

NOTE

E17

ON THE

STAMP STATEMENTS

OF THE

PUNJAB

11456

For the year 1928-29.

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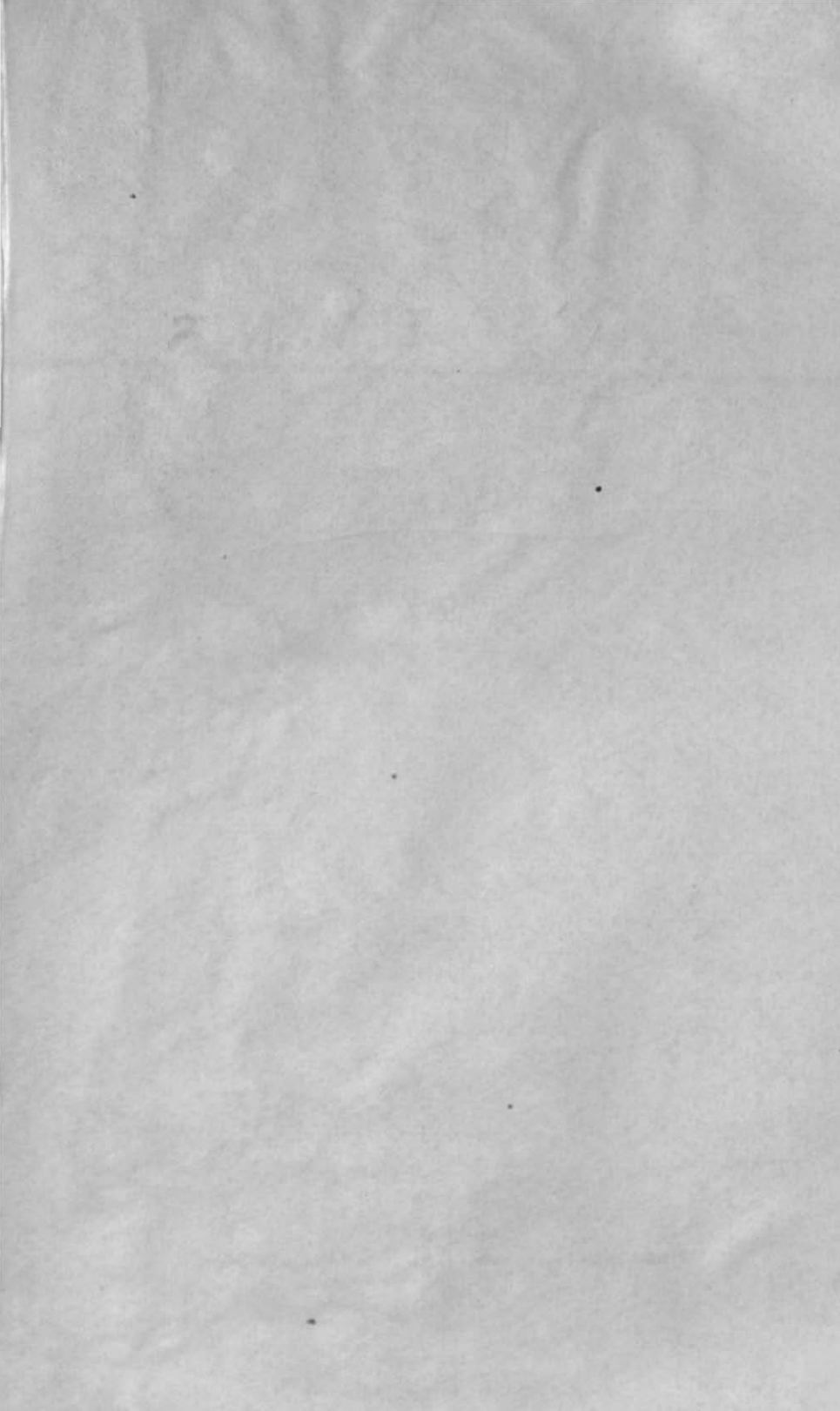
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8-29

Lahore :

Printed by the Superintendent, Government Printing, Punjab,
1929.

Price : Re. 0-10-0 or 11d.



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FINANCIAL COMMISSIONERS' OFFICE :

Dated Lahore, the 8th July 1929.

FROM

MR. C. O'BRIAN,

*Assistant Secretary to the Financial
Commissioners, Punjab,*

TO

THE SECRETARY TO GOVERNMENT,
PUNJAB, FINANCE DEPARTMENT.

C.A.H. Townsend, Esq., 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 1928-29, together with a brief note thereon.

