

REVIEW ON THE STAMP STATEMENTS OF WEST PAKISTAN

FOR THE YEAR

1955-56

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REVIEW ON THE STAMP STATEMENTS OF WEST PAKISTAN FOR THE YEAR 1955-56. E17

This is the first review since the integration of the Province. The statement given below shows gross as well as net receipts under the Stamp Act and the Court Fees Act for the year 1955-56 along with those of the preceding year 1954-55 in the Province.

Head	RECEIPTS DURING		Increase (+) Decrease(—)
	1954-55	1955-56	
	Rs.	Rs.	Rs.
Stamp Act	70,37,279	89,51,708	+19,14,429
Court Fees Act	75,14,960	82,27,110	+7,12,150
Total ..	1,45,52,239	1,71,78,818	+26,26,579
BUDGET			
1. Amount transferable to head "XII—Receipts under Motor Vehicles Act on account of fees for motor tax received in court fee stamps."	19,75,653	20,43,484	+67,831
2. Amount transferable to head "XLVI—Miscellaneous (Provincial)—I—C—Miscellaneous Copying Agency Accounts of copying fees realized in court fee stamps".	4,82,287	5,02,601	+20,314
3. Amount transferable to head "XXI—Administration of Justice—Miscellaneous Fees and Fines—Judicial Record Rooms Receipts—District and Sessions Courts—Small Cause Courts".	49,659	51,677	+2,018
Total ..	25,07,599	25,97,762	+90,163
Net Receipts ..	1,20,44,640	1,45,81,056	+25,36,416

It will be observed from the last column of the above statement that gross income on account of sale of non-judicial and judicial stamps increased by Rs. 26,26,579 as compared with that of the last year and similarly the net receipts on this account also increased by Rs. 25,36,416. This increase is attributed to the increased number of sale and mortgage transactions of immovable property in various districts of West Pakistan, increase in the number of other documents presented for registration, increase in the number of affidavits and powers of attorney presented in various offices, verification of Jamabandis in the Central Record Room and finally due to increase in the civil and criminal litigation.

2. Important fluctuations in the income from the sale of judicial and non-judicial stamps as compared with that relating to the previous financial year, are shown in the following statements:—

Head	Increase (+)	REMARKS
	Decrease (—)	
	Rs.	
A—NON-JUDICIAL		
(i) Impressed stamps ..	+ 14,18,381	Increase is due to the increase in the number of immovable property transactions, etc.
(ii) Hundis or inland bills of Exchange.	— 717	Decrease is due to less number of transactions requiring the use of such stamps.
(iii) Duty recovered under rules 8 and 11 of the Stamp Rules, 1925.	+ 3,24,911	Increase is due to the increase in the number of transactions requiring these stamps.
(iv) Foreign Bill Stamps ..	— 22,256	Decrease is mainly due to fall in the monetary business in the local market.
(v) Revenue stamps ..	+ 1,59,847	Increase is due to greater public demand and expansion of certain Government Departments.
(vi) Share transfer stamps ..	+ 34,264	Increase is due to increase of share transfer business of limited companies.
(vii) Stamps for legal practitioner's licences.	+ 19,999	Increase is due to the increase in the number of practising lawyers.
(viii) Notarial stamps ..	+ 10,680	Increase is due to the increase in notarial transactions.
(ix) Miscellaneous Receipts ..	— 30,668	Decrease is due to the lesser number of insufficiently stamped documents being impounded for recovery of deficient stamp duty and penalty.
B—JUDICIAL		
Sale of Court-Fee Stamps ..	+ 7,12,151	Increase is due to increase in civil and criminal litigation, other miscellaneous petitions and motor vehicle driving licences.

3. (a) *Charges*—An increase of Rs. 6,471 was registered under the head "Discount allowed to Stamp Vendors and the cost of Establishment", during the year under report, over the previous year's account. It is mainly due to the comparative increase in the sale of stamps.

(b) *Refund*—There has been an increase of Rs. 18,296 in case of refunds during the year under report as compared with the previous year. This is mainly due to more claims being put in by the public merely on account of their not utilizing the stamps.

(c) *Cost of stamps supplied from the Central Stamp Stores*—There is a decrease of Rs. 9,334 under this item as compared with last year which is due to the fact that some bills in this behalf were not received and adjusted in the account of the year under review.

