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NOTE
ON THE
STAMP STATEMENTS

OF THE
PUNJAB

For the year 1935-36.

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Note on the Stamp Statements of the Punjab for the year 1935-36.

EXCLUDING the years 1924-25 and 1925-26, when there was an abnormal increase in stamp receipts owing to the repeal of the Punjab Loans Limitation Act, the stamp revenue of the province rose steadily from Rs. 83,49,165 in 1921-22 to Rs. 1,23,69,463 in 1928-29. The economic depression gave it a set back in 1929-30, and since then the receipts have steadily declined; but never before during the last decade have the stamp receipts been as low as in the year under report. After deducting Rs. 5,84,465, realized in stamps towards payment of motor taxation and credited to the head "XXVI-Miscellaneous Departments", the receipts under the Stamp and Court-fees Acts during 1935-36 amounted to Rs. 93,77,085 against Rs. 1,04,65,780 in the previous year, or a fall of Rs. 10,88,695.

2. The most important factors which contributed to this heavy fall were:—

- (i) The Punjab Stamp Amendment Act, I of 1935, which came into force from the 6th May, 1935, and whereby the stamp duty on deeds of conveyance was reduced from 3 per cent. to $1\frac{1}{2}$ per cent. in respect of immoveable property situate in a municipality, notified area or cantonment in the Punjab.
- (ii) The Punjab Regulation of Accounts Act, 1930.
- (iii) The Punjab Relief of Indebtedness Act, 1935, which took effect from the 19th April, 1935.

3. In order to check the devices adopted by the public to evade payment of proper duty on deeds of conveyance in respect of immoveable property by executing a simple receipt with a one anna stamp and an indemnity bond, the provisions of sections 54, 107 and 123 of the Transfer of Property Act were extended to all municipalities and notified areas in the province with effect from 6th May, 1935, but it was deemed expedient to halve with effect from the same date the rate of stamp duty on such conveyances. The Deputy Commissioners, Lahore and Amritsar, report that this

measure has had a very good effect in checking the devices and also increasing the stamp revenue by about Rs. 69,000. Similarly an increase of over Rs. 32,000 is reported from the Gujranwala, Sialkot and Lyallpur districts. Some of the Deputy Commissioners of other districts, however, attribute the fall in stamp receipts in their districts to the reduction of stamp duty on conveyances of immovable property in urban areas. A detailed investigation of the causes of decrease has revealed that although the number of deeds of conveyance, gift and lease increased from 26,530 in 1934-35 to 29,658 in 1935-36, the duty realized on such instruments decreased from Rs. 5,98,776 to Rs. 5,89,743, respectively, and that the decrease of Rs. 9,033 is chiefly due to a decrease in the sale combined with a fall in prices of immovable property. The Financial Commissioner agrees with the Commissioner, Multan division, that the extension of the provisions of sections 54, 107 and 123 of the Transfer of Property Act to the municipal and notified areas will in the long run increase the stamp revenue and more than counterbalance the reduction of stamp duty on deeds of conveyance.

4. The Punjab Regulation of Accounts Act and the Punjab Relief of Indebtedness Act, which have added to the difficulties of the money-lender, were responsible for a heavy drop in the number of money suits and in transactions between the zamindars and the money-lenders with a consequential decrease in receipts from the sale of non-judicial and court-fee stamps. The constitution of the Debt Conciliation Boards under the Punjab Relief of Indebtedness Act is bound further to reduce the income under court-fees.

5. The following are the important fluctuations :—

Head.	Increase + or Decrease—	Reasons.
<i>A.—Non-Judicial.</i>	Rs.	
(a) Impressed stamps.	—1,31,137	As stated above the chief cause of the decrease is ascribed to be the prevailing economic depression and fall in the business of the money-lender with the agriculturist.

Head.	Increase + or Decrease—	Reasons.
<i>A.—Non-Judicial— concluded.</i>	Rs.	
(b) Duty recovered under rules 8 and 11 of the Indian Stamp Rules, 1925.	+51,278	The increase is attributed chiefly to the purchasers of confiscated lands in the Lyallpur district having been allowed by Government to get their deeds of conveyances registered up to the 31st December, 1935, and partly to the increasing use of the Stamp Office by banks.
(c) Revenue Stamps	—25,685	Revenue stamps were reintroduced with effect from the 1st of April, 1934. The decrease in receipts from the sale of these stamps is due to comparatively large quantities of revenue stamps having been purchased by the postal authorities during 1934-35 in order to keep adequate reserve stock of such stamps in post offices for sale to the public. The general depression in trade and stoppage of oral sales by means of one anna receipts also contributed to the fall in income under this sub-head.
(d) Stamps for legal practitioners' licenses.	—10,279	The decrease is ascribed to the lesser enrolment of advocates and pleaders owing to inadequate scope for legal work.
(e) Miscellaneous Receipts.	—48,870	The 'all under this sub-head chiefly represents the decrease in fines and penalties imposed in respect of unstamped or insufficiently stamped instruments coming to the notice of presiding officers of courts and Collectors. The decrease is due to the fact that owing to the appointment of stamp auditors and the greater vigilance now exercised by courts and Collectors in the scrutiny of documents coming before them, the public have become more careful in the proper stamping of instruments.
<i>B.—Judicial.</i>		
Sale of Court-fee stamps.	—8,35,449	The decrease is due to the causes which have already been explained in paragraph 4 above. The fall is also attributed to some extent to decrease in income from probates and letters of administration, which is also realized in court-fee stamps.

