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NOTE

E17

ON THE

STAMP STATEMENTS

OF THE

E17

PUNJAB

For the year 1929-30.

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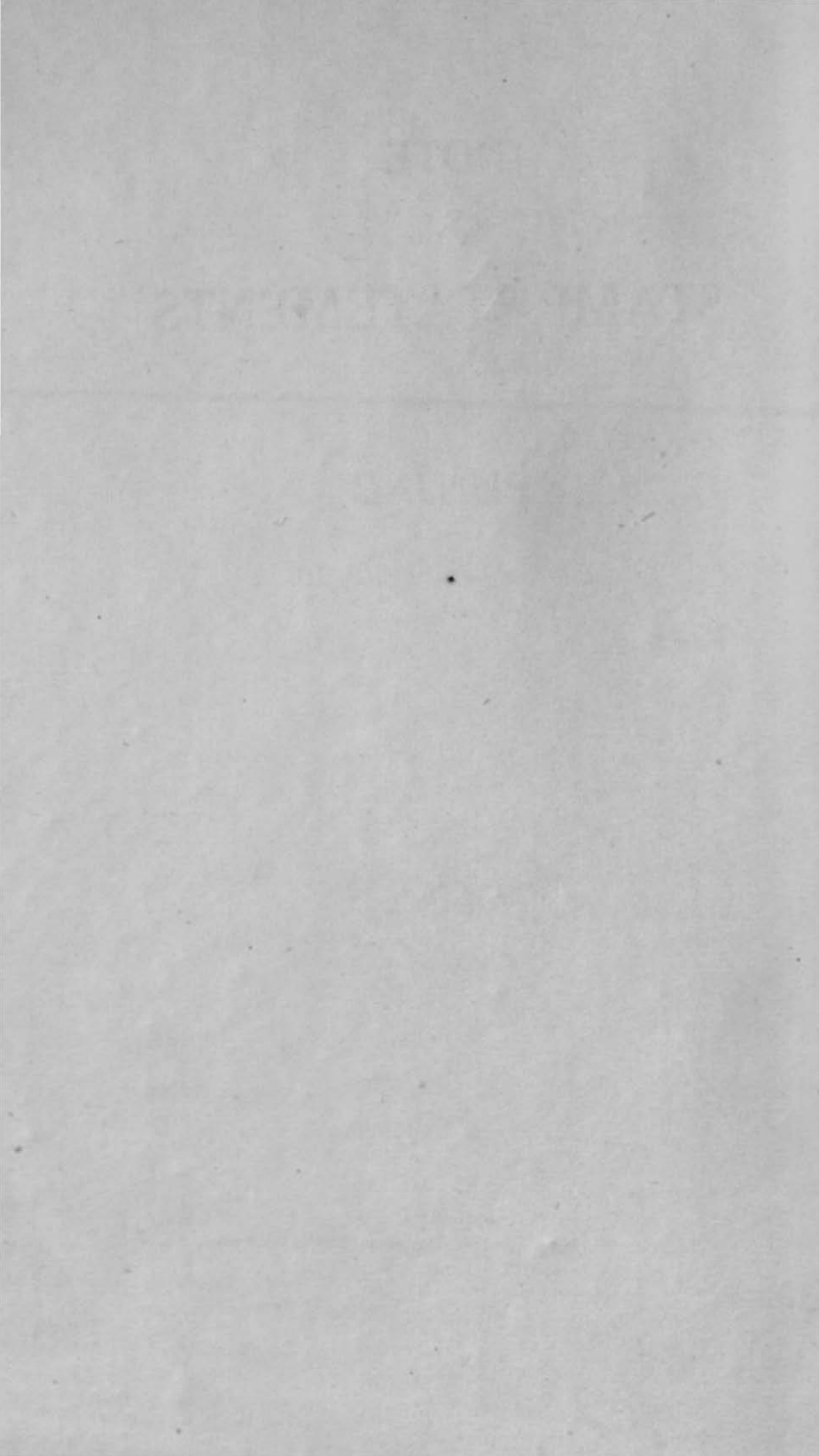


Lahore:

Printed by the Superintendent, Government Printing, Punjab.
1930.

E-17
1929-30

Price : Re. 0-8-0 or 9d.



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STAMP STATEMENTS
OF THE
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For the year 1929-30.



Lahore:

Printed by the Superintendent, Government Printing, Punjab.

1930.

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FINANCIAL COMMISSIONERS' OFFICE,

Dated Lahore, the 9th July 1930.

FROM

LALA DITTA RAM BAHL,

*Offg. Assistant Secretary to the Financial
Commissioners, Punjab,*

TO

THE SECRETARY TO GOVERNMENT,
PUNJAB, FINANCE DEPARTMENT.

The Hon'ble Mr. C. A. H. Townsend, C.I.E., I.G.S., M.C.S.

