

NOTE

E17

ON THE

STAMP STATEMENTS

OF THE

PUNJAB

For the year 1920-21.

11435



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Annual Statement for 1920-21

Stamp Statements for 1920-21.



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NOTE

ON THE

STAMP STATEMENTS

OF THE

PUNJAB

For the year 1920-21.



Lahore :

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB,

1921.

NOT

of the

STATE OF NEW YORK

of the

SENATE

for the year 1892



Printed by the State Printer, Albany, N. Y.

No. 19932 (Finl.).

FROM

B. T. GIBSON, Esq., I.C.S.,

Financial Secretary to Government, Punjab,

TO

THE ASSISTANT SECRETARY TO THE FINANCIAL
COMMISSIONERS, PUNJAB.

Dated Lahore, the 28th July 1921.

Financial.

SIR,

I AM directed to acknowledge the receipt of the stamp statements of the Punjab for the year 1920-21 forwarded with your letter No. 581-19-2, dated 18th July 1921.

I have the honour to be,

Sir,

Your most obedient Servant,

B. T. GIBSON,

Financial Secretary to Government, Punjab.

1901

J. W. GIBSON, Esq.

Attorney at Law

THE ASSISTANT ATTORNEY GENERAL
COMMISSIONERS TAXATION

DEPARTMENT OF REVENUE

It is hereby notified that the following is a list of the names of the persons who have been appointed as assessors for the year 1901, and who are to be sworn in on the 1st day of January next.

Wm. J. Gibson
J. W. Gibson
J. W. Gibson
J. W. Gibson
J. W. Gibson

No. 581-19-2.

FINANCIAL COMMISSIONERS' OFFICE,
Dated Lahore, the 18th July 1921.

FROM

RAI SAHIB DIWAN GYAN NATH, B.A.,

*Officiating Assistant Secretary to the Financial Commissioners,
Punjab,*

To

THE FINANCIAL SECRETARY TO GOVERNMENT, PUNJAB.

P. J. Fagan, Esq., 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 1920-21, together with a brief Note thereon.

I have the honour to be,

SIR,

Your most obedient servant,

GYAN NATH,

Offg. Assistant Secretary to the Financial Commissioners, Punjab.

1861

THE NATIONAL ANTHROPOLOGICAL ARCHIVES
SMITHSONIAN INSTITUTION

EXHIBIT 100

THE NATIONAL ANTHROPOLOGICAL ARCHIVES
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SMITHSONIAN INSTITUTION

Note on the Stamp Statements for the year 1920-21.

STATEMENT I.

1. The total receipts under the Stamp and Court-fees Acts during the year 1920-21 amounted to Rs. 81,74,976 compared with a sum of Rs. 77,93,491 in the previous year. The entire increase, as will be explained later, was derived from judicial stamps. The expenditure amounted to Rs. 3,53,578 against Rs. 3,15,229 in the year before. The net increase in revenue was a little short of 3½ lakhs.

Total Receipts and Charges.

STATEMENT II.

2. The receipts from the sale of court-fee or judicial stamps show an increase of Rs. 6,22,135 over the figure for the year ending 31st March 1920. Every district reports an increase but those which contribute most to this rise in revenue are Amritsar (Rs. 87,197), Lahore (Rs. 57,311), Gujranwala-cum-Sheikhupura (Rs. 54,012), Ferozepore (Rs. 39,463), Ambala (Rs. 35,764) and Jhang, Lyallpur, Montgomery, Jullundur, Multan and Gujrat with sums of over Rs. 20,000 each. The reasons given in the district reports for this general increase in the sale of judicial stamps are the doubling of the process fee (talbana) in Munsifs' courts, increase of the fees for inspection of records, larger institutions of civil suits due to the return of military men from service overseas and the institution of suits of extraordinarily high value in certain districts. In Montgomery the increase is put down to colony development, in Lahore to stamps of high value having been sold for probate cases, and in Amritsar to an increase in litigation in consequence of breaches of contracts for sales of house property.

