

NOTE



ON THE

STAMP STATEMENTS

ON THE

E17

PUNJAB

For the year 1921-22.

11438



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Government of Punjab, Lahore

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For the year 1921-22.



Lahore :

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1922.

No. 581-20—7112.

FINANCIAL COMMISSIONERS' OFFICE:

Dated Lahore, 8th August 1922.

FROM

H. J. PEARSON, Esq.,

Assistant Secretary to the Financial Commissioners,

Punjab,

TO

THE SECRETARY TO GOVERNMENT, PUNJAB,

FINANCE DEPARTMENT.

C. M. King, Esq., C.S.I., C.I.E., I.C.S.

SIR,

I AM directed to submit, for the information of Government, the Stamp Statements of the Punjab for the year 1921-22, together with a brief note thereon.

I have the honour to be,

SIR,

Your most obedient servant,

H. J. PEARSON,

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

Note on the Stamp Statements for the year 1921-22.

No remarks are called for except in regard to the remarkable decrease in the sales of Foreign Bill and Share Transfer stamps which fell from Rs. 43,022 and Rs. 54,049, respectively, to Rs. 5,991 and Rs. 7,620 respectively. This decrease is chiefly due to the fact that the National Bank of India made large purchases of these stamps in 1920-21 for supply to their various branches while no such demands were made this year.

H. J. PEARSON,

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

STATEMENT I.

Abstract of Receipts and Charges in the Punjab for the year ending 31st March 1922.

1	Receipts.	CHARGES.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and Plain Paper supplied from Central Depôt.
		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.	Rs.
Under the Stamp Act	32,06,321	1,14,998	93,367	19,846	2,28,211	29,78,110	...	11,955
Under the Court-fee Act	51,42,844	39,731	63,775	19,843	1,23,349	50,19,495	...	55,765
Total of 1921-22 ...	83,49,165	1,54,729	1,57,142	39,689	3,51,560	79,97,605	...	67,721
Total of 1920-21 ...	81,74,976	1,46,560	1,72,703	34,315	3,53,578	78,21,898	...	66,432

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps in the Punjab for the year ending 31st March 1922.

DISTRICTS.		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	...	1,38,437		2,235	197	1,40,869
Rohtak	...	1,41,891		2,550	141	1,44,582
Gurgaon	...	75,426		1,380	...	76,806
Karnal	...	1,38,709		2,482	...	1,41,191
Ambala	...	1,81,711		2,415	...	1,84,126
Simla	...	50,604		360	...	50,964
Kaungra	...	97,209		2,047	...	99,256
Hoshiarpur	...	2,16,256		3,165	...	2,19,421
Jullundur	...	2,20,646		3,555	52	2,24,259
Ludhiana	...	1,50,862		2,535	687	1,54,134
Ferozepore	...	2,67,106		5,340	125	2,72,571
Lahore	...	6,25,313		8,040	...	6,33,353
Amritsar	...	4,34,432		4,515	389	4,39,336
Gurdaspur	...	1,93,289		2,820	163	1,96,277
Sialkot	...	1,93,487		2,672	18	1,96,177
Gujranwala	...	2,32,337		3,765	256	2,36,358
Sheikhupura	...	...		...	...	...
Gujrat	...	1,21,429		2,006	...	1,23,435
Shahpur	...	1,57,867		2,145	53	1,60,065
Jhelum	...	1,11,816		1,695	...	1,13,511
Rawalpindi	...	1,82,159		2,535	...	1,84,694
Attock	...	86,195		1,763	221	88,179
Mianwali	...	1,14,209		1,828	205	1,16,252
Montgomery	...	1,23,016		1,568	...	1,24,584
Lyallpur	...	1,81,234		2,850	175	1,84,259
Jhang	...	1,43,213		1,973	118	1,50,306
Multan	...	1,99,813		3,608	10	2,03,431
Muzaffargarh	...	1,65,994		2,730	75	1,68,799
Dera Ghazi Khan	...	1,11,562		2,047	...	1,13,609
Kashmir Resident	...	1,846		...	...	1,846
Total, 1921-22		50,63,170		76,834	2,840	51,42,844
Total, 1920-21		49,67,227		76,012	3,448	50,46,687

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 1922.

