

Report

ON THE

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Administration of the Stamp Department

OF THE

Punjab

FOR THE

11432

Triennium ending 31st March 1920.

1917-18 to 1919-20



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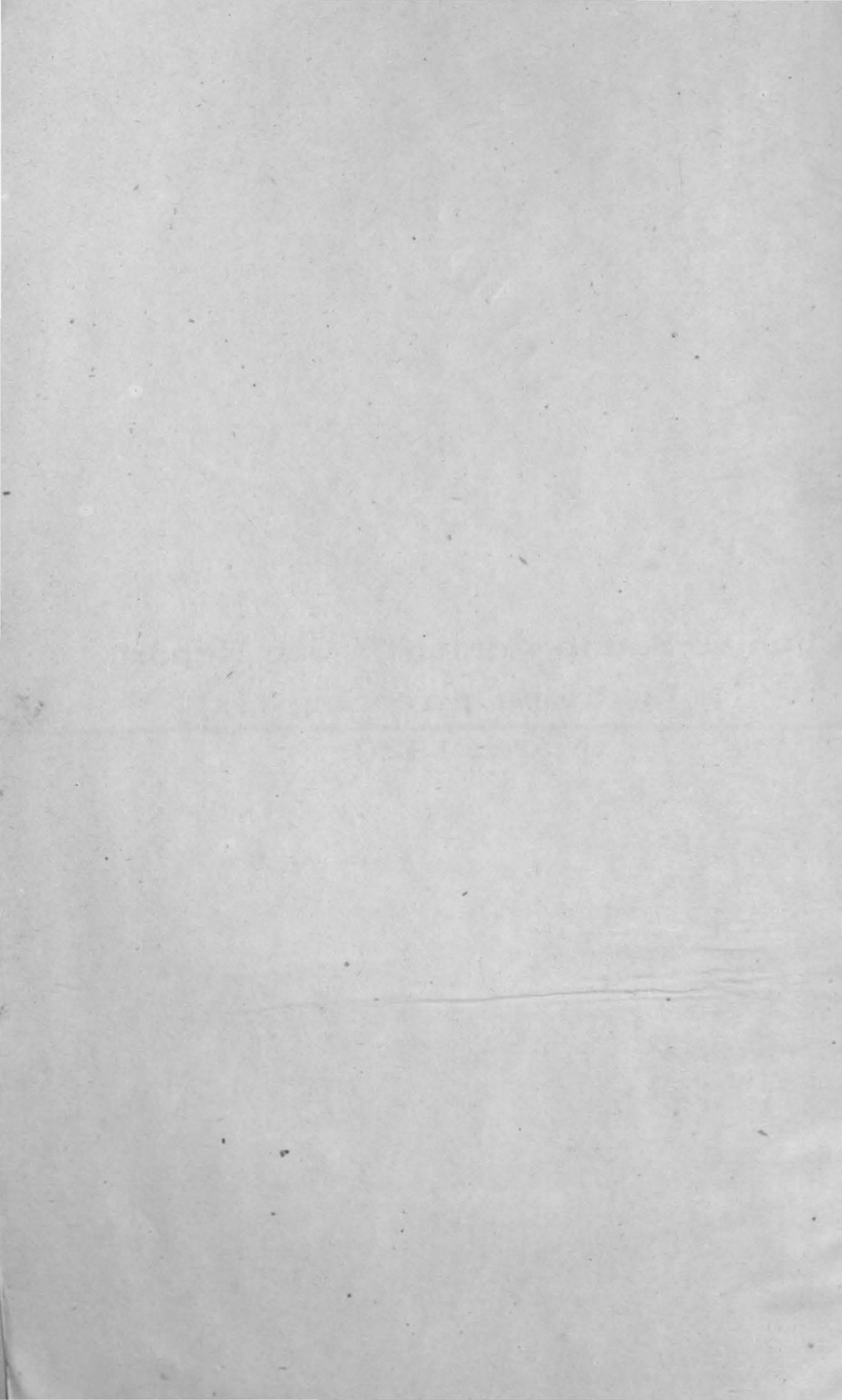
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**Punjab Stamp Administration Report
for the triennium ending 31st
March 1920.**

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Report

ON THE

Administration of the Stamp Department

OF THE

Punjab

FOR THE

Triennium ending 31st March 1920.



Lahore :

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB.

1920.

(Note.—The maximum limit fixed by the Government of India for this Report is
15 pages.)

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READ—

The Report on the Administration of the Stamp Department of the Punjab for the triennium ending 31st March 1920, forwarded with letter No. 581-18-4, dated 24th August 1920, from the Assistant Secretary to the Financial Commissioners, Punjab.

