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NOTE

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ON THE

STAMP STATEMENTS

OF THE

PUNJAB

For the year 1917-18.

11426



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NOTE

ON THE

STAMP STATEMENTS

OF THE

PUNJAB

For the year 1917-18.



Lahore:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB,
1918.

No. 3366-S. (Finl.).

FROM

A. C. BADENOCH, Esq., I.C.S.,

*Under-Secretary to Government, Punjab,
Financial Department,*

TO

THE ASSISTANT SECRETARY TO THE FINANCIAL
COMMISSIONERS, PUNJAB.

Dated Simla, the 1st August 1918.

Financial.

SIR,

I AM directed to acknowledge the receipt of the Stamp Returns for the year ending 31st March 1918, forwarded with your letter No. 581-16—5, dated 15th July 1918.

I have the honour to be,

SIR,

Your most obedient servant,

A. C. BADENOCH,

*Under-Secretary to Government, Punjab,
Financial Department.*

EX-100 (Rev. 1-25-59)

A. C. BARRON, JR., U.S.

Under-Secretary to Government, Finance
Department

THE ASSISTANT SECRETARY TO THE FINANCIAL
COMMISSIONERS, U.S. DEPT.

Date of issue: 12-15-59

This document is to be used for the purpose of the
... ..
... ..
... ..

I have the honor to be

Yours

Your most obedient servant

A. C. BARRON, JR.

Under-Secretary to Government, Finance
Department

No. 581-16-5.

FINANCIAL COMMISSIONERS' OFFICE,

Dated Lahore, 15th July 1918.

FROM

W. R. PEARCE, Esq.,

Assistant Secretary to the Financial Commissioners,

Punjab,

TO

THE HON'BLE MR. O. F. LUMSDEN, I.C.S.,

Financial Secretary to Government, Punjab.

The Hon'ble Mr. C. J. Halifax, C.B.E., I.C.S.

SIR,

I AM directed to submit, for the information of Government, the Stamp Statements of the Punjab for the year 1917-18, accompanied by a brief Note.

I have the honour to be,

SIR,

Your most obedient servant,

W. R. PEARCE,

Assistant Secretary to the Financial Commissioners, Punjab.

Note on the Stamp Statements for the year 1917-18.

STATEMENT I.

1. The total receipts under the Stamp and Court Fees Acts for the year 1917-18 amount to Rs. 60,06,794 as compared with Rs. 59,87,134 in 1916-17, showing an increase of Rs. 19,660. The total expenditure rose from Rs. 2,30,033 in 1916-17 to Rs. 2,36,859. The net receipts thus amount to Rs. 57,69,935 or an increase of Rs. 12,834 over the figures of the previous year.

STATEMENT II.

2. Of the total receipts of the year Rs. 38,31,589 were derived from the sale of judicial or court-fee stamps. The sales in the previous year under this head amounted to Rs. 38,44,113. There has therefore been a decline in sales to the extent of Rs. 12,524. Decreases are chiefly noticeable in the districts of Lahore (Rs. 9,294), Amritsar (Rs. 10,537), Shahpur (Rs. 9,738), Montgomery (Rs. 10,478), Lyallpur (Rs. 15,104) and Multan (Rs. 13,816). Generally speaking it may be said that the income was affected by the absence of a large number of Indian soldiers from the Province, the severe outbreak of plague last winter and the extremely unhealthy autumn. The districts in which noticeable increases occurred are Rohtak (Rs. 18,112), Karnal (Rs. 11,396) and Jullundur (Rs. 7,574). The increase in the Rohtak District is due to the prospects of a bumper rabi crop and the creation of a new Court at Gohana. In Karnal the number of Civil suits was increased owing to the activity among the money lending classes in realizing their debts. The Commissioner of Jullundur remarks that the increase under the head of Judicial stamps may be ascribed to the greater value of property subject to litigation.

The miscellaneous receipts shown in column 5 of statement II represent chiefly recoveries on account of pauper suits. The total amount outstanding at the end of the year on account of such suits was Rs. 68,558. Over Rs. 30,000 was outstanding in 5 districts, *viz.*,—Jullundur (Rs. 5,341), Ludhiana (Rs. 4,211), Lahore (Rs. 13,715), Amritsar (Rs. 3,241), and Montgomery (Rs. 3,578). Action, it is understood, is being taken for the realisation of balances recoverable and the remission of irrecoverable items.

STATEMENT III.