4. *Prosecution*—There have been no prosecutions under the Stamp Act, during the year under report, except in Dera Ismail Khan district where a case under section 69 (2) of the Stamp Act was registered which ended in conviction.

The following Stamp Vend licences were cancelled on complaints:—

Attock	1
Gujranwala	1
Sialkot	2
Quetta	1

In the remaining districts the work of the Stamp Vendors has been reported to be satisfactory.

5. *Pauper Suits Accounts*—The arrears of stamp duty in pauper suits are heavy in Attock, Dera Ismail Khan, Rawalpindi, Gujrat, Shahpur, Lahore, Sialkot, Montgomery, Lyallpur and Quetta. It is discouraging to note that recovery proceedings in the case of pauper suits have been very slow. It is hoped that the local officers will pay personal attention to the recovery of their respective outstanding Government dues.

6. *Stamp Audit Agency*—Prior to the integration of the Province of West Pakistan there had been no Stamp Audit Agency, except in the former Punjab and N.-W. F. Provinces. It was only in the year 1957 that the Stamp Audit Agency was expanded on all West Pakistan Basis. In the year under report, however, the Stamp Auditors of the former Punjab Province continued to work within their respective jurisdictions and their work on the whole has been satisfactory. As a result of their inspections deficiencies in stamp duty were detected to the tune of Rs. 1,38,110 during the year under report. At their instance, a sum of Rs. 33,626 was recovered before the close of the year which comes to 25% of the total amount to be recovered. With the expansion of the Stamp Audit Agency, it is hoped that it will go a long way in tightening control over leakage in stamp revenue and in fact will prove helpful in the Stamp Administration.

7. *General*—An increase of Rs. 25,36,416 in the net receipts was a substantial addition to the provincial Exchequer and it is hoped that income in stamp revenue will further increase in view of the future national development programmes and the industrialization of the province. The progress of recovery the arrears of deficiencies in stamp duty pointed out by the Stamp Auditors is not however satisfactory. It is hoped the collectors of the districts and officers incharge of the courts and offices concerned will pay greater attention to this important matter in future.

Assistant Secretary,
Board of Revenue, West Pakistan.

STAMP STATEMENT
ABSTRACT OF RECEIPTS AND CHARGES FOR

Particulars	Receipts	Discount and Establishment for sale of stamps	Refunds	CHARGES
				Costs of stamps supplied from Central stamp store
1	2	3	4	5
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Under the Stamp Act ..	89,51,708 14 9	1,20,150 10 6	97,465 9 0	16,061 15 0
Under the Court Fee Act ..	82,27,110 15 6	39,925 2 4	19,486 5 0	9,437 10 0
Total ..	1,71,78,819 14 3	1,60,075 12 10	1,16,951 14 0	25,499 9 0
Total of previous year ..	1,45,52,238 13 0	1,53,604 15 3	98,655 14 3	34,833 12 0

No. I

THE YEAR ENDING 31ST MARCH 1956

GES				INCOME DERIVED FROM	
Cost of general supervision	Other charges	Total	Net receipts	Probate and letters of Administration	Succession certificates
6	7	8	9	10	11
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
81 0 0	3,437 2 0	2,37,196 6 6	37,14,512 10 6	269 12 0	6,920 0 0
..	2,485 1 0	64,334 2 4	81,62,776 13 2	59,929 2 0	30,867 12 0
81 0 0	5,922 3 0	3,01,530 6 10	1,68,77,289 7 5	60,198 14 0	37,787 12 0
80 0 0	4,780 10 6	2,91,955 4 0	1,42,80,283 9 0	2,246 0 0	40,349 15 0