THE triennium under review is mainly noteworthy for the increase which has taken place in the receipts under the Court Fees and Stamp Acts. The result of a comparison between the figures of last year with those of 1914-15 is in particular very striking. In 1914-15 the total receipts were Rs. 54,41,888 and these have now increased by no less than 43 per cent. to Rs. 77,93,491, the figure for the last year of the triennium under review. The reasons for this increase are not far to seek. During the period 1914-17 the disturbing effects of the banking crisis of 1913 were followed by those of the war. The main causes of uneasiness as regards the future prosperity of the country were, however, removed by the successful termination of the war, which occurring at a time when, as a result of large military expenditure and good harvests, the prosperity of the Province was at a high level, gave a tremendous impetus to all commercial ventures and especially to those connected with landed property.

2. The improvement under judicial stamps amounting to Rs. 8,54,063 is not so marked as that under the other head, but is equivalent to an increase of 24 per cent on the return for 1914-15. As compared with the year 1916-17 the only decreases last year occurred in the districts of Lahore and Simla—a fact which goes to show that this total expansion is due to a widespread advance in prosperity resulting, as suggested by the Financial Commissioners, in increased litigation.

3. Non-judicial stamps show a remarkable expansion over the figures for the preceding triennium and one which became even more pronounced towards the end of the period under review, as the jump from Rs. 23,02,385 to Rs. 33,71,764 last year testifies. As was to be expected from the cause, *i.e.*, speculation in landed property, which has mainly operated to effect the increase, the rise is chiefly noticeable in the returns for Lahore and Amritsar where urban property especially has advanced enormously in value. The receipts in these two districts for the year 1919-20 are more than double those for 1916-17 and indeed together account for considerably more than one-third of the Provincial total.

4. The cost of collection of revenue in 1919-20 necessarily shows an increase over that for 1916-17, but excluding refunds is only even now a trifle over 2 per cent. of the total receipts, a percentage which compares favourably with that of 1916-17.

5. The Lieutenant-Governor is inclined to agree with the Financial Commissioners that inadequate attention is being paid by many Civil and Revenue Courts to insufficiently stamped or unstamped documents. It is possible that the declines in the number of cases dealt with and the duty and penalty realised are due to a wider knowledge of the law in this matter, but the disparity in the returns of the various districts produces the impression that officers are not in all cases sufficiently alive to their duties in this respect and His Honour is glad to observe that its importance is being impressed on them by the Financial Commissioners.

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,

L. FRENCH,

Offg. Financial Secretary to Government, Punjab.

Dated Lahore, the 24th August 1920.

FROM

W. R. PEARCE, Esq.,

*Assistant Secretary to the Financial Commissioners,
Punjab,*

To

THE HON'BLE Mr. L. FRENCH, C.I.E., C.B.E., I.C.S.,

*Offg. Financial Secretary to Government,
Punjab.*

The Hon'ble Sir John Maynard, K.C.I.E., C.S.I., I.C.S.

SIR,

I AM directed to submit the report on the Stamp Administration of the Punjab for the triennium ending 31st March 1920.

2. The annual average income during the period under report amounts to Rs. 66,47,748 against an average of Rs. 57,49,589 reported for the triennium ending 31st March 1917, indicating an average increase of Rs. 8,98,159 or about 15½ per cent. Judicial stamps contribute an average of Rs. 2,75,711 towards this increase and non-judicial stamps Rs. 6,22,448. The causes of these increases are dealt with in paragraphs 3, 4 and 5 below. There has been a remarkable increase in income in 1919-20 as compared with that of the year before, amounting to no less than 16½ lakhs or 26·8 per cent.

The average expenditure rose from Rs. 2,30,785 in the previous triennium to Rs. 2,63,195. The increase falls mainly under the heads of "discount" and "refunds" and is particularly noticeable in the last year of the triennium. Under the former head the increase represents the payment of larger sums on discount as a direct consequence of the increase in receipts. While under the latter it is due to refunds of the value of unused or spoiled stamps, including blank policy papers surrendered by certain banks in Lahore going into liquidation. In several districts refunds were granted on rejected applications for licenses under the Arms Act and in cases where exemptions from the payment of duty were subsequently allowed. The additional cost incurred in the carriage of stamps to the branch depôts and in large supplies being indented for from the Karachi Depôt to meet the demand, is responsible for the increase under the head "Other Charges."

