

BRK 513

REVIEW ON THE STAMP STATEMENTS OF THE PUNJAB

FOR THE YEAR 1953-54

E17

1953-54

copy 4

11522



**WEST PAKISTAN CIVIL SECRETARIAT
LIBRARY COPY**

(To be returned to the Library when done with)

-17

53-54

Lahore

Printed by the Superintendent, Government Printing, Punjab

1955

Price : Re. 0-4-0



REVIEW ON THE STAMP STATEMENTS OF THE PUNJAB FOR THE YEAR 1953-54.

Receipts—The receipts under the Stamp Act and the Court Fees Act during 1953-54 are compared with those of the year 1952-53 in the following table :—

Head	RECEIPTS DURING		Increase (+) or Decrease (—)
	1952-53	1953-54	
1	2	3	4
	Rs.	Rs.	Rs.
Stamp Act	35,23,639	38,00,891	+2,77,252
Court Fees Act	48,28,090	55,83,069	+7,54,979
Total	83,51,729	93,83,960	+10,32,231
<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".	22,31,264	28,51,777	+6,20,513
(2) Amount transferable to head "XLVI— Miscellaneous (Provincial) I. C.— Miscellaneous Copying Agency Ac- counts of Copying fees realized in Court Fee Stamps".	3,70,275	4,15,851	+45,576
(3) Amount transferable to head "XXI— Administration of Justice—Miscellane- ous Fees and Fines—Judicial Record Rooms Receipts—District and Sessions Courts—Small Cause Courts.	41,937	45,350	+3,413
Total	26,43,476	33,12,978	+6,69,502
Net receipts	57,08,253	60,70,982	+3,62,729

It will be observed from the figures given in column 4 above that there was a net increase of Rs. 3,62,729 in the receipts under the two Acts during the year under review. This is attributed mainly to an increase in immovable property transactions, registration of documents, stamping of applications for re-allotment of factories owned by evacuees and a corresponding increase in civil and criminal litigation.

2. The following is a comparative statement showing important fluctuations in the sale of Judicial and Non-Judicial stamps during the previous financial year and the year under review:—

Head	Increase (+) or Decrease (-)	Chief reasons
1	2	3
Rs.		
A—NON-JUDICIAL		
(i) Impressed stamps ..	+3,00,259	Increase is due to a greater number of trad and immovable property transactions, etc.
(ii) Hundis or inland bills of exchange	+437	It is a small increase and does not call for any explanation.
(iii) Duty recovered under rules 8 and 11 of the Stamp Rules, 1925	-97,812	It is due to the heavy decrease in the number of documents stamped in the Financial Commission's Office.
(iv) Foreign Bill Stamps ..	-6,470	The decrease is due to the slump in trade with foreign countries.
(v) Revenue Stamps ..	+96,526	This appreciable increase is due to the growing tendency of the public to draw stamped receipts for all minor and even ordinary transactions which previously were concluded orally.
(vi) Share transfer stamps ..	+20,870	The increase is due to expansion in the large scale industry and the consequential increase of share business of the limited companies.
(vii) Stamps for Legal Practitioners	+9,899	Due to the corresponding increase in the number of Legal Practitioners.
(viii) Notarial stamps ..	+4,654	Small increase.
(ix) Miscellaneous receipts ..	+899	Minor increase.
B—JUDICIAL		
Sale of Court Fee Stamps	+7,54,979	Due to abnormal increase in civil and criminal litigation and miscellaneous petitions.

3. (a) *Charges*—As compared with the last year there was an increase of Rs. 6,130 in the discount allowed to Stamp Vendors on the sale of Judicial and Non-Judicial stamps. This in itself is an indication of the increased sales during the year under review.

(b) *Refunds*—A decrease of Rs. 4,528 was registered under this item. This was due to a corresponding decrease in the number of claims tendered by the public.

