

**NOTE**  
ON THE *E 17*  
**STAMP STATEMENTS**  
OF THE  
**PUNJAB**

*For the year 1937-38.*

11487



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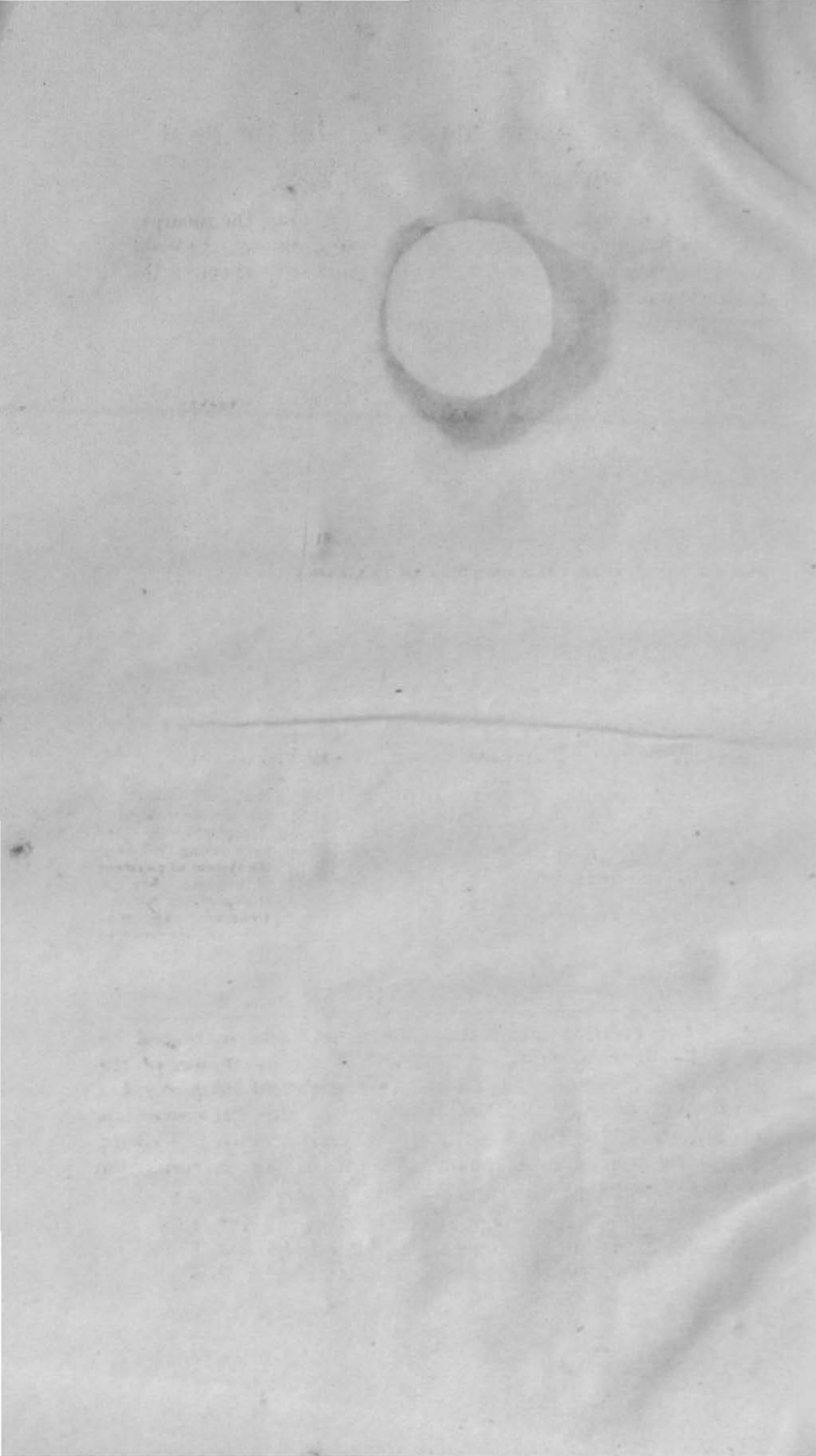
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**E-17  
937-38**

**Lahore :**

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1938.

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## Note on the Stamp Statements for the year ending 31st March, 1938.