DISTRICTS,	Impressed Stamps (a)	Handis or Inland Bills of Exchange, &c.	Impressed Stamps as defined in section 2 (13) (c) of the Stamp Act (b)	Foreign Bill Stamps.	Half-anna and One-anna unified Stamps.	Share Transfer Stamps.	Stamps for Legal Practitioner's Licences (c).	Notarial Stamps.	Forms for agreement and contracts chargeable with two-anna coloured impressions.	Forms for Cheques or Receipts	Miscellaneous Receipts, (d)	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 ...	44,414	1,350	...	73	...	...	1,050	305	...	...	3,582	50,874
Rohtak ...	28,867	...	...	...	...	...	500	25	...	...	841	30,233
Gurgaon ...	23,489	10	...	...	...	...	340	107	...	...	470	24,416
Karnal ...	47,263	5	5	...	...	...	955	68	...	...	791	49,087
Ambala ...	82,633	512	265	10	...	...	840	25	...	...	440	84,725
Simla ...	26,442	429	34	138	...	139	...	135	...	531	372	28,220
Kangra ...	39,565	...	37	...	...	...	...	78	...	...	476	40,157
Hoshiarpur ...	1,53,970	...	...	...	...	...	2,275	157	...	...	817	1,57,210
Jullundur ...	1,82,512	242	22	...	...	...	1,780	199	...	4	1,109	1,85,868
Ludhiana ...	1,01,055	3,702	457	...	...	...	1,200	33	...	...	2,598	1,09,051
Ferozepore ...	1,62,445	10,766	3,222	...	...	...	1,515	311	...	...	12,414	1,90,668
Lahore ...	3,83,379	7,750	35,716	1,621	...	7,405	13,180	434	...	57,080	2,608	5,09,163
Amritsar ...	3,14,919	29,255	372	4,140	...	75	...	638	...	...	4,686	3,53,994
Gurdaspur ...	1,16,176	14	161	...	...	...	1,125	274	...	...	814	1,18,564
Sialkot ...	1,21,511	250	66	...	...	...	1,100	118	...	...	1,238	1,24,281
Gujranwala ...	1,26,945	184	54	...	...	...	...	147	...	...	1,872	1,29,202
Sheikhupura ...												
Gujrat ...	67,181	5	...	...	...	...	...	221	...	...	1,001	68,408
Shahpur ...	63,833	2,636	3	...	...	...	990	289	...	...	408	68,159
Jhelam ...	46,292	1,673	52	...	...	...	730	76	...	...	649	49,372
Rawalpindi ...	1,20,418	1,213	502	...	...	...	875	...	...	...	2,075	1,25,083
Attock ...	61,637	49	...	...	...	...	448	254	...	...	1,920	64,208
Mianwali ...	64,829	785	...	...	...	...	675	312	...	...	3,061	69,612
Montgomery ...	36,679	1,063	93	...	...	...	...	184	...	...	597	38,616
Lyalpur ...	92,947	838	240	...	...	...	1,800	535	...	...	1,574	98,035
Jhang ...	56,254	140	...	...	...	...	915	85	...	...	380	57,784
Multan ...	88,843	3,372	130	...	...	1	1,550	326	...	...	1,490	95,617
Muzaffargarh ...	59,999	...	...	...	...	...	226	179	...	...	1,499	61,903
Dera Ghazi Khan ...	25,924	166	9	...	...	...	451	92	...	...	1,255	37,897
Share of sale-proceeds of unified stamps.	...	...	...	...	1,85,000	...	...	...	...	...	...	1,85,000
Mr. Macartney's account, Kasbagh.	905	...	...	...	...	...	...	...	...	...	...	905
Total, 1921-22 ...	27,51,242	66,149	41,540	5,991	1,95,000	7,620	34,520	5,614	...	57,615	51,030	32,06,321
Total, 1920-21 ...	35,81,024	77,965	43,752	48,023	1,85,000	54,049	45,885	6,614	...	39,724	51,954	31,38,289

STATEMENT IV.

Arrangements for the Vend of Stamps in the Punjab during the year ending
31st March 1922.

