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NOTE

ON THE

STAMP STATEMENTS

OF THE

PUNJAB



For the year 1924-25.



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FINANCIAL COMMISSIONERS' OFFICE :

Dated Lahore, the 18th July 1925.

FROM

H. J. PEARSON, Esq.,

Assistant Secretary to the Financial

Commissioners, Punjab,

TO

THE SECRETARY TO GOVERNMENT, PUNJAB,
FINANCE DEPARTMENT.

A. M. Stow, Esq., O.B.E., I.C.S.

SIR,

I AM directed to forward, for the information of Government, the Stamp Statements of the Punjab for the year 1924-25, together with a brief note thereon.

I have the honour to be,

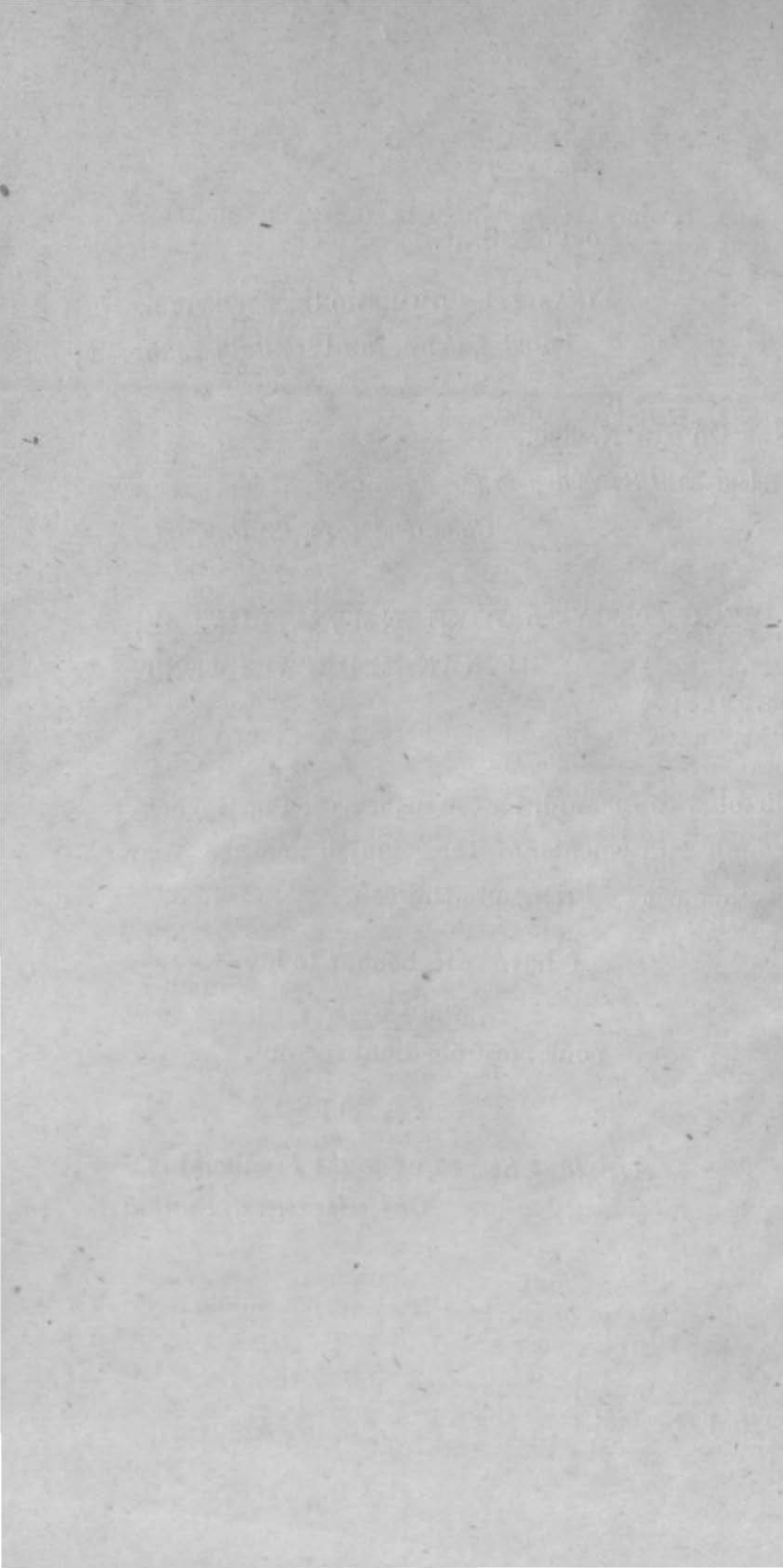
SIR,

Your most obedient servant,

H. J. PEARSON,

Assistant Secretary to the Financial

Commissioners, Punjab.



