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NOTE

ON THE

# STAMP STATEMENTS

OF THE

## PUNJAB

*For the year 1918-19.*

11429



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STAMP STATEMENTS

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PUNJAB

*For the year 1918-19.*



Lahore :

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1919.

NOTE

OF THE

STAMP STATEMENTS

OF THE

RUNNERS

For the year 1918-19.

1919

THE STATE OF NEW YORK

1919

No. 1508-S. (Finl.)

FROM

J. W. HEARN, Esq., I.C.S.,  
*Under-Secretary to Government, Punjab,  
Financial Department,*

TO

THE ASSISTANT SECRETARY TO THE FINANCIAL  
COMMISSIONERS, PUNJAB

*Dated Lahore, 26th July 1919.*

Financial.

SIR,

I AM directed to acknowledge the receipt of the Stamp Returns for the year ending 31st March 1919, forwarded with your letter No. 581-17-10, dated 18th July 1919.

I have, &c.,

J. W. HEARN,

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

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FINANCIAL COMMISSIONERS' OFFICE:

*Dated Lahore, 18th July 1919.*

FROM

E. H. LINCOLN, Esq.,

*Assistant Secretary to the Financial Commissioners,  
Punjab,*

TO

THE HON'BLE MR. B. T. GIBSON, I.C.S.,

*Financial Secretary to Government,  
Punjab.*

The Hon'ble Mr. H. J. Maynard, C.S.I. I.C.S.

SIR,

I AM directed to submit, for the information of Government, the Stamp Statements of the Punjab for the year 1918-19, accompanied by a brief note.

I have the honour to be,

SIR,

Your most obedient servant,

E. H. LINCOLN,

*Asst. Secy. to the Financial Commissioners, Punjab.*





# Note on the Stamp Statements for the year 1918-19.

## STATEMENT I.

1. The total receipts under the Stamp Act, and the Court Fees Act, for the year 1918-19, amounted to Rs 61,42,960 which is Rs. 1,36,166 more than the figure for the previous year. The total expenditure shows a corresponding increase of Rs. 637 and amounted to Rs. 2,37,496. It may be explained, however, that the expenditure in the Gujranwala district is not included as no figures are available—the district records having been destroyed in the recent disturbances. The net increase, excluding the Gujranwala figures referred to, amounted to Rs. 1,35,529.

## STATEMENT II.

2. The receipts from the sale of judicial, or court-fee stamps show a decrease of Rs. 61,292, as compared with the figure for the year 1917-18. The decrease is particularly noticeable in the case of nine districts *viz.*, Ferozepore (Rs. 26,136), Karnal (Rs. 25,149), Lahore (Rs. 18,871), Hoshiarpur (Rs. 12,186), Rohtak (Rs. 11,825), Jullundur (Rs. 11,250), Gurgaon (Rs. 10,560), Jhang (Rs. 10,046) and Ambala (Rs. 9,995). Generally speaking the income was adversely affected by the failure of the Kharif harvest of 1918, the influenza epidemic, high prices and the absence of a large number of Indian soldiers on active service.

On the other hand, there are increases in the income in certain districts, *viz.*, Multan (Rs. 25,451), Simla (Rs. 17,750), Amritsar (Rs. 15,053), Montgomery (Rs. 11,81) and Dera Ghazi Khan (Rs. 9,026). In the case of Simla the increase is due to a great increase in the value of suits, while in Multan a large number of suits of high value was instituted. The increase in Amritsar is small compared with the normal income and is probably also due to the increased value of suits. The development of the colony is responsible for the increase in Montgomery, while the increase in Dera Ghazi Khan is ascribed to increased litigation. The decrease in the income from judicial stamps is of course more than counterbalanced by the increased income from non-judicial stamps which is shown in statement III.

