

Bk No 707/54

# REVIEW ON THE STAMP STATEMENTS OF THE PUNJAB

FOR THE YEAR 1952-53

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1952-53



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## REVIEW ON THE STAMP STATEMENTS OF THE PUNJAB FOR THE YEAR 1952-53

*Receipts*—The receipts under the Stamp Act and the Court Fees Act during 1952-53, compared with those of the preceding year are shown in the table below:—

Head	RECEIPTS DURING		Increase (+) or Decrease (—)
	1951-52	1952-53	
1	2	3	4
	Rs.	Rs.	Rs.
Stamp Act .. .. .	30,70,002	35,23,639	+ 4,53,637
Court Fees Act .. .. .	45,76,133	48,28,090	+ 2,51,957
Total .. .. .	<b>76,46,135</b>	<b>83,51,729</b>	<b>+ 7,05,594</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".	17,20,051	22,31,264	+ 5,11,213
(2) Amount transferable to head "XLVI— Miscellaneous (Provincial) I. C.— Miscellaneous Copying Agency Ac- counts of Copying fees realised in Court Fee Stamps".	3,55,650	3,70,275	+ 14,625
(3) Amount transferable to head "XXI— Administration of Justice—Miscellane- ous Fees and Fines—Judicial Records Room Receipts—District and Sessions Courts—Small Cause Courts.	40,720	41,987	+ 1,217
Total .. .. .	21,16,421	26,43,476	+ 5,27,055
Net receipts .. .. .	55,29,714	57,08,253	+ 1,78,539

As would appear from the figures shown in column 4 above, there was a net increase of Rs. 1,78,539 in receipts under the Stamp Act and the Court Fees Act during the year under review. This increase is mainly due to an increase in transactions of immovable property and a corresponding increase in civil and criminal litigation.

2. The important fluctuations in receipts on account of the sale of judicial and non-judicial stamps is recorded below:—

Head	Increase (+) or Decrease (—)	Chief reasons
1	2	3
A—NON-JUDICIAL		
(i) Impressed stamps ..	+4,06,956	Increase is due to the larger number of transactions of immovable property.
(ii) Hundis or inland bills of exchange.	—1,106	Due to depression in trade.
(iii) Duty recovered under rules 8 and 11 of the Stamp Rules, 1925.	—11,387	The decrease is due to a smaller number of documents stamped in Financial Commissioners' Office.
(iv) Foreign Bill Stamps ..	—3,526	Due to depression in trade.
(v) Revenue Stamps ..	—972	Minor decrease.
(vi) Share transfer stamps ..	—4,838	Due to fall in share business.
(vii) Stamps for Legal Practitioners.	+10,022	Due to increase in the number of Legal Practitioners.
(viii) Notarial stamps ..	+1,927	Small increase.
(ix) Miscellaneous receipts ..	+4,660	The increase is due to the stamp duty and penalty recovered on unstamped or insufficiently stamped documents.
B—JUDICIAL		
Sale of Court Fee Stamps ..	+2,56,093	Increase in civil and criminal litigation.

3. (a) *Charges*—As compared with last year there has been an increase of Rs. 8,662 in the amount of discount allowed to stamp vendors on the sale of stamps. This is due to the increased sale of judicial and non-judicial stamps during the year under review.

(b) *Refunds*—There has been a negligible increase of Rs. 69 under this item which is of a fluctuating nature.

(c) *Cost of stamps supplied from the Central Stamp Stores, Karachi*—An increase of Rs. 3,396 is registered under this head which is due to the larger number of stamps sold during the year under review.

4. *Stamp Audit Agency*—The Stamp Auditors have been more energetic and thorough in their inspections. During the course of the year they detected deficiencies of Court Fee Stamp duty and penalty amounting to Rs. 1,79,835 of which a sum of Rs. 44,555 has been recovered.

5. *Prosecutions*—There was no prosecution under the Stamp Act. Only six licences of Stamp Vendors (four in the Rawalpindi district and two in the Jhelum district) were cancelled on account of breach of the conditions of licence.

