

E17

**NOTE**  
ON THE  
**STAMP STATEMENTS**  
OF THE  
**PUNJAB**

*For the year 1933-34.*

11470



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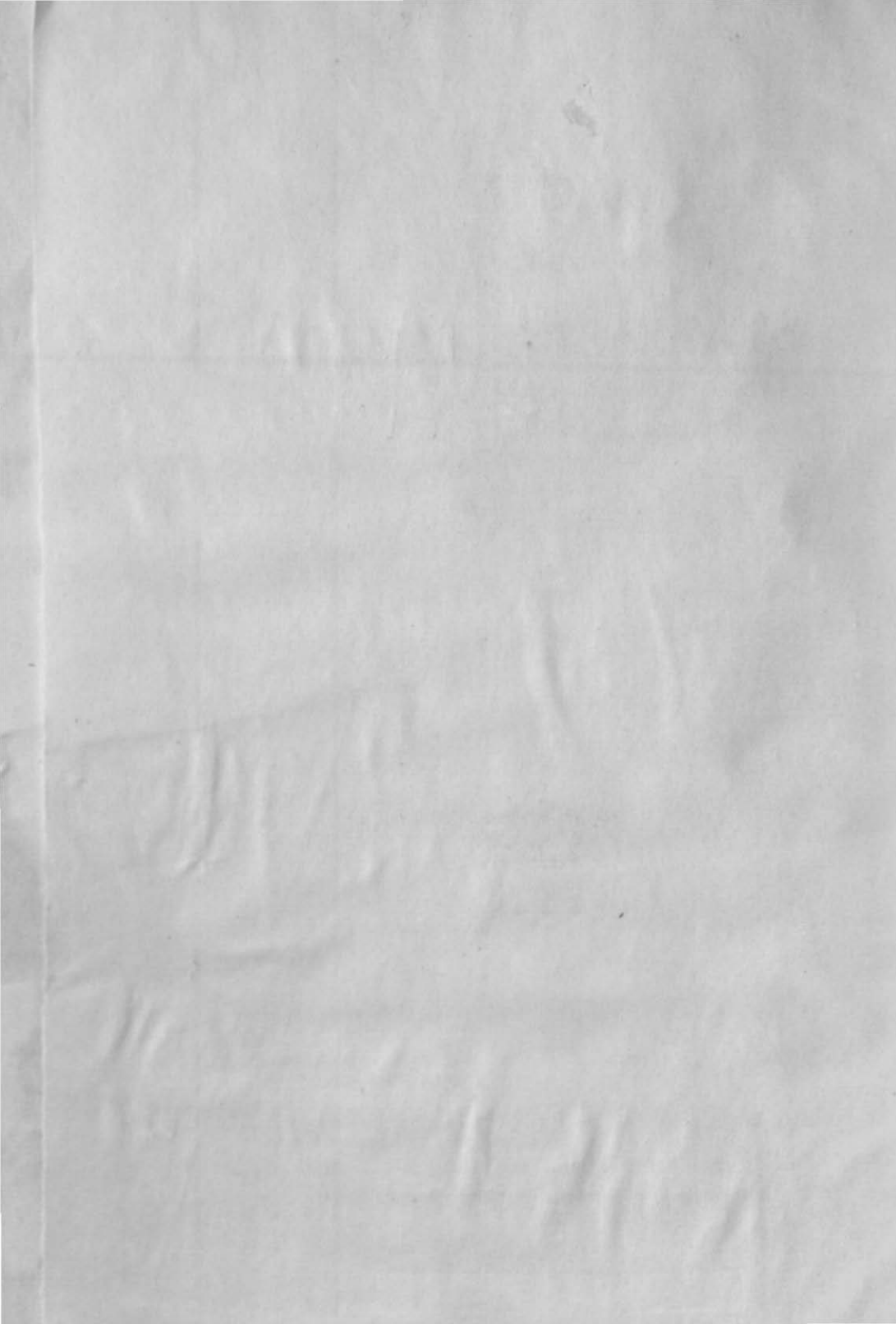
Lahore

Printed by the Superintendent, Government Printing, Punjab,  
1934.

E-17

1933-34

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# Note on the Stamp Statements of the Punjab for the year 1933-34.