The income from sale of plain paper used with court-fee stamps shows an increase of about Rs. 3,500 and follows on the increased sales of court-fee stamps noticed above.

There is a decrease of about Rs. 600 in the miscellaneous receipts (column 5 of statement II). These represent chiefly recoveries on account of pauper suits. The amount outstanding on this account at the end of the year 1920-21 was Rs. 31,282. The amount is still large, particularly in Lahore (Rs. 12,600), Jullundur (Rs. 5,377), Amritsar (Rs. 3,468), and Ludhiana, Hoshiarpur and Attock (over Rs. 1,000 each) and action should be taken to reduce the balances. The attention of the Deputy Commissioners concerned will be drawn to this matter.

STATEMENT III.

3. The receipts from the sale of non-judicial stamps amounted to Rs. 31,28,289 against Rs. 33,71,764 in the previous year, a decrease of Rs. 2,43,475. About five-sixths of the income from non-judicial stamps is derived from the sale of impressed sheets or stamps and the decrease in the year under report mentioned above falls mainly under this head. Most districts indeed report small increases in the sales of impressed stamps, but the falling off in the total for the Province is mainly due to the districts of Lahore and Amritsar reporting decreases of Rs. 1,33,908 and Rs. 2,03,223, respectively, on the previous year's figures. In both these districts the figures for 1919-20 were much inflated by the several transactions for sale of landed property which took place in that year, and the figures for 1920-21 actually represent a return to normal conditions.

In those districts which report appreciable increases the reasons given are—Ferozepore (Rs. 36,888)—a greater number of bonds executed owing to losses in trade transactions; Gujranwala-cum-Sheikhupura (Rs. 28,084) increased mercantile activities requiring the execution of more instruments chargeable with stamp duty, and Hoshiarpur (Rs. 25,685) a larger number of bonds executed for borrowing money to meet demands necessitated by high prices.

An increase of Rs. 6,180 in the sale of *hundis* is mainly due to Amritsar District, where the sale of such instruments increased by about Rs. 8,000 over the year 1919-20.

Under impressed labels or special adhesive stamps the receipts of Rs. 43,752, though showing a decrease of over Rs. 30,000 when compared with the figures for 1919-20, are actually an increase on the figures of years previous to that. The income for 1919-20 was unduly inflated by large sales at Lahore as explained in the report for that year.

Increases of Rs. 24,142 and Rs. 44,075 in the sales, respectively, of foreign bill and share transfer stamps are due almost entirely to large purchases of such stamps at Lahore by the licensed vendor at the National Bank of India for supply to the Bank's branches, and to an increase of about Rs. 19,000 in the sale of foreign bill stamps at Amritsar.

The decrease of Rs. 89,903 appearing under Legal Practitioner's stamps represents a return to the normal figure after the abnormal receipts of the year 1919-20 when the formation of the High Court resulted in the admission on payment of increased fees of former Pleaders of the Chief Court as Vakils of the High Court.

STATEMENT IV.

4. There were 1,846 stamp-vendors in the Province in 1920-21, a decrease of 7 on the previous year. The discount paid to vendors on sales of both judicial and non-judicial stamps and of plain paper increased from Rs. 1,34,329 in 1919-20 to Rs. 1,46,560 in the year under report, and is in accordance with the increased sales of stamps already noticed. The number of inspections of stamp-vendors' registers made by excise officials during the year was 5,747 as compared with 5,850 in the previous year. The number of such inspections made in Shahpur, Montgomery, Muzaffargarh and Dera Ghazi Khan is still small and might be increased with advantage. The practice of identifying purchasers of stamps by means of finger impressions recorded in stamp-vendors' registers is reported to be working satisfactorily in most districts.

STATEMENT V.

5. The total number of insufficiently stamped or unstamped documents dealt with during the year was 4,335 and the amount of duty and penalty realised Rs. 51,438. The corresponding figures for 1919-20 were 4,104 and Rs. 47,368. In Ferozepore the duty and penalty realised in such cases was Rs. 7,581 more than in the previous year, and in Hissar and Gurgaon too larger sums were realised on this account. Courts appear to be paying more attention to this matter. Some districts report that people are now more careful to pay the proper stamp duties on instruments in the first instance.