6. *Pauper Suits*—As before, heavy arrears of stamp dues in pauper suits continue to be outstanding in the Lahore, Sialkot, Gujranwala, Rawalpindi, Montgomery, Lyallpur and Multan districts. The Deputy Commissioners of these districts have been directed by their respective Commissioners to pay special attention to this work and to clear the arrears as early as possible.

*General*—In spite of the general slump in trade there was a steady increase in Stamp Revenue. With the return of normal conditions and the much desired expansion of industry within the province, the income is expected to increase appreciably.

B. A. PERRY,

*Assistant Secretary to the Financial Commissioners,  
Punjab.*



# STAMP STATEMENT I

ABSTRACT OF RECEIPTS AND CHARGES FOR THE YEAR ENDING 31st MARCH, 1953

Act concerned	Receipts	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	Rate 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	35,23,639	58,346	38,178	4,420	..	1,768	1,05,719	27,37,893	..	..
Under the Court Fees Act.	48,28,090	11,438	9,075	608	..	943	28,370	47,95,619	10,351	30,150
Total ..	83,51,729	69,784	47,253	5,028	..	2,711	1,34,089	75,33,512	10,351	30,150
Total of previous years.	76,46,135	64,373	47,184	1,632	..	2,939	1,26,128	75,20,007	38,214	28,451

## STAMP STATEMENT No. II

SHOWING THE DETAILS OF RECEIPTS ON ACCOUNT OF JUDICIAL STAMPS  
IN THE PUNJAB FOR THE YEAR ENDING 31st MARCH 1953

District	Sale of Court-fee Stamps	Miscellan- eous receipts	Total
1	2	3	4
	Rs.	Rs.	Rs.
Lahore .. .. .	17,01,128	3,289	17,04,417
Sialkot .. .. .	1,84,312	974	1,85,286
Gujranwala .. .. .	1,76,902	167	1,71,221
Sheikhupura .. .. .	1,26,902	..	1,26,902
Gujrat .. .. .	1,36,458	437	1,36,895
Shahpur .. .. .	2,68,570	1	2,68,571
Jhelum .. .. .	1,02,266	..	1,02,266
Rawalpindi .. .. .	8,88,908	..	8,88,908
Attock .. .. .	1,12,114	..	1,12,114
Mianwali .. .. .	90,056	173	90,229
Montgomery .. .. .	2,34,881	..	2,34,881
Lyallpur .. .. .	2,62,861	1,942	2,64,803
Jhang .. .. .	1,27,363	..	1,27,363
Multan .. .. .	4,61,811	..	4,61,811
Muzaffargarh .. .. .	69,077	..	69,077
Dera Ghazi Khan .. .. .	77,446	..	77,446
Total .. .. .	48,21,107	6,983	48,28,090
Total of the previous year 1951-52 .. .. .	45,65,014	11,119	45,76,133

## STAMP STATEMENT III

SHOWING DETAILS OF RECEIPTS ON ACCOUNT OF NON-JUDICIAL STAMPS IN THE PUNJAB FOR THE YEAR 1952-53

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 Practitioner's licences (b)	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 .. .. .	4,30,720	387	1,27,527	1,73,391	3,03,200	9,643	34,012	897	10,795	9,34,572
Sialkot .. .. .	1,37,761	20	184	..	39,599	..	50	58	6,500	1,84,172
Gujranwala .. .. .	1,24,660	..	18	..	29,623	..	1,125	127	3,245	1,58,798
Sheikhupura .. .. .	54,745	..	488	..	17,640	..	..	6	3,924	76,804
Gujrat .. .. .	1,24,561	..	252	..	25,591	..	625	96	1,259	1,52,384



