

NOTE  
ON THE  
STAMP STATEMENTS  
OF THE  
PUNJAB

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*For the year 1940-41.*

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Lahore :

Printed by the Superintendent, Government Printing, Panjab.  
1941.

Price : Re. 0-4-0



# Note on the Stamp Statements of the Punjab for the year ending 31st March, 1941.

*Receipts.*—The following table compares the figures of receipts under the Stamp and the Court-fees Acts, during the year 1940-41 with those of the previous year :—

Head.	RECEIPTS DURING		Increase + or Decrease—
	1939-40.	1940-41.	
	2	3	
1	2	3	4
	Rs.	Rs.	Rs.
Stamp Act .. .. .	30,00,250	30,59,448	+59,198
Court-fees Act .. .. .	64,59,423	55,84,813	-8,74,610
<b>Total</b> ..	<b>94,59,673</b>	<b>86,44,261</b>	<b>-8,15,412</b>
<i>Deduct—</i>			
1. Amount transferable to head "XII—Receipts under Motor Vehicles Act on account of fees for motor tax received in court-fee stamps".	13,05,823	14,33,249	+1,27,426
2. Amount transferable to head "XLVI—Miscellaneous (Provincial)—I-C—Miscellaneous Copying Agency Accounts on account of copying-fees realized in court-fee stamps".	5,07,497	4,41,550	-65,947
3. Amount transferable to head "XXI—Administration of Justice—Miscellaneous Fees and Fines—Judicial Record Room Receipts—District and Sessions Courts Small Cause Courts.	*52,275	49,110	-3,165
<b>Total 1, 2 and 3</b> ..	<b>18,65,595</b>	<b>19,23,909</b>	<b>+58,314</b>
<b>Net receipts</b> .. .. .	<b>75,94,078</b>	<b>67,20,352</b>	<b>-8,73,726</b>

\*Not shown in the Stamp Statements for 1939-40.

Column (4) of the above table shows a decrease of Rs. 8,73,726 in the receipts under the Stamp and the Court-fees Acts for the year 1940-41 as compared with those of 1939-40, after excluding payments on account of motor

taxation and copying fees realized in court-fee stamps. It will be remembered that the stamp revenue of the province rose from Rs. 83,49,165 in 1921-22 to Rs. 1,23,69,463 in 1928-29, and having received a set-back in 1929-30 owing to general depression continued to decline steadily thereafter, being Rs. 94,59,873 in 1939-40. The figures for the year under report (Rs. 86,44,261) show that the decline still continues although the actual decrease of Rs. 8,73,726 compares favourably with that of 1938-39 (Rs. 12,11,299) which was the heaviest since 1933-34. It is mainly under the Court-fees Act that the income continues to fall owing to the decrease in the volume of civil litigation consequent on the introduction of certain recent enactments, viz, (1) the Punjab Regulation of Accounts Act, I of 1930, (2) the Punjab Relief of Indebtedness Act, VII of 1934, with its corollary, the constitution of Debt Conciliation Boards, and (3) the Punjab Debtors' Protection Act, II of 1936. The enforcement of these Acts has made the money-lender reluctant to advance further loans and encouraged him to enter into compromises out of court or to resort to arbitration under paragraph 20 of Schedule II, Civil Procedure Code. The tendency of debtors to resort to insolvency proceedings, as well as propaganda among rural classes against wasteful expenditure on unnecessary litigation are also to a great extent responsible for the decrease in the number of suits filed in courts, and consequent decrease in the receipts from the sale of stamps.

2.— The following are the important fluctuations in the receipts from the sale of non-judicial and judicial stamps:—

Head.	Increase + or Decrease—	Chief reasons.
1	2	3
<b>A.—Non-Judicial.</b>		
(i) Impressed stamps	Rs. +1,11,429	(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 large number of sale-deeds.
		(2) The increase in the value of property, as well as larger number of conveyance deeds executed and registered.