STATEMENT VI.

6. No stamp prosecutions are reported to have taken place during the year.

STATEMENT VII.

7. The number of cases in which enquiries were instituted during the year to test the valuation of estates for purposes of probate duty was 51 against 65 in the year before and the number in which enquiries were completed was 41 as compared with 57 in the year 1919-20. The amount of deficit court-fees realised was Rs. 413. With the enormous rise that has taken place in recent years in the value of landed property there is bound to be a tendency on the part of applicants for probates or letters of administration to under-value estates consisting of immoveable property and Collectors should be careful to see that such cases are correctly valued.

GENERAL.

8. During the year a Committee was appointed under the orders of Government to enquire into and submit proposals for increasing stamp duties and court-fees. The Committee's proposals had not been submitted before the close of the year.

9. The monthly statements of income were, as usual, compared with the Accountant-General's figures 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)."

LAHORE :

GYAN NATH,

Dated 18th July 1921. } *Offg. Assistant Secretary to the Financial Commissioners,*
Punjab.

STATEMENT I.

Abstract of Receipts and Charges in the Punjab for the year ending 31st
March 1921.

—	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 <i>no judicial</i>	31,28,289	1,05,753	1,10,882	17,157	2,33,742	28,94,547	...	10,341	
Under the Court-fees Act. <i>Judicial</i>	50,46,687	40,807	61,671	17,158	1,19,836	49,26,851	...	36,091	
Total 1920-21 ...	81,74,976	1,46,560	1,72,703	34,315	3,53,578	78,21,398	...	46,432	
Total 1919-20 ...	77,93,491	1,34,329	1,44,423	36,477	3,15,229	74,78,262	...	48,857	

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps in the Punjab for the year ending 31st March 1921.

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	1,59,467		2,670	...	1,62,137
Rohiak	1,53,632		2,557	...	1,56,189
Gurgaon	87,981		1,470	...	89,451
Karnal	1,49,448		2,760	...	1,52,208
Ambala	1,88,198		2,392	58	1,90,648
Simla	42,942		540	...	43,482
Kangra	1,01,877		2,062	...	1,03,939
Hoshiarpur	2,00,902		3,195	...	2,04,097
Jullundur	2,08,625		3,628	...	2,12,253
Ludbiana	1,52,804		2,542	555	1,55,901
Ferozepore	2,88,456		5,145	144	2,93,745
Lahore	5,37,340		6,765	75	5,44,180
Amritsar	3,96,807		4,320	532	4,01,659
Gurdaspur	1,93,223		2,865	190	1,96,278
Sialkot	1,91,153		2,895	277	1,94,325
Gujranwala } Sheikhpura }	2,18,855		3,420	...	2,22,075
Gujrat	1,23,181		1,672	...	1,24,853
Shahpur	1,67,361		2,332	...	1,69,693
Jhelum	1,11,960		1,808	139	1,13,907
Rawalpindi	1,59,531		2,633	40	1,62,204
Attock	1,05,547		1,965	141	1,07,653
Mianwali	1,02,340		1,718	465	1,04,523
Montgomery	1,10,888		1,498	...	1,12,376
Lyallpur	1,73,788		2,823	617	1,77,233
Jhang	1,69,288		2,158	215	1,71,656
Multan	1,91,775		3,277	...	1,95,052
Muzaffargarh	1,59,379		2,677	...	1,62,056
Dera Ghazi Khan	1,19,965		2,235	...	1,22,200
Kashmir Resident	714		...	...	714
Total 1920-21	49,67,227	...	76,012	3,448	50,46,687
Total 1919-20	43,45,092	...	72,553	4,082	44,21,727

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 1921.