3. The sale of non-judicial stamps contributed Rs. 20,89,891 towards the total revenue of the year. The income under this head amounted to Rs. 20,56,144 in the previous year so that there has been an increase of Rs. 33,747. The greater portion of the income is derived from the sale of non-judicial impressed sheets the receipts from which rose from Rs. 15,90,048 in 1916-17 to Rs. 16,38,705 in 1917-18. Increases in the sale of impressed sheets occurred in 18 districts of the Province, the remaining ten showing decreases which ranged from Rs. 172 to Rs. 4,844, the net result being an increase of Rs. 48,657. Increased sales took place chiefly in Lahore (Rs. 20,27) and Amritsar (Rs. 15,119). The increases are generally attributable to the execution of a larger number of conveyances and bonds and the decreases to the good harvests of 1917 and the general well-being of the local land-owning classes. The income from impressed labels shows a decrease of Rs. 19,697 which is ascribed to a fall in banking transactions. The income from foreign bill stamps shows an increase of Rs. 2,048 while that under share transfer stamps decreased by Rs. 4,644. The increase of Rs. 9,063 under the head of stamps for legal practitioners' licenses is due to the admission of a large number of Pleaders during the year in consequence of the withdrawal by the Chief Court of the restrictions upon admission to the legal profession which did not fully affect the figures included in the previous year's report.

STATEMENT IV.

4. There were 1,850 stamp-vendors in the Province in 1917-18. The number of inspections of stamp-vendors' registers made by Excise officials during the year under report was 5,242 as compared with 5,963 in 1916-17. The inspections have been sufficient in all districts except Lyallpur and Dera Ghazi Khan.

Vend of Stamps.

STATEMENT V.

5. The total number of insufficiently stamped or unstamped documents dealt with was 4,830, on which Rs. 46,517 were realised as duty and penalty. The courts have continued to pay attention to this matter and in Lyallpur the Deputy Commissioner remarks that the decrease in duty realised "is due to the campaign against insufficiently stamped documents which was enforced rigorously in 1916-17. The levy of large sums on account of penalty has brought litigants to their senses, and they now take more care to see that the documents are properly stamped."

Insufficiently stamped or unstamped documents.

General.

6. The monthly accounts of income were, as usual, compared with the Accountant-General's statements and differences reconciled.

Comparison of accounts.

LAHORE :

W. R. PEARCE,

The 15th July 1918.

Asst. Secy. to the Finl. Commrs., Punjab.

STATEMENT I.

Abstract of Receipts and Charges in the Punjab for the year ending 31st March 1918.

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.	20,89,891	74,892	44,374	14,402	1,33,668	19,56,223	...	8,965
Under the Court-fees Act.	39,16,903	(a) 32,826	56,300	14,065	1,03,191	38,13,712	...	38,492
Total of 1917-18 ...	60,06,794	(a) 1,07,718	1,00,674	28,467	2,36,859	57,69,935	...	47,457
Total of 1916-17 ...	59,87,134	1,07,068	97,350	25,615	2,30,033	57,57,101	...	42,059

(a) Includes Rs. 247 on account of punching establishments in the Hoshiarpur and Jullundur Districts.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps in the Punjab
for the year ending 31st March 1918.

DISTRICT.				Sale of Court-fee Stamps.	Sale of Stamps for copies.	Sale of plain paper used with Court-fee labels.	Miscellaneous Receipt.	Total.
1				2	3	4	5	6
				Rs.		Rs.	Rs.	Rs.
Hissar	...	...	...	1,11,048		2,355	...	1,13,403
Rohtak	...	...	...	1,21,983		3,037	...	1,25,023
Gurgaon	...	...	...	60,189		1,305	...	61,494
Karnal	...	...	...	1,20,341		2,595	...	1,22,936
Ambala	...	...	...	1,42,147		3,083	211	1,45,441
Simla ...	...	...	...	33,713		638	...	34,351
Kangra	...	...	...	81,313		2,355	302	83,970
Hoshiarpur	...	...	...	1,75,260		4,275	353	1,79,888
Jullundur	...	...	...	1,83,509		3,878	1,336	1,88,723
Ludhiana	...	...	...	1,14,392		2,655	135	1,17,182
Ferozepore	...	...	...	2,20,203		5,624	40	2,25,872
Lahore	...	...	...	4,77,676		8,077	40	4,85,793
Amritsar	...	...	...	2,62,391		4,320	769	2,67,480
Gurdaspur	...	...	...	1,59,019		3,360	75	1,62,454
Sialkot	...	...	...	1,71,434		2,700	1,548	1,75,682
Gujranwala	...	...	...	1,52,636		3,060	461	1,56,157
Gujrat	...	...	...	93,188		1,995	280	95,463
Shahpur	...	...	...	1,05,238		2,392	...	1,07,630
Jhelum	...	...	...	85,635		1,440	100	87,175
Rawalpindi	...	...	...	1,30,231		2,663	83	1,32,977
Attock	...	...	...	79,822		1,770	431	82,023
Mianwali	...	...	...	75,686		1,700	17	77,403
Montgomery	...	...	...	57,473		1,080	30	58,583
Lyalpur	...	...	...	1,41,262		2,820	50	1,44,132
Jhang	...	...	...	1,26,234		1,980	170	1,28,384
Multan	...	...	...	1,30,123		2,573	219	1,32,915
Muzaffargarh	...	...	...	1,34,113		2,640	217	1,36,970
Dera Ghazi Khan ...	...	...	...	84,621		2,077	...	86,698
Kashmir Resident	...	...	...	641		...	...	641
Total 1917-18				38,31,589	...	78,447	6,867	39,16,903
Total 1916-17				38,44,113	...	81,884	4,993	39,30,990

Stamps for copies are not used in the Punjab.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps in the Punjab for the year ending 31st March 1918.