I have the honour to be,

SIR,

Your most obedient servant,

C. O'BRIAN,

*Assistant Secretary to the
Financial Commissioners, Punjab.*

THE SECRETARY OF THE
TREASURY
WASHINGTON, D. C.

W. O'BRYEN

DEPARTMENT OF THE TREASURY
WASHINGTON, D. C.

FOR THE INFORMATION OF THE SECRETARY OF THE TREASURY
THE FOLLOWING INFORMATION IS SUBMITTED:

...

...

W. O'BRYEN

...

...

Note on the stamp statements for the year 1928-29.

1. *Income.*—The main heads of increase in the stamp revenue this year are as follows :—

	<i>Increase.</i>
	Rs.
(a) Judicial stamps	3,04,586
(b) Non-judicial stamps	30,090
(c) Plain paper	28,851
(d) Foreign bill stamps	5,533
(e) Share transfer stamps	4,752
(f) Miscellaneous receipts	26,186

The main heads showing decrease are as below :—

	<i>Decrease.</i>
	Rs.
(a) Impressed stamps as defined in Section 2 (13) (a) of the Stamp Act.	7,364
(b) Hundi stamps	6,686
(c) Legal practitioners' stamps	6,288

The total net increase under all heads, some of which are not included in the above, amounts to Rs. 3,19,962, or an increase of 2·62 per cent. over the figures of last year.

The general causes of increase under heads (a), (b) (d) and (e) are fluctuations in trade and business and civil and criminal litigation. These general reasons apply also to heads under which income has decreased. The increase under (c) is due to the fact that, since petition paper over-printed with the word " Punjab " in special type has been introduced, the smuggling of this paper from other Provinces, where it is selling at a lower price, has been considerably reduced. But even this device has not completely checked illicit sales. A " dandy roll " has been ordered from England for the purpose of impressing a special water mark on petition paper and this, it is hoped, will provide a permanent safeguard against illicit sales. The increase under (f) is to some extent the result of special attention paid during the year to the subject of leakage of

stamp revenue. Two experienced readers were placed on special duty to examine files in Record Rooms, and their reports showed that the belief that there was such a leakage was well founded. The Financial Commissioner has addressed all Commissioners and the Registrar, High Court on the matter.

2. *Charges.*—Discount has increased by Rs. 2,018, which is a natural consequence of the increase in income.

3. Three prosecutions were undertaken under the Stamp Act during the year : all in the Jhelum District. One case resulted in conviction, one in acquittal ; the third case was pending at the close of the year.

C. O'BRIAN,

*Assistant Secretary to the
Financial Commissioners, Punjab.*

STAMP STATEMENT I.

Abstract of Receipts and Charges in the Punjab for the year ending 31st March 1929.

	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.
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	45,06,747	1,14,253	98,761	6,203	2,19,217	42,87,530	..	30,538	42,310	22,126
Under the Court-fees Act.	80,13,547	39,909	85,792	6,204	1,81,995	78,81,552	..	29,477		
Total of 1928-29 ..	1,25,20,294	1,54,252	1,84,553	12,407	3,51,212	1,21,69,082	..	60,015	42,310	22,126
Total of 1927-28 ..	1,22,00,332	1,52,234	2,07,475	18,804	3,78,514	1,18,21,818	..	64,620	54,399	21,536

STAMP STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps in the Punjab for the year ending 31st March 1929.

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.	Rs.	Rs.	
Hissar		2,10,553	..	3,900	..	2,14,553			
Rohtak		2,34,080	..	5,145	150	2,39,375			
Gurgaon		1,20,128	..	2,677	..	1,22,805			
Karnal		2,26,630	..	5,025	35	2,31,690			
Ambala		2,60,222	..	5,040	..	2,65,262			
Simla		70,107	..	498	..	70,595			
Kangra		1,62,105	..	4,755	53	1,66,913			
Hoshiarpur		3,51,354	..	5,700	514	3,60,568			
Jullundur		3,75,529	..	8,235	247	3,84,011			
Ludhiana		2,57,868	..	7,740	532	2,65,140			
Perozepore		4,16,243	..	9,150	435	4,25,818			
Lahore		10,08,575	..	10,525	..	10,19,100			
Amritsar		5,64,025	..	8,625	2,199	5,74,849			
Gurdaspur		2,99,203	..	4,620	509	2,94,332			
Sialkot		2,73,190	..	5,535	69	2,78,794			
Gujranwala		2,32,727	..	4,050	74	2,36,851			
Sheikhpura		1,62,892	..	3,090	50	1,65,932			
Gujrat		2,12,517	..	3,624	..	2,16,141			
Shahpur		2,61,180	..	5,400	94	2,66,674			
Jhelum		1,58,777	..	2,880	1,566	1,62,223			
Rawalpindi		2,60,203	..	6,090	123	2,66,419			
Attock		1,37,787	..	3,045	434	1,41,266			
Mianwali		1,43,575	..	4,557	844	1,48,976			
Montgomery		2,36,388	..	3,450	10	2,39,848			
Lyalpur		3,59,764	..	7,110	957	3,67,831			
Jhang		2,40,997	..	3,640	71	2,44,748			
Multan		3,04,184	..	7,215	262	3,11,665			
Muzaffargarh		1,84,397	..	5,345	187	1,89,939			
Dera Ghezi Khan		1,34,805	..	4,095	41	1,38,941			
Kashgarh		86	..	..	..	86		
Kashmir Agency		102	..	..	..	102		
Total for 1928-29		78,53,290	..	1,50,831	9,426	80,13,547			
Total for 1927-28		75,48,704	..	1,21,980	6,711	76,77,395			