The miscellaneous receipts shown in column 5 of statement II represent chiefly recoveries on account of pauper suits, which show a great improvement. The amount outstanding at the end of the year on account of such suits was Rs. 31,073 excluding the balance in the Gujranwala district, which is not available. Noticeable balances exist in Lahore (Rs. 13,023), Ludhiana (Rs. 4,609) and Jullundur (Rs. 4,440). Suitable action is being taken in connection with this matter. It is probable that some of the defaulters were absent on field service.

## STATEMENT III.

3. The income derived from the sale of non-judicial stamps amounts to Rs. 23,02,385 which represents an increase of Rs. 2,12,494 over the figure for the previous year. As before, the greater portion of this income was derived from the sale of non-judicial impressed stamps or sheets. Six districts show large increases, *viz.*, Lahore (Rs. 73,158), Amritsar (Rs. 66,377), Rawalpindi (Rs. 16,340), Simla (Rs. 15,299), Ambala (Rs. 12,350) and Sialkot (Rs. 11,704). The increases in Lahore, Amritsar and Simla denote rapidly increasing value of immovable property in urban areas. The income decreased in six districts—the decrease in Ferozepore (Rs. 17,541) being noticeable. It is attributed to a bad harvest and to less borrowing of money.

The income from impressed labels shows an increase of Rs. 12,688 accounted for almost entirely in Lahore and Simla, that from share transfer stamps, a decrease of Rs. 3,825 and from one-anna coloured impressions, a decrease of Rs. 6,978. These figures are in accordance with the business done by banks.

#### STATEMENT IV.

4. There were 1,684 stamp-vendors in the Province in 1918-19. The number of inspections of stamp-vendors' registers made by Excise officials during the year under review was 5,335, and it was sufficient in all districts except Rawalpindi, Lyallpur, Multan and Dera Ghazi Khan. The figures for the Gujranwala District are excluded here also.

Vend of stamps.

#### STATEMENT V.

5. The total number of insufficiently stamped or unstamped documents dealt with during the year under report was 4,347 on which Rs. 3,367 were realized as duty and penalty, excluding figures for the Gujranwala District. The Courts appear to have paid attention to this matter, but the provisions of paragraph 44 of the Punjab Stamp Manual, Part I, cannot too strongly be impressed on all officers concerned.

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.

The total receipts entered in column 2 of statement I also include miscellaneous receipts shown in column 5 of statement II, which represent Court fees realized in cash by way of recoveries on account of pauper suits. But such receipts are included in the Civil Budget Estimate under the sub-head "Court fees realized in cash," subordinate to the head "XVIA—Law and Justice—(Courts of Law)."

LAHORE:

E. H. LINCOLN,

The 18th July 1919.

Assistant Secretary to the Financial  
Commissioners, Punjab.

## STATEMENT I.

Abstract of Receipts and Charges in the Punjab for the year ending 31st March 1919.

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...	23,02,385	75,732	46,076	16,627	1,38,452	21,63,953	...	14,338
Under the Court-fees Act.	38,40,575	(a) 29,492	55,161	14,411	99,064	37,41,511	...	37,190
Total 1918-19 ...	61,42,960	(a) 1,05,224	1,01,234	31,038	2,37,496	59,05,464	..	51,518
Total 1917-18 ...	60,06,794	1,07,718	1,00,674	28,467	2,36,859	57,69,935	...	47,457

(a) Includes Rs. 295 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 1919.