DISTRICT.	Impressed Stamps.	Hundi 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 ...	24,226	2,639	...	64	...	...	1,400	280	...	...	4,036	32,645
Rohtak ...	21,931	...	...	...	...	...	965	15	...	...	1,788	24,699
Gurgaon ...	14,440	45	...	...	...	...	555	82	...	...	894	16,022
Karnal ...	31,424	25	...	...	...	...	640	32	...	...	1,051	33,172
Amalala ...	50,934	483	31	104	...	...	1,865	21	...	...	610	54,048
Simla ...	15,643	257	75	311	...	1,205	...	148	...	537	811	18,987
Kasgra ...	29,627	...	17	...	...	...	...	197	...	...	1,069	30,910
Hoshiarpur ...	84,072	...	1	...	...	...	1,585	227	...	...	926	83,811
Jullundur ...	1,02,254	51	47	...	...	...	2,230	216	...	...	1,010	1,05,808
Ludhiana ...	58,323	2,360	361	...	...	...	1,240	50	...	...	1,586	63,920
Ferozepore ...	97,419	9,123	...	...	...	...	2,590	520	...	...	6,916	1,16,538
Lahore ...	2,16,695	6,603	28,580	7,420	...	8,725	26,290	390	...	49,641	1,413	3,40,757
Amritsar ...	2,07,054	21,944	263	5,405	...	341	5	265	...	409	3,337	2,30,073
Gurdaspur ...	73,286	4	...	...	...	...	...	244	...	...	771	74,305
Sialkot ...	89,522	245	42	...	...	...	1,265	71	...	313	962	92,420
Gujranwala ...	70,580	308	...	...	...	...	2,415	91	...	...	4,160	77,554
Gujrat ...	46,234	5	...	...	...	...	...	166	...	...	687	47,001
Shahpur ...	33,138	1,698	213	...	...	...	945	215	...	...	332	36,616
Jhelum ...	27,413	1,044	1	...	...	...	1,055	44	...	...	1,361	30,918
Rawalpindi ...	51,124	1,831	190	1,338	...	973	980	324	...	572	1,306	58,638
Attock ...	32,553	60	...	...	...	...	825	270	...	...	1,802	35,510
Mianwali ...	32,356	469	...	...	...	...	775	333	...	...	1,938	35,871
Montgomery ...	16,837	1,211	2	...	...	...	375	107	...	...	542	19,074
Lyalpur ...	61,043	806	333	...	...	...	1,575	425	...	200	4,456	68,838
Jhang ...	34,926	175	31	...	...	...	855	65	...	...	1,384	37,436
Multan ...	47,499	5,230	51	...	...	...	1,575	312	...	...	707	55,774
Muzaffargarh...	48,686	4	31	...	...	...	351	141	...	...	1,289	45,701
Dera Ghazi Khan.	24,856	143	62	...	...	...	401	325	...	...	578	26,365
Kashgar ...	2,559	...	...	...	...	...	...	...	...	...	...	2,559
Share of sale-proceeds of unified stamps	...	...	...	...	1,85,000	...	...	...	...	...	...	1,85,000
Total 1917-18	16,38,705	56,763	25,331	14,642	1,85,000	11,244	53,157	5,606	...	51,672	47,771	20,89,891
Total 1916-17	15,90,048	55,818	44,928	12,594	1,85,000	15,888	44,089	6,050	...	50,166	51,561	20,53,144

STATEMENT IV.

Arrangements for the Vend of Stamps in the Punjab, during the year ending
31st March 1918.

