, more attention seems to have been paid to this matter, with satisfactory results. It is the Court Reader upon whom the effectiveness of the scrutiny of stamps depends: and his responsibility should be strictly enforced by presiding officers.

8. Altogether there were only 9 prosecutions during the year 1913-14

(Offences and prosecutions.
Statement No. VI).

and only 10 persons were brought to trial for offences under the Stamp Act. The average for the triennium is 7, as compared with 11 for the previous three years. The fines imposed during 1913-14 amounted to Rs 291. An important case, involving a point of Stamp law, was sent up from the Jhelum District, by the Sessions Judge, to the Chief

Court, for revision, with the result that the conviction of the accused was set aside, on the ground that the document in dispute was a receipt and not a deed of sale, and, further, that the Collector had not sanctioned a prosecution under section 64 (c). Another point of interest came up from the Gujranwala District, on a reference from the Registrar of Co-operative Societies, who brought to notice that it was becoming a common practice for money-lenders to give unstamped receipts for debts repaid by Co-operative Societies. After consultation with the Legal Remembrancer, who expressed the opinion that this was an offence under section 62 (i) (b) of the Stamp Act, a copy of the correspondence on the subject was circulated by the Financial Commissioner for the information and guidance of all concerned.

9. The usual monthly comparison of the departmental returns with the Accountant-General's statements was made, and all differences were reconciled.

Comparison of accounts.

10. Postage stamps of the value of Rs. 1,230 were stolen from a box in transit between Karachi and Hissar, in August 1913. A final report on the subject has not yet been received.

General remarks.

A reference has recently been addressed to Government by the Financial Commissioner, recommending, with reference to Article 304 of the Civil Account Code, that, when the Divisional Treasurer's security is given by bond providing against defalcations in more treasuries than one, the whole of the stamps held in the Treasurer's separate custody at any one Treasury may amount to one half of the total sum covered by the security, so long as the cash and the value of opium, etc., so held does not exceed Rs. 5,000. The object of this recommendation is to relieve Treasury Officers of the necessity for making frequent issues of stamps from double lock.

Revised editions of the Punjab Stamp Manual, both in English and Urdu, have been prepared in the Financial Commissioners' Office. The former was issued early in 1913: the latter has just been received from the Press.

I have, etc.,

H. RAYNOR GOULDING,

Assistant Secretary to the Financial Commissioners, Punjab.

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STATEMENT I.

Abstract of Receipts and Charges in the Punjab for the three years ending 31st March 1914.

HEAD.	Receipts.	CHARGES.				Total.	Net receipts.	Cost of general supervision.	Cost of stamps and plain paper supplied from Central Depot.
		Discount and establishment for sale of stamps.	Refunds.	Other charges.					
1	2	3	4	5	6	7	8	9	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under the Stamp Act	20,15,200	72,886	40,539	11,974	1,34,299	18,90,907	...	26,480	
Under the Court-fees Act.	36,13,958	(a) 31,939	50,489	12,108	94,536	35,19,422	...	32,495	
Total 1913-14	56,29,224	(a) 1,04,825	1,00,028	23,982	2,28,835	54,00,389	...	58,915	
Total 1912-13	55,28,325	1,00,155	95,239	19,197	2,14,591	53,13,734	...	58,638	
Total 1911-12	52,61,711	96,170	72,412	20,359	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 30th July 1914.

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 three years ending 31st March 1914.

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	97,218		2,310	...	99,528
Rohatak	96,833		2,512	...	99,345
Gurgaon	76,200		1,515	24	77,739
Karnal	91,401		2,108	...	93,509
Ambala	1,33,273		3,135	1	1,36,409
Simla	42,244		435	...	42,679
Kangra	69,941		1,882	...	71,823
Heohiarpar	1,65,364		4,805	54	1,70,223
Jullundur	1,74,307		4,380	1,587	1,80,274
Ludhiana	1,13,948		2,557	299	1,16,804
Ferozepore	2,12,227		5,040	10	2,17,877
Lahore	3,32,459		7,290	70	3,39,819
Amritsar	2,59,101		4,620	1,386	2,65,107
Gurdaspur	1,46,276		3,090	52	1,50,919
Sialkot	1,03,787		2,820	127	1,06,734
Gojranwala	1,50,266		3,097	55	1,53,419
Gujrat	86,055		2,460	313	88,828
Shahpur	1,05,191		2,842	...	1,08,033
Jhelum	76,342		1,350	...	77,692
Rawalpindi	1,09,128		2,407	180	1,11,715
Attock	70,250		1,845	318	72,413
Mianwali	65,027		1,762	134	67,923
Montgomery	55,137		1,230	...	56,367
Lyalpur	1,49,425		1,943	48	1,51,386
Jhang	1,08,437		1,763	28	1,10,229
Multan	1,40,068		3,428	41	1,43,537
Muzaffargarh	1,04,520		2,490	24	1,07,034
Dera Ghazi Khan	75,208		2,092	61	77,361
Kashmir Resident	520		...	...	520
Total 1913-14	35,30,748		78,378	4,332	36,13,959
Total 1912-13	35,42,967		76,085	5,253	36,24,335
Total 1911-12	33,15,995		72,081	4,306	33,92,473

Stamps for copies are not used in the Punjab.

