

B.R.R. No. 147/1955  
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REVIEW ON THE  
STAMP STATEMENTS OF THE PUNJAB

FOR THE YEAR 1950-51

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(1950-51)

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## Review on the Stamp Statements of the Punjab for the year 1950-51

*Receipts*—The following table compares the figures of receipts under the Stamp and Court fees Acts during 1950-51 with those of the previous year :—

Head	RECEIPTS DURING		Increase + or decrease—
	1949-50	1950-51	
1	2	3	4
	Rs.	Rs.	Rs.
Stamp Act .. .. .	20,28,316	24,00,461	+3,72,145
Court-fees Act .. .. .	38,70,002	43,82,661	+5,12,660
Total ..	58,98,318	67,83,123	+8,84,805
<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.	11,87,647	17,35,608	+5,47,961
(2) Amount transferable to head “XLVI—Miscellaneous (Provincial) I-C—Miscellaneous Copying Agency Accounts of copying fees realised in court-fee stamps”.	3,03,802	3,23,540	+19,738
(3) Amount transferable to head “XXI—Administration of Justice— Miscellaneous Fees and Fines— Judicial Record Room—Receipts— District and Sessions Courts— Small Cause Courts.	39,378	34,580	—4,798
Total ..	15,30,827	20,93,728	+5,62,901
Net Receipts ..	43,67,491	46,89,395	+3,21,904

Column (4) of this table shows a net increase of Rs. 3,21,904 in receipts under the Stamp and Court-fees Acts for the year 1950-51 as compared with the preceding year after excluding payments on account of Motor Taxation and Copying fees realised in court-fee stamps. This increase is attributed to increased sale of immovable property and civil litigation and enhancement in stamp duty on ‘Receipts’ from one anna to

two annas. The net increase in stamp revenue for the year under review is less than last year (Rs. 7,42,758) on account of the floods which affected various districts of the province.

2. The following are the 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 ..	+1,89,138	Increased sale of immovable property.
(ii) Hundi or inland Bills of Exchange.	+287	Minor difference.
(iii) Duty recovered under rules 8 and 11 of Stamp Rules, 1925.	—48,839	Decrease in the number of sale deeds relating to Crown lands.
(iv) Foreign Bill Stamps ..	—7,259	Fall in the monetary business in the market.
(v) Revenue Stamps ..	+2,27,967	Increase in stamp duty on 'Receipts'.
(vi) Share transfer stamps ..	+10,747	Rise in share business.
(vii) Stamp for Legal Practitioners	+4,807	Increase in the number of Advocates.
(viii) Notarial Stamps ..	+1,412	Increase in the number of documents authenticated by Notaries Public.
(ix) Miscellaneous ..	—6,346	Subject to fluctuation.
<b>B—Judicial—</b>		
Sale of Court-fee stamps ..	+13,67,608	Increase in civil litigation.

3. *Charges*—(a) 'Discount' allowed to stamp vendors on the sale of stamps has increased by Rs. 10,396 due to increase in income.

(b) 'Refunds' shows a decrease of Rs. 41,171 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. 1,246 due to high cost of manufacturing the stamps.

4. *Stamp Audit Agency*—The Stamp Auditors continue to do valuable work and were personally responsible for the recovery of Rs. 2,23,138 on account of deficient court-fees, stamp duty and penalty, of which a sum of Rs. 20,412 has been recovered during the year under review. Their activities provide the necessary safeguard against the leakage of stamp revenue.

5. *Prosecutions*—Five prosecutions were lodged under the Stamp Act in the Gujrat district resulting in the recovery of Rs. 73 from the parties concerned.

6. *Pauper Suits*—Heavy arrears on account of stamp dues in pauper suits are outstanding in the Lahore, Multan, Lyallpur and Montgomery districts. The Deputy Commissioners concerned will be directed to take effective steps to recover these arrears.

7. *General*—The stamp revenue was generally satisfactory during the year under review. It is expected that this revenue will increase with the improvement of economic conditions, the resettlement and rehabilitation of refugees and industrialization 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 1951.

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	24,00,461	43,770	28,174	2,656	..	1,655	76,255	23,24,206	..	2,724
Under the Court-fees Act.	43,82,562	50,072	9,416	791	..	2,024	32,303	43,50,359	23,670	41,498
Total ..	67,83,123	63,842	37,590	3,447	..	3,679	1,08,558	6,65,74,565	23,670	44,222
Total of previous year 1949-50.	58,98,318	53,446	78,761	2,201	..	10,147	1,44,656	57,53,661	77,615	47,802

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## STAMP STATEMENT No. II

SHOWING THE DETAILS OF RECEIPTS ON ACCOUNT OF JUDICIAL STAMPS  
IN THE PUNJAB FOR THE YEAR ENDING 31st MARCH 1951.