Head.	Increase+ or Decrease—	Chief reasons.
1	2	3
	Rs.	
<i>A—Non-Judicial—conold.</i>		
(ii) Hunds or Inland Bills of Exchange.	9,448	Reduction in duty on Bills of Exchange up to Rs 1,000 of less than one year's usance, coupled with slackness in money-market.
(iii) Duty recovered under rules 8 and 11 of the Indian Stamp Rules, 1925	+9,068	As at (i) (2) above.
(iv) Foreign Bill stamps ..	-6,542	The general depression.
(v) Revenue stamps ..	-40,230	
(vi) Share Transfer stamps..	+6,002	Increase in share business.
(vii) Stamps for Legal Practitioners' Licenses.	+5,587	Larger enrolments of pleaders.
(viii) Miscellaneous receipts	-16,847	Decrease in duty on unstamped or insufficiently stamped documents, levied under Chapter IV of the Indian Stamp Act, 1899, and fines and penalties imposed thereon. The systematic and thorough audit of courts by the Stamp Auditors has made the Presiding Officers more vigilant and the public more careful in regard to the proper stamping of documents.
<i>B.—Judicial.</i>		
Sale of court-fee stamps ..	-8,73,536	Decrease in the institution of civil suits.

3. *Charges.*—(a) Discount allowed to stamp vendors on the sale of stamps has decreased by Rs. 4,369 owing to the decrease in income.

(b) 'Refunds' show a decrease of Rs. 16,850 as compared with those of the previous year. This charge is of a fluctuating nature.

(c) 'Cost of stamps supplied from Central Stamp Store' has increased by Rs. 2,546 on account of the increase in the manufacturing cost of stamps.

4. The Stamp Auditors continued to do useful work and were personally responsible for the discovery of deficiencies in stamp duty and court-fees amounting to Rs. 1,38,164, out of which a sum of Rs. 26,264 was recovered during the year.

As stated in the last year's note, the Stamp Auditors were also entrusted with the duty of auditing the accounts of the copying agencies of the districts in the province with effect from 1st October, 1937, and to enable them to cope with this additional duty, a temporary post of a sixth Stamp Auditor was created with effect from 1st September, 1938, for a period of one year and six months in the first instance. The term of the post has since been extended up to 28th February, 1943.

This agency has been helpful in the efficient administration of the Stamp and the Court-fees Acts, as well as in the establishment of control in all matters relating to the motor taxation, registration and copying agencies' accounts. The check exercised by it 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 their documents.

5. *Prosecutions.*—*Kangra, Hoshiarpur, Jullundur.*—In the Kulu Sub-Division of the Kangra district, one stamp vendor who was the Treasurer's agent was removed for committing serious irregularities in the vend register. In the Hoshiarpur district, some of the stamp vendors were warned for keeping insufficient stocks of stamps. Both the cases under section 262, I. P. C., against one accused in the Jullundur district pending at the close of the preceding year, resulted in conviction. There was one prosecution pending on the 31st March, 1941.

*Gujranwala.*—Of the two prosecutions pending on 31st March, 1940, one resulted in the discharge of the accused and the other in acquittal following a compromise.

*Jhelum.*—Some instances in which the stamp vendor of the katchery compound was found to have struck off the endorsements made by him on stamps and made alterations therein were noticed. A notice was served on the Sadar Treasurer for the employment of a better educated stamp vendor.

*Rawalpindi.*—The licenses of two stamp vendors who were the agents of the Government Treasurer were cancelled for failing to keep sufficient stock of court-fee stamps.

*Multan.*—The licenses of two stamp vendors were cancelled. In one case the vendor was involved in a criminal case and in the other the vendor was absent from duty.

D. C. WEBB,

*Assistant Secretary to the Financial Commissioners, Punjab.*

STAMP STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March, 1941 .

