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NOTE

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ON THE

STAMP STATEMENTS

OF THE

11449

PUNJAB

For the year 1925-26.

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1926.

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STAMP STATEMENTS

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For the year 1925-26.



Lahore :

Printed by the Superintendent, Government Printing, Punjab.
1926.

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FINANCIAL COMMISSIONER'S OFFICE :

Dated Lahore, the 13th July 1926.

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 forward, for the information of Government, the Stamp Statements of the Punjab for the year 1925-26, 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 1925-26.

1. (a) Income shows a total increase of Rs. 39,68,020 of which the main items are on account of—

	Rs.
(a) Judicial Stamps	... 33,74,120
(b) Non-Judicial Stamps	... 4,44,885
(c) Plain paper	... 31,668
(d) Legal Practitioners' Stamps	... 17,841
(e) Cheque and Receipt Impressed Stamps.	14,859
(f) Miscellaneous	... 97,029

Increases under (a) and (b) are due to the effects of the repeal of the Punjab Loans Limitation Act and the consequent execution of fresh bonds in regard to loans, etc., and where compromise could not be effected outside the courts the increase in litigation for the recovery of money due. (c) is due to increased litigation. The reason for the increases under (d) and (e) is the increase in the number of legal practitioners and a greater use of the stamping office by banks respectively. The increase under (f) is due to the more rigorous action of Courts and Collectors in regard to insufficiently stamped and unstamped instruments.

(b) Reduction in income occurred on account of impressed stamps as defined under section 2 (13) of the Indian Stamp Act (Rs. 11,961) and sales of Foreign Bill Stamp (Rs. 8,988) indicating fluctuations in banking business.

2. *Charges*.—Discount has increased by Rs. 19,037, while refunds have increased by Rs. 90,036. These increases are a natural consequence of the increase in income.

3. No prosecutions were launched under the Stamp Act though a court employé was prosecuted for embezzlement of court-fees realised in cash. It is apparent, however, from the following figures on account of income from unstamped and insufficiently stamped instruments dealt with by Courts

and Collectors that the enhancement of the rates of stamp duty has resulted in a tendency on the part of the public to evade stamp duty :—

		Rs.
1922-23	...	48,350
1923-24	...	49,452
1924-25	...	65,892
1925-26	...	1,62,613

This matter is being carefully watched and deterrent action will be taken wherever possible. The matter is, however, one not easily dealt with.

H. J. PEARSON,

*Assistant Secretary to the Financial
Commissioners, Punjab.*

STAMP STATEMENT I.

Abstract of Receipts and Charges in the Punjab for the year ending 31st March 1926.

	Receipts.	CHARGES.				Net receipts.	Cost of general supervision.	Cost of stamps and plain paper supplied from Central Depot.	INCOME DERIVED FROM	
		Discount and Establishment for sale of Stamps.	Refunds.	Other charges.	Total.				A.	B.
									Probate and Letters of Administration.	Succession Certificates.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act	45,58,842	1,04,501	1,24,533	16,334	2,45,368	43,13,474	...	40,665	...	...
Under the Court-fees Act.	1,12,78,728	51,098	1,69,553	16,047	2,36,698	1,10,42,030	...	41,328	16,378	11,239
Total of 1925-26	1,58,37,570	1,55,599	2,94,086	32,381	4,82,066	1,53,55,504	...	82,494	16,378	11,239
Total of 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

STAMP STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps in the Punjab for the year ending 31st March 1926.

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	3,63,408	...	3,810	...	3,67,218
Rohtak	3,32,380	..	3,375	...	3,35,755
Gurgaon	1,58,424	...	2,085	...	1,60,509
Karnal	3,45,884	...	3,780	30	3,49,694
Ambala	3,74,698	...	4,185	...	3,78,873
Simla	64,945	...	585	...	65,530
Kangra	2,03,997	...	3,870	773	2,08,640
Hoshiarpur	4,30,311	...	7,425	361	4,38,097
Jullundur	4,53,471	...	6,375	43	4,59,889
Ludhiana	3,23,933	...	5,157	617	3,29,707
Ferozepore	6,64,807	...	9,765	645	6,77,217
Lahore	12,50,049	...	9,315	...	12,59,364
Amritsar	7,31,595	...	6,960	1,043	7,39,598
Gurdaspur	3,32,691	...	4,350	243	3,37,284
Sialkot	3,92,991	...	4,935	21	3,97,947
Gujranwala	3,37,750	...	4,629	588	3,42,968
Sheikhpura	2,09,149	...	2,715	4	2,11,868
Gujrat	3,41,773	...	3,735	...	3,45,508
Shahpur	3,65,366	...	5,175	104	3,70,645
Jhelum	2,95,193	...	3,051	247	2,98,491
Rawalpindi	4,98,355	...	6,165	10	5,04,530
Attock	2,50,930	...	4,125	26	2,55,071
Menwali	2,18,934	...	3,750	239	2,22,923
Montgomery	4,42,165	...	3,755	314	4,46,234
Lyalpur	4,66,449	...	7,290	175	4,73,905
Jhang	3,83,709	...	3,825	465	3,87,999
Multan	4,05,307	...	7,170	31	4,12,511
Muzaffargarh	2,74,408	...	5,100	301	2,79,809
Dera Ghazi Khan	2,08,910	...	3,909	259	2,13,069
Kashmir Resident	7,835	...	...	...	7,835
Total for 1925-26	1,11,31,788	...	1,40,293	6,642	1,12,78,723
Total for 1924-25	77,57,568	...	1,08,630	4,318	78,70,516

