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REVIEW

ON THE

STAMP STATEMENTS OF THE PUNJAB

FOR THE YEAR 1954-55

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**REVIEW ON THE STAMP STATEMENTS OF THE
PUNJAB FOR THE YEAR 1954-55**

Receipts—In the statement given below gross as well as net receipts under the Stamp and Court Fees Act are compared with those of the preceding year, 1953-54 :—

Head	RECEIPTS DURING		Increase (+) Decrease(—)
	1953-54	1954-55	
1	2	3	4
	Rs'	Rs.	Rs.
Stamp Act	38,00,891	48,44,029	+10,43,138
Court Fees Act	55,83,069	61,74,438	+5,91,369
Total	93,83,960	1,10,18,467	+ 16,34,507
<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".	28,51,777	19,75,653	—8,76,124
(2) Amount transferable to head "XLVI— Miscellaneous (Provincial)— I. C.— Miscellaneous Copying Agency Ac- counts of Copying Fees realised in Court Fee Stamps".	4,15,851	4,82,287	+66,436
(3) Amount transferable to head "XXI— Administration of Justice—Miscellane- ous Fees and Fines—Judicial Record Rooms Receipts—District and Ses- sions Courts—Small Cause Courts".	45,350	49,659	+4,309
Total	33,12,978	25,07,599	—8,05,379
Net receipts	60,70,982	85,10,868	+ 24,39,886

The totals given in column 4 above will show that as compared with the last year the gross receipts during the year under review exceeded by Rs. 16,34,507 and the net receipts exceeded by Rs. 24,39,886. The most remarkable feature is the abnormal increase in the net receipts, viz. Rs. 24,39,886 which is due to the fact that the sale of Court Fee Stamps under other heads of account which is ultimately refunded to the Departments concerned, fell short by Rs. 8,05,379 during the year. The reasons for the gross as well as net increase in receipts were large scale transactions of immovable property resulting in the execution of stamped deeds,

increase in the number of registered documents, and stamped applications for reallocation of evacuee factories and inspection of jamabandis, increased civil and criminal litigation and last but not the least industrial expansion.

2. Important fluctuations in the sale of judicial and non-judicial stamps, compared with the previous financial year, are shown in the following statement :—

Head	Increase (+) or Decrease (—)	Chief reasons
1	2	3
	Rs.	
A—NON-JUDICIAL		
(i) Impressed Stamps ..	+8,15,632	Increase is due to the large-scale trade and immovable property transactions.
(ii) Hundis or inland bills of exchange	+43	Negligible increase.
(iii) Duty recovered under rules 8 and 11 of the Stamp Rules, 1925.	+2,49,154	Increase is due to larger number of documents being stamped in the Financial Commissioners' Office.
(iv) Foreign Bill Stamp ..	+15,589	Increase is due to brisk trade with foreign countries.
(v) Revenue Stamps ..	+85,550	This appreciable increase is due to the fact that people are giving up the habit of concluding oral transactions and prefer to draw stamped receipts even in ordinary and small matters.
(vi) Share transfer stamps ..	—4,608	Decrease is due to slump in share transfer business.
(vii) Stamps for legal practitioners.	—8,426	Decrease is due to the reduction in the number of fresh practicing lawyers.
(viii) Notarial stamps	+2,321	Small increase.
(ix) Miscellaneous Receipts ..	+59,065	The abnormal increase is due to the efficient recovery of stamp duty and penalty on unstamped or under-stamped documents.
B—JUDICIAL		
Sale of Court Fee Stamps	+5,81,567	The increase is due to civil and criminal litigation and miscellaneous petitions from refugees in connection with allotment or reallocation of evacuee land and factories.

3. (a) *Charges*—During the year under report an increase of Rs. 26,990 was registered under the heading "Discount allowed to Stamp Vendors and the cost of Establishment". Evidently this is due to the increased sale of stamps.

(b) *Refunds*—As compared with the last year, there has been an increase of Rs. 16,812 under this item which is due to more claims being put in by the public.

(c) *Cost of stamps supplied from the Central Stamp Stores*—There is a decrease of Rs. 3,225 whereas the sale of stamps being greater, the cost thereof should have naturally exceeded that of the last year. The fact, however, is that the bills in this behalf were not received in time during the year under report and hence the position has been reversed.