1	Receipts.	CHARGES.							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.	Net receipts.	A.	B.
2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under the Stamp Act.	30,59,448	67,113	64,203	18,965	8,744	3,091	1,62,116	28,97,332	..	..
Under the Court-fees Act.	55,84,813	28,977	32,419	7,119	8,744	2,633	79,892	55,04,921	1,19,589	22,621
Total 1940-41 ..	86,44,261	96,090	96,622	26,084	17,488	5,724	2,42,008	84,02,253	1,19,589	22,621
Total 1939-40 ..	94,59,673	1,00,459	1,13,472	23,538	16,822	5,453	2,59,744	91,99,929	92,934	1,39,839

\*Includes Rs. 14,33,249 on account of motor taxation and Rs. 4,93,619 on account of copying-fees realized in court-fee stamps.

†Includes Rs. 13,05,823 on account of motor taxation and Rs. 5,61,031 on account of copying-fees realized in court-fee stamps (including Rs. 53,554 realized by copying agencies of the District and Sessions Judges in the Punjab and of Small Cause Courts, Lahore and Amritsar, not included in the Annual Stamp Statements for 1939-40.)

## STAMP STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps in the Punjab for the year ending 31st March, 1941.

Districts.				Sale of Court-fees Stamps.	Miscellaneous Receipts.	Total.
1				2	3	4
				Rs.	Rs.	Rs.
1.	Hissar	..	..			
2.	Rohtak	..	..			
3.	Gurgaon	..	..	71,455		71,455
4.	Karnal	..	..	1,21,760	..	1,21,760
5.	Ambala	..	..	1,01,473	.. 52	1,01,525
6.	Simla	..	..	1,17,357	..	1,17,357
7.	Kangra	..	..	2,05,952	.. 637	2,06,589
8.	Hoshiarpur	..	..	36,230	..	36,230
9.	Jullundur	..	..	1,15,912	.. 410	1,16,322
10.	Ludhiana	..	..	2,48,616	.. 336	2,48,952
11.	Ferozepore	..	..	2,88,484	.. 939	2,89,423
12.	Lahore	..	..	2,26,583	.. 307	2,26,890
13.	Amritsar	..	..	2,39,544	.. 229	2,39,773
14.	Gurdaspur	..	..	9,73,449	.. 9,779	9,83,228
15.	Sialkot	..	..	3,99,469	.. 1,044	4,00,513
16.	Gujranwala	..	..	1,87,320	.. 62	1,87,381
17.	Sheikhupura	..	..	1,91,934	.. 249	1,92,183
18.	Gujrat	..	..	1,54,455	.. 585	1,55,040
19.	Sbahpur	..	..	95,442	..	95,442
20.	Jhelum	..	..	1,20,805	.. 406	1,21,211
21.	Rawalpindi	..	..	1,60,118	.. 285	1,60,403
22.	Attock	..	..	1,08,118	.. 146	1,08,264
23.	Mianwali	..	..	3,59,284	.. 5	3,59,289
24.	Montgomery	..	..	86,165	.. 66	86,231
25.	Lyallpur	..	..	72,496	.. 210	72,706
26.	Jhang	..	..	1,58,896	.. 628	1,59,524
27.	Multan	..	..	2,19,739	.. 804	2,20,543
28.	Muzaffargarh	..	..	1,08,804	.. 1,314	1,10,118
29.	Dera Ghazi Khan	..	..	2,27,584	.. 193	2,27,777
				80,063	.. 386	80,449
				87,705	.. 490	88,195
<b>Total 1940-41</b>				<b>55,65,251</b>	<b>19,562</b>	<b>55,84,813</b>
<b>Total 1939-40</b>				<b>64,38,787</b>	<b>20,636</b>	<b>64,59,423</b>



STAMP STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps in the Punjab for the year ending 31st March, 1941.