As will be observed from the following table, the receipts under the Stamp and Court-fees Acts during the year 1937-38 show an increase of Rs. 40,584, as compared with those of the previous year :—

	RECEIPTS DURING		Increase + or decrease	REMARKS.
	1936-37.	1937-38.		
	Rs.	Rs.	Rs.	
(1) Under the Stamp Act	34,51,674	35,20,635	+68,961	
(2) Under the Court-fees Act.	63,97,882	67,11,308	+3,13,426	
Total ..	98,49,556	1,02,31,943	+3,82,387	
<i>Deduct—Amount transferable to XII—Receipts under Motor Vehicles Taxation Act—on account of fees for motor tax received in court-fee stamps ..</i>	-6,77,400	-7,52,099	- 74,699	
<i>Deduct—Transfer to XLVI—Miscellaneous (Provincial)—I.C.—Miscellaneous—Copying Agency Accounts on account of fees received in court-fee stamps.</i>	-51,435	-3,18,539*	-2,67,104	*The large increase is due to the extension throughout the province during 1937-38 of the system of payment of copying fees in stamps which was introduced experimentally in six selected districts last year.
NET RECEIPTS ..	91,20,721	91,61,305	+40,584	

While receipts under the Stamp Act have increased by about Rs. 69,000, chiefly on account of the extension of the provisions of certain sections of the Transfer of Property Act to all Municipalities and Notified Areas in this Province, the income under the Court-fees Act still continues to fall owing to decrease in civil litigation on account of the introduction of the following Acts :—

- (1) The Punjab Regulation of Accounts Act, 1930.
- (2) The Punjab Relief of Indebtedness Act, 1934.
- (3) The Punjab Debtors' Protection Act, 1936.

## 2. The following are the important fluctuations :—

Head.	Increase + or Decrease —.	Chief causes.
<i>A.—Non-judicial.</i>		
	Rs.	
(1) Impressed stamps..	+1,15,344	The increase is attributed to :— (1) the extension of the provisions of sections 54, 107 and 123 of the Transfer of Property Act to all municipalities and notified areas in the province, resulting in the execution of a larger number of sale-deeds during the year with a consequential increase in stamp revenue; and (2) the introduction of the Punjab Relief of Indebtedness Act, under which people who find it difficult to get unsecured loans, have to resort to mortgages.
(2) Duty recovered under rules 8 and 11 of the Indian Stamp Rules, 1925.	+4,170	Increase in the number of temporary cultivation leases and sales of Government waste lands in colonies.
(3) Share Transfer Stamps.	—36,629	Slump in the share market.
(4) Legal Practitioners' License fees.	+13,380	The increase is due to larger enrolment of new advocates owing to the fee having been reduced from Rs. 750 to Rs. 500.
(5) Miscellaneous receipts.	—17,580	The fall represents the decrease in duty on un-stamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899 and fines and penalties imposed in respect thereof. The systematic and thorough audit of courts by the stamp auditors has made the public more careful in regard to the proper stamping of documents.
<i>B.—Judicial.</i>		
Sale of court-fee stamps	+3,13,805	The increase of Rs. 3,13,805 really represents a deficit of Rs. 27,998 if the income from court-fee stamps sold for payment of motor taxation and copying fees be excluded. The fall is attributed to the causes already explained in paragraph 1 above.

3. *Charges.*—Discount allowed to stamp vendors on the sale of stamps has increased by Rs. 3,741 which is a natural consequence of the increase in income.

Refunds show a decrease of Rs. 6,474 as compared with the figures of the last year. The charge fluctuates from year to year.

The increase of Rs. 4,719 under ' Cost of Stamps supplied from Central Stamp Store, Nasik ' is due to increase in the demand for stamps of lower denominations.

4. The stamp auditors continued to do useful work and were personally responsible for the recovery of Rs. 62,513 on account of deficient court-fees, stamp duty and penalty. In addition to their duties of audit and inspection of all courts and offices, the auditors have been entrusted with the duty of auditing the accounts of the copying agencies in the province with effect from the 1st October, 1937. This has greatly increased their work and proposals for extra staff required to cope with the additional duties are under the consideration of Government.