District			Sale of Court- fee stamps	Miscellaneous receipts	Total.
1			2	3	4
			Rs.	Rs.	Rs.
Lahore	..	..	16,54,021	552	16,54,573
Sialkot	..	..	1,58,174	221	1,58,395
Gujranwala	..	..	1,40,741	181	1,40,922
Sheikhupura	..	..	96,189	..	96,189
Gujrat	..	..	1,29,155	174	1,29,329
Shahpur	..	..	2,16,077	558	2,16,635
Jhelum	..	..	1,12,624	185	1,12,809
Rawalpindi	..	..	6,05,837	..	6,05,837
Attock	..	..	1,09,174	..	1,09,174
Mianwali	..	..	83,316	351	83,667
Montgomery	..	..	2,23,034	82	2,23,116
Lyallpur	..	..	2,93,532	4,114	2,97,646
Jhang	..	..	96,318	..	96,318
Multan	..	..	3,53,481	..	3,53,481
Muzaffargarh	..	..	54,836	75	54,911
Dera Gnazi Khan	..	..	49,647	13	49,660
Total			43,76,156	6,506	43,82,662
Total of the previous year 1949-50			30,08,548	12,387	30,20,955

## STAMP STATEMENT No. III

SHOWING DETAILS OF RECEIPTS ON ACCOUNT OF NON-JUDICIAL STAMPS IN THE PUNJAB FOR THE YEAR 1950-51.

District	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 anna, one anna, two annas and four annas revenue stamps.	Share transfer stamps	Stamps for Legal Practitioners' Licences	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.
Lahore .. ..	3,99,099	820	60,515	25,627	1,98,965	27,494	23,775	1,770	5,735	7,43,800
Sialkot .. ..	84,415	12	80	..	39,243	..	87	..	6,124	1,29,961
Gujranwala ..	82,845	..	116	..	14,202	..	825	36	2,046	1,00,070
Sbeikhupura ..	31,436	..	85	..	11,597	..	425	18	1,188	44,749
Gujrat .. ..	75,747	..	127	..	17,610	..	950	84	3,193	97,711
Shahpur .. ..	73,563	..	13,396	..	23,836	..	625	150	6,150	1,17,720
Jhelum .. ..	56,951	154	21	..	19,124	..	499	..	1,435	78,194
Rawalpindi ..	1,14,454	..	3,610	586	89,820	6,474	925	190	1,599	2,17,658
Attock .. ..	69,554	..	15	..	15,475	..	225	196	6,029	91,494



Mianwali .. ..	39,176	..	..	..	13,100	..	388	96	1,125	53,886
Montgomery .. ..	50,710	..	51,738	..	34,664	..	800	172	1,809	1,39,893
Lyallpur .. ..	1,28,637	..	3,919	..	44,001	..	1,055	338	3,036	1,80,981
Jhang .. ..	53,484	..	1,934	..	10,122	..	275	48	1,347	67,210
Multan .. ..	1,61,931	..	42,104	..	57,878	587	1,538	607	1,957	2,66,602
Muzaffargarh .. ..	30,974	..	82	..	10,344	..	275	36	871	42,582
Dera Ghazi Khan .. ..	18,242	..	112	..	8,541	..	375	168	511	27,949
<b>Total .. ..</b>	<b>14,71,228</b>	<b>986</b>	<b>1,77,855</b>	<b>26,213</b>	<b>6,08,522</b>	<b>34,555</b>	<b>33,037</b>	<b>3,909</b>	<b>44,155</b>	<b>24,00,460</b>
<b>Total of the previous year 1949-50.</b>	<b>12,82,090</b>	<b>699</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>

## STAMP STATEMENT No. IV

ARRANGEMENTS FOR THE VEND OF STAMPS IN THE PUNJAB DURING THE YEAR ENDING 31st MARCH 1951

## DISCOUNT ALLOWED TO VENDORS

District	Number of vendors	On judicial stamps	On non-judicial stamps (a)	Total
I	2	3	4	5
		Rs.	Rs.	Rs.
Lahore ..	99	7,717	9,110	16,827
Sialkot ..	23	380	3,524	3,904
Gujranwala ..	35	576	2,446	3,022
Sheikhupura ..	25	383	1,03	1,426
Gujrat ..	39	514	..	2,849
Shahpur ..	21	912	2,530	3,442
Jhelum ..	32	478	2,074	2,552
Rawalpindi ..	43	2,693	3,576	6,269
Attock ..	30	477	2,438	2,915
Mianwali ..	10	368	1,475	1,843
Montgomery ..	29	1,939	849	2,788
Lyalpur ..	20	1,321	3,550	4,871
Jhang ..	22	387	1,539	1,926
Multan ..	33	1,425	5,094	6,519
Muzaffargarh ..	12	220	1,432	1,652
Dera Ghazi Khan ..	14	265	772	1,037
Total ..	487	20,055	43,787	63,842
Total of the previous year 1949-50.	463	17,003	37,336	54,339

## STAMP STATEMENT No. V

INSUFFICIENTLY STAMPED OR UNSTAMPED INSTRUMENTS IN WHICH DUTY AND PENALTY WERE LEVIED BY CIVIL COURTS AND COLLECTORS IN THE PUNJAB DURING THE YEAR ENDING 31st MARCH 1951

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.		Ps.
Lahore ..	818	..	56	2,554
Sialkot ..	165	2,703	57	3,411
Gujranwala ..	70	2,244	..	..
Sheikhupura ..	..	..	4	1,192
Gujrat ..	52	3,102	5	73
Shahpur ..	17	1,136	5	325
Jhelum ..	22	610	..	..
Rawalpindi ..	4	138	2	149
Attock ..	10	308	24	4,731
Mianwali ..	12	478	3	648
Montgomery ..	17	552	5	328
Lyalpur ..	41	2,024	20	1,012
Jhang ..	19	509	10	720
Multan ..	24	687	9	287
Muzaffargarh ..	..	..	..	..
Dera Ghazi Khan ..	2	22	2	143
Total ..	1,273	14,513	202	15,573
Total of the previous year, 1949-50	1,180	30,765	138	8,179