4. *Stamp Audit Agency*—On the whole the work of the Stamp Auditors has been satisfactory and as a result of their thorough and careful inspections deficiencies in stamp duty amounting to Rs. 1,80,182 were detected by them. Out of this, a sum of Rs. 32,587 was recovered before the close of the year.

5. *Prosecution*—No prosecutions were filed under the Stamp Act. The following number of Stamp Vendors licences were cancelled :—

Sialkot	..	1
Attock	..	3
Dera Ghazi Khan	..	1

In the remaining districts the work of the stamp vendors was found satisfactory.

6. *Pauper suits*—The arrears of stamp duty in pauper suits are still heavy in Lahore, Gujranwala, Sialkot, Shahpur, Montgomery, Rawalpindi, Attock and Lyallpur. It is discouraging to note that whereas small recovery of these long outstanding arrears were made in the Lahore, Gujranwala, Sialkot, Montgomery, Attock and Lyallpur districts, no recoveries were made at all in the Shahpur, Rawalpindi and Multan districts. In the Lahore district, however, the arrears are reported to be mostly relating to non-Muslim evacuees. It is hoped that the respective Commissioners will give this matter their personal attention.

7. *General*—An increase of Rs. 24,39,886 in the net receipts was a substantial addition to the provincial revenues and it is hoped that income of this department will further increase in view of future development and increased industrialization of the province.

BULCHAND

Deputy Secretary, Settlement,
Board of Revenue West Pakistan.

STAMP STATEMENT I

ABSTRACT OF RECEIPTS AND CHARGES FOR THE YEAR ENDING 31st MARCH, 1955

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 certificate
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.	48,44,028-12-0	74,607-6-0	51,100	1,586-9-0	..	2,808	1,30,102	47,13,926	..	4,189
Under the Court Fees Act.	61,74,437-12-0	28,296-4-0	8,437-7-0	1,202	..	1,230-9-0	39,166-4-0	61,35,272	1,771	30,540-15-0
Total ..	1,10,18,466-8-0	1,02,903-10-0	59,537-7-0	2,788-9-0	..	4,037-10-0	1,69,268-4-0	1,08,49,198	1,771	34,729-15-0
of previous year	93,83,960	75,914	42,725	6,014	..	3,400	1,28,053	92,55,907	32,867	25,415

STAMP STATEMENT II

SHOWING THE DETAILS OF RECEIPTS ON ACCOUNT OF JUDICIAL STAMPS
IN THE PUNJAB FOR THE YEAR ENDING 31st MARCH, 1955

District	Sale of Court fee stamps	Miscellaneous receipts	Total
1	2	3	4
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Lahore	23,53,241	1,928	23,55,169
Sialkot	2,14,625	477	2,15,102
Gujranwala	2,50,408	240	2,50,648
Sheikhupura	1,71,393 12 0	..	1,71,393 12 0
Gujrat	1,66,407	470	1,66,877
Shahpur	3,19,312	231	3,19,543
Jhelum	92,654	78	9,732
Rawalpindi	7,17,396	..	7,17,396
Attock	1,20,706	..	1,20,706
Mianwali	1,26,929 4 0	373 8 0	1,27,302 12 0
Montgomery	2,94,345	602	2,94,947
Lyalpur	4,00,514	454	4,00,968
Jhang	1,53,115	..	1,53,115
Multan	5,68,266	..	5,68,266
Muzaffargarh	1,11,987	..	1,11,987
Dera Ghazi Khan	98,404	81	98,485
Total	61,59,702	4,934 8 0	61,64,636 8 0
Total of previous year	55,74,683	8,386	55,83,069

STAMP STATEMENT III

SHOWING DETAILS OF RECEIPTS ON ACCOUNT OF NON JUDICIAL STAMPS IN THE PUNJAB FOR THE YEAR 1954-55

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 (c)	Total
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Labore	8,11,721	788	1,92,453	9,024	3,29,872	21,617	30,895	1,326	4,438	14,02,134
Sialkot	2,28,790	103	212	..	50,500	..	1,500	..	7,731	2,88,836
Gujranwala	2,28,121	1	5,854	..	40,285	..	1,263	440	3,950	2,79,914
Sheikhupura	89,978-8-0	..	..	..	18,505	..	625	36	7,049-8-0	1,16,194
Gujrat	1,53,998	..	9,197	..	23,981	..	775	232	6,579	1,94,762