The check exercised by the stamp auditors is salutary and has made the Presiding Officers of courts and their subordinates more vigilant and the general public more cautious in regard to the proper stamping of instruments.

5. *Prosecutions.*—(i) In the Kangra district, 2 cases were reported under the Stamp Act ; one resulted in conviction and the other in acquittal.

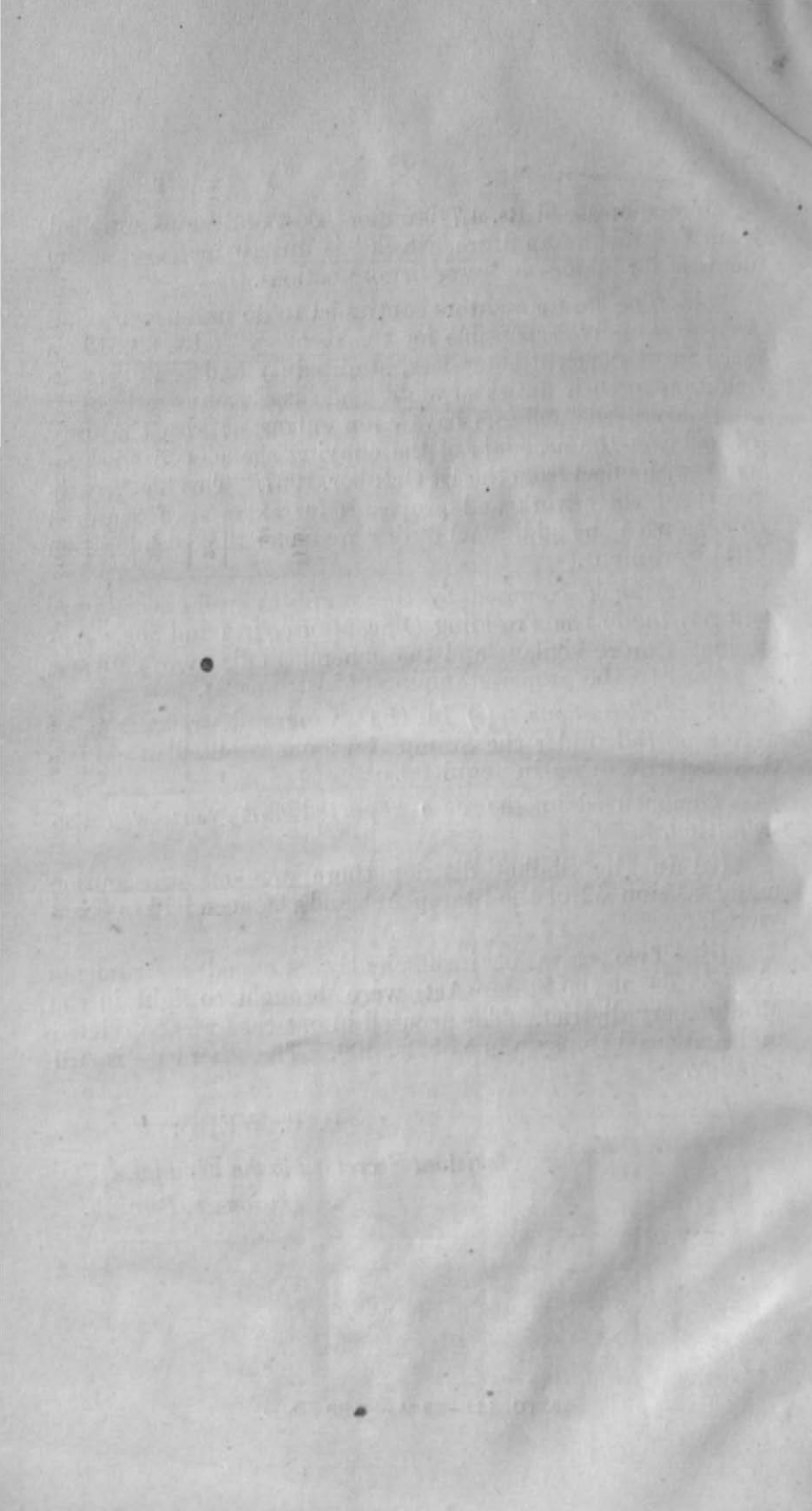
The accused in the case reported last year was also acquitted.