STAMP STATEMENT III.

Showing details of Receipts on account of non-Judicial Stamps in the Punjab for the year ending 31st March 1926.

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 ...	69,053	1,081		15			1,625	240			16,842	88,856
Rohtak ...	50,168	83					1,450	14			1,121	52,821
Gurgaon ...	30,170	6					715	33			458	31,382
Karnal ...	70,751	148	39				1,375	53			806	73,171
Ambala ...	1,24,321	625	59	50			1,800	45		3	2,568	1,29,471
Simla ...	61,122	733	509	1,844		58		115			754	65,135
Kangra ...	49,378		17				425	72			1,280	51,172

STAMP STATEMENT III—CONCLUDED.

District.	Total.												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Impressed Stamps.	Handls 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 unlabelled 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.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hoshiarpur	...	1,69,892	...	57	...	...	2,861	253	...	...	1,843	1,74,908
Jullundur	...	2,44,319	723	96	...	...	2,640	291	...	...	1,587	2,49,656
Ludhiana	...	1,49,909	2,751	519	...	...	1,575	87	...	...	16,992	1,71,833
Ferozepore	...	2,69,361	5,333	84	5	...	2,210	318	...	...	23,471	2,40,782
Lahore	...	4,82,311	9,271	58,162	8,225	4,807	38,493	2,490	...	50,301	3,625	6,57,705	
Amritsar	...	3,79,553	16,980	...	26,604	1,133	2,100	3,262	...	142	42,934	4,72,363	
Gurdaspur	...	1,21,120	1	103	..	6	...	178	...	...	909	1,22,317
Sialkot	...	1,20,616	624	206	...	...	1,950	123	...	...	1,783	1,25,252

Gujranwala	...	1,11,449	470	60	...	...	...	3,480	150	...	...	2,386	1,17,995
Sheikhupura	...	81,583	...	...	...	...	...	1,000	76	...	...	2,671	85,330
Gujrat	...	53,145	...	...	...	...	...	...	312	...	...	4,207	97,664
Shahpur	...	1,01,374	2,016	10	...	..	100	1,490	199	...	..	1,282	1,09,471
Jhelum	...	63,885	684	83	...	...	...	1,180	154	...	...	5,512	71,498
Rawalpindi	..	1,31,692	1,306	1,093	2,77	...	135	1,598	724	3	.	6,118	1,44,746
Attock	...	65,266	38	...	...	...	...	679	274	...	...	2,706	68,963
Mianwali	...	73,596	288	45	...	...	...	800	389	...	...	10,569	85,687
Montgomery	...	75,889	453	...	...	...	...	975	243	...	51	1,747	79,363
Lyalpur	...	1,43,723	2,264	13,988	...	...	...	1,750	912	...	...	1,860	1,63,997
Jhang	...	81,812	165	...	...	...	...	1,315	66	...	...	940	84,298
Multan	...	1,30,535	6,646	772	93	...	38	1,825	676	2	...	2,284	1,42,976
Muzaffargarh	...	54,157	...	12	...	...	...	375	68	...	...	1,539	56,151
Dera Ghazi Khan	...	34,834	318	60	...	...	..	627	16	...	...	3,552	39,407
Share of sale-proceeds of unified stamps.	...	...	...	...	...	5,04,000	...	...	...	...	...	...	5,04,000
Kashgarh	...	574	...	...	...	...	...	..	...	...	...	...	574
Total for 1925-26	...	35,78,548	52,662	75,994	38,918	5,04,000	6,277	76,313	11,832	5	5,04,97	1,63,796	45,58,842
Total for 1924-25	...	31,33,663	50,045	87,955	47,908	5,04,000	5,247	58,472	9,241	...	35,638	66,767	39,98,934

STAMP STATEMENT IV.