LAHORE:

The 30th July 1914.

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 three years ending 31st March 1914.

District.	Impressed stamps.	Handis or inland bills of exchange.	Impressed labels or special adhesive stamps.	Foreign bill stamps.	One anna receipt stamps.	Share transfer stamps.	Stamps for legal practitioners' 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 ...	22,130	3,796	...	289	...	...	1,380	211	...	...	927	28,738
Rohtak ...	21,925	...	100	...	...	...	745	18	...	...	207	22,995
Gurgaon ...	17,400	65	...	...	...	...	470	30	...	...	480	18,451
Karnal ...	29,203	76	...	...	...	...	460	67	...	...	586	30,392
Ambala ...	52,227	1,321	140	12	...	...	1,795	65	...	...	415	55,975
Simla ...	17,102	830	593	909	...	353	...	152	...	...	943	20,283
Kangra ...	26,405	5	2	...	...	...	...	382	...	...	382	27,153
Hoshiarpur ...	82,986	...	48	...	...	...	1,945	529	...	...	1,071	87,174
Jullundur ...	97,873	347	49	...	...	...	1,900	302	...	30	790	1,01,291
Ludhiana ...	66,420	2,809	234	...	...	...	1,265	50	...	...	1,099	61,893
Ferozepore ...	1,07,684	9,418	147	6	...	...	2,450	823	...	50	5,485	1,26,132
Lahore ...	1,87,621	6,175	53,219	4,605	...	4,185	42,003	604	2	36,878	1,064	3,36,956
Amritsar ...	1,74,409	21,085	693	12,743	...	25	...	351	...	111	3,607	2,13,024
Gurdaspur ...	69,855	17	...	...	...	...	...	327	...	65	1,394	71,654
Sialkot ...	78,424	451	47	...	...	...	1,600	104	...	869	1,123	82,618
Gujranwala ...	59,789	896	...	...	...	...	...	117	...	...	1,406	61,768
Gujrat ...	39,765	5	20	...	...	...	...	111	...	...	271	40,172
Shahpur ...	85,071	1,094	134	...	...	...	1,050	466	...	...	440	88,555
Jhelum ...	28,494	643	31	...	...	...	1,650	80	...	...	705	31,603
Bawalpindi ...	49,641	2,037	601	1,559	...	1,176	975	284	...	169	2,272	53,714
Attock ...	36,005	150	...	...	...	...	825	349	...	...	1,344	38,673
Mianwali ...	37,151	469	...	...	...	...	465	306	...	...	517	38,068
Montgomery ...	13,440	661	105	...	...	...	5	94	...	...	284	14,559
Lyalpur ...	52,454	1,152	463	...	...	...	1,590	455	...	...	1,636	57,750
Jhang ...	30,394	962	23	...	...	...	575	125	...	...	347	32,423
Multan ...	56,953	3,470	120	...	...	29	2,505	242	...	...	312	63,633
Muzaffargarh ...	39,899	8	...	...	...	...	5	290	...	...	593	40,795
Dera Ghazi Khan.	26,671	95	...	...	...	...	...	426	...	...	463	27,555
Share of sale proceeds of unified stamps.	...	...	...	...	1,85,000	...	...	...	...	...	...	1,85,000
Total 1913-14	15,47,408	58,137	56,764	20,121	1,85,000	5,765	65,658	7,430	2	38,172	30,803	20,16,266
Total 1912-13	14,23,668	72,590	76,091	19,265	1,85,000	4,135	40,740	8,140	15	38,170	26,176	19,08,990
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 30th July 1914.

H. RAYNOR GOULDING,

Assistant Secretary to the Financial Commissioners, Punjab.

STATEMENT IV.

Arrangements for the Vend of Stamps in the Punjab during the three years ending
31st March 1914.

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
		Rs.	Rs.	Rs.	Rs.
Hissar	26	766	154	1,139	2,059
Rohtak	13	725	167	1,013	1,805
Gurgaon	29	594	101	831	1,526
Karnal	40	704	141	1,421	2,266
Ambala	70	969	209	2,521	3,699
Simla	5	183	29	403	615
Kangra	95	597	125	1,361	2,083
Hoshiarpur	67	1,375	320	4,375	6,070
Jullundur	81	1,387	292	5,040	6,719
Ludhiana	53	904	171	2,918	3,993
Ferozepore	106	1,628	376	5,415	7,419
Labore	172	2,256	486	6,454	9,196
Amritsar... ..	117	1,767	808	8,476	10,551
Gurdaspur	108	1,240	246	3,351	4,837
Sialkot	100	1,348	188	3,825	5,361
Gujranwala	127	1,121	206	2,592	3,9 9
Gujrat	94	722	164	2,130	3,016
Shahpur	54	803	189	1,633	2,625
Jhelum	60	634	90	1,474	2,198
Rawalpindi	112	772	161	2,357	3,290
Attock	65	582	123	1,885	2,590
Mianwali	69	561	117	1,799	2,477
Montgomery	51	448	82	721	1,251
Lyalpur... ..	96	1,062	128	2,337	3,527
Jhang	60	869	117	1,530	2,516
Multan	94	978	229	2,490	3,697
Muzaffargarh	66	872	166	2,114	3,152
Pera Ghazi Khan	53	608	139	1,281	2,023
Total 1913-14	1,963	26,475	5,224	72,896	1,04,535
Total 1912-13	1,926	25,993	5,100	68,822	99,915
Total 1911-12	1,963	24,228	5,316	66,836	95,930

LAHORE :
The 30th July 1914.