(ii) In the Sialkot district there was one prosecution under section 62 of the Stamp Act and the accused was convicted.

(iii) Two cases of insufficiently stamped instruments (Section 64 of the Stamp Act) were brought to light in the Montgomery district. The accused in one case was convicted and sentenced to pay a fine of Rs. 400. The other case is still pending.

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Commissioners, Punjab.*



# STAMP STATEMENT I.

*Abstract of Receipts and Charges for the year ending 31st March, 1938.*

	CHARGES.								INCOME DERIVED FROM	
	Receipts.	Discount and Establish- ment for sale of stamps.	Refunds.	Cost of stamps supplied from Central Stamp Stores.	Cost of general super- vision.	Other charges.	Total.	Net receipts.	A.	B.
									Probate and Letters of Ad- ministration.	Succession certifi- cates.
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.	35,20,635	85,152	78,926	22,386	8,039	3,287	1,97,790	33,22,845	..	..
Under the Court- fees Act.	* 67,11,308	29,090	46,193	8,192	8,039	2,881	94,395	* 66,16,913	27,536	39,130
Total for 1937-38	* 1,02,31,943	1,14,242	1,25,119	30,578	16,078	6,168	2,92,185	* 99,39,758	27,536	39,130
Total for 1936-37	† 98,49,556	1,10,501	1,31,593	25,859	15,812	5,762	2,89,517	† 95,60,039	34,730	39,230

\* Includes Rs. 77,52,099 and Rs. 3,18,539 on account of motor taxation and copying fees, respectively, paid in Court-fee stamps.

† Includes Rs. 6,77,400 and Rs. 51,435 on account of motor taxation and copying fees, respectively, realized in Court-fee stamps.

## STAMP STATEMENT II.

*Showing the details of Receipts on account of Judicial Stamps  
in the Punjab for the year ending 31st March, 1938.*

District.	Sale of Court-fee Stamps.	Miscellaneous Receipts.	Total.
	1	2	3
	Rs.	Rs.	Rs.
Hissar .. .. .	1,35,326	243	1,35,569
Rohtak .. .. .	1,80,467	245	1,80,712
Gurgaon .. .. .	1,09,333	..	1,09,333
Karnal .. .. .	1,79,525	71	1,79,606
Ambala .. .. .	2,43,672	223	2,43,895
Simla .. .. .	50,124	19	50,143
Kangra .. .. .	1,39,694	455	1,40,149
Hoshiarpur .. .. .	2,92,206	284	2,92,490
Jullundur .. .. .	3,76,631	355	3,77,006
Ludhiana .. .. .	2,86,421	784	2,87,205
Ferozepur .. .. .	2,66,364	1,727	2,98,091
Lahore .. .. .	10,86,566	15	10,86,581
Amritsar .. .. .	4,81,011	1,977	4,82,948
Gurdaspur .. .. .	2,45,113	497	2,45,610
Sialkot .. .. .	2,37,165	16	2,37,181
Gujranwala .. .. .	1,88,724	1,021	1,89,745
Sheikhupura .. .. .	1,07,501	380	1,07,881
Gujrat .. .. .	1,64,345	443	1,64,788
Shehpur .. .. .	1,97,427	984	1,98,411
Jhelum .. .. .	1,17,370	66	1,17,436
Rawalpindi .. .. .	3,48,457	799	3,49,256
Attock .. .. .	95,480	10	95,490
Mianwali .. .. .	1,09,850	65	1,09,915
Montgomery .. .. .	1,80,902	844	1,81,748
Lyalpur .. .. .	2,41,776	2,244	2,44,020
Jhang .. .. .	1,33,788	455	1,34,243
Multan .. .. .	2,55,917	911	2,56,828
Muzaffargarh .. .. .	1,06,023	416	1,06,444
Dera Ghazi Khan .. .. .	1,08,215	339	1,08,554
Total for 1937-38 .. .. .	66,95,428	15,880	67,11,308
Total for 1936-37 .. .. .	63,81,623	16,259	63,97,882



### STAMP STATEMENT III.

*Showing details of Receipts on account of Non-Judicial Stamps in the Punjab for the year ending 31st March, 1938.*