3. The average receipts from the sale of judicial stamps during the last three years amounted to Rs. 39,81,326 against an average of Rs. 37,00,537 for the previous triennium. The increase is generally attributed to enhanced litigation owing to good harvests and consequent prosperity. The money-lending classes too were busy realising the debts contracted during the period of the war owing to the enormous rise in prices. The sale of stamps of high value in connection with applications for the grant of probate and letters of administration as well as for civil suits involving immovable property the value of which has risen so considerably throughout the Province, is also a contributing factor. Special causes operated in Kangra where a number of boundary disputes were instituted at the close of settlement operations and in Montgomery where the rapid development of the Lower Bari Doab Colony is followed by increased litigation.

4. The average annual miscellaneous receipts from judicial stamps including recoveries on account of pauper suits amounted to Rs. 6,640 per annum during the triennium against Rs. 4,812 per annum realised during the previous triennium. The outstanding balance on account of pauper suits at the close of the year 1919-20 amounted to Rs. 26,771. This is an improvement when compared with the large unrealised balance of Rs. 43,453 at the end of the year 1916-17. The largest outstandings are reported from Lahore (Rs. 8,910), Jullundur (Rs. 4,412) and Amritsar (Rs. 4,290). Steps are being taken for their realisation.

5. The average income realised from the sale of non-judicial stamps (Statement III). increased from Rs. 19,65,565 in the preceding triennium, to Rs. 25,88,013 or about 31 per cent. The increase is chiefly noticeable under the head "Impressed stamps" which accounts for Rs. 5,50,140 of the total. Various causes account for this remarkable increase; but by far the most important are the phenomenal rise in the value of landed property both urban and rural, and the increased amount of speculation in both. The substitution of formal deeds for irregular account book entries under the increased vigilance of courts is another notable yet satisfactory cause. In Mianwali the increase is ascribed to the increasing value of immovable property cis-Indus owing to the people from beyond the river having migrated and settled in large numbers in the more peaceful portions of the district on account of disturbed conditions in the trans-Indus country.

The average income from Hundi stamps (Statement III). amounted to Rs. 62,726 against Rs. 51,135 in the previous triennium. The increased transactions in money-lending by the execution of Hundis account for the increase, but in certain districts Hundis are said to have become unpopular owing, as the Financial Commissioner remarked in paragraph 5 of the report for the triennium ending 1916-17, to the adoption of western methods of transacting business of this kind. In Rawalpindi, for example, Supply Bills on Treasuries and the Banks of Bengal and Bombay are freely issued from that Treasury.

There has been a marked increase in the income from impressed labels (Statement III). stamps or special adhesive stamps the figures during the period under report being Rs. 46,155 on an average against an average of Rs. 34,216 in the triennium before. The increase is specially noticeable in the last year of the triennium, and this is due to the fact that at the suggestion of the Superintendent of Stamps, Karachi, all deeds of mortgage, conveyances, etc., requiring to be stamped with non-judicial impressed stamps of high values were sent to the Financial Commissioners' Office to be stamped because of the diminution in the stock of non-judicial impressed sheets of high values at Central Depôts.

The total number of documents excluding cheques and draft forms impressed during the year 1919-20 in the Financial Commissioners' Office (where the stamping work is also done for the Delhi and North-West Frontier Provinces) was 37,698 comprising 2,730 bonds, 23,746 agreements, 978 pleaders' certificates, 4,258 bills of exchange, 2,231 insurance policies, 630 leases and 3,125 miscellaneous documents.

The average income derived from the sale of foreign bill stamps (Statement III). was Rs. 15,949 for the period under review as compared with Rs. 9,914 the average for the previous triennium. The large purchase by a Bank in Lahore of these stamps is mainly accountable for the increase.

The income under this head amounted on an average to Rs. 9,546 for (Statement III). the triennium, the average figures for the previous triennial period being Rs. 6,619.

The very considerable increase from Rs. 50,501 in 1918-19 to (Statement III). Rs. 1,35,788 in 1919-20 in the income from this source is due to the change in the status of the Chief Court to that of a High Court resulting in the admission of the former Pleaders of the Chief Court as Vakils of the High Court.

6. The figures in Statement No. IV show an increase of 169 in the (Statement IV). number of Stamp Vendors in 1919-20 as compared with the year before. There is really no increase, as a matter of fact, because the last year's report omitted the figures of the Gujranwala District owing to the destruction of the office records of that district.

The average annual discount allowed during the triennium was Rs. 1,15,576 against an average of Rs. 1,06,465 in the preceding triennial period.