Shahpur	..	..	1,36,212	..	14,348	..	37,397	..	923	326	5,223	1,94,429
Jhelum	..	..	86,724	..	1,164	..	31,630	..	585	130	4,337	1,24,570
Rawalpindi	..	..	2,00,302	..	171	47	1,34,340	2,035	809	382	5,044	3,43,130
Attock	..	..	69,321	..	33	..	21,735	..	325	366	6,375	98,155
Mianwali	..	..	75,771	..	..	..	20,210	..	400	187	667	97,235
Montgomery	..	..	87,669	..	45,638	..	51,700	..	1,000	544	2,080	1,88,631
Lyalpur	..	..	1,83,902	..	58,989	..	83,530	21	1,437	1,470	4,675	3,34,024
Jhang	..	..	74,109	..	6,538	..	15,526	..	475	75	2,777	99,500
Multan	..	..	2,62,005	..	26,948	..	84,579	1,390	1,313	1,280	2,340	3,79,855
Muzaffargarh	..	..	1,00,090	..	62	..	13,068	..	175	348	1,027	1,14,770
Dera Ghazi Khan	..	..	24,686	12	482	..	15,130	..	425	193	1,682	42,610
Total	..	..	21,73,238	419	2,82,842	17,438	8,74,498	13,089	43,679	6,485	59,950	35,23,639
Total of the previous year	..	..	17,66,282	1,525	2,94,229	20,964	8,75,470	17,927	33,657	4,558	55,290	30,70,002

## STAMP STATEMENT No. IV.

ARRANGEMENTS FOR THE VEND OF STAMPS IN THE PUNJAB DURING THE YEAR ENDING 31st MARCH 1953

District	DISCOUNT ALLOWED TO VENDORS			
	Number of vendors	On Judicial Stamps	On Non-judicial Stamps	Total
1	2	3	4	5
		Rs.	Rs.	Rs.
Lahore .. ..	115	8,276	11,580	19,856
Sialkot .. ..	15	693	4,327	5,020
Gujranwala .. ..	28	778	3,383	4,161
Sheikhupura .. ..	33	611	1,569	2,180
Gujrat .. ..	36	3,157	558	3,715
Shahpur .. ..	23	1,275	3,511	4,786
Jhelum .. ..	38	456	3,077	3,533
Rawalpindi .. ..	40	3,039	4,880	7,919
Attock .. ..	38	571	2,958	3,529
Mianwali .. ..	10	395	2,407	2,802
Montgomery .. ..	32	1,009	2,562	3,571
Lyalpur .. ..	20	1,056	4,008	5,064
Jhang .. ..	16	462	2,038	2,500
Multan .. ..	31	1,871	6,986	8,857
Muzaffargarh .. ..	12	295	3,624	3,919
Dera Ghazi Khan .. ..	15	375	1,248	1,623
Total .. ..	502	24,319	58,716	83,035
Total of the previous year 1951-52.	493	22,023	52,350	74,373

## 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 1953.

District	By COURTS OR PERSONS RECEIVING EVIDENCE UNDER SECTION 35 OF ACT II OF 1899		By COLLECTORS UNDER SECTIONS 32, 37, 40 AND 41, 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 .. ..	40	999	67	3,203
Sialkot .. ..	132	7,116	41	485
Gujranwala .. ..	10	3,203	13	71
Sheikhupura .. ..	..	..	4	49
Gujrat .. ..	13	389	10	845
Shahpur .. ..	45	982	135	4,098
Jhelum .. ..	17	1,069	17	394
Rawalpindi .. ..	16	148	19	926
Attock .. ..	26	626	7	2,073
Mianwali .. ..	45	573	1	93
Montgomery .. ..	5	100	32	735
Lyalpur .. ..	14	888	15	2,350
Jhang .. ..	26	624	6	1,983
Multan .. ..	34	1,612	..	..
Muzaffargarh .. ..	25	973	..	..
Dera Ghazi Khan .. ..	2	118	3	37
<b>Total .. ..</b>	<b>450</b>	<b>19,420</b>	<b>370</b>	<b>17,342</b>
<b>Total of the previous year, 1951-52.</b>	<b>557</b>	<b>24,385</b>	<b>342</b>	<b>24,251</b>