DISTRICTS.	Number of vendors.	DISCOUNT ALLOWED TO VENDORS.			
		On Judicial Stamps.	On Plain Paper.	Stamps (a). Judicial On Non-	Total.
1	2	3	4	5	6
Hissar	21	917	149	1,644	2,710
Rohtak	15	994	170	1,258	2,422
Gurgaon	26	542	52	1,067	1,702
Karnal	29	967	165	2,236	3,368
Ambala	67	1,289	158	3,712	5,109
Simla	5	187	24	510	721
Kangra	66	806	137	1,915	2,858
Hoshiarpur	75	1,724	211	7,881	9,816
Jullundur... ..	81	1,670	237	9,086	10,993
Ludhiana	69	1,128	169	4,903	6,200
Ferozepore	98	1,769	356	7,494	9,619
Lahore	214	4,373	536	11,871	16,780
Amritsar	76	2,193	292	11,460	13,950
Gurdaspur	114	1,517	188	5,491	7,196
Sialkot	68	1,493	163	5,565	7,226
Gujranwala	104	1,597	240	4,870	6,707
Sheikhpura					
Gujrat	94	953	134	3,320	4,407
Shahpur	61	948	143	2,938	4,029
Jhelum	64	815	113	2,302	3,230
Rawalpindi	93	1,055	167	4,559	5,781
Attock	60	719	118	3,047	3,884
Mianwali	29	858	122	3,234	4,214
Montgomery	61	873	104	1,582	2,509
Lyalpur	86	1,019	190	2,803	4,012
Jhang	66	1,062	121	2,264	3,447
Multan	42	1,290	241	3,519	5,050
Muzaffargarh	58	1,290	181	2,851	4,322
Dera Ghazi Khan	52	905	136	1,666	2,707
TOTAL, 1921-22	1,844	34,909	5,062	1,14,998	1,54,969
TOTAL, 1920-21	1,846	35,978	4,829	1,05,753	1,46,560

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 1922.*

District.			By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector 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	321	3,666	...	...
Rohtak	112	688	2	15		
Gurgaon	67	420	2	27		
Karnal	51	778	...	...
Ambala	29	282	5	30		
Simla	21	318	6	39		
Kangra	37	437	1	5		
Hoshiarpur	49	536	3	29		
Jullundur	106	742	17	147		
Ludhiana	147	2,466	...	...
Ferozepore	526	12,325	3	20		
Lahore	156	1,803	6	173		
Amritsar	449	3,115	11	43		
Gurdaspur	40	752	1	5		
Sialkot	160	1,078	6	30		
Gujranwala	...	...	...	...
Shekhupura	153	1,796	...	...
Gujrat	129	1,001	...	...
Shahpur	36	288	3	55		
Jhelum	53	633	...	...
Rawalpindi	162	1,850	10	90		
Attock	114	1,772	1	5		
Mianwali	246	1,741	103	1,318		
Montgomery	56	517	...	...
Lyalpur	113	1,146	1	11		
Jhang	39	306	3	14		
Multan	171	1,475	...	...
Muzaffargarh	163	1,489	...	...
Dera Ghazi Khan	129	798	70	385		
Total 1921-22	3,820	44,213	254	2,436		
Total 1920-21	4,186	48,579	149	2,359		

STATEMENT VII.

Showing the result of action taken by Collector to test the valuation of estates for which applications for Probate and Letters of Administration were put in the Punjab during the year ending 31st March 1922.

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 ...	7	9	9	9	4,421	...	...	...
Simla ...	2	24	26	26	10,489	...	...	...
Kangra	1	1	1	1,015	...	...	...
Hoshiarpur
Jalandur
Ludhiana
Ferozepore	1	...	...	...	...	...
Lahore	17	15	15	6,174	749	23	...
Amritsar
Gurdaspur ...	1	1	...	...	920	...	...	...
Sialkot	2	2	2	156	...	...	...
Gujranwala } Sheikhupura }
Gujrat
Shahpur	650	...	...	...
Jhelum
Rawalpindi	18	18	18	12,315	...	...	...
Attock
Mianwali
Montgomery
Lyalpur
Jhang
Multan
Muzaffargarh
Dera Ghazi Khan
Total 1921-22 ...	10	72	72	71	36,140	749	23	...
Total 1920-21 ...	8	52	51	41	25,423	413	...	...