DISTRICT.	No. 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	20	848	157	1,112	2,117
Rohtak	14	889	202	1,001	2,092
Gurgaon	30	486	87	677	1,250
Karnal	32	894	173	1,551	2,618
Ambala	54	1,047	206	2,432	3,685
Simla	5	129	43	421	593
Kangra	71	697	157	1,509	2,363
Hoshiarpur	67	1,403	271	4,268	5,942
Jullundur	73	1,479	258	5,248	6,985
Ludhiana	55	886	165	2,987	4,038
Ferozepore	137	1,738	375	4,904	7,017
Lahore	177	2,213	481	7,727	10,421
Amritsar	110	1,734	264	8,775	10,773
Gurdaspur	99	1,315	224	8,449	4,988
Sialkot	115	1,402	180	4,330	5,912
Gujranwala	99	1,068	203	3,009	4,280
Gujrat	110	749	133	2,424	3,306
Shahpur	62	746	153	1,690	2,589
Jhelum	55	675	96	1,404	2,175
Rawalpindi	86	946	163	2,397	3,506
Attock	50	633	118	1,707	2,458
Mianwali	27	619	110	1,540	2,269
Montgomery	57	455	72	668	1,395
Lyallpur	38	910	188	2,243	3,341
Jhang	57	932	132	1,584	2,648
Multan	44	863	172	2,048	3,083
Muzaffargarh	60	1,064	175	2,224	3,463
Dera Ghazi Khan	46	660	141	1,363	2,164
Total 1917-18	1,850	27,480	5,099	74,892	1,07,471
Total 1916-17	1,913	28,426	5,423	72,978	1,06,827

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STATEMENT V.

Inefficiently 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 1918.

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.	Rs.	Rs.
Hissar	154	3,971	...	...
Rohtak	480	1,635	17	112
Gurgaon	129	785	3	44
Karnal	115	1,008	3	34
Ambala	68	512	3	29
Simla	27	774	5	10
Kangra	94	974	1	11
Hoshiarpur	136	822	6	100
Jullundur	94	732	9	224
Budhiana	127	1,416	3	115
Ferozepore	86	6,890	...	...
Lahore	184	1,119	10	294
Amritsar	358	3,044	12	167
Gurdaspur	25	661	...	...
Sialkot	79	614	222	188
Gujranwala	475	4,010	10	145
Gujrat	112	682	1	5
Shahpur	41	802	5	6
Jhelum	110	1,332	1	7
Rawalpindi	111	1,195	11	46
Attock	234	1,787	1	5
Mianwali	241	1,789	20	148
Montgomery	72	528	...	...
Lyallpur	321	3,594	37	820
Jhang	223	1,246	7	67
Multan	114	687	1	8
Muzaffargarh	234	1,285	...	...
Dera Ghazi Khan	40	435	8	108
Total, 1917-18	4,434	43,824	396	2,693
Total, 1916-17	4,226	44,200	344	6,612

STATEMENT VI.

Stamp Prosecutions and Results in the Punjab during the year ending 31st March
1918.

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	...	2	2	2	...	100	
Ambala	
Simla	
Kangra	
Hoshiarpur	
Jullundur	
Ludhiana	
Ferozepore	...	2	2	1	1	8	
Lahore	
Amritsar	
Gurdaspur	...	4	4	1	3	...	*Committed to Sessions.
Sialkot	...	1	2	2	...	100	
Gujranwala	
Gujrat	
Shahpur	
Jhelum	
Rawalpindi	
Attock	
Mianwali	
Montgomery	
Lyalpur	
Jhang	
Multan	
Muzaffargarh	
Dera Ghazi Khan	...	3	3	3	...	145	
Total 1917-18	...	12	13	9	4	853	
Total 1916-17	...	5	6	5	1	78	

STATEMENT VII.

Showing result of action taken by Collectors to test the Valuation of Estates for which applications for Probate and Letters of Administration were put in, in the Punjab, during the year ending 31st March 1918.

District.	Number of inquiries pending at beginning of the year.	Number of cases reported to Collectors (Section 19 H. of the Court Fees Act).	Number of such cases in which inquiries were instituted during the year.	Number of inquiries completed during the year.	Amount of Court-fees due or originally realised on the valuations of the applicants in cases disposed of during the year.	Amount of deficit Court-fees required.	Penalty.	REMARKS.
1	2	3	4	5	6	7	8	9
					Rs.	Rs.	Rs.	
Hissar
Rohtak
Gurgaon
Karnal
Ambala	...	6	6	6	7,244	...	...	...
Simla	6	12	18	17	4,279	...	...	...
Kangra	...	1	1	1	852	...	...	...
Hoshiarpur
Jullundur
Ludhiana
Ferozepore
Lahore	...	8	5	5	2,375	...	...	...
Amritsar	1	1	1	...	...	...	...	...
Gurdaspur	...	3	...	...	130	...	...	...
Bialkot	...	1	1	1	54	...	...	...
Gujranwala
Gujrat
Shahpur
Jhelum
Rawalpindi	...	5	5	5	2,611	...	...	...
Attock	...	2	2	2	100	...	...	...
Mianwali
Montgomery
Lyalpur
Jhang
Multan
Muzaffargarh
Dera Ghazi Khan
Total 1917-18	7	39	39	37	17,645	...	...	...
Total 1916-17	6	40	35	34	47,915	12	...	...