STAMP STATEMENT II

SHOWING THE DETAILS OR RECEIPTS ON ACCOUNT OF JUDICIAL STAMPS IN THE WEST PAKISTAN FOR THE YEAR ENDING 31ST MARCH, 1956

District	Sale of Court-fee stamps		Miscellaneous Receipts		Total	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Peshawar	2,41,184	4 0	397	12 0	2,41,582	0 0
Mardan	1,54,368	9 0	61	10 0	1,54,430	1 0
Hazara	1,36,361	10 0	600	0 0	1,36,961	10 0
Campbellpur	1,34,544	0 0			1,34,544	0 0
Dera Ismail Khan	57,303	8 0	1,590	0 0	58,893	8 0
Bannu	71,452	0 0	103	0 0	71,555	0 0
Kohat	44,623	6 0			44,623	6 0
Mianwali	1,08,069	10 0	3	0	1,08,072	10 0
Rawalpindi	6,88,481	0 0			6,88,481	0 0
Jhelum	1,10,621	0 0			1,10,621	0 0
Gujrat	1,77,394	0 0	60	0 0	1,77,454	0 0
Shahpur	2,87,411	0 0	514	0 0	2,87,925	0 0
Labore	26,11,342	0 0			26,11,342	0 0
Sheikhupura	2,15,108	0 0			2,15,108	0 0
Gujranwala	2,53,559	0 0			2,53,559	0 0
Sialkot	2,30,531	0 0	366	0 0	2,30,897	0 0
Multan	5,33,250	0 0			5,33,250	0 0
Lyalpur	5,00,544	0 0	1,584	0 0	5,02,128	0 0
Jhang	1,39,837	0 0			1,39,837	0 0
Montgomery	2,78,762	0 0	455	0 0	2,79,217	0 0
Bahawalpur	1,18,637	12 0	12,825	0 6	1,31,462	12 6
Bahawalnagar	82,180	0 0			82,180	0 0
Rahimyar Khan	1,21,674	0 0			1,21,674	0 0
Muzaffargarh	1,18,478	0 0			1,18,478	0 0
Dera Ghazi Khan	81,498	0 0	4,561	0 0	86,059	0 0
Khairpur	17,914	12 0			17,914	12 0
Jacobabad	24,164	0 0			24,164	0 0
Sukkur	88,820	2 0			88,820	2 0
Larkana	40,613	0 0			40,613	0 0
Nawabshah	77,899	0 0	426	15 0	78,325	15 0

7
STAMP STATEMENT II—CONCLD.

District	Sale of Court- fee Stamps	Miscellaneous Receipts	Total
1	2	3	4
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Hyderabad	1,34,340 0 0	..	1,34,340 0 0
Thatta	13,604 0 0	..	13,604 0 0
Dadu	27,885 3 0	..	27,885 3 0
Mirpurkhas	91,531 8 0	..	91,531 8 0
Quetta	} Quetta Treasr	1,829 0 0	1,07,165 12 0
Zhob			
Lorala			
Sibi			
Kalat	} Kalat Treasury	496 0 0	82,411 12 0
Chagai			
Kharan			
Mekran			
Las Bela			
Total	82,01,238 10 0	25,872 5 6	82,27,110 15 6
previous Year	75,09,524 11 0	5,435 8 0	75,14,960 3 0