DISTRICT.	Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed Stamp, as defined in section 2 (13) (a) of the Stamps 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 ...	38,172	759	...	82	...	...	1,413	52	...	...	3,410	44,188
Rohtak ...	29,049	...	...	...	...	...	588	25	...	...	572	30,234
Gurgaon ...	21,917	61	...	...	...	...	290	67	...	...	1,137	23,472
Karnal ...	45,870	11	162	...	...	...	1,127	57	...	...	1,056	48,283
Ambala ...	75,910	726	19	231	...	...	853	40	...	...	1,029	78,808
Simla ...	19,958	390	43	555	...	39	...	189	...	391	434	21,999
Kangra ...	40,417	...	52	...	...	...	...	91	...	...	379	40,939
Hoshiarpur ...	1,39,458	...	42	...	...	...	2,175	249	...	...	1,176	1,43,100
Jullundur ...	1,51,955	104	12	...	...	...	1,870	204	...	8	1,032	1,55,185
Ludhiana ...	97,260	4,064	...	...	...	...	1,026	25	...	38	2,732	1,05,145
Ferozepore ...	1,90,583	13,479	7	...	...	...	1,330	470	...	...	18,309	2,19,178
Lahore ...	3,78,654	7,443	42,115	13,035	...	53,910	25,950	462	...	39,205	2,539	5,63,413
Amritsar ...	2,87,271	38,560	174	26,865	...	77	...	578	...	82	3,770	3,57,377
Gurdaspur ...	1,10,359	...	65	...	...	...	...	428	...	...	754	1,11,606
Sialkot ...	1,30,145	193	62	...	...	...	1,100	118	...	...	1,066	1,32,689
Gujranwala } Sheikhupura }	1,13,975	235	...	...	...	...	...	186	...	...	3,202	1,17,598
Gujrat ...	62,990	...	...	...	...	...	...	281	...	...	946	64,217
Shahpur ...	55,506	2,267	2	...	...	...	930	372	...	...	820	59,957
Jhelum ...	40,413	1,239	15	...	...	...	670	79	...	...	636	43,057
Rawalpindi ...	1,04,116	1,358	393	2,254	...	23	750	103	...	...	1,439	1,10,436
Attock ...	50,354	48	...	...	...	...	437	300	...	...	1,088	52,177
Mianw li ...	55,356	665	...	...	...	...	675	336	...	...	1,640	58,672
Montgomery ...	35,257	1,718	...	...	...	...	575	151	...	...	1,242	38,943
Lyallpur ...	77,101	278	372	...	...	...	1,060	500	...	...	1,736	81,047
Jhang ...	50,031	63	30	...	...	...	805	85	...	...	1,290	52,304
Multan ...	93,239	3,422	143	...	...	...	1,625	378	...	...	1,123	99,930
Muzaffargarh ...	50,787	...	42	...	...	...	176	218	...	...	1,527	52,750
D. G. Khan ...	33,766	177	2	...	...	...	400	270	...	...	820	35,435
Share of sale-proceeds of unified stamps	...	...	...	...	1,85,000	...	...	...	...	...	...	1,85,000
Mr. Macartney's account (Kashgarh).	1,150	...	...	...	...	...	...	...	...	...	...	1,150
Total 1920-21...	25,81,024	77,265	43,752	43,022	1,85,000	54,019	45,885	6,614	...	39,724	51,954	31,23,289
Total 1919-20...	27,74,038	71,085	74,114	18,880	1,85,000	9,974	1,35,788	5,823	...	50,551	46,511	33,71,764

STATEMENT IV.

Arrangements for the Vend of Stamps in the Punjab during the year ending
31st March 1921.