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 three years ending 31st March 1914.

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	104	381	...	...
Rohtak	26	183	...	...
Gurgaoon	51	461	...	...
Karnal	74	5-9	1	40
Ambala	26	366	...	...
Simla	50	265	1	30
Kangra	47	301	4	59
Hoshiarpur	114	1,211	57	396
Jullundur	95	553	10	113
Ludhiana	68	630	32	421
Ferozepore	271	5,473	...	...
Lahore	150	1,361	13	283
Amritsar	78	1,765	36	1,795
Gurdaspur	145	1,370	...	...
Sialkot	132	999	8	74
Gujranwala	188	1,451	...	...
Gujrat	23	207	7	64
Shahpur	46	349	4	59
Jhelum	64	660	3	42
Rawalpindi	113	2,192	...	...
Attock	51	1,327	1	10
Mianwali	76	510	...	...
Montgomery	54	280	...	...
Lyallpur	138	1,546	6	66
Jhang	35	322	1	9
Multan	43	289	...	...
Muzaffargarh	61	573	5	8
Dera Ghazi Khan	80	379	20	83
Total 1913-14	2,398	26,433	209	3,543
Total 1912-13	2,472	23,862	139	2,251
Total 1911-12	2,075	19,118	163	3,003

LAHORE :

The 30th July 1914.

H. RAYNOR GOULDING,

Assistant Secretary to Financial Commissioners, Punjab.

STATEMENT VI.

Stamp Prosecutions and Results in the Panjab during the three years ending 31st March 1914.

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.	
Hissar ...	...	...	...	...	...	...
Rohtak ...	...	...	...	...	...	...
Gurgaon ...	...	...	...	...	...	...
Karnal ...	1	2	...	2	...	...
Ambala ...	...	...	...	...	...	...
Simla ...	...	...	...	...	...	...
Kangra ...	2	2	2	...	1	...	
Hoshiarpur ...	1	1	1	...	5	...	
Jullundur ...	...	...	...	...	...	...
Ludhiana ...	...	...	...	...	...	...
Ferozepore...	...	...	...	...	...	...
Lahore ...	...	...	...	...	...	...
Amritsar ...	1	1	1	...	5	...	
Gurdaspur ...	...	...	...	...	...	...
Sialkot ...	...	...	...	...	...	...
Gujranwala ...	...	...	...	...	...	...
Gujrat ...	...	...	...	...	...	...
Sheikhpur ...	...	...	...	...	...	...
Jhelum ...	4	4	2	2	280	...	
Rawalpindi ...	...	...	...	...	...	...
Attock ...	...	...	...	...	...	...
Mianwali ...	...	...	...	...	...	...
Montgomery ...	...	...	...	...	...	...
Lyalpur ...	...	...	...	...	...	...
Jhang ...	...	...	...	...	...	...
Mulren ...	...	...	...	...	...	...
Muzaffargarh ...	...	...	...	...	...	...
Dera Ghazi Khan ...	...	...	...	...	...	...
Total 1913-14 ...	9	10	6	4	291	...	
Total 1912-13 ...	7	5	4	1	65	...	
Total 1911-12 ...	6	6	6	...	426	...	

LAHORE:

The 30th July 1914.

H. RAYNOR GOULDING,

Assistant Secretary to 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 three years ending 31st March 1914.

DISTRICT	Number of cases reported to Collector, section 19 (A) 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	
Rohitak	
Gurgaon	
Karnal	
Ambala	...	4	4	172	...	
Simla	...	17	17	5,629	909	...
Kangra	
Hoshiarpur	
Jullundur	...	2	2	152	...	
Ludhiana	...	4	...	...	...
Ferozapore	
Lahore	...	18	9	1,453	33	...
Amritsar	...	14	14	1,178	...	
Gurdaspur	
Sialkot	
Gujranwala	
Gujrat	
Shahpur	
Jhelum	...	4	2	32	...	
Rawalpindi	...	7	7	256	...	
Attock	
Mianwali	
Montgomery	
Lyallpur	
Jhang	
Multan	
Muzaffargarh	
Dera Ghazi Khan	
Total 1913-14	70	55	8,870	942	...	
Total 1912-13	54	42	20,013	...	...
Total 1911-12	79	75	35,226	782	...	

LAHORE :

The 30th July 1914.

H. RAYNOR GOULDING,

Assistant Secretary to Financial Commissioners, Punjab.