8

SHOWING DETAILS OF RECEIPTS ON ACCOUNT OF

District	Impressed Stamps (α)			Hundi or Inland Bills of Exchange			Duty recovered, under rules 8 and 11 of the Indian Stamp Rules, 1925			Foreign Bill Stamps		
	Rs. A. P.			Rs. A. P.			Rs. A. P.			Rs. A. P.		
1	2			3			4			5		
Peshawar	2,56,743	4	0	48	0	0	15,069	6	0	..	..	..
Mardan	3,47,467	12	0	..	..	..	..	..	..	..	..	..
Hazara	1,02,590	12	0	..	..	..	..	..	..	..	..	..
Campbellpur	1,27,144	0	0	..	..	..	..	..	..	..	..	..
Dera Ismail Khan	75,103	13	0	..	..	..	49	5	0	..	..	..
Bannu	83,831	0	0	..	..	..	..	..	..	..	..	..
Kohat	95,164	2	0	..	..	..	..	..	..	..	..	..
Mianwali	95,250	0	0	..	..	..	..	..	..	..	..	..
Rawalpindi	2,73,344	0	0	..	..	..	9,443	0	0	..	..	..
Jhelum	1,05,896	0	0	..	..	..	91	0	0	..	..	..
Gujrat	1,67,327	0	0	..	..	..	29,106	0	0	..	..	..
Shahpur	2,79,356	0	0	..	..	..	82,378	0	0	..	..	..
Lahore	10,97,725	0	0	798	0	0	2,99,506	0	0	4,301	0	0
Sheikhupura	1,22,431	0	0	..	..	..	1,632	2	0	..	..	..
Gujranwala	2,55,946	0	0	..	..	..	3,051	0	0	..	..	..
Shikot	2,53,380	0	0	1	0	0	204	0	0	..	..	..
Multan	5,13,788	0	0	..	..	..	1,93,137	0	0	..	..	..
Lyallpur	4,35,465	0	0	..	..	..	67,957	0	0	..	..	..
Jhang	1,36,216	0	0	..	..	..	13,455	0	0	..	..	..
Montgomery	1,40,660	0	0	..	..	..	51,621	0	0	..	..	..
Bahawalpur	1,70,512	8	0	..	..	..	..	..	..	..	..	..
Bahawalnagar	54,050	0	0	..	..	..	..	..	..	..	..	..
Rahimyar Khan	1,41,787	0	0	..	..	..	114	0	0	..	..	..
Muzaffargarh	1,90,667	0	0	..	..	..	15	0	0	..	..	..
Dera Ghazi Khan	50,960	0	0	1	0	0	3	0	0	..	..	..
Khairpur	74,202	0	0	..	..	..	..	..	..	..	..	..
Jacobabad	46,341	12	0	20	0	0	..	..	..	..	..	..
Sukkur	25,250	0	0	30	0	0	..	..	..	..	..	..
Larkana	58,735	0	0	..	..	..	175	0	0	..	..	..
Nawabshah	73,105	0	0	..	..	..	..	..	..	..	..	..
Hyderabad	1,95,765	0	0	..	..	..	4,750	0	0	..	..	..
Thatta	12,617	0	0	..	..	..	..	..	..	..	..	..
Dadu	23,147	12	9	..	..	..	28	8	0	..	..	..
Mirpurkhas	78,985	9	0	..	..	..	..	..	..	..	..	..
Quetta	39,168	8	0	..	..	..	..	..	..	..	..	..
Zhob	..	..	..	..	..	..	..	..	..	..	..	..
Loralai	..	..	..	..	..	..	..	..	..	..	..	..
Sibi	..	..	..	..	..	..	..	..	..	..	..	..
Kalat	..	..	..	..	..	..	..	..	..	..	..	..
Chagai	..	..	..	..	..	..	..	..	..	..	..	..
Kharan	..	..	..	..	..	..	..	..	..	..	..	..
Mekaran	..	..	..	..	..	..	..	..	..	..	..	..
Las Bela	..	..	..	..	..	..	..	..	..	..	..	..
Total	61,90,344	12	9	898	0	0	7,71,485	5	0	4,301	0	0
Previous year	47,80,963	12	0	1,615	4	0	4,46,574	11	0	26,557	0	0

STAMP STATEMENT IV

ARRANGEMENTS FOR THE VEND OF STAMPS IN THE WEST PAKISTAN DURING THE YEAR
ENDING 31ST MARCH, 1956

District	Number of vendors	DISCOUNT ALLOWED TO VENDORS		Total
		On Judicial stamps	On non-judicial stamps (a)	
1	2	3	4	5
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Peshawar ..	39	1,008 2 0	5,938 1 8	6,946 3 8
Mardan ..	32	605 7 0	10,514 5 0	11,119 12 0
Hazara ..	17	547 6 3	3,183 14 9	3,731 5 0
Campbellpur ..	38	648 0 0	3,757 0 0	4,405 0 0
Dera Ismail Khan ..	31	250 11 6	2,669 5 0	2,920 0 6
Bannu ..	26	331 0 0	3,237 0 0	3,568 0 0
Kohat ..	22	189 4 0	3,102 10 0	3,291 14 0
Mianwali ..	12	487 13 0	2,941 12 0	3,429 9 0
Rawalpindi ..	30	2,783 0 0	5,664 0 0	8,447 0 0
Jhelum ..	38	514 0 0	3,300 0 0	3,814 0 0
Gujrat ..	32	776 0 0	4,180 0 0	4,956 0 0
Shahpur ..	24	1,281 0 0	4,541 0 0	5,822 0 0
Lahore ..	110	6,697 0 0	6,900 0 0	13,597 0 0
Sheikhupura ..	32	503 13 0	1,335 14 0	1,839 11 0
Gujranwala ..	29	1,698 0 0	4,932 0 0	6,630 0 0
Sialkot ..	23	1,011 0 0	6,023 0 0	7,034 0 0
Multan ..	30	1,122 0 0	4,976 0 0	6,098 0 0
Lyallpur ..	28	2,288 0 0	7,243 0 0	9,531 0 0
Jhang ..	17	495 0 0	2,839 0 0	3,334 0 0
Montgomery ..	31	1,487 0 0	3,452 0 0	4,939 0 0
Bahawalpur ..	15	542 2 6	3,371 2 0	3,913 4 6
Bahawalnagar ..	..	..	..	..
Rahimyar Khan ..	9	658 0 0	1,920 0 0	2,578 0 0
Muzaffargarh ..	16	467 0 0	6,212 0 0	6,679 0 0
Dera Ghazi Khan ..	13	407 0 0	2,190 0 0	2,597 0 0
Khairpur ..	26	..	873 13 0	873 13 0
Jacobabad ..	21	177 5 9	831 13 3	1,009 3 0
Sukkur ..	50	672 10 0	2,354 3 0	3,026 13 0
Larkana ..	33	313 0 0	1,466 0 0	1,779 0 0
Nawabshah ..	40	594 1 6	1,437 7 9	2,031 9 3

