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# NOTE



ON THE

# STAMP STATEMENTS

OF THE

# PUNJAB

For the year 1914-15.

11417



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Lahore:

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1915.

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Revised July 1, 1915

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## STAMP STATEMENTS FOR 1914-15.

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# NOTE

ON THE

## STAMP STATEMENTS

OF THE

### PUNJAB

For the year 1914-15.



Lahore:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB,  
1915.



No. 1792-S. (Finl.).

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, the 24th July 1915.*

Financial.

SIR,

I AM directed to acknowledge the receipt of the Stamp Returns for the year ending 31st March 1915 forwarded with your letter No. 539, dated the 10th July 1915.

I have, &c.,  
A. A. L. PARSONS,  
*Under-Secretary to Government, Punjab,*  
*Financial Department.*

THE ASSISTANT SECRETARY TO THE TREASURY  
WASHINGTON, D. C.

TO THE ASSISTANT SECRETARY TO THE TREASURY  
WASHINGTON, D. C.

DEAR SIR:

The first

of the series of reports on the progress of the work of the Board of Economic Warfare, which you have been good enough to refer to in your letter of the 10th July 1940.

Yours faithfully,  
A. A. L. BARROTT  
Assistant Secretary to Government, Treasury  
British Department



No. 569.

FINANCIAL COMMISSIONERS' OFFICE :

*Dated Lahore, the 10th July 1915.*

FROM

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

TO

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

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

SIR,

I AM directed to submit, for the information of Government, the Stamp  
Annual Stamp Returns for 1914-15. Returns for the year ending 31st March  
1915, and to remark as follows.

2. There was a decrease of Rs. 1,87,336 in the total receipts for the  
year under report as compared with  
Total receipts and charges (Statement I). those for the previous year, the figures  
being Rs. 54,41,888 for 1914-15 against Rs. 56,29,224 for 1913-14. The total  
expenditure fell from Rs. 2,28,835 to Rs. 2,21,498 (decrease Rs. 7,337),  
leaving a net income of Rs. 52,20,390, or Rs. 1,79,999 less than in 1913-14.

3. Of the total decrease noticed in the foregoing paragraph, Rs. 39,709  
Receipts from sale of judicial stamps (Statement II). was under judicial or court-fee stamps,  
due chiefly to the effects which the war  
and the prevalence of scarcity in certain districts have had on civil litigation  
generally. It is noticeable, however, that, while there were decreases in  
sixteen districts, ranging from Rs 23,125 in Gurgaon to Rs. 238 in Attock,  
twelve districts show increases varying from Rs. 30,666 in Lahore to Rs. 78 in  
Kangra. Apart from general causes, the decrease of Rs. 11,124 in the  
Hoshiarpur District is attributed to the termination of settlement operations  
which, while in progress, as explained in previous reports, resulted in litigation  
in connection with boundary disputes. There was also during settlement in-  
creased income due to the receipt of numerous applications for copies of old  
settlement records. Another reason assigned for the decrease in Hoshiarpur is  
that "cases for redemption of landed property are now admitted by courts  
on applications bearing 8 anna stamps, instead of on full court-fees leviable on  
the mortgage money." This refers to petitions under section 4 of the Punjab  
Redemption of Mortgages Act, II of 1913, and may be taken as affecting in-  
come throughout the Province. It is, however, a matter for satisfaction that  
this reduction of legal charges has facilitated the redemption of land.

The only increases in income from the sale of court-fee stamps which  
deserve special mention are Rs. 30,666 in Lahore and Rs. 10,042 in Muzaffar-  
garh, due, no doubt, to an increase in the number and value of civil suits, but  
no explanation has been offered in the district reports as to the reason for this  
fluctuation in litigation.

4. The income from non-judicial stamps also fell from Rs. 20,15,266  
Non-judicial stamps (Statement III). in 1913-14 to Rs. 18,71,593 in 1914-15—  
a decrease of Rs. 1,43,673, due generally  
to the dislocation of business caused by the war and the late banking crisis.  
The decrease affected all descriptions of non-judicial stamps shown in

Statement III. Only seven districts out of the 28 showed increases under non-judicial impressed stamps or sheets, the largest of which was Rs. 3,466 in Sialkot. The largest decreases were Rs. 14,078 in Lahore, Rs. 9,620 in Amritsar and Rs. 8,206 in Multan.

5. There were 1,942 stamp-vendors in the Province in 1914-15. Special attention was drawn during the year to the orders requiring Excise Inspectors to inspect stamp vendors' registers, and the reports show that such inspections have been sufficient in all districts except Lyallpur and Dera Ghazi Khan.