7. Under instructions issued by the Financial Commissioner a record is maintained of the number of inspections made by Excise Officials of Stamp Vendors' Registers. The number of such inspections made during the year 1919-20 was 5,850. There is room for improvement in this respect in certain districts, notably Simla, Gujranwala, Jhelum and Dera Ghazi Khan, where the number of inspections appear to be inadequate. It is important that this part of their duties should not be neglected by Excise Officials in the course of their tours.

8. The average annual number of cases of insufficiently stamped or unstamped documents dealt with was 4,427 and the average amount of duty and penalty realised was Rs. 44,417 as compared with the averages of 3,728 and Rs. 43,079, respectively, for the previous triennium. Greater vigilance on the part of presiding officers of courts is reported in some districts of the Province, but from no less than ten districts no cases under sections 32, 37, 40 and 41 of the Stamp Act are reported. The Financial Commissioner is disposed to agree with the remarks of the Commissioner of the Rawalpindi Division that it is difficult to believe that no insufficiently stamped deeds were produced before Revenue Officers in certain districts of his division and that Revenue Officers cannot be on the watch for evasions of stamp duty. This important function will again be impressed on all concerned.

9. There was only one prosecution during the year 1919-20 in which the person implicated was fined Rs. 20. The average figure for the triennium is 5, the average amount of fine imposed being Rs. 155. No case of embezzlement or fraud came to light during the period under review.

A box containing General and Court Fee stamps valuing Rs. 930 and 450, respectively, was sent to the Railway Station, Jhelum, to be booked to the Sub-Treasury Officer, Chakwal, in January 1918, but although the railway receipt was obtained the box did not reach its destination. The value of the stamps has with the sanction of Government been written off and instructions have been issued after consultation with the North-Western Railway authorities which it is hoped will prevent such losses in future.

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

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 realised 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 realised in Cash" subordinate to the head "XVI A—Law and Justice—(Courts of Law."

11. In commenting upon the increased stamp income of the Multan District the Commissioner of the Multan Division remarks that "the increase under General stamps is far greater than that under Court Fee stamps. This indicates that there is scope for an increase in the rates for Court Fee stamps." The Financial Commissioner considers that the decreased value of money has had the effect of virtually reducing stamp fees and that there is a strong case for an increase in stamp fees all round and has recently recommended to Government that the matter should be investigated by a committee to be appointed by Government.

I have the honour to be,

SIR,

Your most obedient servant,

W. R. PEARCE,

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 1920.

| 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 | 33,71,764 | 99,800 | 87,865 | 18,988 | 2,06,653 | 31,65,111 | ... | 15,752 | |
| Under the Court-fees Act. | 44,21,727 | 34,529 | 56,558 | 17,489 | 1,08,576 | 48,13,151 | ... | 33,105 | |
| Total 1919-20 | 77,93,491 | 1,34,329 | 1,44,423 | 36,477 | 3,15,229 | 74,78,262 | ... | 48,857 | |
| Total 1918-19 | 61,42,980 | 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 | |

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps in the Punjab for the three years ending 31st March 1920.

| 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 | ... | ... | ... | 1,43,996 | Stamps for copies are not used in the Punjab. | 2,760 | ... | 1,46,756 |
| Rohtak | ... | ... | ... | 1,37,925 | | 2,392 | ... | 1,40,317 |
| Gurgaon | ... | ... | ... | 69,443 | | 1,275 | ... | 70,718 |
| Karnal | ... | ... | ... | 1,42,752 | | 2,977 | 3 | 1,45,732 |
| Ambala | ... | ... | ... | 1,52,434 | | 2,588 | 444 | 1,55,466 |
| Sinla | ... | ... | ... | 31,237 | | 263 | ... | 31,500 |
| Kangra | ... | ... | ... | 90,740 | | 2,025 | ... | 92,765 |
| Hoshiarpur | ... | ... | ... | 1,93,293 | | 3,315 | ... | 1,96,608 |
| Jullundur | ... | ... | ... | 1,85,449 | | 3,300 | 139 | 1,88,888 |
| Ludhiana | ... | ... | ... | 1,35,917 | | 2,205 | 102 | 1,38,224 |
| Ferozepore | ... | ... | ... | 2,48,993 | | 5,242 | 362 | 2,54,597 |
| Labore | ... | ... | ... | 4,80,029 | | 6,502 | 252 | 4,86,803 |
| Amritsar | ... | ... | ... | 3,09,610 | | 3,495 | 286 | 3,13,391 |
| Gurdaspur | ... | ... | ... | 1,73,941 | | 2,987 | 18 | 1,76,946 |
| Sialkot | ... | ... | ... | 1,87,675 | | 2,970 | 64 | 1,90,709 |
| Gujranwala | } | ... | ... | 1,64,643 | | 2,782 | ... | 1,67,425 |
| Sheikhupura | | | | | | | | |
| Gujrat | ... | ... | ... | 1,02,037 | | 1,747 | 94 | 1,03,878 |
| Shahpur | ... | ... | ... | 1,50,683 | | 2,385 | 192 | 1,53,260 |
| Jhelum | ... | ... | ... | 97,287 | | 1,635 | 165 | 99,087 |
| Rawalpindi | ... | ... | ... | 1,46,825 | | 2,400 | 202 | 1,49,427 |
| Attock | ... | ... | ... | 99,294 | | 1,837 | 222 | 1,01,353 |
| Mianwali | ... | ... | ... | 1,00,269 | | 1,740 | 29 | 1,02,038 |
| Montgomery | ... | ... | ... | 87,354 | | 1,523 | 74 | 88,951 |
| Lyalpur | ... | ... | ... | 1,47,531 | | 2,640 | 247 | 1,50,418 |
| Jhang | ... | ... | ... | 1,41,205 | | 1,793 | 71 | 1,43,069 |
| Multan | ... | ... | ... | 1,59,305 | 3,060 | 951 | 1,73,316 | |
| Muzaffargarh | ... | ... | ... | 1,47,552 | 2,663 | 165 | 1,50,380 | |
| Dera Ghazi Khan | ... | ... | ... | 1,07,106 | 2,032 | ... | 1,09,138 | |
| Kashmir Resident | ... | ... | ... | 567 | ... | ... | 567 | |
| Total 1919-20 | | | | 43,45,092 | ... | 72,553 | 4,082 | 44,21,727 |
| 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 |