The receipts under the Stamp and Court-fees Acts for the year 1933-34 compare as follows with those of the year 1932-33 :—

	RECEIPTS DURING		Increase + or Decrease—
	1933-34	1932-33	
	Rs.	Rs.	Rs.
(1) Under the Stamp Act .. .. .	38,13,019	44,65,604	--6,52,585
<i>Deduct</i> —Amount transferable to head “ XXVI—Miscellaneous Departments ” on account of motor taxation realized in non-judicial stamps.	Nil.	--3,21,381	--3,21,381
Net receipts under Stamp Act ..	38,13,019	41,44,223	--3,31,204
(2) Under Court-fees Act .. .. .	76,57,226	76,18,734	+38,492
<i>Deduct</i> —Amount transferable to head “ XXVI—Miscellaneous Departments ” on account of motor taxation realized in court-fee stamps.	--4,74,240	--1,32,109	--3,42,131
Net receipts under the Court-fees Act ..	71,82,986	74,86,625	--3,03,639
Total net receipts under Stamp and Court- ees Acts.	1,09,96,005	1,16,30,848	--6,34,843

2. This deficit is spread over the following principal heads :—

Head.	Increase + or decrease—	Reasons
	Rs.	
<i>A—Non-judicial—</i>		
(a) Impressed Stamps ..	--3,43,640	The decrease is ascribed to the continued economic depression as also to the consequent decline in the number of transactions such as those of sale and mortgage.
(b) Foreign Bill stamps ..	--8,067	The continued economic depression.
(c) Impressed stamps defined in section 2 (13) (a) of the Stamp Act.	+13,498	The increase is due to the orders issued in 1929 that stamp duty should be paid by vendees on deeds of sales and lease of Government lands.
<i>B.—Judicial—</i>		
Sale of Court-fee Stamps ..	--3,05,433	The fall in suits of higher values consequent on the economic depression.

3. *Charges.*—Discount has decreased by Rs. 24,695 with the decrease in income.

The cost of stamps from the Central Stamp Store also decreased by Rs. 11,224.

4. The stamp auditors continued to do useful work. By their appointment officials not only have become more careful in checking documents, but have also become better acquainted with the rules and instructions on the subject. The Commissioner, Multan Division, observes that the work of the stamp auditor has proved extremely useful in bringing to light irregularities in the numerous outlying courts in the Dera Ghazi Khan district. The stamp auditors were personally responsible for the realization of Rs. 34,942, while the Courts and Collectors, etc., have, as a result of greater stimulus, recovered Rs. 1,22,207.

In 1932 the stamp auditors unearthed in the Hoshiarpur district a systematic stamp fraud consisting of the sale of used court-fee adhesive stamps. A number of prosecutions were launched under the Indian Penal Code, and those decided were mentioned in the report for 1932-33. Six more prosecutions, lodged during the year under report, are pending in the Court of the Additional District Magistrate, Hoshiarpur.

The case regarding the fraudulent re-use of court-fee adhesive stamps by an agent of the Co-operative Execution of Awards Union, Ltd., Kasur, in connivance with a court-official was decided during the year. Each accused was sentenced to six months' rigorous imprisonment.

A case of fraud on court-fee stamps by a liquidator of the Co-operative Societies in the Rohtak district was also detected by the stamp auditor and the accused was sentenced to 15 months' rigorous imprisonment.

In the Jullundur district a licensed stamp vendor was prosecuted at the instance of the stamp auditor for having sold illegally stamps of the value of Rs. 180 which was beyond the limit authorized by his license. The accused was convicted under section 69 (a) of the Stamp Act and sentenced to three months' imprisonment; the sentence being reduced on appeal to a fine of Rs. 20.

5. The following table shows the other prosecutions lodged during the year under report :—

District.	No. of persons prosecuted.	Offence.	No. of persons convicted.	No. of persons acquitted.	Fines imposed.	REMARKS.
Lahore ..	1	Evasion of stamp duty.	..	..	..	Result awaited.
Amritsar ..	1	Under Stamp Act	..	1	..	Acquitted on appeal.
Shahpur ..	1	Unauthorized sale of stamps (Stamp Act.)	..	1	..	The case was compounded by the Collector on the accused paying a penalty of Rs. 40 under section 70 (2) of Stamp Act.
Rawalpindi ..	3	Under Stamp Act	..	3	..	

6. The licences of two stamp vendors in the Jhelum district were cancelled because they were found to have conspired to defraud Government of commission.