6. The total number of insufficiently stamped or unstamped documents dealt with was 2,920, on which Rs. 32,478 duty and penalty were realised, or about Rs. 2,500 more than in 1913-14. The opinions of Commissioners and Deputy Commissioners have been called for as regards the adoption of special measures to secure closer supervision over the scrutiny of documents, in order to check insufficient stamping (paragraph 3 of Punjab Government, Financial Department, Resolution No. 924, dated the 29th March 1915), and the Financial Commissioner hopes shortly to submit proposals for the consideration of Government.

7. The monthly accounts were scrutinised as usual, and all discrepancies 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 1915.

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.	
Under the Stamp Act	18,71,593	69,487	43,036	12,426	1,24,949	17,46,644	...	18,239
Under the Court-fees Act.	35,70,295	(a) 31,059	53,263	12,228	96,549	34,73,746	...	24,932
Total of 1914-15 ...	54,41,888	(a) 1,00,546	96,299	24,654	2,21,498	52,20,390	...	43,161
Total of 1913-14 ...	56,29,224	1,04,825	1,00,028	23,982	2,28,835	54,00,389	...	58,915

(a) Includes Rs. 251 on account of punching establishments in the Hoshiarpur and Jullundur Districts.

LAHORE:

The 10th July 1915.

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 1915.

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.	Rs.
Hissar ...	1,00,714		2,460	...	1,03,174
Bohtak ...	86,953		2,468	...	89,421
Gurgaon ...	53,075		1,162	25	54,262
Karnal ...	90,692		2,137	916	93,745
Ambala ...	1,23,360		2,715	39	1,26,114
Sixla ...	46,098		510	...	46,608
Kangra ...	70,019		1,913	...	71,932
Hoshiarpur ...	1,54,240		4,248	58	1,58,546
Jullundur ...	1,65,268		3,983	447	1,69,698
Ludhiana ...	1,15,209		2,745	442	1,18,396
Ferozepore ...	1,95,608		5,310	35	2,00,953
Lahore ...	4,23,125		7,530	150	4,30,805
Amritsar ...	2,65,149		4,627	803	2,70,579
Gurdaspur ...	1,43,713		3,495	71	1,47,284
Sialkot ...	1,58,884		2,685	34	1,61,603
Gujranwala ...	1,39,128		2,640	...	1,41,768
Gujrat ...	83,434		2,078	210	85,722
Shahpur ...	1,07,060		2,580	13	1,09,653
Jhelum ...	74,515		1,238	...	75,753
Rawalpindi ...	1,16,392		2,445	42	1,18,879
Aftock ...	70,012		1,718	13	71,743
Mianwali ...	69,535		1,770	183	71,488
Montgomery ...	50,777		1,140	...	51,917
Lyalpur ...	1,43,330		2,008	125	1,45,463
Jhang ...	1,15,067		1,590	6	1,16,663
Multan ...	1,38,056		3,143	234	1,41,433
Muzaffargarh ...	1,14,562		2,537	55	1,17,204
D. G. Khan ...	75,806		2,130	...	77,936
Kashmir Resident ...	1,258		...	...	1,258
Total 1914-15	34,91,039		75,355	3,901	35,70,295
Total 1913-14	35,30,748		78,378	4,832	36,13,958

Stamps for copies are not used in the Punjab.

LARORE :

The 10th July 1915.

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 1915.