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps in the Punjab for the three years ending 31st March 1920.

| District. | Impressed stamps. | Hundis, 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. |
| Hisar ... | 44,033 | 1,194 | ... | 53 | ... | ... | 4,800 | 328 | ... | ... | 2,889 | 53,277 |
| Rohtak ... | 28,388 | 5 | ... | ... | ... | ... | 436 | 10 | ... | ... | 896 | 29,765 |
| Gurgaon ... | 20,345 | 21 | ... | ... | ... | ... | 165 | 57 | ... | ... | 739 | 21,327 |
| Karnal ... | 41,957 | 5 | 262 | ... | ... | ... | 1,485 | 65 | ... | ... | 1,263 | 45,037 |
| Ambala ... | 72,761 | 606 | 81 | 104 | ... | ... | 11,150 | 35 | ... | 312 | 640 | 85,689 |
| Simla ... | 32,168 | 177 | 68 | 1,707 | ... | 150 | ... | 124 | ... | 999 | 545 | 35,938 |
| Kangra ... | 35,516 | ... | 13 | ... | ... | ... | ... | 81 | ... | ... | 713 | 36,723 |
| Hoshiarpur ... | 1,13,773 | ... | 43 | ... | ... | ... | 1,735 | 208 | ... | ... | 1,407 | 1,17,166 |
| Jullundur ... | 1,41,155 | 80 | 62 | ... | ... | ... | 1,665 | 225 | ... | ... | 716 | 1,43,903 |
| Ludhiana ... | 86,434 | 3,250 | 351 | ... | ... | ... | 1,426 | 34 | ... | ... | 2,946 | 94,441 |
| Ferozepore ... | 1,53,695 | 12,196 | 43 | ... | ... | ... | 10,075 | 498 | ... | ... | 7,068 | 1,88,575 |
| Lahore ... | 5,12,562 | 9,031 | 70,543 | 7,722 | ... | 9,473 | 87,315 | 291 | ... | 49,049 | 1,497 | 7,47,483 |
| Amritsar ... | 4,90,494 | 30,583 | 50 | 7,875 | ... | 50 | 50 | 212 | ... | 191 | 5,096 | 5,34,601 |
| Gurdaspur ... | 96,977 | 290 | 80 | ... | ... | ... | 1,146 | 247 | ... | ... | 1,000 | 99,850 |
| Sialkot ... | 1,22,539 | 294 | 29 | ... | ... | ... | 1,125 | 72 | ... | ... | 1,006 | 1,25,155 |
| Gujranwala) | 86,891 | 113 | 35 | ... | ... | ... | 500 | 113 | ... | ... | 2,448 | 89,099 |
| Sheikhupura) | | | | | | | | | | | | |
| Gujrat ... | 56,894 | ... | ... | ... | ... | ... | ... | 233 | ... | ... | 526 | 57,653 |
| Shahpur ... | 61,062 | 2,045 | 4 | ... | ... | ... | 815 | 342 | ... | ... | 586 | 64,854 |
| Jhelum ... | 36,893 | 1,080 | 17 | ... | ... | ... | 555 | 96 | ... | ... | 1,187 | 39,828 |
| Rawalpindi ... | 1,04,318 | 561 | 1,140 | 1,439 | ... | 301 | 625 | 401 | ... | ... | 1,014 | 1,09,799 |
| Attock ... | 45,174 | 48 | ... | ... | ... | ... | 425 | 292 | ... | ... | 881 | 46,820 |
| Mianwali ... | 53,558 | 430 | ... | ... | ... | ... | 675 | 360 | ... | ... | 2,800 | 57,832 |
| Montgomery ... | 33,971 | 1,395 | ... | ... | ... | ... | 100 | 140 | ... | ... | 580 | 36,186 |
| Lyalpur ... | 80,706 | 277 | 1,065 | ... | ... | ... | 6,335 | 459 | ... | ... | 2,005 | 90,847 |
| Jhang ... | 49,758 | 133 | 30 | ... | ... | ... | 1,255 | 69 | ... | ... | 1,398 | 52,642 |
| Multan ... | 85,590 | 7,203 | 145 | ... | ... | ... | 1,400 | 323 | ... | ... | 1,371 | 96,032 |
| Muzaffargarh... | 49,404 | ... | 7 | ... | ... | ... | 175 | 156 | ... | ... | 2,141 | 51,888 |
| Dera Ghazi Khan. | 35,107 | 160 | 46 | ... | ... | ... | 325 | 352 | ... | ... | 1,054 | 37,104 |
| Share of sale-proceeds of unified stamps | ... | ... | ... | ... | 1,85,000 | ... | ... | ... | ... | ... | ... | 1,85,000 |
| Mr. Macartney's account (Kashgarh). | 2,755 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2,755 |
| Total 1919-20... | 7,74,038 | 71,085 | 74,114 | 18,880 | 1,85,000 | 9,974 | 1,35,788 | 5,823 | ... | 50,55 | 46,511 | 33,71,764 |
| Total 1918-19... | 18,50,739 | 60,329 | 39,019 | 14,325 | 1,85,000 | 7,419 | 50,501 | 5,019 | ... | 44,694 | 45,340 | 23,02,385 |
| Total 1917-18... | 16,38,705 | 56,763 | 25,331 | 14,642 | 1,85,000 | 11,244 | 53,157 | 5,606 | ... | 51,572 | 47,771 | 20,89,891 |

