

B.R.R. - No 127/82

REVIEW OF THE STAMP STATEMENTS OF WEST PUNJAB

FOR THE YEAR ENDING 31ST MARCH 1949

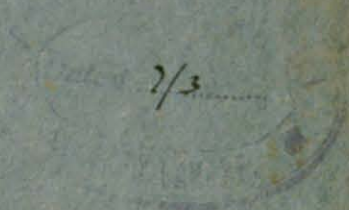
WEST PAKISTAN CIVIL SECRETARIAT
LIBRARY COPY
(To be returned to the Library when done with)

E17

1948-49



11509



7
49

Lahore

Printed by the Superintendent, Government Printing, Punjab

1950

Price : Rs. 1-2-0



Review of the Stamp Statements of West Punjab for the year ending 31st March 1949

Introductory—The printing of the annual Review of Stamp Statements was discontinued from the year 1942 on account of the imperative need for effecting all possible economy in the consumption of paper during war, and consequently this is the first Review which is being printed since the year 1941. It is also the first to be printed in West Punjab. The partitioning of the Punjab and the consequent mass migration of population from one side of the border to the other has adversely affected the stamp revenue of this new province. As the commercial and industrial business of the province is in its infancy, the twenty-five per cent increase in rates of duties under the Stamp Act, which were introduced with effect from the 1st June 1948 has not added substantially to the Stamp Revenue.

2. *Receipts*—The following comparative table indicates the difference in the figures of receipts under the Stamp and the Court fees Acts, during the year 1948-49 and the previous year :—

Head	RECEIPTS DURING		Increase+ or Decrease—
	1947-48	1948-49	
1	2	3	4
	Rs.	Rs.	Rs.
Stamp Act ..	21,23,052	18,13,952	—3,09,100
Court-fees Act ..	26,75,793	30,20,935	+3,45,142
Total	47,98,845	48,34,887	+36,042
<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".	8,88,039	9,31,861	+43,822
2. Amount transferable to head "XLVI—Miscellaneous (Provincial)—I—C—Miscellaneous Copying Agency Accounts on account of copying fees realized in court-fee stamps".	1,44,029	2,43,293	+99,264

Head	RECEIPTS DURING		Increase+ or Decrease—
	1947-48	1948-49	
1	2	3	4
	Rs.	Rs.	Rs.
<i>Deduct—conold</i>			
3. Amount transferable to head "XXI—Administration of Justice—Miscellaneous Fees and Fines—Judicial Record Room Receipts—District and Session Courts/Small Cause Court."	*8,496	35,000	+26,604
Total 1, 2 and 3 ..	10,40,564	12,10,154	+1,69,590
Net Receipts ..	37,58,281	36,24,733	-1,33,548

*Does not include figures before the 15th August 1947.

Column (4) of this table shows a net decrease of Rs. 1,33,548 in receipts under the Stamp and the Court-fees Acts, for the year 1948-49 as compared with those of the year 1947-48, after excluding payments on account of motor taxation and copying fees realized in court-fees stamps. This decrease is directly attributed to the large scale dislocation of business caused by communal disturbances of 1947 and to the fact that transactions in immovable properties have decreased in number. The price of landed property has also declined generally, and most of the non-Muslims, who formerly constituted the majority of business, banking and monied classes in most districts of this province, have migrated from West Punjab. The volume of civil litigation, which considerably decreased on account of the migration of these non-Muslims, has slightly increased during the year under review, due to an increase in civil litigation in connection with the allotment of evacuee property and the recovery of claims outstanding against evacuees.