(c) *Cost of stamps supplied from the Central Stamp Stores.*—

There was an increase of Rs. 986 on this account due to the greater consumption of stamps.

4. *Stamp Audit Agency*—The Stamp Auditors continued to be vigilant in their inspections and succeeded in discovering deficiencies in stamp duty amounting to Rs. 2,02,807 as compared with Rs. 1,79,835 in the preceding year. Recoveries in this behalf amounted to Rs. 24,988 only which is poor.

5. *Prosecution*—There was no prosecution under the Stamp Act. In the Sialkot district the licence of one Stamp Vendor was cancelled because of the inconvenience caused to the public due to his frequent absence. An enquiry is also being held against another stamp vendor for committing certain irregularities. In all other districts the stamp vendors were found to have worked satisfactorily.

6. *Pauper Suits*—The arrears of stamp dues in pauper suits continued to be heavy in Lahore, Sialkot, Gujranwala, Multan, Lyallpur, Montgomery districts. The arrears in Rawalpindi, Mianwali, and Attock districts, though not large, are reported to be increasing. It is regretted that no serious effort has been made by the Deputy Commissioners concerned to reduce these arrears. It is however encouraging to note that the respective Commissioners are taking a special interest in the matter.

General—The increase of Rs. 3,62,729 in the net receipts during the year under review represents a satisfactory addition to provincial revenues.

B. A. PERRY

*Assistant Secretary to the Financial Commissioners,
Punjab.*

STAMP STATEMENT I.

ABSTRACT OF RECEIPTS AND CHARGES FOR THE YEAE ENDING 31ST MARCH, 1954.

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.	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	38,00,891	57,506	34,482	4,989	..	2,356	99,333	37,01,558	..	1,562
Under the Court Fees Act.	55,83,069	18,408	8,243	1,025	..	1,044	28,720	55,54,349	32,867	23,853
Total ..	93,83,960	75,914	42,725	6,014	..	3,400	1,28,053	92,55,907	32,867	25,415
Total of previous years.	83,51,729	69,784	47,253	5,028	..	2,711	1,34,089	75,33,512	10,351	30,150

STAMP STATEMENT II

SHOWING THE DETAILS OF RECEIPTS ON ACCOUNT OF JUDICIAL STAMPS
IN THE PUNJAB FOR THE YEAR ENDING 31st MARCH 1954

District	Sale of Court-fee stamps	Miscellan- eous receipts	Total
1	2	3	4
	Rs.	Rs.	Rs.
Lahore ..	21,47,766	2,627	21,50,393
Sialkot ..	2,11,689	427	2,12,116
Gujranwala ..	2,16,477	1,023	2,17,500
Sheikhupura ..	1,57,061	..	1,57,061
Gujrat ..	1,61,663	60	1,61,723
Shahpur ..	2,87,828	201	2,88,029
Jhelum ..	1,07,667	1	1,07,668
Rawalpindi ..	6,78,689	85	6,78,774
Attock ..	1,25,904	..	1,25,904
Mianwali ..	1,09,478	9	1,09,487
Montgomery ..	2,37,613	222	2,37,835
Lyallpur ..	3,23,640	3,655	3,27,295
Jhang ..	1,28,634	76	1,28,710
Multan ..	4,92,060	..	4,92,060
Muzaffargarh ..	93,702	..	93,702
Dera Ghazi Khan ..	94,812	..	94,812
Total ..	55,74,683	8,386	55,83,069
Total of previous year 1952-53 ..	48,21,107	6,983	48,28,090

STAMP STATEMENT III

SHOWING DETAILS OF RECEIPTS ON ACCOUNT OF NON JUDICIAL STAMPS IN THE PUNJAB FOR THE YEAR 1953-54

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 licenses (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 ..	5,36,726	710	87,166	10,998	3,13,920	31,211	40,675	1,208	7,910	10,30,494
Sialkot ..	1,81,861	146	394	..	48,328	..	1,525	..	3,173	2,35,427
Jujranwala ..	1,59,256	..	1,165	..	32,907	..	1,038	273	4,391	1,99,030
Sheikhupura ..	78,066	..	..	..	19,016	..	475	12	4,136	1,01,705
Gujrat ..	1,24,527	..	5,841	..	24,307	..	875	164	2,705	1,58,419