DISTRICT.	Impressed Stamps.	Hundis or Inland Bills of exchange.	Impressed stamps as defined in section 2 (13) (c) of the Stamp Act.	Foreign Bill Stamps.	Half-anna and one-anna unified Stamp.	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 ...	21,203	3,180	...	267	...	...	1,405	281	...	...	2,188	28,474
Rohtak ...	19,484	7	...	...	...	...	882	31	...	...	1,008	21,412
Gurgaon ...	16,759	93	...	...	...	...	590	45	...	...	124	17,611
Karnal ...	27,696	27	4	...	...	...	800	35	...	...	1,002	29,654
Ambala ...	49,186	730	83	27	...	...	1,630	35	...	...	681	52,372
Simla ...	11,470	622	148	654	...	832	...	180	...	150	569	14,585
Kangra ...	23,792	..	16	...	...	...	...	349	...	...	456	24,613
Hoshiarpur ...	83,014	42	3	...	...	...	2,069	374	...	...	559	86,061
Jullundur ...	91,055	62	46	...	...	...	2,145	232	...	...	613	94,153
Ludhiana ...	59,693	2,683	295	...	...	...	1,265	47	...	...	2,769	66,752
Ferozepore ...	1,03,841	5,678	28	...	...	...	2,475	687	...	...	6,235	1,18,944
Lahore ...	1,73,543	5,698	25,059	1,995	...	972	27,568	543	...	33,409	935	2,69,722
Amritsar ...	1,64,759	16,805	561	4,531	...	16	...	354	...	19	2,628	1,89,703
Gurdaspur ...	67,486	2	...	...	...	...	...	219	...	125	673	68,505
Sialkot ...	81,890	355	80	...	...	...	2,170	93	...	441	1,004	86,033
Gujranwala ...	61,126	244	184	...	...	...	2,490	139	...	...	1,488	65,671
Gujrat ...	39,003	5	1	...	...	...	...	189	...	...	530	39,573
Shahpur ...	34,068	1,178	27	...	...	...	990	449	...	...	1,480	38,192
Jhelum ...	24,101	659	27	...	...	...	1,015	50	...	...	743	25,595
Rawalpindi ...	42,040	1,398	77	863	...	...	1,060	274	...	238	1,635	47,585
Attock ...	29,973	77	...	...	...	...	934	305	...	...	1,456	32,745
Mianwali ...	37,368	359	...	...	...	...	680	310	...	...	422	39,089
Montgomery ...	13,112	695	49	...	...	...	...	99	...	...	244	14,199
Lyalpur ...	50,248	796	121	...	...	...	2,000	317	...	...	1,404	54,886
Jhang ...	31,230	583	71	...	...	...	740	147	...	...	593	33,364
Multan ...	48,752	2,591	32	...	...	...	2,348	318	...	...	327	54,368
Muzaffargarh	42,309	17	...	...	...	...	5	279	...	...	878	43,488
Dera Ghazi Khan.	26,575	104	1	...	...	...	460	428	...	...	571	28,139
Share of sale proceeds of unified stamps.	...	...	...	...	1,85,000	...	...	...	...	...	...	1,85,000
Total 1914-15	14,74,806	44,690	26,913	8,347	1,85,000	1,820	55,671	6,709	...	34,382	33,255	18,71,593
Total 1913-14	15,47,408	58,137	56,764	20,121	1,85,000	5,765	65,658	7,436	2	38,172	30,808	20,15,266

LAHORE :

The 10th July 1915.

H. RAYNOR GOULDING,

Assistant Secretary to the Financial Commissioners, Punjab.

## STATEMENT IV.

Arrangements for the vend of Stamps in the Punjab during the year ending 31st March 1915.

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 ... ..	30	780	164	1,060	2,004
Rohtak ... ..	14	674	165	892	1,731
Gurgaon ... ..	29	427	77	799	1,303
Karnal ... ..	37	687	142	1,395	2,224
Ambala ... ..	68	913	181	2,317	3,411
Simla ... ..	7	151	54	343	548
Kangra ... ..	97	594	128	1,251	1,973
Hoshiarpur ... ..	68	1,287	277	4,431	5,995
Jullundur ... ..	81	1,309	266	4,699	6,274
Ludhiana ... ..	56	917	183	3,031	4,131
Ferozepore... ..	115	1,532	354	5,278	7,164
Lahore ... ..	182	2,278	502	6,290	9,070
Amritsar ... ..	111	1,850	308	7,770	9,928
Gurdaspur ... ..	92	1,206	233	3,206	4,645
Sialkot ... ..	109	1,311	179	3,976	5,466
Gujranwala ... ..	127	1,000	176	2,709	3,885
Gujrat ... ..	92	686	139	2,093	2,918
Shahpur ... ..	50	747	172	1,573	2,492
Jhelum ... ..	58	616	83	1,209	1,908
Rawalpindi ... ..	113	838	162	2,021	3,021
Attock ... ..	66	581	115	1,518	2,214
Manwali... ..	40	532	118	1,362	2,562
Montgomery ... ..	46	399	76	725	1,200
Lyallpur ... ..	30	938	134	1,339	2,911
Jhang ... ..	62	872	106	1,558	2,536
Multan ... ..	33	980	210	2,137	3,327
Muzaffargarh ... ..	64	1,008	173	2,247	3,423
Dera Ghazi Khan ... ..	56	626	142	1,253	2,026
Total 1914-15 ... ..	1,942	25,789	5,019	69,487	1,00,295
Total 1913-14 ... ..	1,963	23,475	5,224	72,886	1,04,585

LAHORE :

The 10th July 1915.