SIR,

I AM directed to forward, for the information of Government, the stamp statements of the Punjab for the year 1929-30, together with a brief note thereon.

I have the honour to be,

SIR,

Your most obedient servant,

DITTA RAM BAHL,

*Offg. Assistant Secretary to the
Financial Commissioners, Punjab.*

Note on the Stamp Statements of the Punjab for the year 1929-30.

The total income during the year was Rs. 1,20,16,077 as against Rs. 1,23,69,463 in the previous year, showing a decrease of Rs. 3.53 lakhs.

The principal heads showing decreases are as follows :—

	Rs.
(i) <i>Judicial stamps</i>	3,05,904
(ii) <i>Non-judicial stamps</i> —	
(a) <i>Impressed stamps</i>	16,263
(b) <i>Hundis, or inland bills of exchange</i> ..	8,500
(c) <i>Foreign bill stamps</i>	8,689
(d) <i>Miscellaneous stamps</i>	10,343

Only one head, that of “ Legal Practitioners’ License fees ” shows a slight increase of Rs. 1,790.

2. The decreases under both heads are attributed to general trade depression, the unsatisfactory agricultural conditions in some districts, which were aggravated by damages done by floods and locusts, and the drop in the prices of most agricultural products. The Lyallpur district, however, shows increases of Rs. 30,000 in court-fees under “ court-fees ”, and of Rs. 39,870 under “ non-judicial stamps ”. The former is attributed to the somewhat indefinite cause of an “ increase in civil litigation ”: the latter is due to the acquisition by cultivators of proprietary rights on a large scale, and to the orders issued in November 1929 that stamp duty is payable by vendees on deeds of sales and leases of Government land. The increase is also said to be due to some extent to grantees having sold their lands and acquired in their place other land in the Bikaner and Bahawalpur States.

The decrease under miscellaneous receipts may be due to the fact that the public pay somewhat more

attention than formerly to the proper stamping of documents, as a result of the closer vigilance now exercised by courts in this matter.

3. *Charges*.—Discount has decreased by Rs. 1,811 in consequence of decrease in income. "Refunds" show an increase of Rs. 13,029 or 7 per cent., over the figures of the last year. This charge fluctuates from year to year.

4. The appointment of two experienced Readers has been sanctioned for a year to continue the enquiry instituted last year into the amount and causes of leakage of stamp revenue.

5. Plain paper has, with effect from April 1st, 1929, been transferred from the head "Stamps" to the head "Stationery and Printing", and is excluded from the statements of this year.

6. Two persons were prosecuted under the Court-fees Act in Dera Ghazi Khan district, but the Collector has not stated the result of the prosecutions. The licenses of three stamp-vendors in the Gurdaspur district were cancelled for breaches of the rules governing the sale of stamps.

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 1930.

	Receipts.	CHARGES.						Net Receipts.	INCOME DERIVED FROM.	
		Discount and Establishment for sale of Stamps.	Refunds.	Cost of Stamps supplied from Central Stamp Store	Cost of general supervision.	Other Charges.	Total.		A. Probate and letters of Administration.	B. 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.	44,60,157	1,14,523	1,01,432	25,641	...	5,329	2,46,925	42,13,232	} 45,581	18,585
Under the Court-fees Act.	75,55,920	32,983	96,150	6,235	...	5,328	1,40,696	74,15,224		
Total ...	1,20,16,077	1,47,506	1,97,582	31,876	...	10,657	3,87,621	1,16,28,456	45,581	18,585
Total of previous years.	(a)1,28,69,463	(b)1,49,317	1,84,553	40,408	...	12,407	3,86,685	1,19,82,778	42,310	22,126

(a) Excluding receipts on account of plain paper.

(b) Excluding discount allowed on plain paper.

STAMP STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps in the Punjab for the year ending 31st March 1930.