STATEMENT IV.

Arrangements for the Vend of Stamps in the Punjab during the three years ending
31st March 1920.

| DISTRICT. | Number of vendors. | DISCOUNT ALLOWED TO VENDORS. | | | |
|-------------------------------|--------------------|------------------------------|-----------------|-------------------------|----------|
| | | On Judicial stamps. | On plain paper. | On Non-Judicial stamps. | Total. |
| | | Rs. | Rs. | Rs. | Rs. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Hissar | 17 | 1,005 | 184 | 1,574 | 2,763 |
| Rohtak | 14 | 942 | 159 | 1,250 | 2,351 |
| Gurgaon | 26 | 509 | 85 | 940 | 1,534 |
| Karnal | 29 | 1,019 | 199 | 2,019 | 3,237 |
| Ambala | 65 | 1,063 | 172 | 3,339 | 4,574 |
| Simla | 4 | 123 | 17 | 579 | 719 |
| Kangra | 64 | 675 | 135 | 1,782 | 2,592 |
| Hoshiarpur | 69 | 1,584 | 221 | 5,941 | 7,746 |
| Jullundur | 86 | 1,430 | 220 | 6,864 | 8,514 |
| Ludhiana | 58 | 1,023 | 142 | 4,170 | 5,335 |
| Ferozepore | 96 | 1,800 | 349 | 7,188 | 9,427 |
| Lahore | 204 | 2,234 | 389 | 10,127 | 12,750 |
| Amritsar | 110 | 1,755 | 233 | 11,761 | 13,749 |
| Gurdaspur | 93 | 1,387 | 199 | 4,202 | 5,788 |
| Sialkot | 117 | 1,471 | 198 | 5,555 | 7,224 |
| Gujranwala } Sheikhupura } | 95 | 1,121 | 176 | 3,514 | 4,811 |
| Gujrat | 113 | 819 | 116 | 2,944 | 3,879 |
| Shahpur | 66 | 923 | 149 | 2,510 | 3,532 |
| Jhelum | 61 | 754 | 109 | 1,865 | 2,728 |
| Rawalpindi | 83 | 969 | 150 | 3,539 | 4,658 |
| Attock | 57 | 734 | 119 | 2,263 | 3,166 |
| Mianwali | 28 | 774 | 116 | 2,552 | 3,442 |
| Montgomery | 60 | 642 | 92 | 1,453 | 2,190 |
| Lyallpur | 34 | 842 | 176 | 2,337 | 3,355 |
| Jhang | 56 | 989 | 109 | 2,111 | 3,209 |
| Multan | 40 | 1,118 | 204 | 3,274 | 4,596 |
| Muzaffargarh | 53 | 1,171 | 163 | 2,446 | 3,730 |
| Dera Ghazi Khan | 55 | 796 | 136 | 1,698 | 2,630 |
| Total 1919-20 | 1,853 | 29,312 | 4,717 | 99,800 | 1,34,329 |
| Total 1918-19 | 1,634 | 25,037 | 4,160 | 75,732 | 1,04,929 |
| Total 1917-18 | 1,850 | 27,480 | 5,099 | 74,892 | 1,07,471 |

