

B.R. 16717/1951

# REVIEW ON THE STAMP STATEMENTS OF THE PUNJAB

FOR THE YEAR 1949-50

E17  
(1949-50)

11507



**WEST PAKISTAN CIVIL SECRETARIAT  
LIBRARY COPY**

(To be returned to the Library when done with)

-17  
19-50

Lahore  
Printed by the Superintendent, Government Printing, Punjab  
1951  
Price : Re. 1-0-0



E17

## Review on the Stamp Statements of the Punjab for the year 1949-50

*Introductory*—This is the second review on the Annual Stamp Report for the year 1949-50 after the partition of the Punjab and shows a marked increase in stamp revenue as compared with the previous year 1948-49. The increase in revenue is chiefly due to improved commercial and industrial business, increased registration of conveyance deeds and civil litigation. As anticipated in the previous year the enhanced rates of stamp duty enforced with effect from the 1st June 1948, added substantially to the stamp revenue during the year under review.

2. *Receipts*—The following comparative table indicates the difference in the figures of receipts under the Stamp and Court-fees Acts, during the year 1949-50 and the previous year:—

Head	RECEIPTS DURING		Increase+ or Decrease—
	1948-49	1949-50	
1	2	3	4
	Rs.	Rs.	Rs.
Stamp Act .. .. .	18,13,952	20,28,316	+ 2,14,364
Court-fees Act .. .. .	30,20,935	38,70,002	+ 8,49,067
Total ..	48,34,887	58,98,318	+ 10,63,431
<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."	9,31,861	11,87,647	+ 2,55,786
(2) Amount transferable to head "XLVI—Miscellaneous (Pro- vincial)—I-C—Miscellaneous Copying Agency Accounts of copying fees realised in court-fee stamps".	2,43,293	3,03,802	- 60,509
(3) Amount transferable to head "XXI—Administration of Justice —Miscellaneous Fees and Fines— Judicial Record Room Receipts— District and Sessions Courts— Small Cause Courts".	35,000	39,378	+ 4,378
Total ..	12,10,154	15,30,827	+ 3,20,673

Head	RECEIPTS DURING		Increase + or Decrease —
	1948-49	1949-50	
1	2	3	4
	Rs.	Rs.	Rs.
Net Receipts ..	36,24,733	43,67,491	+7,42,758

Column (4) of this table shows a net increase of Rs. 7,42,758 in receipts under the Stamp and Court-Fees Acts for the year 1949-50 as compared with those of the year 1948-49 after excluding payments on account of Motor Taxation and Copying fees realised in Court-fees stamps.

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

Head	Increase + or Decrease —	Chief reasons
	Rs.	
<b>A—Non-Judicial—</b>		
(i) Impressed Stamps ..	+1,99,427	Increased registration of immovable property.
(ii) Hundi or Inland Bills of Exchange.	+346	Minor difference: Calls for no remarks.
(iii) Duty recovered under rules 8 and 11 of the Stamp Rules, 1925.	—35,014	Decrease in the number of sale deeds relating to Government waste or nazul lands.
(iv) Foreign Bill Stamps ..	+27,183	Increased trade with other countries.
(v) Revenue Stamps ..	+31,542	Fluctuating in nature.
(vi) Share Transfer Stamps ..	+5,285	Establishment of new companies and consequent rise in sale of shares.
(vii) Stamps for Legal Practitioners Licences.	+1,026	Larger enrolment of pleaders.
(viii) Notarial Stamps ..	—135	Minor difference: Calls for no remarks.
(ix) Miscellaneous receipts ..	—15,295	Subject to fluctuation.
<b>B—Judicial—</b>		
Sale of Court-fee Stamps ..	+8,56,881	Increase in civil litigation.

4. *Charges*—(a) 'Discount' allowed to stamp vendors on the sale of stamps has increased by Rs. 8,817 on account of increase in the sale of stamps.

(b) 'Refunds' show an increase of Rs. 49,959 as compared with the figures of the previous year. This charge fluctuates from year to year.

(c) Cost of stamps supplied from Central Stamp Stores has increased by Rs. 1,814 due to regular and increased supply.