D. C. WEBB,

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





## STAMP STATEMENT I.

*Abstract of Receipts and Charges for the year ending 31st March 1934.*

	Receipts.	CHARGES.						INCOME DERIVED FROM		
		Discount and Estab- lishment for sale of Stamps.	Refunds.	Cost of Stamps sup- plied from Central Stamp Store.	Cost of general super- vision.	Other charges.	Total.	Net receipts.	A.	B.
									Probate and Letters of Adminis- tration.	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	38,13,019	89,479	79,157	20,748	5,118	3,495	1,97,997	36,15,022	..	..
Under the Court-fees Act.	76,57,226	32,005	81,925	8,479	5,117	3,494	1,31,020	75,26,206	21,788	36,859
Total	1,14,70,245	1,21,484	1,61,082	29,227	10,235	6,989	3,29,017	1,11,41,228	21,788	36,859
Total of previous year.	1,20,84,338	1,46,179	1,62,069	40,451	9,481	7,325	3,65,505	1,17,18,833	24,803	35,631

## STAMP STATEMENT II.

Showing the details of receipts on account of Judicial Stamps  
in the Punjab for the year ending 31st March 1934.

District.	Sale of Court-fee Stamps.	Sale of Stamps for copies.	Miscellaneous Receipts.	Total.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
Hissar .. .. .	1,66,957	..	6	1,66,963
Rohtak .. .. .	2,25,935	..	24	2,25,959
Gurgaon .. .. .	1,33,967	..	251	1,34,218
Karnal .. .. .	2,04,443	..	483	2,04,926
Ambala .. .. .	2,99,325	..	340	2,99,665
Simla .. .. .	57,131	..	223	57,354
Kangra .. .. .	1,42,331	..	540	1,42,871
Hoshiarpur .. .. .	3,40,809	..	112	3,50,011
Jullundur .. .. .	4,14,255	..	550	4,14,805
Ludhiana .. .. .	2,95,877	..	1,575	2,97,452
Ferozepore .. .. .	4,23,733	..	650	4,24,383
Lahore .. .. .	9,57,981	..	15	9,57,996
Amritsar .. .. .	5,53,640	..	2,282	5,55,922
Gurdaspur .. .. .	2,99,700	..	32	2,99,732
Sialkot .. .. .	2,77,498	..	140	2,77,638
Gujranwala .. .. .	2,14,818	..	998	2,15,816
Sheikhupura .. .. .	1,53,998	..	15	1,54,013
Gujrat .. .. .	1,75,738	..	1,070	1,76,808
Shahpur .. .. .	2,70,408	..	23	2,70,431
Jhelum .. .. .	1,41,570	..	43	1,41,613
Rawalpindi .. .. .	3,40,751	..	11	3,40,762
Attock .. .. .	1,20,933	..	613	1,21,546
Mianwali .. .. .	1,43,846	..	179	1,44,025
Montgomery .. .. .	2,03,318	..	435	2,03,753
Lyalpur .. .. .	3,61,907	..	2,031	3,63,938
Jhang .. .. .	1,84,144	..	293	1,84,437
Multan .. .. .	2,87,583	..	376	2,87,959
Muzaffargarh .. .. .	1,21,962	..	665	1,22,627
Dera Ghazi Khan .. .. .	1,19,403	..	45	1,19,448
Kash Garh .. .. .	136	..	..	136
Kashmir Agency .. .. .	19	..	..	19
Total for 1933-34 .. .. .	76,43,206	..	14,020	76,57,226
Total for 1932-33 .. .. .	76,06,508	..	12,226	76,18,734

STAMP STATEMENT III.

Showing details of receipts on account of Non-Judicial Stamps in the Punjab for the year ending 31st March 1934.

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.
Hissar	44,069	26	40	..	..	..	2,487	12	..	..	5,840	52,474
Rohtak	41,831	..	56	..	..	..	2,100	2	..	..	8,010	51,999
Gurgaon	26,790	..	61	..	..	..	1,390	42	..	..	1,587	29,870
Karnal	53,160	162	84	..	..	..	1,625	30	..	..	11,776	66,827
Ambala	97,713	425	699	15	..	..	3,075	158	..	..	3,335	1,05,420
Simla	16,717	234	88	310	..	23	775	240	..	..	2,690	21,077
Kangra	40,564	..	132	..	..	..	1,700	92	..	..	8,817	51,305

STAMP STATEMENT III—CONCLD.