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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 1915.*

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 realized.	Number of cases dealt with.	Duty and penalty realized.
1	2	3	4	5
		Rs.		Rs.
Hissar	280	2,077	...	...
Rohtak	75	981	...	...
Gurgaon	19	120	...	...
Karnal	97	1,090	...	...
Ambala	46	612	...	...
Simla	44	533	...	...
Kangra	37	483	4	23
Hoshiarpur	45	382	23	139
Jullundur	58	456	6	33
Ludhiana	90	2,709	9	55
Ferozepore	449	6,001	1	209
Lahore	140	852	10	72
Amritsar	127	1,906	103	643
Gurdaspur	49	657	...	...
Sialkot	75	743	40	214
Gujranwala	197	1,446	3	23
Gujrat	62	530	...	...
Shahpur	47	1,440	2	25
Jhelum	89	731	...	...
Rawalpindi	207	1,571	...	...
Attock	97	1,310	2	134
Mianwali	61	419	...	...
Montgomery	33	237	...	...
Lyalpur	93	1,350	3	18
Jhang	44	584	...	...
Multan	26	297	1	15
Muzaffargarh	63	790	2	81
Dera Ghazi Khan	60	532	1	5
Total 1914-15	2,710	30,789	210	1,689
Total 1913-14	2,898	26,433	209	3,543

LAHORE :

The 10th July 1915.

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 1915.

DISTRICT.	Num. 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	...	2	2	2	30	...	
Gurgaon	...	...	...	...	...	...	
Karnal	...	...	...	...	...	...	
Ambala	...	...	...	...	...	...	
Sirsa	...	...	...	...	...	...	
Kangra	...	1	1	1	1	...	
Hoshiarpur	...	...	...	...	...	...	
Jullundur	...	1	1	1	30	...	
Judhiana	...	...	...	...	...	...	
Ferozepore	...	...	...	...	...	...	
Lahore	...	...	...	...	...	...	
Amritsar	...	1	1	...	...	...	Withdrawn.
Gurdaspur	...	1	2	2	6	...	
Sialkot	...	...	...	...	...	...	
Gujranwala	...	...	...	...	...	...	
Gujrat	...	...	...	...	...	...	
Shahpur	...	...	...	...	...	...	
Jhelum	...	...	...	...	...	...	
Rawalpindi	...	3	6	1	30	...	
Attock	...	...	...	...	...	...	
Mianwali	...	...	...	...	...	...	
Montgomery	...	1	...	...	...	...	The case is pending in a court of law.
Lyallpur	...	...	...	...	...	...	
Jhang	...	...	...	...	...	...	
Multan	...	...	...	...	...	...	
Muzaffargarh	...	...	...	...	...	...	
Dera Ghazi Khan	...	...	...	...	...	...	
Total 1914-15	...	10	13	7	107	...	
Total 1913-14	...	9	10	6	291	...	

LAHORE :

The 10th July 1915.

H. RAYNOR GOULDING,

Assistant Secretary to the Financial Commissioners, Punjab.



## STAMP STATMENT 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 1915.

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 ...	...	...	...	...	...	
Karnal ...	...	...	...	...	...	
Ambala ...	5	5	1,824	...	...	
Simla ...	10	10	5,862	1,355	...	
Kangra ...	...	...	...	...	...	
Hoshiarpur ...	...	...	...	...	...	
Jullundur ...	1	1	1	...	...	
Ludhiana ...	1	1	...	...	...	
Ferozepore ...	...	...	...	...	...	
Lahore ..	19	14	3,486	665	...	
Amritsar ...	10	10	1,865	...	...	
Gurdaspur ...	...	...	...	...	...	
Sialkot ...	...	...	...	...	...	
Gujranwala ...	...	...	...	...	...	
Gujrat ...	...	...	...	...	...	
Shahpur ...	...	...	...	...	...	
Jhelum ...	...	...	...	...	...	
Rawalpindi ...	1	1	80	...	...	
Attock ...	...	...	...	...	...	
Mianwali ...	...	...	...	...	...	
Montgomery ...	...	...	...	...	...	
Lyalpur ...	...	...	...	...	...	
Jhang ...	...	...	...	...	...	
Multan ...	...	...	...	...	...	
Muzaffargarh ...	...	...	...	...	...	
Dera Ghazi Khan ...	...	...	...	...	...	
Total 1914-15 ...	47	42	13,118	2,023	...	
Total 1913-14 ...	70	55	8,870	942	...	

LAHORE :

The 10th July 1915.

H. RAYNOR GOULDING,

Assistant Secretary to the Financial Commissioners, Punjab.