Note on the Stamp Statements for the year 1924-25.

INCOME shows an increase under all heads. The following increases call for remarks :—

	Rs.
(i) Court-fees ...	12,87,111
(ii) Non-Judicial impressed stamps ...	3,58,588
(iii) Impressed stamps defined by section 2 (13) (a) of the Indian Stamp Act ...	31,557
(iv) Foreign Bills ...	20,293
(v) Share Transfers ...	2,292

Anxiety on the part of money-lenders lest their claims should become time-barred owing to the repeal of the Punjab Loans Limitation Act, accounts largely for increases under heads (i) and (ii).

The increase under (iii) is due entirely to the increasing use of the Punjab Stamp Office by business firms and banks in Lahore.

Increases under (iv) and (v) appear to be due to improvement in trade conditions.

2. There has been a reduction of Rs. 31,147 under head "refunds" and Rs. 4,266 under "other charges". On the other hand the increase of Rs. 15,136 in the discount allowed to vendors reduces the total decreases under "charges" on last year's figures to Rs. 20,277.

Increased discount is due to increased sales of stamps as compared with the previous year.

The large refunds of 1923-24 given in connection with the failure and liquidation of the Alliance Bank of Simla were abnormal and the reduction under this head is not unexpected.

The increased cost of stamps and plain paper supplied from Central Stores is due to the fact that over-head charges have been included in the statements this year.

3. In view of the general increase under the head of "discount", and the fact that the number of stamp vendors (1,851) is still in excess of those working in 1922-23, too

much importance need not be attached to the remarks of the Deputy Commissioner of Dera Ghazi Khan that 4 vendors resigned, being dissatisfied at the revised rate of discount allowed.

4. It is satisfactory to observe from the increase in the number of cases dealt with that Courts and Collectors have exercised a closer scrutiny of improperly stamped documents produced before them.

5. There were two prosecutions under the Indian Stamp Act in the Karnal District. In one case the fine imposed was remitted by the High Court on the ground that the person concerned was not acting *malà fide*.

H. J. PEARSON,
*Assistant Secretary to the Financial
Commissioners, Punjab.*

STATEMENT I.

Abstract of Receipts and Charges in the Punjab for the year ending 31st March 1925.

1	Receipts.	CHARGES.				Net Receipts.	Cost of general supervision.	Cost of stamps and plain paper supplied from Central Depôt.	INCOME DERIVED FROM	
		Discount and Establishment for sale of Stamps.	Refunds.	Other charges.	Total.				A.	B.
									Probate and letters of administration.	Succession certificates.
2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under the Stamp Act.	39,98,934	1,01,179	84,571	15,023	2,00,773	37,98,161	..	3,039	..	..
Under the Court-fees Act.	78,70,616	35,383	1,19,479	15,217	1,70,079	77,00,537	..	38,569	13,321	21,654
Total, 1924-25 ...	1,18,69,550	1,36,562	2,04,050	30,240	3,70,852	1,14,98,698	...	81,758	13,321	21,654
Total, 1923-24 ...	98,25,695	1,21,426	2,35,197	34,506	3,91,129	94,34,566	...	41,123	17,017	9,542

STATEMENT II

Showing the details of Receipts on account of Judicial Stamps in the Punjab for the year ending 31st March 1925.

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	2,11,089		3,285	...	2,14,324
Rohtak	2,29,844		2,955	...	2,32,799
Gurgaon	1,09,121		1,610	...	1,10,741
Karnal	2,10,876		3,210	29	2,14,115
Ambala	3,09,798		3,315	...	3,13,113
Simla	1,04,244		645	...	1,04,889
Kangra	1,52,826		3,525	150	1,56,501
Hoshiarpur	3,28,158		5,285	571	3,33,994
Jullundur	3,32,931		5,130	18	3,38,079
Ludhiana	2,49,141		4,590	353	2,54,024
Ferozepore	4,39,444		6,915	...	4,46,359
Lahore	9,74,501		7,110	...	9,81,611
Amritsar	6,24,362		4,890	1,800	6,31,052
Gurdaspur	2,97,788		4,245	33	3,02,066
Sialkot	3,08,416		3,745	270	3,12,331
Gujranwala	2,45,518		3,080	152	2,50,750
Sheikhpura	1,17,581		1,605	...	1,19,186
Gujrat	2,05,865		2,715	...	2,08,580
Shahpur	2,24,914		3,200	35	2,28,149
Jhelum	1,86,630		2,430	57	1,89,117
Rawalpindi	2,96,745		5,145	14	3,01,904
Attock	1,40,581		3,030	10	1,52,621
Mianwali	1,20,423		2,670	150	1,23,243
Montgomery	1,75,585		2,285	72	1,77,922
Lyallpur	3,19,610		5,160	...	3,24,810
Jhang	2,16,317		3,240	...	2,19,557
Multan	2,70,817		5,025	...	2,75,842
Muzaffargarh	1,84,970		3,795	271	1,89,036
Dera Ghazi Khan	1,57,726		3,315	333	1,61,374
Kashmir Resident	1,857		...	...	1,857
Total, 1924-25	77,57,668	...	1,08,630	4,318	78,70,616
Total, 1923-24	64,70,557	...	1,09,183	2,419	65,82,159