	Total.										
	1	2	3	4	5	6	7	8	9	10	11
		Impressed Stamps.	Hundi or Inland Bills of Exchange.	Duty recovered under rules 5 and 11 of the Indian Stamp Rules, 1926.	Foreign Bill Stamps.	Half anna, one anna, two annas, and four annas Revenue Stamps.	Share Transfer Stamps.	Stamps for Legal Practitioners' Honours.	Notarial Stamps.	Miscellaneous receipts.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Hissar ..	..	29,750	1	23	..	4,807	..	2,450	56	1,920	39,007
2. Rohtak ..	..	26,676	..	18	..	4,856	..	1,913	..	1,627	35,080
3. Gurgaon ..	..	17,425	..	4	..	5,397	..	1,760	40	2,187	26,803
4. Karnal ..	..	32,665	102	12	..	5,868	50	1,675	38	2,275	42,685
5. Ambala ..	..	57,322	39	32	..	11,324	250	2,000	20	2,146	73,942
6. Simla ..	..	18,738	84	101	154	10,026	173	425	192	3,205	33,065
7. Kangra ..	..	22,742	..	564	..	5,554	..	1,315	36	4,291	34,502

STAMPS STATEMENT III—CONCLD.

Showing details of Receipts on account of Non-Judicial Stamps in the Punjab for the year ending 31st March, 1941—concluded.

Districts.	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 anna, one anna, two annas and four annas Revenue Stamps.	Share Transfer Stamps.	Stamps for Legal Practitioners' licenses.	Notarial Stamps.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8. Hoshiarpur .. ..	91,634	..	..	..	6,545	..	3,414	186	3,219	1,04,998
9. Jullundur .. ..	1,50,934	223	814	..	9,306	..	3,700	228	1,867	1,67,077
10. Ludhiana .. ..	1,01,231	949	334	..	6,594	22	3,300	66	4,808	1,17,304
11. Ferozepore .. ..	94,428	456	796	..	10,365	..	2,675	166	8,368	1,17,244
12. Lahore .. ..	4,71,802	4,524	64,071	2,851	65,897	27,593	35,065	750	12,902	6,86,355
13. Amritsar .. ..	2,80,901	8,881	922	2,005	20,366	2,412	4,676	432	5,696	3,26,291

14. Gurdaspur	--	77,003	3	6	..	7,385	..	3,135	74	4,419	92,025
15. Sialkot	..	83,994	564	396	..	10,611	..	2,800	82	1,503	99,950
16. Gujranwala	..	85,313	57	16	--	6,878	..	2,808	68	1,760	96,980
17. Sheikhpura	..	54,010	--	1,237	..	5,145	--	1,775	--	1,735	63,902
18. Gujrat	--	52,628	--	996	--	4,861	--	1,850	24	1,166	61,525
19. Shahpur	--	60,295	237	4,671	..	3,148	635	2,463	362	1,048	72,859
20. Jhelum	--	35,513	26	1,431	..	5,589	..	1,110	102	1,654	45,425
21. Rawalpindi	--	86,480	696	2,470	477	19,816	3,303	2,388	276	2,656	1,18,562
22. Attock	--	34,522	3	109	--	4,188	--	750	..	1,227	40,799
23. Mianwali	..	22,159	--	142	..	3,548	..	1,150	352	1,270	25,621
24. Montgomery	--	58,716	177	38,395	..	9,859	..	2,475	424	1,199	1,11,245
25. Lyallpur	--	1,19,108	315	13,758	--	11,661	141	2,800	720	1,025	1,49,328
26. Jhang	--	41,279	--	906	..	4,219	..	1,825	136	1,352	49,717
27. Multan	..	1,10,556	1,458	19,271	..	18,883	3,346	2,625	710	2,732	1,59,581
28. Muzafargarh	..	30,165	--	196	..	3,134	--	1,150	62	1,009	35,716
29. Dera Ghazi Khan	..	22,678	63	124	..	4,264	..	525	264	928	28,946
Total 1940-41	--	23,70,567	18,833	1,61,815	5,487	2,90,104	37,925	97,667	5,856	81,194	36,59,448
Total 1939-40	..	22,59,138	28,281	1,42,747	12,029	3,30,334	31,023	92,080	5,677	93,041	30,00,250

## STAMP STATEMENT IV.

*Arrangements for the vend of stamps in the Punjab during the year ending 31st March, 1941.*