Showing details of receipts on account of Non-Judicial Stamps in the Punjab for the year ending 31st March 1934.

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.
Hoshiarpur ..	1,45,328	..	711	..	..	..	3,235	116	..	..	13,265	1,62,655
Jullundur ..	2,16,467	570	540	..	..	..	3,725	248	..	..	6,477	2,28,027
Ludhiana ..	1,38,085	869	270	..	..	48	2,750	123	..	..	20,037	1,62,182
Ferozepore ..	1,35,413	652	140	..	..	..	2,740	252	..	..	36,673	1,75,870
Lahore ..	4,23,059	3,395	42,346	5,683	..	16,702	35,297	1,840	..	..	9,637	5,37,959
Amritsar ..	2,68,521	12,525	605	17,078	..	1,169	3,515	1,106	..	..	21,008	3,25,527
Gurdaspur ..	98,050	10	128	..	..	..	2,687	108	..	..	10,656	1,11,630

Sialkot	..	1,02,372	480	35	..	..	..	2,750	158	..	..	2,441	1,08,236
Gujranwala	..	88,198	124	135	..	..	..	2,700	288	..	..	8,061	99,504
Sheikhupura	..	42,948	..	..	..	..	..	1,500	128	..	..	7,045	51,621
Gujrat	..	72,242	..	4,370	..	..	..	1,740	110	..	..	8,802	87,264
Shahpur	..	73,908	145	862	..	..	10	2,215	171	..	..	4,365	81,674
Jhelum	..	48,231	176	367	..	..	..	1,373	146	..	..	6,904	57,197
Rawalpindi	..	1,58,874	825	3,159	1,270	..	1,350	2,813	534	..	..	12,013	1,80,838
Attock	..	54,350	2	32	..	..	..	..	134	..	..	7,337	61,855
Mianwali	..	50,586	..	1	..	..	..	1,100	113	..	..	6,034	57,834
Montgomery	..	48,191	95	21,736	..	..	..	1,700	174	..	..	1,933	73,829
Lyallpur	..	88,515	572	27,593	..	..	137	2,482	766	..	..	4,490	1,24,555
Jhang	..	54,615	5	..	..	..	..	2,012	42	..	..	6,792	63,466
Multan	..	98,493	2,722	3,090	..	..	147	3,300	303	..	..	3,399	1,11,454
Muzaffargarh	..	36,269	..	41	..	..	..	727	22	..	..	5,851	42,910
Dera Ghazi Khan	..	20,251	107	10	..	..	..	638	8	..	..	2,812	23,826
Kashmir Agency	..	125	..	..	..	..	..	..	..	..	..	..	125
Sale proceeds of Unified stamps.	..	..	..	..	..	5,04,000	..	..	..	..	..	..	5,04,000
<b>Total for 1933-34</b>	..	<b>27,83,933</b>	<b>24,111</b>	<b>1,07,331</b>	<b>24,356</b>	<b>5,04,000</b>	<b>19,586</b>	<b>94,151</b>	<b>7,464</b>	..	..	<b>2,48,087</b>	<b>38,13,019</b>
<b>Total for 1932-33</b>	..	<b>34,48,954</b>	<b>22,705</b>	<b>93,833</b>	<b>32,423</b>	<b>5,04,000</b>	<b>16,013</b>	<b>89,935</b>	<b>8,273</b>	..	..	<b>2,49,468</b>	<b>44,65,604</b>

## STAMP STATEMENT IV.

Arrangements for the vend of Stamps in the Punjab during the year ending 31st March 1934.