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 ... ..	1,08,983		2,108	...	1,11,091		
Rohtak ... ..	1,10,161		2,205	58	1,12,424		
Gurgaon ... ..	49,629		1,033	...	50,662		
Karnal ... ..	95,192		2,167	...	97,359		
Ambala ... ..	1,32,152		2,700	113	1,34,965		
Simla ... ..	51,463		503	26	51,992		
Kangra ... ..	76,889		1,920	719	79,528		
Hoshiarpur ... ..	1,63,074		3,263	626	1,66,963		
Jullundur ... ..	1,72,259		3,668	367	1,76,294		
Ludhiana ... ..	1,11,983		2,190	160	1,14,333		
Perozepore ... ..	1,93,772		4,350	286	1,98,408		
Lahore ... ..	4,53,805		7,097	1,766	4,67,668		
Amritsar ... ..	2,77,444		3,810	795	2,82,049		
Gurdaspur ... ..	1,64,226		3,012	116	1,67,354		
Sialkot ... ..	1,03,993		2,663	1,006	1,07,662		
Gujranwala ... ..	1,57,204		(a)	3	1,57,207		
Gujrat ... ..	94,552		1,553	650	96,755		
Shahpur ... ..	1,01,169		1,718	...	1,02,887		
Jhelum ... ..	84,019		1,433	19	85,471		
Rawalpindi ... ..	1,35,208		2,100	1,387	1,38,687		
Attock ... ..	86,751		1,087	181	88,019		
Mianwali ... ..	80,711		1,405	35	82,151		
Montgomery ... ..	69,285		1,208	2	70,495		
Lyalpur ... ..	1,35,974		2,716	836	1,39,025		
Jhang ... ..	1,16,188		1,470	15	1,17,673		
Multan ... ..	1,55,574		2,400	157	1,58,131		
Muzaffargarh ... ..	1,26,621		2,055	147	1,28,823		
Dera Ghazi Khan ... ..	93,647		1,875	...	95,522		
Kashmir Resident ... ..	377		...	...	377		
Total 1918-19 ... ..	37,67,297		64,308	8,970	38,40,575		
Total 1917-18 ... ..	38,31,589		78,447	6,867	39,16,903		

(a) Figures not available owing to the destruction of district records in the recent disturbances.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps in the Punjab for the year ending 31st March 1919.

DISTRICT.	Impressed stamps.	Hundis or In and 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 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 ...	25,298	1,902	...	51	...	...	1,550	223	...	...	4,212	33,286
Rohtak ...	22,442	...	...	...	...	...	1,040	20	...	...	1,703	25,205
Gurgaon ...	14,681	20	...	...	...	...	565	31	...	...	425	15,722
Karnal ...	33,421	5	...	...	...	...	745	26	...	...	732	34,929
Ambala ...	63,284	647	53	100	...	...	2,090	24	...	...	654	67,052
Simla ...	30,942	110	1,545	200	...	246	50	178	...	837	325	34,433
Kangra ...	27,027	...	9	...	...	...	...	87	...	...	546	27,669
Hoshiarpur ...	84,922	...	...	...	...	...	1,770	151	...	...	863	87,686
Jullundur ...	1,07,464	43	157	...	...	...	2,640	192	...	...	1,004	1,11,505
Ludhiana ...	58,759	2,482	337	...	...	...	1,400	33	...	...	1,519	64,830
Ferozepore ...	79,878	8,949	...	...	...	...	2,645	356	...	...	5,217	97,045
Lahore ...	2,94,553	7,260	35,377	9,037	...	6,972	19,460	359	...	43,658	1,465	4,18,461
Amritsar ...	2,73,431	24,911	240	3,705	...	60	...	278	...	115	5,103	3,07,923
Gurdaspur ...	80,931	5	...	...	...	...	...	212	...	4	1,109	82,261
Sialkot ...	1,01,226	215	41	...	...	...	1,800	57	...	...	1,142	1,04,481
Gujranwala ...	71,392	203	44	...	...	...	2,450	64	...	...	3,779	77,032
Gujrat ...	45,754	...	...	...	...	...	480	152	...	...	868	47,254
Shahpur ...	33,562	1,786	...	...	...	...	1,015	259	...	...	793	42,415
Jhelum ...	28,776	1,108	14	...	...	...	895	74	...	...	1,500	32,457
Rawalpindi ...	67,464	1,566	286	1,332	...	141	1,125	336	...	...	1,010	73,160
Attock ...	33,288	53	43	...	...	...	1,000	354	...	...	1,473	36,211
Mianwali ...	29,916	513	...	...	...	...	950	360	...	...	1,816	33,555
Montgomery ...	19,701	1,187	25	...	...	...	375	121	...	...	874	22,283
Lyalpur ...	61,468	391	729	...	...	...	2,100	386	...	...	2,554	67,628
Jhang ...	34,876	102	28	...	...	...	1,080	72	...	...	1,246	37,404
Multan ...	52,747	6,813	86	...	...	...	2,475	278	...	...	955	63,354
Muzaffargarh ...	39,849	...	2	...	...	...	326	87	...	...	1,322	41,586
Dera Ghazi Khan.	27,456	53	3	...	...	...	475	249	...	...	511	28,757
Kashgar ...	951	...	...	...	...	...	...	...	...	...	...	951
Share of sale-proceeds of unified stamps.	...	...	...	...	1,85,000	...	...	...	...	...	...	1,85,000
Total 1918-19	18,50,739	60,329	39,019	14,325	1,85,000	7,419	50,561	5,019	...	44,694	45,340	23,02,385
Total 1917-18	16,38,705	56,763	25,331	14,643	1,85,000	11,244	53,157	5,606	...	51,672	47,771	20,89,891