Shahpur	..	1,99,279	..	16,644	..	48,774	..	1,465	594	16,092	2,82,848
Jhelum	..	92,551	..	155	..	36,860	..	875	200	3,306	1,33,947
Rawalpindi	..	2,05,530	..	10,895	..	1,35,000	4,070	975	537	6,544	3,63,551
Attock	..	1,07,155	..	..	..	29,000	..	525	402	4,523	1,41,605
Mianwali	..	77,184-12-0	..	..	..	25,910	..	400	253	2,052	1,05,799-12-0
Montgomery	..	1,31,694	..	79,871	..	55,339	..	1,150	1,611	2,538	2,72,203
Lyalpur	..	2,94,188	..	58,798	..	1,19,039	..	1,863	3,667	12,234	4,89,789
Jhang	..	1,09,893	..	2,381	..	17,199	..	525	260	2,036	1,32,294
Multan	..	3,85,489	..	57,677	..	1,04,202	3,289	1,625	3,397	19,745	5,75,424
Muzaffargarh	..	1,30,911	..	18	..	82,108	..	150	424	2,539	1,56,150
Dera Ghazi Khan	..	42,646	7	29	17,533	..	375	532	81	18,557	79,760
Total	..	32,89,129-4-0	899	4,34,184	26,557	10,56,574	29,351	45,143	13,460	1,19,913-8-0	50,15,210-12-0
Total of previous year	..	2,47,3497	856	1,85,030	10,968	9,71,024	33,959	53,569	11,139	60,849	38,00,891

STAMP STATEMENT IV

ARRANGEMENTS FOR THE VEND OF STAMPS IN THE PUNJAB
DURING THE YEAR ENDING 31st MARCH, 1955

District		DISCOUNT ALLOWED TO VENDERS			
		Number of venders	On judicial stamps	On non-judicial stamps (a)	Total
1	2	3	4	5	
			Rs. A. P.	Rs. A. P.	Rs. A. P.
Lahore	113	12,692	11,525	24,217	
Sialkot	26	808	5,049	5,857	
Gujranwala	27	1,128	4,798	5,926	
Sheikhupura	34	717 8 0	1,970 2 0	2,687 10 0	
Gujrat	40	705	3,840	4,545	
Shahpur	25	1,361	4,017	5,378	
Jhelum	39	423	3,235	3,658	
Rawalpindi	40	2,963	5,155	8,118	
Attock	39	587	3,643	4,230	
Mianwali	12	526 12 0	2,580 4 0	3,107	
Montgomery	29	1,237	3,261	4,498	
Lyalpur	20	1,762	7,300	9,062	
Jhang	17	492	2,481	2,973	
Multan	31	2,923	7,460	10,383	
Muzaffargarh	16	763	3,979	4,742	
Dera Ghazi Khan	18	479	1,910	2,389	
Total	526	29,567-4-0	72,203-6-0	1,01,770-10-0	
Total of the previous year	513	32,235	57,506	89,741	

STAMP STATEMENT V

INSUFFICIENTLY STAMPED OR UN-STAMPED INSTRUMENT ON WHICH DUTY AND PENALTY WERE LEVIED BY CIVIL COURTS AND COLLECTORS IN THE PUNJAB DURING YEAR ENDING 31st MARCH, 1955

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. A. P.
Lahore	63	998	77	1,241
Sialkot .. ..	..	..	44	1,092
Gujranwala	60	3,679	1	206
Sheikhupura .. ..	..	..	16	422
Gujrat	34	2,037	116	2,659
Shahpur .. ..	..	..	39	1,655
Jhelum	43	2,742	14	345
Rawalpindi .. ..	..	235	16	1,123
Attock	7	86	..	..
Mianwali .. ..	..	..	7	701 6 0
Montgomery	5	123	19	1,147
Lyallpur	9	2,513	42	5,162
Jhang	2	247	2	1,286
Multan	108	5,452	..	..
Muzaffargarh	66	2,534	..	..
Dera Ghazi Khan	4	27	41	434 4 0
Total	401	20,673	434	17,483 10 0
Total of the previous year	506	21,737	432	24,158