STATEMENT III

Showing details of receipts on account of non-Judicial Stamps in the Punjab for the year ending 31st March 1925.

DISTRICT.	Impressed Stamps.	Hundis or Inland 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 ...	45,755	649	..	25	..	..	1,425	215	..	..	9,870	57,739
Rohtak ...	35,336	..	..	..	..	..	1,075	16	..	..	1,667	38,094
Gurgaon ...	22,469	5	1	..	..	..	615	45	..	..	438	23,573
Karnal ...	62,592	98	..	..	..	..	1,225	72	..	..	370	64,357
Ambala ...	1,13,159	402	39	92	..	..	1,563	40	..	..	2,179	1,17,565
Simla ...	33,774	371	568	498	..	166	..	40	..	91	510	36,977
Kangra ...	48,363	..	153	..	..	..	450	42	..	..	749	49,757

STATEMENT III—CONCLUDED.

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.
Hoshiarpur ...	1,78,702	...	57	...	...	...	2,606	200	..	...	2,339	1,83,904
Jullundur ...	2,29,323	186	81	...	...	...	2,166	164	...	...	967	2,32,887
Ludhiana ...	1,33,978	3,202	449	..	..	...	1,450	50	..	...	5,480	1,44,589
Ferozepore ...	1,75,285	4,541	15	...	...	...	2,060	229	...	...	9,887	1,92,017
Lahore ...	3,86,864	6,309	80,524	6,934	...	3,783	24,240	1,895	...	35,525	4,499	5,50,523
Amritsar ...	3,24,967	16,840	...	37,150	...	469	2,178	2,383	...	2	3,703	3,87,692
Gurdaspur ...	1,26,916	...	117	...	...	...	1,700	230	...	...	890	1,29,853
Sialkot ...	1,21,400	414	63	...	...	...	1,550	77	...	20	758	1,24,282

Gujranwala	97,897	575	106	...	...	...	2,935	13	...	...	970	1,02,616
Sheikhupura	70,172	...	...	...	...	...	825	120	...	...	228	71,345
Gujrat	88,597	...	...	...	...	...	...	292	...	...	802	89,691
Shahpur	90,191	2,845	8	...	...	...	1,240	93	...	...	1,142	95,519
Jhelum	55,439	586	42	...	...	...	970	69	...	...	1,732	58,838
Rawalpindi	1,26,286	3,521	197	3,197	...	669	1,288	553	...	...	4,091	1,39,902
Attock	59,336	61	...	...	...	...	530	224	...	...	1,246	61,397
Mianwali	67,349	409	...	...	...	...	656	328	...	...	4,580	73,322
Montgomery	59,080	234	...	...	...	...	650	174	...	...	1,779	61,917
Lyalpur	1,27,574	2,062	5,006	...	...	...	1,350	881	...	...	1,129	1,38,002
Jhang	67,718	185	...	...	...	...	1,140	113	...	...	257	69,413
Multan	98,944	6,165	381	10	...	210	1,700	512	...	...	1,776	1,09,698
Muzaffargarh	52,214	...	...	...	...	...	353	64	...	...	1,583	54,214
Dera Ghazi Khan	35,261	285	148	...	...	...	502	17	...	...	1,346	37,559
Share of sale-proceeds of unified stamps.	...	...	...	...	5,04,000	...	...	...	...	...	...	5,04,000
Kashgarh	742	...	...	...	...	...	...	...	...	...	...	742
Total, 1924-25	31,33,663	50,045	87,955	47,906	5,04,000	5,247	58,472	9,241	...	35,638	66,767	39,98,934
Total, 1923-24	27,75,015	48,316	56,398	27,613	1,85,000	2,955	64,557	7,056	...	35,401	51,165	32,43,536

STATEMENT IV.