1	2 Impressed Stamps.	3 Hundis or Inland Bills of Exchange.	4 Duty recovered under rules 8 and 11 of the Indian Stamp Rules, 1925.	5 Foreign Bill Stamps.	6 Half anna, one anna, two annas and four annas Revenue Stamps.	7 Share Transfer Stamps.	8 Stamps for Legal Practitioners' licenses.	9 Notarial Stamps.	10 Miscellaneous receipts.	11 Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hissar .. ..	38,498	5	28	..	5,667	..	2,995	78	5,825	53,096
Rohtak .. ..	39,053	..	20	..	6,962	..	2,400	..	3,459	51,894
Gurgaon .. ..	26,000	..	25	..	6,866	..	1,725	60	1,126	35,802
Karnal .. ..	43,253	54	58	..	7,558	..	1,025	28	2,915	55,791
Ambala .. ..	68,829	71	360	6	12,075	246	3,225	66	5,701	90,579
Siala .. ..	20,907	118	179	210	11,836	1,043	325	272	1,796	36,695
Kaogra .. ..	34,831	..	613	..	7,182	..	1,735	28	7,238	51,627

STAMP STATEMENT III—concl'd.

Showing details of Receipts on account of Non-Judicial Stamps in the Punjab for the year ending 31st March, 1938—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 Stamp Rules, 1925.	Foreign Bill Stamps.	Half annas, one anna, two annas, and four annas Revenue Stamps.	Share Transfer Stamps.	Stamps for Legal Practitioners' licences.	Notarial Stamps.	Miscellaneous receipts.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Moshiarpur .. ..	1,16,758	..	..	..	8,354	..	4,450	294	6,498	1,36,354
Jullundur .. ..	1,76,889	432	806	..	10,453	..	4,813	304	7,311	2,01,003
Ludhiana .. ..	1,22,901	1,662	655	..	7,265	29	3,550	99	5,484	1,41,645
Ferozepur .. ..	1,12,464	324	868	..	11,633	..	3,475	122	15,034	1,43,920
Lahore .. ..	5,05,793	5,835	64,003	6,087	65,389	34,072	50,633	1,220	8,215	7,41,247
Amritsar .. ..	2,83,530	11,796	3,287	17,871	24,284	1,920	5,000	990	7,559	3,36,237

Gurdaspur	..	..	80,494	..	6	..	9,364	..	625	128	3,519	93,825
Sialkot	..	..	89,406	672	72	..	13,611	..	3,375	276	2,292	1,09,704
Gujranwala	..	..	91,539	62	88	..	9,427	..	3,225	120	2,660	1,07,441
Sheikhupura	..	..	47,718	..	..	..	7,192	..	1,950	..	4,510	61,370
Gujrat	..	..	59,985	..	909	..	6,530	..	2,090	72	3,861	73,447
Shahpur	..	..	80,762	279	4,449	..	9,409	300	2,865	132	4,060	1,02,985
Jhelum	..	..	40,114	81	791	..	6,336	..	1,375	96	1,628	50,421
Rawalpindi	..	..	1,14,598	864	3,286	1,551	18,499	3,702	3,125	346	5,394	1,51,366
Attock	..	..	45,302	..	21	..	4,512	..	975	92	3,743	54,045
Mianwali	..	..	49,532	..	..	..	16,528	..	1,325	36	1,818	69,239
Montgomery	..	..	72,008	371	24,258	..	12,145	..	2,400	268	3,105	1,14,575
Lyalpur	..	..	1,27,291	1,032	18,836	..	14,070	297	3,400	604	2,204	1,67,734
Jhang	..	..	44,466	12	742	..	6,110	..	1,625	140	1,018	54,113
Multan	..	..	1,15,146	4,339	7,104	..	18,187	1,787	3,725	420	2,540	1,53,248
Muzaffargarh	..	..	38,578	..	61	..	5,956	..	1,163	40	1,288	47,086
Dera Ghazi Khan	..	..	25,190	77	27	..	5,117	..	700	304	2,016	33,431
<b>Total for 1937-38</b>	..	..	<b>26,92,155</b>	<b>28,086</b>	<b>1,31,551</b>	<b>25,734</b>	<b>3,48,417</b>	<b>43,396</b>	<b>1,19,894</b>	<b>6,075</b>	<b>1,24,727</b>	<b>35,20,635</b>
<b>Total for 1936-37</b>	..	..	<b>25,96,453</b>	<b>24,959</b>	<b>1,27,381</b>	<b>20,282</b>	<b>3,47,004</b>	<b>80,025</b>	<b>1,06,514</b>	<b>6,749</b>	<b>1,42,307</b>	<b>34,51,674</b>

## STAMP STATEMENT IV.

Arrangements for the vend of stamps in the Punjab during the year ending 31st March, 1938.