6. *Charges.*—Discount has decreased by Rs. 9,718 with the relevant decrease in income.

The cost of stamps supplied from the Central Stamp Store at Nasik also decreased by Rs. 12,942 during the year under report.

Refunds, however, show a small increase of Rs. 1,011 as compared with the figures of the last year. The charge fluctuates from year to year.

7. The stamp auditors continued to do useful work and were personally responsible for the recovery of Rs. 55,396 on account of deficient stamp duty and penalty. Since their appointment the leakage in stamp revenue has decreased considerably and both officials and public have now become more careful in observing the provisions of the Stamp Law. As under the existing law, deficient court-fees can be recovered only during the pendency of a case, the agency was strengthened by the appointment of two more stamp auditors, in order to enable the auditors to make frequent visits to districts in their charge, and exercise closer check on fresh institutions and cases pending in courts. The agency has also been entrusted with the additional duty of auditing receipts from motor taxation and arms license-fees.

8. *Prosecutions.*—In the Hissar district a complaint was lodged against a Mahajan for using a forged court-fee adhesive label worth Re. 1. The accused has since been acquitted.

In the Rohtak district a case of evasion of stamp duty was brought to light by the stamp auditor. The executants of the deed—an honorary magistrate, his brother and his mother were prosecuted under sections 62/64 of the Stamp Act and sentenced to pay a fine of Rs. 500 or in default to undergo six months' rigorous imprisonment each. The appeal by the honorary magistrate was dismissed, the fine of his mother was reduced to Rs. 5 on appeal and the result of the appeal of the third accused has not yet been intimated.

In the Hoshiarpur district two persons were prosecuted under section 62 of the Stamp Act but were acquitted. The stamp fraud cases of which mention was made in the last year's report, were also decided during the year under report and each of the accused was sentenced to three years' rigorous imprisonment under sections 262/263 of the Indian Penal Code.

Three persons were prosecuted in the Sialkot district under sections 62/64 of the Stamp Act. One was acquitted and the remaining two were fined Rs. 5 each.

In the Gujranwala district two persons were challaned under sections 62/64 of the Stamp Act and fined Rs. 1-8-0 each. One stamp vendor's license was cancelled on the ground of allowing rebate to customers out of his commission and another for writing deeds, in contravention of the local convention prohibiting the combination of the function of the stamp vendor and the scribe in the same individual.

C. O'BRIAN,

*Assistant Secretary to the Financial
Commissioners, Punjab.*

STAMP STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March, 1936.

		CHARGES.							INCOME DERIVED FROM	
		Receipts.	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. Probate and Letters of Administra- tion.	B. Succession certificates.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Ps.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act	34,25,932	81,094	68,910	17,151	6,668	2,816	1,76,639	32,49,239	..	..
Under the Court-fees Act.	65,35,618	27,226	71,307	6,177	6,668	2,843	1,14,221	64,21,397	17,136	43,951
Total ..	99,61,550	1,08,320	1,40,217	23,328	13,336	5,659	2,90,860	96,70,690	17,136	43,951
Total of previous year	1,09,65,029	1,18,038	1,39,206	36,270	11,806	6,027	3,11,347	1,06,53,682	36,166	34,468

STAMP STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps in the Punjab for the year ending 31st March, 1936.