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 1920.

| DISTRICT. | | | BY COURTS OR PERSONS RECEIVING EVIDENCE UNDER SECTION 35 OF ACT II OF 1899. | | BY COLLECTORS UNDER SECTIONS 82, 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. |
| I | II | III | 2 | 3 | 4 | 5 |
| | | | Ra. | | Ra. | |
| Hisar | ... | ... | 354 | 2,869 | ... | ... |
| Rohtak | ... | ... | 34 | 859 | 3 | 19 |
| Gurgaon | ... | ... | 71 | 714 | ... | ... |
| Karnal | ... | ... | 153 | 1,250 | ... | ... |
| Ambala | ... | ... | 59 | 530 | 1 | 6 |
| Simla | ... | ... | 44 | 512 | ... | ... |
| Kangra | ... | ... | 64 | 603 | 4 | 41 |
| Hoshiarpur | ... | ... | 80 | 982 | 14 | 349 |
| Jullundur | ... | ... | 55 | 452 | 11 | 253 |
| Ludhiana | ... | ... | 226 | 2,704 | 4 | 83 |
| Ferozapore | ... | ... | 268 | 7,060 | ... | ... |
| Lahore | ... | ... | 193 | 1,402 | 5 | 94 |
| Amritsar | ... | ... | 620 | 4,645 | 24 | 295 |
| Gurdaspur | ... | ... | 62 | 967 | 1 | 2 |
| Sialkot | ... | ... | 108 | 758 | 70 | 203 |
| Gujranwala | } | ... | 80 | 2,403 | ... | ... |
| Sheikhpura | | ... | ... | ... | ... | ... |
| Gujat | ... | ... | 70 | 521 | 1 | 5 |
| Faisalpur | ... | ... | 62 | 496 | 4 | 27 |
| Jhelum | ... | ... | 95 | 1,158 | ... | ... |
| Rawalpindi | ... | ... | 94 | 749 | 5 | 73 |
| Attock | ... | ... | 120 | 854 | ... | ... |
| Mianwali | ... | ... | 240 | 2,182 | 92 | 626 |
| Montgomery | ... | ... | 78 | 525 | 3 | 15 |
| Lyallpur | ... | ... | 136 | 4,081 | 5 | 57 |
| Jhang | ... | ... | 51 | 470 | 12 | 871 |
| Multan | ... | ... | 126 | 1,349 | ... | ... |
| Muzaffargarh | ... | ... | 206 | 2,123 | ... | ... |
| Dera Ghazi Khan | ... | ... | 93 | 930 | 3 | 35 |
| Total 1919-20 | | | 3,842 | 44,303 | 262 | 3,065 |
| Total 1918-19 | | | 4,179 | 37,031 | 109 | 2,333 |
| Total 1917-18 | | | 4,434 | 43,524 | 306 | 2,693 |

STATEMENT VI.

Stamp Prosecutions and Results in the Punjab during the three years ending 31st March 1920.