*Arrangements for the vend of Stamps in the Punjab
during the year ending 31st March 1926.*

DISTRICT.	Number of Vendors.	DISCOUNT ALLOWED TO VENDORS.			
		On Judicial Stamps.	On plain paper.	On Non-Judicial Stamps.	Total.
		1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Hissar	25	1,617	126	1,694	3,487
Rohtak	14	1,281	113	1,469	2,863
Gurgaon	26	710	69	962	1,741
Karnal	27	1,332	126	2,567	4,025
Ambala	70	1,493	141	4,019	5,653
Simla	5	199	20	556	775
Kangra	70	1,043	129	1,917	3,089
Hoshiarpur	88	2,083	247	6,633	8,963
Jullundur	89	2,161	212	9,093	11,466
Ludhiana	92	1,510	171	5,533	7,214
Ferozepore	102	2,462	325	6,441	9,228
Lahore	194	6,124	310	7,798	14,230
Amritsar	113	2,492	232	10,252	12,976
Gurdaspur	117	1,606	145	4,293	6,044
Sialkot	87	1,721	145	3,291	5,757
Gujran-wala	63	1,300	154	2,960	4,414
Sheikhupura	60	730	79	1,803	2,612
Gujrat	107	1,551	124	4,594	6,279
Shahpur	66	1,287	172	3,848	4,807
Jhelum	66	1,285	96	2,231	3,612
Rawalpindi	83	1,979	209	3,537	5,725
Attock	64	1,778	128	2,477	3,881
Mianwali	29	942	117	2,692	3,751
Montgomery	41	1,698	121	1,954	3,772
Lyalpur	34	1,411	243	2,712	4,366
Jhang	53	1,525	128	2,933	3,985
Sultan	34	1,598	239	3,389	5,226
Muzaffargarh	51	1,261	170	2,044	3,475
Dera Ghazi Khan	49	990	130	1,912	2,432
Total for 1925-26	1,922	46,477	4,621	1,04,501	1,55,599
Total for 1924-25	1,851	31,839	3,544	1,01,179	1,36,562

STAMP 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 1926.

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 ...	1,330	14,400	175	2,415
Rohtak ...	267	1,668	..	..
Gurgaon ...	46	428	..	..
Karnal ...	46	805	..	..
Ambala ...	183	2,498	5	40
Simla ...	18	635	12	109
Kangra ...	117	1,271	..	..
Hoshiarpur ...	187	1,735	2	3
Jullundur ...	132	1,157	31	365
Ludhiana ...	578	6,924	452	10,016
Ferozepore ...	678	22,392	153	1,041
Lahore ...	191	3,467	12	155
Amritsar ...	546	42,012	16	784
Gurdaspur ...	19	726	5	117
Sialkot ...	106	1,320	16	365
Gujranwala ...	82	1,622	30	729
Sheikhpura ...	130	2,667	..	..
Gujrat ...	288	4,152	..	..
Sbabpur ...	91	1,204	3	44
Jhelum ...	830	5,476	1	10
Rawalpindi ...	298	5,675	40	385
Atttock ...	177	2,698	..	..
Mianwali ...	605	5,596	614	4,960
Montgomery ...	371	1,679	2	33
Lyalpur ...	67	1,157	..	..
Jhang ...	38	391	17	542
Multan ...	109	2,058	16	188
Muzaffargarh ...	193	1,536	..	..
Dera Ghazi Khan ...	49	2,960	12	564
Total for 1925-26	7,277	1,39,749	1,614	22,864
Total for 1924-25	4,707	60,991	537	5,001

STAMP STATEMENT VI.

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 1926.

DISTRICT.	Number of enquiries 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	
Anbala	5	5	4	701	...	...
Simla ...	1	9	9	2	641	...	...
Kangra	
Hoshiarpur	
Jullundur	
Ludhiana	
Ferozepore	
Lahore	27	25	25	7,953	405	...	
Amritsar	5	5	2	78	78	...	
Gurdaspur ...	1	...	...	1	600	...	...
Sialkot	4	3	3	113	...	...
Gujranwala	256	...	...
Sheikhpura	
Gujrat	
Shahpur	
Jhelum	3	3	3	25	10	15	
Rawalpindi	8	8	8	2,137	...	...
Attock	
Mianwali	
Montgomery	
Lyalpur	
Jhang	
Multan	
Muzaffargarh	
Dera Ghazi Khan.	
Total, 1925-26	2	61	63	48	12,507	493	15	
Total, 1924-25	2	50	49	49	14,534	751	17	



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