Shakpur	..	1,49,367	..	10,069	..	41,246	..	1,063	566	8,261	2,10,572
Jhelum	..	84,696	..	335	..	32,750	..	725	183	4,847	1,23,536
Rawalpindi	..	1,75,995	..	6,602	..	1,26,340	2,708	875	496	5,614	3,18,630
Attock	..	1,01,793	..	34	..	26,230	..	500	440	3,306	1,32,303
Mianwali	..	70,333	..	..	..	23,070	..	425	151	895	94,874
Montgomery	..	84,611	..	29,082	..	50,698	..	1,100	1,539	2,363	1,69,393
Lyalpur	..	1,89,196	..	19,051	..	95,178	..	1,750	2,775	3,700	3,11,650
Jhang	..	75,006	..	2,069	..	17,248	..	525	123	1,418	96,389
Multan	..	3,18,627	..	22,440	..	86,158	40	1,513	2,183	5,574	4,36,544
Muzaffargarh	..	1,13,647	..	738	..	18,271	..	150	540	91	1,33,437
Dera Ghazi Khan	..	29,790	..	35	..	15,357	..	355	486	2,465	48,488
Total	..	24,73,497	856	1,85,030	10,968	9,71,024	33,959	53,569	11,139	60,849	38,00,891
Total of previous year 1952-53.		21,73,238	419	2,82,842	17,438	8,74,498	13,089	43,679	6,485	59,950	35,23,639

STAMP STATEMENT IV

ARRANGEMENT FOR THE VENDOR OF STAMPS IN THE PUNJAB DURING THE YEAR ENDING 31st MARCH, 1954.

District	DISCOUNT ALLOWED TO VENDORS			
	Number of vendors.	On judicial stamps.	On non-judicial stamps (a)	Total.
	1	2	3	4
		Rs.	Rs.	
Lahore	112	10,093	10,603	20,696
Sialkot	22	861	5,547	6,408
Gujranwala	27	966	3,956	4,922
Sheikhupura	35	724	1,909	2,633
Gujrat	38	3,662	702	4,364
Shahpur	24	3,751	1,455	5,206
Jhelum	36	491	3,067	3,558
Rawalpindi	40	2,987	4,756	7,743
Attock	38	571	2,958	3,529
Mianwali	14	2,448	307	2,755
Montgomery	27	1,083	2,569	3,652
Lyalpur	20	1,381	4,918	6,299
Jhang	16	404	1,832	2,236
Multan	31	1,954	7,239	9,193
Muzaffargarh	15	404	4,205	4,609
Dera Ghazi Khan	18	455	1,483	1,938
Total.	513	32,235	57,506	89,741
Total of previous year 1952-53.	502	24,319	58,716	83,350

STAMP STATEMENT V.

IN SUFFICIENTLY 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 1954.

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	30	432	106	7,071
Sialkot	98	2,786	52	365
Gujranwala	52	3,399	9	1,082
Sheikhupura .. ..	..	..	8	183
Gujrat	25	1,158	11	255
Shahpur	63	1,897	152	5,715
Jhelum	10	911	5	303
Rawalpindi .. ..	..	469	34	2,384
Attock	26	626	7	2,073
Mianwali	29	404	14	455
Montgomery	12	2,885	1	8
Lyallpur	10	630	25	3,070
Jhang	18	373	5	771
Multan	103	5,032	..	..
Muzaffargarh	30	730	..	..
Dera Ghazi Khan .. ..	..	..	3	423
Total ..	506	21,737	432	24,158
Total of previous year, 1952-53.	450	19,420	370	17,342