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

Head	Increase + or Decrease—	Chief reasons
Rs.		
A—Non-Judicial—		
(i) Impressed Stamps ..	—4,49,475	(1) Slackness in business of im- movable property. (2) Decrease in the value of immovable property.
(ii) Hundis and Inland Bills of Exchange.	—1,620	Depression in money market.
(iii) Duty recovered under rules 8 and 11 of the Indian Stamp Rules, 1925.	+1,18,356	Increase in the number of sale deeds relating to Government waste or nazul lands, coupled with increase in the rates of duty.
(iv) Foreign Bill Stamps ..	+1,379	Increase in trade with foreign coun- tries.
(v) Revenue stamps ...	—510	Minor difference and calls for no remarks.
(vi) Share transfer stamps ..	—27,773	Decrease in the sale of shares by companies.
(vii) Stamps for Legal Practi- tioners' Licenses.	+9,984	Larger entolements of pleaders.
(viii) Notarial stamps ..	+447	As at (v) above.
(ix) Miscellaneous receipts ..	+40,201	Greater number of fines and pen- alties under the Stamp Act.
B.—Judicial—		
Sale of court-fee stamps --	+ 3,35,971	The increase of Rs. 3,35,971 in fact represents an increase of only Rs. 1,75,52, if the income from court-fee stamps sold for payment of motor taxation and copying fees be excluded. This increase is attributed to the corresponding increase in civil litigation during the year.

4. Charges—(a) 'Discount' allowed to stamp vendors on the sale of stamps has increased by Rs. 696 on account of increase in the sale of stamps.

(b) 'Refunds' show a decrease of Rs. 51,130 as compared with the figures of the previous year. This charge fluctuates from year to year.

(c) 'Cost of Stamps supplied from Central Stamp Store' has decreased by Rs. 457 due to supplies of stamps not having been regular.

5. *Stamp Audit Agency*—This agency continues to be helpful in the efficient administration of the Stamp and the Court-fees Acts. The salutary check exercised by the Stamp Auditors has kept presiding officers of courts and their subordinates more vigilant and the general public more careful in regard to the proper stamping of instruments. During this year, this agency was personally responsible for the discovery of deficiencies in stamp duties and court-fees amounting to Rs. 2,36,118. Out of the deficiencies pointed out by it, a sum of Rs. 10,570 has been recovered during the year.

Besides detecting deficiency in stamp revenue, the Stamp Auditors are also entrusted with the duty of auditing the accounts of the copying agencies of the districts in the province and the receipts from motor taxation and arms licence fees; they thus play an important part in controlling all matters relating to motor taxation, registration and copying agencies' accounts. The work of these Stamp Auditors has increased with the establishment of courts of the Custodian and Deputy Custodians of Evacuee Property and offices of the Rehabilitation Department.

6. *Probate Cases*—The High Court has been paying adequate attention to probate cases and has been regularly sending notices of applications filed for grant of probate or letters of administration as well as inventories and statements of final accounts submitted by the applicants. This has been helpful to Collectors of districts in verifying the valuation of the property involved and in recovering the deficiency on account of any undervaluation of the property.

7. *Prosecutions*—Three cases were lodged in the courts of the Attock district under the Stamp Act during the year and all of them ended in conviction. No prosecution was launched in any other district.

8. *General*—The decline in the Stamp Revenue of the province though disconcerting does not give cause for alarm. There is every indication that West Punjab, like the rest of Pakistan, is making rapid recovery from the dislocation of industry and business caused by partition, and as commerce improves so also will the Stamp Revenue of the province increase to reach new and higher levels.

MUHAMMAD ABDULLAH
Assistant Secretary to the
Financial Commissioners, West Punjab

STAMP STATEMENT I.

Abstract of Receipts and charges for the year ending 31st March 1949.

	Receipts	CHARGES						Net receipts.	INCOME DEVIDED FROM	
		Discount and Establishment for sale of stamps	Refunds.	Cost of stamps supplied from Central Stamp Store	Cost of general supervision	Other charges	Total		Probate and Letters of Administration	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.	18,13,952	31,382	24,784	367	..	12,849	69,382	17,44,570	41,320	2,726
Under the Court fees Act.	30,20,935	14,140	4,018	20	..	5,833	24,011	29,96,924	46	15,765
Total ..	*48,34,887	45,522	28,802	387	..	18,682	93,393	47,41,794	41,336	18,491
Total of previous year.	†47,98,845	44,826	79,932	844	..	3,901	1,29,503	46,60,342	3,220	29,104

*Includes Rs. 9,31,861, on account of motor taxation and Rs. 2,78,993, on account of copying-fees realized in court-fee stamps.