Arrangements for the vend of Stamps in the Punjab during the year ending 31st March 1925.

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.	24	941	169	1,323	2,373
Rohtak.	15	945	91	1,172	2,208
Gurgaon.	25	488	54	760	1,302
Karnal.	29	909	107	2,411	3,427
Ambala.	68	1,177	99	4,000	5,276
Simla.	4	199	21	224	444
Kangra.	66	793	118	1,782	2,693
Hoshiarpur.	80	1,563	175	7,316	9,054
Jullundur.	78	1,501	171	9,216	10,888
Ludhiana.	79	1,069	149	4,797	6,545
Ferozepore.	107	1,619	231	6,023	7,913
Lahore.	198	4,762	237	7,010	12,009
Amritsar.	97	2,035	160	10,792	12,987
Gurdaspur.	106	1,400	142	4,852	6,394
Sialkot.	91	1,242	108	4,360	5,710
Gujranwala.	74	916	135	2,937	3,988
Sheikhpura.	59	458	48	1,708	2,214
Gujrat.	99	884	91	4,435	5,410
Shahpur.	61	766	130	2,985	3,881
Jhelum.	60	768	81	1,989	2,838
Rawalpindl.	92	1,079	168	3,780	5,027
Attock.	60	672	160	2,354	3,126
Mianwali.	29	574	89	2,542	3,205
Montgomery.	46	716	74	1,821	2,601
Lyalpur.	13	819	157	2,446	3,422
Jhang.	51	800	98	1,990	2,978
Multan.	42	1,004	165	2,842	4,011
Muzaffargarh.	10	856	126	1,949	2,931
Dera Ghazi Khan.	49	734	110	1,343	2,207
Total 1924-25.	1,851	31,839	3,544	1,01,179	1,36,562
Total 1923-24.	1,876	30,140	3,589	87,697	1,21,426

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 1925.

DISTRICT.	BY COURT OR PERSON RECEIVING EVIDENCE UNDER SECTION 35 OF ACT II OF 1899.		BY COLLECTOR UNDER SECTIONS 32, 37, 41 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	1,037	9,609	11	60
Rohtak	255	1,519	1	105
Gurgaon	44	411	...	...
Karnal	32	353	...	...
Ambala	125	2,143	7	3
Simla	37	418	4	54
Kangra	80	727	...	...
Hoshiarpur	158	2,294	3	45
Jullundur	66	655	22	198
Ludhiana	300	5,045	32	397
Ferozepore	384	9,854	2	38
Lahore	122	4,258	15	227
Amritsar	419	3,429	12	225
Gurdaspur	7	675	13	164
Siakot	59	471	27	217
Gujranwala	119	909	2	18
Sheikhupura	5	154	1	70
Gujrat	69	766	...	...
Shahpur	68	1,087	3	23
Jhelum	112	1,717	...	...
Rawalpindi	222	3,779	45	292
Attock	92	1,222	...	...
Mianwali	225	2,181	317	2,307
Montgomery	84	1,718	2	41
Lyallpur	90	1,088	1	6
Jhang	24	209	3	45
Multan	88	1,403	12	845
Muzaffargarh	137	1,582	...	...
Dera Ghazi Khan	47	1,213	2	26
Total, 1924-25	4,707	60,891	537	5,001
Total, 1923-24	3,589	44,361	396	5,121

STATEMENT VI

Showing the result of actions taken by Collector to test the valuation of estates for which application for Probate and Letters of Administration were put in in the Punjab during the year ending 31st March 1925.

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 realised.	Penalty.	REMARKS.
1	2	3	4	5	6	7	8	9
					Rs.	Rs.	Rs.	
Hissar
Rohatak
Gurgaon
Karnal
Ambala	7	7	7	1,452	...	...	...
Simla	8	7	7	6,828	...	...	...
Kangra
Hoshiarpur
Jullundur
Ludhiana
Ferozepore
Lahore	19	18	18	2,353	750	...	...
Amritsar	2	2	2	185	...	...	...
Gurdaspur ...	2	3	5	5	2,604	...	...	...
Sialkot	1	...	...	132	...	...	...
Gujranwala
Sheikhpura
Gujrat
Shahpur
Jhelum	4	4	4	18	1	17	...
Rawalpindi	6	6	6	1,127	...	...	...
Attock
Miatwali
Montgomery
Lyallpur
Jhang
Multan
Muzaffargarh
Dera Ghazi Khan
Total, 1924-25	2	50	49	49	14,534	751	17	
Total, 1923-24	4	43	41	40	12,348	59	2,020	

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