STAMP STATEMENT III.

Showing details of Receipts on account of non-Judicial Stamps in the Punjab for the year ending 31st March 1929.

District.	Impressed Stamps.	Hundi 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.
Hissar	66,018	561	5	..	..	..	1,875	102	..	..	7,395	75,956
Rohtak	47,940	..	8	..	..	..	1,411	12	..	..	798	49,569
Gurgaon	35,503	..	..	..	..	..	1,090	46	..	..	1,187	37,806
Karnal	72,695	123	44	..	..	..	1,600	48	..	..	1,363	75,873
Ambala	1,18,436	672	298	50	..	..	2,275	36	..	..	973	1,22,740
Simla	32,314	450	1,911	360	..	209	..	110	..	..	797	36,051
Kangra	47,405	..	84	..	..	..	750	60	..	..	2,483	50,782

STAMP 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 Stamp.	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 ...	1,79,348	...	...	...	...	...	3,492	277	...	...	2,832	1,85,949
Jullundur ...	2,66,135	465	155	...	...	...	2,650	173	...	...	3,303	2,72,881
Ludhiana ..	1,60,272	1,710	33	...	...	...	1,875	114	...	...	6,765	1,70,769
Ferozepore ..	2,08,340	2,568	158	...	...	...	2,260	302	...	...	21,857	2,35,495
Lahore ...	5,47,496	10,811	71,616	10,450	...	7,679	29,270	2,030	...	103	5,936	6,85,390
Amritsar ...	3,71,096	17,745	559	35,516	...	526	2,550	2,886	...	...	9,852	4,40,730
Gurdaspur ...	1,25,306	11	62	...	...	...	1,900	174	...	...	1,441	1,28,894
Sialkot ...	1,18,690	605	62	...	...	...	2,275	126	...	6	1,865	1,23,619

Gujranwala ...	1,13,854	144	253	...	...	...	2,325	136	...	...	2,605	1,18,817
Sheikhpura ...	57,372	...	47	...	...	...	1,325	108	...	...	849	59,601
Gujrat ...	93,337	...	23	...	...	...	1,279	220	...	...	7,190	1,02,049
Shahpur ..	1,03,736	932	399	...	...	...	2,298	222	...	...	4,294	1,11,881
Jhelum ..	65,458	638	17	1	...	...	1,140	188	...	...	1,829	69,301
Rawalpindi ..	1,56,391	424	1,458	2,676	...	2,237	1,950	768	...	...	7,973	1,73,877
Attock ...	76,488	15	...	...	...	...	36	334	...	...	4,670	81,543
Mianwali ...	75,719	52	54	...	...	...	950	262	...	...	6,106	83,143
Montgomery ...	70,591	630	1	...	...	...	1,150	230	...	...	839	73,441
Lyalpur ..	1,20,293	998	11,267	...	...	...	2,022	834	...	...	2,607	1,38,024
Jhang ...	63,952	55	3	...	...	...	1,600	70	...	...	374	66,054
Multan ...	1,29,690	5,650	519	25	...	60	1,963	597	...	...	1,388	1,39,692
Muzaffargarh ...	52,112	..	71	...	...	...	575	66	...	...	2,221	55,045
Dera Ghazi Khan...	32,540	218	85	...	...	...	657	15	...	...	3,934	37,459
Kashgarh ...	126	...	...	...	...	...	...	...	...	...	...	126
Share of sale-proceeds of unified stamps.	...	..	...	..	5,04,000	...	...	...	...	...	...	5,04,000
Total for 1928-29...	36,07,496	45,477	89,081	49,078	5,04,000	10,711	74,543	10,546	..	109	1,15,706	46,06,747
Total for 1927-28...	35,77,406	52,163	1,59,445	43,545	5,04,000	5,959	80,831	9,236	...	832	89,520	45,22,937

STAMP STATEMENT IV.