DISTRICT.	Number of vendors.	DISCOUNT ALLOWED TO VENDORS				Total.
		On Judicial Stamps.	On Plain Paper.	On Non-Judicial Stamps.		
		Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	
Hissar	20	1,066	178	1,560	2,844	
Rohtak	16	1,051	170	1,298	2,519	
Gurgaon	26	640	98	948	1,686	
Karnal	30	974	92	2,255	3,321	
Ambala	66	1,171	158	3,495	4,734	
Simla	4	143	36	497	676	
Kangra	64	858	138	1,975	2,971	
Hoshiarpur	59	1,616	213	7,182	9,011	
Jullundur	76	1,570	242	7,597	9,409	
Ludhiana	59	1,154	169	4,653	5,979	
Ferozapore	99	2,081	343	7,955	10,379	
Lahore	206	2,407	451	12,057	14,915	
Amritsar	99	2,043	267	11,874	14,184	
Gurdaspur	98	1,533	191	5,126	6,850	
Sialkot	121	1,504	193	5,733	7,430	
Gujranwala } Sheikhupura }	94	4,432	220	1,476	6,128	
Gujrat	109	971	111	3,199	4,281	
Shahpur	62	1,030	150	2,616	3,746	
Jhelum	64	856	121	1,939	2,916	
Bawalpindi	85	1,068	74	3,991	5,133	
Attock	61	811	181	2,425	3,367	
Mianwali	29	764	114	2,657	3,535	
Montgomery	59	762	103	1,620	2,485	
Lyalpur	33	949	188	2,250	3,387	
Jhang	57	1,149	133	2,015	3,297	
Multan	41	1,204	218	3,301	4,723	
Muzaffargarh	55	1,225	178	2,539	3,942	
Dera Ghazi Khan	54	946	149	1,608	2,703	
Total 1920-21	1,845	35,978	4,829	1,05,758	1,46,560	
Total 1919-20	1,813	29,812	4,717	99,800	1,34,329	

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 1921.

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	301	3,378	...	...
Rohtak	109	500	1	6
Gurgaon	136	1,097	...	...
Karnal	150	1,044	1	5
Ambala	65	530	2	416
Simla	45	331	...	...
Kangra	53	326	1	1
Hoshiarpur	106	963	16	174
Jullundur	90	693	18	212
Ludhiana	128	2,673	...	...
Ferozapore	300	14,641	...	...
Lahore	166	1,844	12	795
Amritsar	451	3,402	8	19
Gurdaspur	55	651	...	...
Sialkot	200	845	4	28
Gujranwala } Sheikhupura }	281	2,993	8	142
Gujrat	124	945	1	1
Shahpur	63	623	5	126
Jhelum	55	632	...	...
Rawalpindi	109	1,303	8	74
Attock	93	950	5	69
Mianwali	214	1,299	44	339
Montgomery	97	1,066	3	15
Lyallpur	174	1,611	4	114
Jhang	135	1,195	1	8
Multan	136	904	1	200
Muzaffargarh	280	1,527	...	...
Dera Ghazi Khan	70	613	11	115
Total 1920-21	4,186	48,579	149	2,859
Total 1919-20	3,842	44,303	262	3,065

STATEMENT VI.

Stamp Prosecutions and results in the Punjab during the year ending 31st March 1921.

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	
Jullundur	
Ludhiana	
Ferozepore	
Lahore	
Amritsar	
Gurdaspur	
Sialkot	
Gujranwala	
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Gujrat	
Faharpur	
Jhelum	
Rawalpindi	
Attock	
Mianwali	
Montgomery	
Lyallpur	
Jhang	
Multan	
Muzaffargarh	
Dera Ghazi Khan	
Total 1920-21	
Total 1919-20	1	1	1	...	20	...

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 1921.

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.	
Hissar
Rohtak
Gurgaon
Karnal
Ambala ...	2	9	9	7	878	...	...	...
Simla ...	5	15	10	18	14,228	175	...	...
Kangra ...	1	...	1	1	...	...	...	...
Hoshiarpur
Jullundur
Ludhiana
Ferozapore
Lahore	17	14	9	8,862	233	...	...
Amritsar
Gurdaspur	5	1	...	...	...	...	...
Sialkot
Gujranwala } Sheikhupura }
Gujrat
Shahpur
Jhelum
Rawalpindi	6	6	6	1,460	...	...	...
Attock
Mianwali
Montgomery
Lyallpur
Jhang
Multan
Muzaffargarh
D. G. Khan
Total 1920-21 ...	8	52	51	41	25,423	413	...	...
Total 1919-20 ...	2	72	65	57	29,453	2,910	...	...