	Sale of Court-fee Stamps.	Miscellaneous Receipts.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Hissar	1,52,515	142	1,52,657
Rohtak	1,69,095	4	1,69,099
Gurgaon	1,09,604	120	1,09,724
Karnal	1,66,874	26	1,66,900
Ambala	2,30,065	185	2,30,251
Simla	60,316	..	60,316
Kangra	1,31,516	1,240	1,32,756
Hoshiarpur	2,98,046	132	2,98,178
Jullundur	3,70,132	1,203	3,71,335
Ludhiana	2,46,574	1,080	2,47,654
Ferozepore	3,15,549	457	3,16,006
Lahore	9,16,368	1,993	9,18,361
Amritsar	4,51,232	1,436	4,52,668
Gurdaspur	2,37,171	455	2,37,626
Sialkot	2,38,140	786	2,38,926
Gujranwala	1,90,022	489	1,90,511
Sheikhupura	1,18,169	191	1,18,360
Gujrat	1,55,035	1,020	1,56,055
Shahpur	2,08,803	50	2,08,853
Jhelum	1,66,568	191	1,66,759
Rawalpindi	3,63,256	189	3,63,445
Attock	90,351	65	90,416
Mianwali	1,17,848	454	1,18,302
Montgomery	1,75,892	413	1,76,305
Lyalpur	2,57,090	1,143	2,58,233
Jhang	1,34,794	86	1,34,880
Multan	2,56,467	707	2,57,174
Muzaffargarh	1,18,139	124	1,18,263
Dera Ghazi Khan	93,158	2,457	95,615
Total for 1935-36	65,18,780	16,838	65,35,618
Total for 1934-35	73,54,229	20,213	73,74,442

STAMP STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps in the Punjab for the year ending 31st March, 1936.

	1	2	3	4	5	6	7	8	9	10	11
		Impressed Stamps.	Handls or Inland Bills of Exchange.	Duty recovered under rules 8 and 11 of the Indian Stamp Rules, 1925.	Foreign Bill Stamps.	Half anna, one anna, two annas and four annas Revenue Stamps.	Share Transfer Stamps.	Stamps for Legal Practitioners Licenses.	Notarial Stamps.	Miscellaneous receipts.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hissar	..	37,565	17	40	..	5,684	..	2,820	40	4,058	50,224
Rohtak	..	32,370	..	47	..	7,330	..	2,025	..	2,861	44,633
Gurgaon	..	23,790	..	38	..	7,669	..	1,525	40	1,719	34,781
Karnal	..	44,043	71	23	..	8,033	..	1,675	28	5,301	59,174
Ambala	..	74,073	98	157	5	11,339	54	3,438	19	1,537	90,720
Simla	..	23,948	159	205	264	11,445	165	..	321	1,559	38,066
Kangra	..	33,077	..	11	..	7,062	..	1,670	164	7,186	49,170

STAMP STATEMENT III—concl'd.

Showing details of Receipts on account of Non-Judicial Stamps in the Punjab for the year ending 31st March, 1936—concl'd.

1	2	3	4	5	6	7	8	9	10	11
	Impressed Stamps.	Hundis or Inland Bills of Exchange.	Duty recovered under rules 8 and 11 of the Indian Stamps Rules, 1925.	Foreign Bill Stamps.	Half anna, one anna, two annas and four annas Revenue Stamps	Share Transfer Stamps.	Stamps for Legal Practitioners' Licenses.	Notarial Stamps.	Miscellaneous receipts.	TOTAL.
	Rs.	R	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hoshiarpur	1,16,007	..	18	..	8,080	..	4,032	320	10,598	1,39,655
Jullundur	1,81,569	504	566	..	9,744	..	4,462	445	4,898	2,02,188
Ludhiana	1,17,878	1,216	314	..	6,584	55	2,975	108	7,453	1,36,583
Ferozepore	1,14,031	579	213	..	12,636	..	3,492	183	17,806	1,48,640
Lahore	4,29,046	4,812	64,634	7,087	67,276	20,514	33,943	1,306	15,228	6,43,849
Amritsar	2,68,747	13,574	5,329	15,992	24,314	1,856	4,660	918	10,758	3,46,058

Gurdaspur	..	..	78,252	..	231	..	10,046	..	3,050	36	5,095	96,710
Sialkot	..	..	92,210	667	193	..	13,705	..	3,050	132	2,431	1,12,388
Gujranwala	..	..	85,435	151	384	..	9,656	..	3,050	122	3,495	1,02,293
Sheikhupura	..	..	46,222	..	..	..	7,087	..	1,800	..	3,427	58,536
Gujrat	..	..	62,732	..	2,453	..	5,831	..	1,775	72	4,103	76,966
Shahpur	..	..	66,165	356	744	..	9,146	..	2,353	138	4,832	83,734
Jhelum	..	..	43,775	110	187	..	6,105	..	1,490	82	3,370	55,119
Rawalpindi	..	..	1,10,787	1,212	1,550	1,497	18,433	2,793	..	348	7,394	1,44,014
Attock	..	..	47,486	2	27	..	4,459	..	..	74	4,229	56,277
Mianwali	..	..	43,032	..	1	..	10,371	..	1,350	87	3,702	58,543
Montgomery	..	..	59,344	382	33,680	..	11,294	..	1,950	210	4,415	1,11,275
Lyallpur	..	..	1,21,364	606	69,241	..	13,472	303	3,107	556	4,558	2,13,207
Jhang	..	..	51,413	..	..	..	6,161	..	2,100	40	4,196	63,910
Multan	..	..	99,668	3,173	2,000	..	17,216	834	2,500	206	3,586	1,29,183
Muzaffargarh	..	..	37,581	..	111	..	6,111	..	1,053	20	2,642	47,518
Dera Ghazi Khan	..	..	23,237	106	67	..	5,490	..	850	6	2,762	32,518
Total for 1935-36	..	..	25,65,450	27,795	1,82,374	24,845	3,41,779	26,574	96,295	6,021	1,54,799	34,25,932
Total for 1934-35	..	..	26,96,587	26,397	1,28,096	29,932	3,67,464	24,484	1,06,574	7,384	2,03,669	35,90,587