District.	Number of Vendors.	DISCOUNT ALLOWED TO VENDORS.		
		On Judicial Stamps.	On non-Judicial Stamps.	Total.
1	2	3	4	5
		Rs.	Rs.	Rs.
Hissar ..	19	587	1,343	1,930
Rohtak ..	13	832	1,435	2,267
Gurgaon ..	22	486	905	1,391
Karnal ..	23	750	1,841	2,391
Ambala ..	71	1,041	2,507	3,548
Simla ..	4	177	487	664
Kangra ..	61	651	1,271	1,922
Hoshiarpur ..	65	1,323	4,619	5,942
Jullundur ..	83	1,665	6,588	8,253
Ludhiana ..	66	1,412	4,321	5,733
Feroz pur ..	95	1,268	4,103	5,371
Lahore ..	155	4,888	9,213	14,101
Amritsar ..	92	1,816	7,346	9,162
Gurdaspur ..	95	1,055	2,671	3,726
Sialkot ..	62	1,002	2,922	3,924
Gujranwala ..	64	825	3,261	4,086
Sheikhupura ..	58	552	1,629	2,181
Gujrat ..	60	706	2,315	3,021
Shahpur ..	63	800	2,591	3,391
Jhelum ..	52	520	1,536	2,056
Rawalpindi ..	74	1,536	3,903	5,439
Attock ..	..	421	1,832	2,253
Mianwali ..	33	472	2,305	2,777
Montgomery ..	43	799	2,327	3,126
Lyalpur ..	33	996	3,901	4,897
Jhang ..	47	531	1,528	2,059
Multan ..	45	1,004	4,059	5,063
Muzaffargarh ..	43	481	1,516	1,997
Dera Ghazi Khan ..	40	494	1,037	1,531
Total for 1937-38..	1,581	29,090	85,152	1,14,242
Total for 1936-37..	1,688	29,285	83,190	1,12,475

## 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, 1938.*

District.	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 realized.	Number of cases dealt with.	Duty and penalty realized.
1	2	3	4	5
		Rs.		Rs.
Hissar .. ..	38	5,825	1	..
Rohtak .. ..	190	2,621	33	833
Gurgaon .. ..	60	908	13	215
Karnal .. ..	151	2,907	..	..
Ambala .. ..	140	2,376	26	3,312
Simla .. ..	108	1,636	14	150
Kangra .. ..	336	6,491	293	715
Hoshiarpur ..	424	6,054	23	444
Jullundur ..	146	3,178	62	4,047
Ludhiana ..	272	4,536	42	922
Ferozpur ..	390	12,902	89	2,086
Lahore .. ..	350	5,679	68	2,536
Amritsar ..	455	5,422	118	1,735
Gurdaaspur ..	440	2,916	69	595
Sialkot .. ..	113	1,280	46	989
Gujranwala ..	216	2,557	9	95
Sheikhupura ..	139	2,622	7	336
Gujrat .. ..	245	2,014	44	921
Shahpur .. ..	135	1,833	32	2,942
Jhelum .. ..	33	335	93	1,244
Rawalpindi ..	381	5,075	18	272
Attock .. ..	234	2,691	..	..
Mianwali .. ..	87	1,034	53	627
Montgomery ..	132	2,018	23	1,087
Lyalpur .. ..	184	1,544	54	643
Jhang .. ..	85	734	11	284
Multan .. ..	216	2,005	19	330
Muzaffargarh ..	93	1,123	7	157
Dera Ghazi Khan ..	157	1,905	4	70
Total for 1937-38..	5,950	92,922	1,261	27,587
Total for 1936-37..	7,116	1,05,097	1,424	33,739