DISTRICT.	Sale of Court-fee Stamps.	Sale of Stamps for copies.	Miscellaneous Receipts.	Total.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Hissar	1,99,468	...	...	1,99,468
Rohtak	2,16,068	...	26	2,16,094
Gurgaon	1,19,307	...	9	1,19,316
Karnal	2,21,401	...	...	2,21,401
Ambala	2,61,640	...	...	2,61,640
Simla	48,655	...	...	48,655
Kangra	1,52,414	...	...	1,52,414
Hoshiarpur	3,31,961	...	462	3,32,423
Jullundur	3,36,788	...	8	3,36,796
Ludhiana	2,56,256	...	165	2,56,421
Ferozepore	3,94,037	...	...	3,94,037
Lahore	9,34,431	...	...	9,34,431
Amritsar	5,68,026	...	3,297	5,68,323
Gurdaspur	2,94,503	...	72	2,94,575
Sialkot	2,74,718	...	113	2,74,831
Gujranwala	2,11,810	...	945	2,12,755
Sheikhupura	1,68,902	...	...	1,68,902
Gujrat	2,07,073	...	846	2,07,919
Shahpur	2,51,186	...	165	2,51,351
Jhelum	1,48,310	...	14	1,48,324
Rawalpindi	2,45,041	...	14	2,45,055
Attock	1,29,432	...	208	1,29,640
Mianwali	1,34,209	...	138	1,34,347
Montgomery	2,50,568	...	3	2,50,571
Lyallpur	3,89,774	...	1,068	3,90,842
Jhang	2,15,629	...	165	2,15,794
Multan	3,11,619	...	706	3,12,325
Muzffargarh	1,45,237	...	68	1,45,305
Dera Ghazi Khan	1,27,929	...	42	1,27,971
Kasbgarh	169	...	...	169
Kashmir Agency	1,714	...	...	1,714
Exchange Accounts	4,166	...	...	4,166
Total for 1929-30	76,47,386	...	8,534	76,55,920
Total for 1928-29	78,53,290	...	9,426	78,62,716

STAMP STATEMENT III.

Showing details of Receipts in account of Non-Judicial Stamps in the Punjab for the year ending 31st March 1930.

DISTRICT.	Impressed Stamps.	Handis 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' Licences.	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 ...	67,566	447	...	10	...	...	2,000	64	...	...	6,658	76,745
Rohtak ...	53,451	2	2	...	...	...	1,600	22	...	...	564	55,641
Gurgaon ...	31,544	...	...	...	...	...	1,065	28	...	...	1,235	33,872
Karnal ...	73,226	133	274	...	...	...	1,600	65	...	...	816	76,114
Ambala ...	1,25,742	670	236	70	...	...	2,219	50	...	...	1,843	1,30,336
Simla ...	29,975	245	3,211	385	...	70	975	250	...	...	2,545	37,656
Kangra ...	52,753	...	11	...	...	...	1,225	40	...	...	1,640	55,669

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 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 ...	1,71,853	...	181	...	...	...	2,922	113	...	...	3,684	1,78,753
Jullundur ...	2,51,207	585	283	...	...	...	2,951	249	...	...	2,478	2,57,752
Ludhiana ...	1,65,591	1,497	99	...	...	...	1,855	93	...	...	6,710	1,75,845
Ferozepore ...	2,12,661	2,533	72	...	...	...	2,460	262	...	...	14,104	2,33,092
Lahore ...	5,21,760	9,061	61,645	9,847	...	5,713	31,104	1,720	...	...	7,118	6,47,968
Amritsar ...	3,63,692	13,023	436	27,610	...	510	2,600	1,722	...	...	5,942	4,15,535
Gurdaspur ...	1,21,056	...	53	...	...	...	2,125	78	...	...	1,142	1,24,454
Sialkot ...	1,25,049	685	51	...	...	...	325	84	...	...	2,601	1,28,795
Gujranwala ...	1,10,367	70	...	...	...	...	2,718	160	...	...	2,498	1,15,713

Sheikhpura	...	64,127	...	40	...	...	...	1,300	104	...	...	3,141	68,712
Gujrat	...	98,714	...	8	...	...	...	1,218	104	...	...	3,829	99,873
Shahpur	...	1,04,565	642	2,285	...	...	...	1,965	216	...	...	2,918	1,12,541
Jhelum	...	56,549	1,003	47	...	...	...	1,175	170	...	...	644	59,588
Rawalpindi	...	1,65,514	600	247	2,467	...	2,433	1,50	644	...	...	12,883	1,86,738
Attock	...	69,174	22	...	...	...	...	79	228	...	...	2,699	72,202
Mianwali	...	67,635	40	7	...	...	...	1,050	142	...	...	4,703	73,577
Montgomery	...	84,992	262	14	...	...	...	1,325	248	...	...	1,368	88,269
Lyallpur	..	1,50,921	781	18,390	...	...	...	2,133	746	...	...	4,923	1,77,894
Jhang	...	60,599	33	3	...	...	...	1,525	50	..	...	713	62,923
Multan	...	1,20,334	4,505	647	...	...	105	2,205	465	...	...	2,092	1,30,413
Muzaffargarh	...	46,950	...	...	...	...	...	596	46	...	...	2,908	50,500
Dera Ghazi Khan	...	27,745	138	670	...	...	...	9	6	...	...	1,464	30,032
Kashmir Agency	...	21	...	...	...	...	...	...	...	...	...	...	21
Sale-proceeds of unified Stamps.	...	...	...	...	...	5,04,000	...	...	...	...	...	...	5,04,000
Total for 1929-30	...	35,91,233	36,977	88,862	40,389	5,04,000	8,831	76,333	8,169	...	...	1,05,363	44,60,157
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	45,06,747

STAMP STATEMENT IV.