## STATEMENT IV.

Arrangements for the Vend of Stamps in the Punjab during the year ending  
31st March 1919.

DISTRICT.	Number of vendors.	DISCOUNT ALLOWED TO VENDORS				Total.
		On Judicial Stamps.	On Plain Paper.	On Non-Judicial Stamps.		
		3	4	5	6	
1	2	Rs.	Rs.	Rs.	Rs.	
Hissar ...	18	773	140	1,105	2,018	
Rohtak ...	14	820	147	983	1,950	
Gurgaon ...	26	376	68	704	1,148	
Karnal ...	28	711	144	1,583	2,438	
Ambala ...	49	922	180	2,729	3,831	
Simla ...	4	123	33	333	489	
Kangra ...	68	629	128	1,389	2,146	
H shiarpur ...	66	1,329	176	4,468	5,973	
Jullundur ...	89	1,357	245	5,404	7,006	
Ludhiana ...	55	826	131	2,959	3,916	
Ferozepore ...	107	1,540	290	4,072	5,902	
Lahore ...	175	2,242	440	9,366	12,048	
Amritsar ...	103	1,693	233	10,279	12,205	
Gurdaspur ...	87	1,328	208	3,778	5,314	
Sialkot ...	117	1,299	178	4,843	6,320	
Gujranwala ...	(a)	(a)	(a)	(a)	(a)	
Gujrat ...	108	725	103	2,418	3,246	
Shahpur ...	64	624	99	1,573	2,296	
Jhelum ...	59	676	95	1,396	2,167	
Rawalpindi ...	86	925	140	2,812	3,887	
Attock ...	48	683	113	1,674	2,470	
Mianwali ...	27	641	94	1,479	2,214	
Montgomery ...	49	509	76	950	1,535	
Lyallpur ...	36	802	181	2,163	3,151	
Jhang ...	56	841	97	1,593	2,531	
Multan ...	40	952	160	2,369	3,481	
Muzaffargarh ...	57	904	137	1,986	3,087	
Dera Ghazi Khan ...	48	717	124	1,319	2,160	
Total 1918-19	...	1,684	25,037	4,160	75,732	1,04,929
Total 1917-18	...	1,850	27,480	5,099	74,892	1,07,471

(a) Figures not available owing to the destruction of district records in the recent disturbances.