5. *Stamp Audit Agency*—The Stamp Auditors continued to be helpful to the presiding officers of the Courts and Offices and their subordinates in the efficient administration of the Stamp and Court-fees Acts. Besides detecting deficient stamp duty, they are also entrusted with audit of the District Copying Agencies, Arms Licences and Motor Taxation accounts. The periodical audit of the offices and courts by them has in effect made the general public more conscious of the necessity of ensuring that the proper stamp duty has been paid on the instruments executed by them. During the year under review, the auditors were personally responsible for pointing out deficiencies in stamp duties and court-fees amounting to Rs. 1,15,931-9-3 of which a sum of Rs. 6,637-4-0 has been recovered up to the end of the financial year 1949-50.

The Stamp Auditors have instructions to take particular interest in the recovery of deficient stamp duty wherever they discover such shortages in the course of their audits, and to impress upon all presiding officers the importance of effecting prompt recovery.

6. *Probate cases*—The High Court has been prompt in sending notice of applications filed for grant of probate or letters of administration together with 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 of stamp duty on account of any undervaluation of the property. A deficiency of stamp duty amounting to Rs. 5,154 was recovered in one probate case during the year under review.

7. *Prosecutions*—No prosecutions under the Stamp and Court-fees Acts was made during the year.

8. *General*—The stamp revenue during the year under review was generally satisfactory. It is anticipated that this revenue will increase with the improvement of economic conditions and industrialisation of the province.

B. A. PERRY

*Assistant Secretary to the  
Financial Commissioners, Punjab*



## STAMP STATEMENT No. I

ABSTRACT OF RECEIPTS AND CHARGES FOR THE YEAR ENDING 31ST MARCH 1950

Act concerned	Receipts	Discount and establishment for sale of stamps	Refunds	CHARGES			Total	Net receipts	INCOME DERIVED FROM	
				Cost of stamps supplied from central stamp store	Cost of general supervision	Other charges			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 ..	20,28,316	36,443	67,654	1,303	..	8,138	1,13,539	19,14,777	60,447	2,628
Under the Court-fees Act ..	38,70,002	17,003	11,107	898	..	2,009	31,117	38,38,885	17,168	45,174
Total ..	58,98,318	53,446	78,761	2,201	..	10,147	1,44,656	57,53,662	77,615	47,802
Total of previous year 1948-49.	48,34,887	45,522	28,802	387	..	18,682	93,393	47,41,794	41,336	18,491

## STAMP STATEMENT No. II

SHOWING THE DETAILS OF RECEIPTS ON ACCOUNT OF JUDICIAL STAMPS IN THE PUNJAB  
FOR THE YEAR ENDING 31ST MARCH 1950

District	Sale of Court- fee stamps	Miscellaneous receipts	Total
1	2	3	4
	Rs.	Rs.	Rs.
Lahore .. .. .	15,06,122	535	15,06,657
Sialkot .. .. .	1,69,355	..	1,69,355
Gujranwala .. .. .	1,43,923	65	1,43,988
Sheikhupura .. .. .	1,00,605	..	1,00,605
Gujrat .. .. .	96,965	..	96,965
Shahpur .. .. .	1,76,609	877	1,77,486
Jhelum .. .. .	1,05,246	298	1,05,544
Rawalpindi .. .. .	4,75,101	..	4,75,101
Attock .. .. .	1,06,830	..	1,06,830
Mianwali .. .. .	71,456	344	71,800
Montgomery .. .. .	1,65,866	269	1,66,135
Lyalpur .. .. .	2,52,777	2,138	2,54,915
Jhang .. .. .	83,348	..	83,348
Multan .. .. .	3,21,471	..	3,21,471
Muzaffargarh .. .. .	41,781	17	41,798
Dera Ghazi Khan .. .. .	47,974	30	48,004
Total .. .. .	38,65,429	4,573	38,70,002
Total of the previous year 1948-49	30,08,548	12,387	30,20,935