Districts,	Number of Vendors.	DISCOUNT ALLOWED TO VENDORS.		
		On Judicial Stamps.	On non-Judicial Stamps.	Total.
		Rs.	Rs.	Rs.
1	2	3	4	5
1. Hissar ..	22	337	958	1,295
2. Rehtak ..	13	575	947	1,522
3. Gurgaon ..	21	481	662	1,143
4. Karnal ..	23	533	1,304	1,837
5. Ambala ..	66	915	2,130	3,045
6. Simla ..	4	133	505	638
7. Kangra ..	42	555	846	1,401
8. Hoshiarpur ..	59	1,145	3,540	4,685
9. Jullundur ..	81	1,294	5,399	6,693
10. Ludhiana ..	63	1,001	3,412	4,413
11. Ferozepore ..	88	1,083	3,325	4,408
12. Lahore ..	188	8,064	4,526	12,590
13. Amritsar ..	88	2,128	6,554	8,682
14. Gurdaspur ..	87	836	2,748	3,584
15. Sialkot ..	62	870	2,863	3,733
16. Gujranwala ..	57	546	2,419	2,965
17. Sheikhupura ..	57	446	1,675	2,121
18. Gujrat ..	66	541	1,931	2,472
19. Shahpur ..	51	711	3,037	3,748
20. Jhelum ..	64	496	1,281	1,777
21. Rawalpindi ..	48	1,573	2,691	4,264
22. Attock ..	59	394	1,347	1,741
23. Mianwali ..	28	439	764	1,203
24. Montgomery ..	49	717	1,792	2,509
25. Lyallpur ..	33	959	3,507	4,466
26. Jhang ..	44	438	1,354	1,792
27. Multan ..	44	970	3,562	4,532
28. Muzaffargarh ..	41	383	1,162	1,545
29. Dera Ghazi Khan ..	38	414	872	1,286
<b>Total 1940-41 ..</b>	<b>1,586</b>	<b>28,977</b>	<b>67,113</b>	<b>96,090</b>
<b>Total 1939-40 ..</b>	<b>1,603</b>	<b>28,991</b>	<b>71,468</b>	<b>1,00,459</b>

## 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, 1941.*

Districts.	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.
1. Hissar .. .. .	57	690	28	718
2. Rohtak .. .. .	76	1,305	23	315
3. Gurgaon .. .. .	84	1,205	12	980
4. Karnal .. .. .	125	1,777	15	487
5. Ambala .. .. .	104	1,763	16	228
6. Simla .. .. .	54	2,434	15	750
7. Kangra .. .. .	100	2,881	112	1,403
8. Hoshiarpur .. .. .	211	2,755	31	456
9. Jullundur .. .. .	80	973	7	128
10. Ludhiana .. .. .	191	3,753	37	1,029
11. Ferozepore .. .. .	329	5,804	319	4,935
12. Lahore .. .. .	415	8,555	224	9,155
13. Amritsar .. .. .	26	230	64	2,182
14. Gurdaspur .. .. .	188	2,879	61	1,498
15. Sialkot .. .. .	80	765	52	724
16. Gujranwala .. .. .	100	1,600	11	137
17. Sheikhpura .. .. .	72	1,158	17	272
18. Gujrat .. .. .	70	814	49	313
19. Shahpur .. .. .	80	847	39	334
20. Jhelum .. .. .	10	346	13	1,167
21. Rawalpindi .. .. .	172	2,176	29	383
22. Attock .. .. .	39	594	14	32
23. Mianwali .. .. .	85	618	21	624
24. Montgomery .. .. .	51	459	10	486
25. Lyallpur .. .. .	85	961	23	143
26. Jhang .. .. .	71	1,259	8	95
27. Multan .. .. .	83	1,672	17	492
28. Muzaffargarh .. .. .	39	891	12	113
29. Dera Ghazi Khan .. .. .	38	430	20	472
<b>Total</b> .. .. .	<b>3,115</b>	<b>51,574</b>	<b>1,299</b>	<b>30,051</b>