Arrangements for the vend of Stamps in the Punjab during the year ending 31st March 1930.

DISTRICT.	Number of Vendors.	DISCOUNT ALLOWED TO VENDORS.		
		On Judicial Stamps.	On non-Judicial Stamp	Total.
1	2	3	4	5
		Rs.	Rs.	Rs.
Hissar	22	850	1,820	2,670
Rohtak	12	937	1,756	2,693
Gurgaon	25	577	1,086	1,663
Karnal	25	957	2,774	3,731
Ambala	69	1,162	4,328	5,490
Simla	3	175	647	822
Kangra	88	782	1,990	2,772
Hoshiarpur	85	1,643	7,021	8,664
Jullundur	107	1,537	9,977	11,514
Ludhiana	76	1,144	5,948	7,092
Ferozapore	117	1,629	7,132	8,761
Lahore	186	4,777	9,900	14,677
Amritsar	92	2,215	11,019	13,234
Gurdaspur	110	1,443	4,426	5,869
Sialkot	84	1,308	4,468	5,776
Gujranwala	65	842	3,355	4,197
Sheikhpura	62	670	2,088	2,758
Gujrat	114	903	3,586	4,489
Shahpur	70	926	3,487	4,413
Jhelum	60	687	2,156	2,843
Rawalpindi	75	996	5,182	6,158
Attock	78	597	2,683	3,280
Mianwali	32	630	2,042	3,272
Montgomery	53	1,032	2,528	3,560
Lyallpur	33	1,173	3,928	5,101
Jhang	59	827	2,039	2,866
Multan	43	1,210	3,592	4,802
Muzaffargarh	46	747	1,883	2,630
Dera Ghazi Khan	42	607	1,102	1,709
Total for 1929-30	1,937	32,983	1,14,523	1,47,506
Total for 1928-29	1,920	35,064	1,14,253	1,49,317

STAMP STATEMENT V.

Insufficiently stamped or unstamped instruments on which duty and penalty were levied by Civil Courts and Collector in the Punjab for the year ending 31st March 1930.

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 realized.	Number of cases dealt with.	Duty and penalty realized.
1	2	3	4	5
		Rs.		Rs.
Hissar ...	524	6,622	...	...
Rohtak ...	59	526	...	...
Gurgaon ...	107	1,234	...	...
Karnal ...	50	814	...	...
Ambala ...	35	380	63	949
Simla ...	56	2,321	2	208
Kangra ...	140	1,606	..	...
Hoshiarpur ...	252	3,668	2	16
Jullundur ...	178	2,369	7	46
Ludhiana ...	379	788	10	5,908
Ferozepore ...	568	13,594	34	463
Lahore ...	90	7,010	9	108
Amritsar ...	148	5,769	2	40
Gurdaspur ...	128	1,083	5	36
Sialkot ...	147	1,280	30	1,301
Gujranwala ...	147	2,160	5	278
Sheikhupura ...	118	3,101	28	38
Gujrat ...	190	3,584	5	180
Shahpur ...	82	2,287	14	574
Jhelum ...	42	530	13	99
Rawalpindi ...	1,056	11,466	85	1,350
Attock ...	114	2,698	...	...
Mianwali ...	311	3,328	165	1,350
Montgomery ...	106	1,362	...	...
Lyalpur ...	326	4,451	...	...
Jhang ...	59	624	9	89
Multan ...	102	2,027	...	...
Muzaffargarh ...	422	2,884	3	20
Dera Ghazi Khan	94	1,356	4	20
Total for 1929-30	6,030	90,921	495	13,073
Total for 1928-29	6,419	1,04,429	655	9,933

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 1930.

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-fee required.	Penalty.	REMARKS.
	1	2	3	4	5	6	7		8
						Rs.	Rs.	Rs.
Hissar
Rohtak
Gurgaon
Karnal
Ambala	...	1	5	5	4	7,171	...	...
Simla	...	4	5	9	8	5,270	270	...
Kangra	1	1	1	1,410	...	...
Hoshiarpur
Jullundur
Ludhiana
Ferozepore	...	1	2	2	2	123	...	...
Lahore	16	16	16	14,900	1,584	...
Amritsar	...	5	2	25	20	1,896	...	...
Gurdaspur	...	2	2	...	2	128	...	...
Sialkot
Gujranwala
Sheikhupura
Gujrat
Shahpur
Jhelum
Rawalpindi	...	1	1	1	1	940	...	...
Attock
Mianwali
Montgomery
Lyalpur
Jhang
Multan
Muzaffargarh
Dera Ghazi Khan
Total for 1929-30	14	34	59	54	31,838	1,854	Nil	
Total for 1928-29	15	32	65	53	19,277	381	Nil	