District.	Number of Vendors.	DISCOUNT ALLOWED TO VENDORS.		
		On Judicial Stamps.	On non-Judicial Stamps.	Total.
		3	4	5
1	2	3	4	5
		Rs.	Rs.	Rs.
Hisar ..	20	664	1,401	2,065
Rohtak ..	12	991	1,495	2,486
Gurgaon ..	23	574	890	1,464
Karnal ..	26	852	2,035	2,887
Ambala ..	75	1,248	3,211	4,459
Simla ..	4	202	450	652
Kangra ..	95	662	1,558	2,220
Hoshiarpur ..	74	1,544	5,912	7,456
Jullundur ..	97	1,793	8,643	10,436
Ludhiana ..	73	1,264	5,004	6,268
Ferozepore ..	75	1,673	4,768	6,441
Lahore ..	198	4,455	8,214	12,669
Amritsar ..	90	2,141	6,799	8,940
Gurdaspur ..	104	1,317	3,556	4,873
Sialkot ..	68	1,228	2,429	4,657
Gujranwala ..	59	866	2,919	3,785
Sheikhupura ..	55	603	1,505	2,108
Gujrat ..	81	792	2,824	3,616
Shahpur ..	69	1,030	2,553	3,583
Jhelum ..	66	623	1,832	2,455
Rawalpindi ..	77	1,444	4,476	5,920
Attock ..	60	494	2,054	2,548
Mianwali ..	30	608	1,921	2,529
Montgomery ..	42	816	1,613	2,429
Lyallpur ..	38	1,249	3,081	4,330
Jhang ..	50	716	1,906	2,622
Multan ..	50	1,094	3,225	4,319
Muzaffargarh ..	51	550	1,390	1,940
Dera Ghazi Khan ..	46	512	815	1,327
Total for 1933-34	1,806	32,005	89,479	1,21,484
Total for 1932-33	1,918	32,271	1,13,908	1,46,179

## 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 1934.*

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 ..	365	5,729	15	111
Rohtak ..	749	7,953	1	18
Gurgaon ..	100	1,124	2	461
Karnal ..	244	11,774	..	..
Ambala ..	121	1,735	109	1,536
Simla ..	161	2,308	17	374
Kangra ..	534	8,523	51	277
Hoshiarpur ..	931	13,243	2	22
Jullundur ..	328	5,959	32	454
Ludhiana ..	918	10,540	34	357
Ferozepore ..	1,028	35,678	86	979
Lahore ..	602	8,860	34	774
Amritsar ..	269	19,224	166	1,407
Gurdaspur ..	1,033	10,083	42	562
Sialkot ..	176	2,318	13	112
Gujranwala ..	632	7,930	2	80
Sheikhpura ..	568	6,988	3	51
Gujrat ..	467	8,711	2	39
Shahpur ..	349	3,624	16	658
Jhelum ..	511	5,642	94	1,241
Rawalpindi ..	890	6,793	14	5,106
Attock ..	395	7,330	..	..
Mianwall ..	580	5,706	24	324
Montgomery ..	196	1,933	..	..
Lyallpur ..	361	4,211	14	275
Jhang ..	247	6,610	9	174
Multan ..	370	3,193	8	123
Muzaffargarh ..	584	5,572	30	270
Dera Ghazi Khan ..	46	2,713	7	95
Total for 1933-34 ..	13,755	2,31,007	827	15,889
Total for 1932-33 ..	13,433	2,34,080	848	13,723

## 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 1934.

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 ..	..	..	..	..	..	..	..	..
Ambala ..	1	9	9	8	1,111	..	..	..
Simla ..	..	8	8	7	3,278	..	..	..
Kangra ..	..	..	..	..	..	..	..	..
Hoshiarpur ..	2	..	..	2	57	..	..	..
Jullundur ..	..	..	..	..	..	..	..	..
Ludhiana ..	..	..	..	..	..	..	..	..
Ferozepore ..	..	..	..	..	..	..	..	..
Lahore ..	10	5	13	13	675	..	..	..
Amritsar ..	..	..	3	1	520	..	..	..
Gurdaspur ..	..	2	2	2	..	..	..	..
Sialkot ..	..	..	..	..	..	..	..	..
Gujranwala ..	..	..	..	..	..	..	..	..
Sheikhupura ..	..	..	..	..	..	..	..	..
Gujrat ..	..	..	..	..	..	..	..	..
Shahpur ..	..	..	..	..	..	..	..	..
Jhelum ..	..	..	..	..	..	..	..	..
Rawalpindi ..	..	2	2	2	162	..	..	..
Attock ..	..	..	..	..	..	..	..	..
Mianwali ..	..	..	..	..	..	..	..	..
Montgomery ..	..	..	..	..	..	..	..	..
Lyallpur ..	..	..	..	..	..	..	..	..
Jhang ..	..	..	..	..	..	..	..	..
Multan ..	..	..	..	..	..	..	..	..
Muzaffargarh ..	..	..	..	..	..	..	..	..
Dera Ghazi Khan ..	..	..	..	..	..	..	..	..
Total for 1933-34.	13	26	38	35	5,803	..	..	..
Total for 1932-33.	15	30	38	35	17,251	233	..	..