Arrangements for the vend of Stamps in the Punjab during the year ending 31st March 1929.

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	22	928	130	1,731	2,787
Roh'ak	13	1,028	149	1,612	2,809
Gurgaon	27	643	87	1,197	1,927
Karnal	25	1,008	166	2,766	3,941
Ambala	70	1,154	168	4,058	5,380
Simla	3	180	15	562	757
Kangra	58	812	159	1,816	2,787
Hoshiarpur	92	1,755	191	7,238	9,184
Jullundur	93	1,765	274	10,520	12,559
Ludhiana	85	1,169	228	5,751	7,148
Perozepore	117	1,776	309	6,945	9,031
Lahore	187	5,107	350	10,303	15,760
Amritsar	78	2,113	286	11,404	13,803
Gardaspur	112	1,423	154	4,662	6,239
Sialkot	85	1,323	174	5,201	6,698
Gujranwala	62	964	135	3,544	4,643
Sheikhupura	63	668	102	1,998	2,668
Gujrat	110	953	121	3,638	4,712
Shahpur	63	1,233	179	3,101	4,573
Jhelum	67	705	93	2,245	3,043
Rawalpindi	81	1,070	188	4,804	6,062
Attock	77	677	101	2,917	3,695
Mianwali	32	697	150	2,856	3,703
Montgomery	59	1,028	115	2,145	3,288
Lyallpur	33	1,196	232	3,482	4,910
Jhang	59	924	123	2,195	3,242
Multan	43	1,120	218	3,428	4,766
Muzaffargarh	55	916	180	1,980	3,076
Dera Ghazi Khan	46	671	138	1,253	2,062
Total for 1928-29	1,920	35,064	4,935	1,14,253	1,54,252
Total for 1927-28	1,927	34,071	3,989	1,14,174	1,52,234

STAMP STATEMENT V.

Insufficiently stamped or unstamped Instruments on which duty and penalty were levied by Civil Courts and Collector in the Punjab during the year ending 31st March, 1929.

DISTRICT.	BY COURT 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
Hissar ...	579	7,324	...	...
Rohtak ...	108	748	4	27
Gurgaon ...	114	1,152	...	...
Karnal ...	99	1,358	...	...
Ambala ...	54	662	46	258
Simla ...	54	706	13	75
Kangra ...	141	2,446	...	...
Hoshiarpur ...	208	2,780	6	35
Jullundur ...	204	3,194	6	37
Ludhiana ...	451	6,379	21	373
Ferozepore ...	672	21,008	67	672
Labre ...	80	2,607	28	2,960
Amritsar ...	175	9,591	10	128
Gurdaspur ...	121	1,358	9	69
Sialkot ...	94	851	50	1,010
Gujranwala ...	163	2,051	4	505
Sheikhpura ...	50	849	..	...
Gujrat ..	354	7,087	6	57
Sbahpur ...	242	4,100	13	162
Jhelum ...	180	1,640	18	170
Rawalpindi ...	596	7,477	49	455
Attock ...	198	4,663	...	...
Mianwali ...	710	3,736	277	2,367
Montgomery ...	45	583	5	139
Lyallpur ...	144	2,607	...	...
Jhang ...	40	353	4	21
Multan ...	87	1,366	...	...
Muzaffargarh ..	203	1,921	16	295
Dera Ghazi Khan ..	223	3,832	3	93
Total for 1928-29 ...	6,419	1,04,429	655	9,935
Total for 1927-28 ...	4,600	79,616	619	8,769

STAMP STATEMENT VI.

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 in the Punjab during the year ending 31st March 1929.

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	712	...	...	...
Ambala	6	6	5	2,462	...	...	...
Simla ...	7	8	15	11	4,157	...	...	...
Kangra	2	2	2	76	...	...	...
Hoshiarpur
Jullundur
Ludhiana
Ferozepore
Lahore	6	6	6	8,602	381	...	...
Amritsar ...	3	1	27	21	1,468	...	...	...
Gurdaspur	3	3	2	...	...	...	...
Sialkot
Gujranwala	753	...	...	...
Sheikhpura
Gujrat
Shahpur
Jhelum
Rawalpi-di ...	5	5	5	5	823	...	...	...
Attock
Mianwali	1	1	24	...	...	...
Montgomery
Lyalpur
Jhang
Multan
Muzaffargarh
Dera Ghazi Khan.
Total for 1928-29.	15	32	65	53	19,277	381	Nil	
Total for 1927-28.	5	100	90	76	22,261	612	Nil	