| 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 | ... | ... | ... | ... | ... | ... | |
| Ambala | ... | ... | ... | ... | ... | ... | |
| Simla | ... | ... | ... | ... | ... | ... | |
| Kangra | ... | ... | ... | ... | ... | ... | |
| Hoshiarpur | ... | 1 | 1 | 1 | 20 | ... | |
| Jullundur | ... | ... | ... | ... | ... | ... | |
| Ludhiana | ... | ... | ... | ... | ... | ... | |
| Ferozepore | ... | ... | ... | ... | ... | ... | |
| Lahore | ... | ... | ... | ... | ... | ... | |
| Amritsar | ... | ... | ... | ... | ... | ... | |
| Gurdaspur | ... | ... | ... | ... | ... | ... | |
| Sialkot | ... | ... | ... | ... | ... | ... | |
| Gujranwala | ... | ... | ... | ... | ... | ... | |
| Sheikhpura | ... | ... | ... | ... | ... | ... | |
| Gujrat | ... | ... | ... | ... | ... | ... | |
| Shahpur | ... | ... | ... | ... | ... | ... | |
| Jhelum | ... | ... | ... | ... | ... | ... | |
| Rawalpindi | ... | ... | ... | ... | ... | ... | |
| Attock | ... | ... | ... | ... | ... | ... | |
| Mianwali | ... | ... | ... | ... | ... | ... | |
| Montgomery | ... | ... | ... | ... | ... | ... | |
| Lyallpur | ... | ... | ... | ... | ... | ... | |
| Jhang | ... | ... | ... | ... | ... | ... | |
| Multan | ... | ... | ... | ... | ... | ... | |
| Muzaffargarh | ... | ... | ... | ... | ... | ... | |
| Dera Ghazi Khan | ... | ... | ... | ... | ... | ... | |
| Total 1919-20 | ... | 1 | 1 | 1 | 20 | ... | |
| Total 1918-19 | ... | 3 | 5 (a) | 4 | 92 | ... | |
| Total 1917-18 | ... | 12 | 13 | 9 | 353 | ... | |

(a) Includes one person who was under trial in 1918-19 and was fined Rs. 3 by the order dated 25th April 1919 of the Sub-Divisional Officer, Sirsa, in the Hissar District.

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 three years ending 31st March 1920.

| DISTRICT. | Number of inquiries pending at beginning of the year. | Number of cases reported to Collector (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. | |
| Hisar ... | ... | ... | ... | ... | ... | ... | ... | |
| Rohtak ... | ... | ... | ... | ... | ... | ... | ... | |
| Gurgaon ... | ... | ... | ... | ... | ... | ... | ... | |
| Karnal ... | ... | ... | ... | ... | ... | ... | ... | |
| Ambala ... | ... | 11 | 11 | 9 | 274 | ... | ... | |
| Simla ... | 2 | 24 | 26 | 21 | 7,824 | ... | ... | |
| Kangra ... | ... | 2 | 2 | 1 | 60 | ... | ... | |
| Hoshiarpur ... | ... | ... | ... | ... | ... | ... | ... | |
| Jullundur ... | ... | ... | ... | ... | ... | ... | ... | |
| Ludhiana ... | ... | 3 | 3 | 3 | 22 | ... | ... | |
| Ferozepore ... | ... | ... | ... | ... | ... | ... | ... | |
| Lahore ... | ... | 20 | 11 | 11 | 16,520 | 335 | ... | |
| Amritsar ... | ... | ... | ... | ... | ... | ... | ... | |
| Gurdaspur ... | ... | 2 | ... | ... | (a) | ... | ... | (a) The value of property in each case did not exceed Rs. 1,000 therefore no court-fee was realized. |
| Sialkot ... | ... | ... | 2 | 2 | 628 | ... | ... | |
| Gujranwala } Sheikhupura } | ... | ... | ... | ... | ... | ... | ... | |
| Gujrat ... | ... | ... | ... | ... | ... | ... | ... | |
| Slahpur ... | ... | ... | ... | ... | ... | ... | ... | |
| Jhelum ... | ... | 1 | 1 | 1 | 1,856 | 2,575 | ... | |
| Rawalpindi ... | ... | 9 | 9 | 9 | 3,275 | ... | ... | |
| Attock ... | ... | ... | ... | ... | ... | ... | ... | |
| Mianwali ... | ... | ... | ... | ... | ... | ... | ... | |
| Montgomery ... | ... | ... | ... | ... | ... | ... | ... | |
| Lyallpur ... | ... | ... | ... | ... | ... | ... | ... | |
| Jhang ... | ... | ... | ... | ... | ... | ... | ... | |
| Mulian ... | ... | ... | ... | ... | ... | ... | ... | |
| Muzaffargarh ... | ... | ... | ... | ... | ... | ... | ... | |
| Dera Ghazi Khan ... | ... | ... | ... | ... | ... | ... | ... | |
| Total 1919-20 ... | 2 | 72 | 65 | 57 | 29,453 | 2,910 | ... | |
| Total 1918-19 ... | 2 | 68 | 69 | 67 | 17,556 | 6 | ... | |
| Total 1917-18 ... | 7 | 89 | 89 | 87 | 17,645 | ... | ... | |