STAMP STATEMENT IV.

Arrangements for the vend of stamps in the Punjab during
the year ending 31st March, 1936.

1	Number of vendors.	DISCOUNT ALLOWED TO VENDORS.		
		On Judicial Stamps.	On Non-Judicial Stamps.	TOTAL.
		Rs.	Rs.	Rs.
Hissar ..	19	610	1,266	1,876
Rohtak ..	13	759	1,333	1,992
Gurgaon ..	23	487	849	1,375
Karnal ..	21	721	1,728	2,449
Ambala ..	82	988	2,691	3,677
Simla ..	4	188	496	684
Kangra ..	86	584	1,256	1,840
Hoshiarpur ..	76	1,341	4,682	6,023
Jullundur ..	91	1,619	7,033	8,652
Ludhiana ..	77	964	3,846	4,810
Ferozepore ..	93	1,210	4,052	5,262
Lahore ..	139	4,213	7,132	11,344
Amritsar ..	93	1,755	7,181	8,936
Gurdaspur ..	102	1,059	2,744	3,843
Sialkot ..	62	1,060	3,249	4,309
Gujranwala ..	67	736	2,593	3,329
Sheikhpura ..	53	496	1,573	2,069
Gujrat ..	62	699	2,354	3,053
Shahpur ..	78	854	2,517	3,371
Jhelum ..	63	585	1,673	2,208
Rawalpindi ..	74	1,392	3,596	4,988
Attock ..	57	391	1,906	2,297
Mianwali ..	32	489	1,906	2,395
Mont. omery ..	32	723	2,158	2,881
Lyalpur ..	29	850	3,581	4,431
Jhang ..	52	565	1,787	2,352
Multan ..	54	948	3,477	4,425
Muzaffargarh ..	48	524	1,591	2,117
Dera Ghazi Khan ..	42	914	418	1,332
Total for 1935-36 ..	1,724	27,722	80,593	1,08,320
Total for 1934-35 ..	1,825	30,985	87,053	1,18,038

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, 1936.

	BY COURTS OR PERSONS RECEIVING EVIDENCE UNDER SECTION 35 OF ACT II OF 1899.		BY COLLECTORS UNDER SECTIONS 32, 37, 40 AND 41 OF ACT II OF 1899.	
	Number of cases dealt with.	Duty and penalty re- alized.	Number of cases dealt with.	Duty and penalty re- alized.
1	2	3	4	5
		Rs.		Rs.
Hissar	315	3,778	20	279
Rohtak	267	2,814	..	..
Gurgaon	161	1,541	7	171
Karnal	02	5,195	..	..
Ambala	132	1,463	6	46
Simla	89	1,239	23	296
Kangra	317	6,195	219	981
Hoshiarpur	720	10,234	17	364
Jullundur	387	4,603	21	222
Ludhiana	126	6,856	82	570
Ferozepore	530	17,135	32	331
Lahore	738	5,416	44	9,841
Amritsar	715	7,848	130	2,499
Gurdaspur	398	4,188	61	634
Sialkot	194	2,011	34	413
Gujranwala	273	3,149	12	275
Sheikhupura	314	3,207	21	213
Gujrat	225	3,486	46	530
Shahpur	242	4,473	7	237
Jhelum	321	3,216	48	129
Rawalpindi	570	6,972	15	350
Attock	314	4,229	..	..
Mianwali	266	3,333	45	364
Montgomery	211	2,695	81	1,716
Lyallpur	327	3,944	54	597
Jhang	222	3,354	16	837
Multan	297	3,072	12	366
Muzaffargarh	172	2,225	25	415
Dera Ghazi Khan	244	2,705	5	50
Total for 1935-36	9,299	1,30,576	1,083	22,726
Total for 1934-35	12,458	1,83,638	922	20,805