V  
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 1919.*

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	...	...	...	284	4,212	...	...
Rohatak	...	...	...	389	1,632	5	23
Gurgaon	...	...	...	86	425	...	...
Karnal	...	...	...	99	727	...	...
Ambala	...	...	...	70	630	3	5
Simla	...	...	...	48	281	1	2
Kangra	...	...	...	60	509	1	6
Hoshiarpur	...	...	...	97	612	11	93
Jullundur	...	...	...	80	607	19	116
Ludhiana	...	...	...	167	1,744	1	30
Ferozepore	...	...	...	164	4,743	...	...
Lahore	...	...	...	143	1,432	7	49
Amritsar	...	...	...	602	4,552	18	216
Gurdaspur	...	...	...	41	585	1	486
Sialkot	...	...	...	105	808	60	240
Gujranwala	...	...	...	(a)	(a)	(a)	(a)
Gujrat	...	...	...	121	863	1	5
Shahpur	...	...	...	35	540	14	140
Jhelum	...	...	...	121	1,518	1	44
Rawalpindi	...	...	...	88	952	3	13
Attock	...	...	...	427	1,437	...	...
Mianwali	...	...	...	242	1,782	6	38
Montgomery	...	...	...	113	842	...	...
Lyalpur	...	...	...	264	2,457	1	18
Jhang	...	...	...	66	452	9	724
Multan	...	...	...	87	943	...	...
Muzaffargarh	...	...	...	216	1,322	...	...
Dera Ghazi Khan	...	...	...	14	424	6	90
Total 1918-19				4,179	37,031	168	2,356
Total 1917-18				4,434	43,824	396	2,693

(a) Figures not available owing to the destruction of district records in the recent disturbances.

## STATEMENT VI.

Stamp Prosecutions and results in the Punjab during the year ending 31st March 1919.

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 ...	1	1					Under trial.
Rohtak ...							
Gurgaon...							
Karnal ...							
Ambala ...							
Simla ...							
Kangra ..							
Hoshiarpur							
Jullundur							
Ludhiana							
Ferozepore							
Lahore ...							
Amritsar...							
Gurdaspur							
Sialkot ...							
Gujranwala	(a)	(a)	(a)	(a)	(a)	(a)	
Gujrat ...							
Shahpur...							
Jhelum ...							
Rawalpindi	1	1	1			2	
Attock ...							
Mianwali							
Montgomery							
Lyalpur							
Jhang ...							
Multan --							
Muzaffargarh							
Dera Ghazi Khan	1	3	3		90		
Total 1918-19	3	5	4		92		
Total 1917-18	12	13	9	4	353		

(a) Figures not available owing to the destruction of district records in the recent disturbances.



## STATEMENT VII.

Showing the 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 1919.

DISTRICT.	Number of inquiries pending at beginning of the year.	Number of cases reported to Collector (section 19-B 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 ...	...	12	12	12	7,322	...	...	
Simla ...	1	17	18	16	6,583	6	...	
Kangra ...	...	1	1	1	164	...	...	
Hoshiarpur ...	...	...	...	...	...	...	...	
Jullundur ...	...	...	...	...	...	...	...	
Ludhiana ...	...	3	3	3	50	...	...	
Ferozepore ...	...	...	...	...	...	...	...	
Lahore ...	...	12	12	12	1,783	...	...	
Amritsar ...	1	6	7	7	130	...	...	
Gurdaspur ...	...	1	...	...	384	...	...	Disposed of without an enquiry.
Sialkot ...	...	...	...	...	...	...	...	
Gujranwala ...	(a)	(a)	(a)	(a)	(a)	(a)	(a)	
Gujrat ...	...	...	...	...	...	...	...	
Shahpur ...	...	...	...	...	...	...	...	
Jhelum ...	...	1	1	1	60	...	...	
Rawalpindi ...	...	15	15	15	1,080	...	...	
Attock ...	...	...	...	...	...	...	...	
Mianwali ...	...	...	...	...	...	...	...	
Montgomery ...	...	...	...	...	...	...	...	
Lyallpur ...	...	...	...	...	...	...	...	
Jhang ...	...	...	...	...	...	...	...	
Multan ...	...	...	...	...	...	...	...	
Muzaffargarh ...	...	...	...	...	...	...	...	
Dera Ghazi Khan ...	...	...	...	...	...	...	...	
Total of 1918-19 ...	2	68	69	67	17,356	6	...	
Total of 1917-18 ...	7	89	89	87	17,645	...	...	

(a) Figures not available owing to the destruction of district records in the recent disturbances.