†Includes Rs. 8,88,039, on account of motor taxation and Rs. 1,52,525, on account of copying-fees realized in court-fee stamps.

STAMP STATEMENT III—CONCLUDED

Showing details of Receipts on account of Non-Judicial Stamps in West Punjab Districts for the year 1948-49

1	2	3	4	5	6	7	8	9	10	11
	Impressed Stamps	Hundi or Inland Bills of Exchange	Duty recovered under rules 8 and 11 of the Indian Stamp Rules 1925	Foreign Bill Stamps	Half annas, one annas, 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.
Attock	49,554	..	102	..	8,503	..	225	202	3,502	62,088
Mianwali	26,577	..	1	..	7,242	..	350	89	4,025	38,284
Montgomery ..	17,914	..	84,169	..	13,874	..	476	220	408	1,17,056
Lyallpur	67,519	..	6,900	..	23,322	..	1,000	361	5,989	1,05,094
Jhang	26,958	..	1,431	..	6,293	..	250	46	2,935	37,913
Multan	1,18,750	42	1,05,502	..	36,568	792	800	322	11,022	2,73,738
Muzaffargarh ..	25,214	..	12	..	5,485	..	225	142	126	31,204
Dera Ghazi Khan ..	14,025	54	26	..	5,797	..	200	134	1,360	21,596
Total	10,82,663	323	2,61,708	5,889	3,49,213	18,523	27,204	2,633	65,796	18,13,952
Total of the previous year 1947-48	15,32,138	1,943	1,43,352	4,510	3,49,723	46,295	17,220	2,186	25,595	21,23,052

STAMP STATEMENT IV

Arrangement for the vend of stamps in West Punjab Districts during the year ending 31st March 1949

1	Number of vendors	DISCOUNT ALLOWED TO VENDORS		
		On Judicial Stamps	On Non-Judicial Stamps	Total
		Rs.	Rs.	Rs.
Lahore ..	70	5,726	6,178	11,904
Sialkot ..	27	618	2,770	3,388
Gujranwala ..	29	454	1,896	2,350
Sheikhpura ..	12	286	831	1,117
Gujrat ..	38	329	1,637	1,966
Sargodha ..	22	565	1,807	2,372
Jhelum ..	39	339	1,778	2,117
Rawalpindi ..	28	1,585	3,360	4,945
Attock ..	24	403	1,890	2,293
Mianwali ..	12	984	289	1,273
Montgomery ..	19	526	762	1,282
Lyalpur ..	16	643	2,118	2,761
Jhang ..	20	255	926	1,181
Multan ..	23	1,039	3,550	4,589
Muzaffargarh ..	12	172	996	1,168
Dera Ghazi Khan ..	13	222	594	816
Total ..	406	14,140	31,382	45,522
Total of the previous year 1947-48	660	11,197	33,629	44,826

STAMP STATEMENT V

Insufficiently stamped or unstamped instruments on which duty and penalty were levied by Civil Courts and Collector in West Punjab districts during the year ending 31st March 1949.

	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.
Lahore ..	..	..	17	629
Sialkot ..	13	780	16	1,408
Gujranwala ..	58	3,838	..	..
Sheikhpura ..	..	..	..	..
Gujrat ..	25	7,780	70	330
Sargodha ..	279	3,380	..	..
Jhelum ..	4	14	4	89
Rawalpindi ..	5	49	14	1,993
Attock ..	8	234	..	..
Mianwali ..	56	3,441	18	580
Montgomery ..	8	50	2	136
Lyalpur ..	42	3,145	16	1,572
Jhang ..	27	1,460	106	1,276
Multan ..	7	3,417	57	285
Muzaffargarh ..	1	35	1	15
Dera Ghazi Khan ..	24	1,181	10	178
Total ..	557	28,794	331	8,491
Total of the previous year 1947-48.	193	3,753	77	3,997