STAMP STATEMENT No. III

SHOWING DETAILS OF RECEIPTS ON ACCOUNT OF NON-JUDICIAL STAMPS IN THE PUNJAB FOR THE YEAR 1949-50

District	Impressed stamps (a)	Hundi 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' licences (b)	Notarial stamps	Miscellaneous receipts (c)	Total
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lahore .. ..	3,24,326	169	54,210	32,891	1,22,837	19,762	20,553	434	..	5,75,182
Sialkot .. ..	92,070	39	..	..	22,872	..	125	..	4,692	1,19,798
Gujranwala ..	72,444	..	84	..	12,380	..	775	38	1,254	86,975
Sheikhupura ..	29,349	..	588	..	8,034	..	550	12	5,574	44,107
Gujrat .. ..	65,595	..	29	..	11,363	..	750	110	2,819	80,657
Shahpur .. ..	69,292	..	5,541	..	13,678	..	..	60	9,907	98,478
Jhelum .. ..	53,505	152	33	..	14,300	..	450	..	1,464	69,904
Rawalpindi ..	1,08,544	196	5,539	181	53,180	4,046	862	232	1,831	1,74,611
Attock .. ..	60,298	..	86	..	8,254	..	200	300	4,227	73,365
Mianwali .. ..	34,901	..	6	..	8,645	..	438	61	802	44,853
Montgomery ..	37,890	8	84,882	..	22,188	..	689	116	814	1,46,587



Lyallpur .. ..	98,504	..	7,463	..	27,130	..	1,025	368	4,626	1,39,116
Jhang .. ..	39,832	..	2,983	..	7,307	..	175	54	2,482	52,833
Multan ... ..	1,57,486	72	64,979	..	36,146	..	1,013	456	3,340	2,63,492
Muzaffargarh ..	22,217	..	32	..	7,790	..	300	48	4,242	34,630
Dera Ghazi Khan ..	15,837	33	248	..	4,651	..	325	208	2,427	23,729
<b>Total ..</b>	<b>12,82,090</b>	<b>669</b>	<b>2,26,694</b>	<b>33,072</b>	<b>3,80,755</b>	<b>23,808</b>	<b>28,230</b>	<b>2,497</b>	<b>50,501</b>	<b>20,28,316</b>
<b>Total of the previous year 1948-49.</b>	<b>10,82,663</b>	<b>323</b>	<b>2,61,708</b>	<b>5,889</b>	<b>3,49,213</b>	<b>18,523</b>	<b>27,204</b>	<b>2,632</b>	<b>65,796</b>	<b>18,13,952</b>

## STAMP STATEMENT No. IV

ARRANGEMENTS FOR THE VEND OF STAMPS IN THE PUNJAB DURING THE YEAR ENDING 31ST MARCH 1950

District	Number of vendors	DISCOUNT ALLOWED TO VENDORS		
		On judicial stamps	On non-judicial stamps (a)	Total
1	2	3	4	5
		Rs.	Rs.	Rs.
Lahore .. ..	97	6,942	6,230	13,172
Sialkot .. ..	26	665	3,402	4,067
Gujranwala .. ..	32	576	2,108	2,684
Sheikhupura .. ..	15	403	1,029	1,432
Gujrat .. ..	37	418	2,100	2,518
Shahpur .. ..	20	737	1,992	2,729
Jhelum .. ..	33	458	1,882	2,340
Rawalpindi .. ..	36	2,046	3,204	5,250
Attock .. ..	31	493	2,676	3,169
Mianwali .. ..	10	327	1,269	1,596
Montgomery .. ..	29	736	1,179	1,915
Lyalpur .. ..	16	1,098	2,624	3,722
Jhang .. ..	23	351	1,662	2,013
Multan .. ..	32	1,264	4,514	5,778
Muzaffargarh .. ..	13	285	920	1,205
Dera Ghazi Khan .. ..	13	204	545	749
Total .. ..	463	17,003	37,336	54,339
Total of the previous year 1948-49.	406	14,140	31,382	45,522

## STAMP STATEMENT No. 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 1950

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.
Lahore .. ..	45	..	41	2,891
Sialkot .. ..	158	2,109	43	1,358
Gujranwala .. ..	52	886	..	..
Sheikhpura .. ..	46	4,849	..	..
Gujrat .. ..	42	2,673	8	146
Shahpur .. ..	628	9,814	..	..
Jhelum .. ..	8	506	..	..
Rawalpindi .. ..	30	512	2	768
Attock .. ..	12	956	..	..
Mianwali .. ..	23	618	1	102
Montgomery .. ..	14	343	5	562
Lyalpur .. ..	46	3,072	20	1,536
Jhang .. ..	21	1,898	7	407
Multan .. ..	6	143	7	368
Muzaffargarh .. ..	..	..	..	..
Dera Ghazi Khan .. ..	49	2,386	4	41
Total .. ..	1,180	30,765	138	8,179
Total of the previous year 1948-49	557	28,794	331	8,491