STAMP STATEMENT IV—CONCLD

District	Number of vendors	DISCOUNT ALLOWED TO VENDORS		Total
		On Judicial stamps	On non-judicial stamps (a)	
1	2	2	4	5
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Hyderabad ..	..	427 0 0	3,499 0 0	3,926 0 0
Thatta ..	35	150 0 0	190 0 0	340 0 0
Dadu ..	7	249 3 9	588 5 9	837 9 6
Mirpurkhas ..	71	544 7 0	1,122 7 0	1,666 14 0
Quetta	} Quetta Treasury. 38	881 15 4	1,925 14 0	2,807 13 4
Zhob				
Lotawai				
Sibi				
Kalat	} Kalat Treasury ..	..	..	..
Chagai				
Kagan				
Makaran				
Las Bela				
Total ..	1,015	30,807 6 7	1,18,712 0 2	1,49,519 6 9
Previous year ..	922	37,059 8 4	1,13,607 9 8	1,50,667 2 0

STAMP STATEMENT V

INSUFFICIENTLY STAMPED OR UNSTAMPED INSTRUMENTS ON WHICH DUTY AND PENALTY WERE LEVIED BY CIVIL COURTS AND COLLECTOR IN THE WEST PAKISTAN DURING THE YEAR ENDING 31ST MARCH, 1956.

District	BY COURTS OR PERSONS RECEIVING EVIDENCE UNDER SECTION 35 OF ACT II OF 1899	Duty and penalty realized.	BY COLLECTORS UNDER SECTIONS 32,37,40 AND 41 OF ACT II OF 1899.	Duty and penalty realized.
	Number of cases dealt with.		Number of cases dealt with	
1	2	3	4	5
Peshawar ..	4	163 12 0	..	..
Mardan ..	6	166 6 0	..	..
Hazara ..	6	24 6 0	2	97 8 0
Campbellpur ..	16	605 0 0	23	414 0 0
D. I. Khan ..	3	15 12 0	1	1
Bannu ..	4	30 0 0	..	..
Kohat ..	7	140 10 0	..	..
Mianwali ..	..	..	..	..
Rawalpindi ..	11	735 0 0	1	84
Jhelum ..	13	526 0 0	10	330
Gujrat ..	22	1,146 0 0	25	664
Shahpur ..	..	..	..	..
Lahore ..	..	..	47	6,924 0 0
Sheikhupura ..	..	..	..	..
Gujranwala ..	8	690 8 0	1	120
Sialkot ..	48	958 7 0	34	963 14 0
Multan ..	..	..	..	..
Lyalpur ..	17	1,406 0 0	10	214 0 0
Jhang ..	16	1,506 0 0	2	317 0 0
Montgomery ..	18	475 0 0	4	91 0 0
Bahawalpur ..	..	270 0 0	..	..
Bahawalnagar ..	..	..	..	..
Rahimyarkhan ..	1	114 0 0	..	..
Muzaffargarh ..	12	1,461 0 0	..	..
D. G. Khan ..	15	3,036 0 0	7	1,500 0 0
Khairpur ..	..	..	..	..

STAMP STATEMENT V—CONCLD

District	BY COURTS OR PERSONS RECEIV- ING EVIDENCE UNDER SEC- TION 35 OF ACT II 1899	Duty and penal- ty realized.	BY COLLECTORS/ UNDER SEC- TIONS 32, 37, 40 AND 41 OF ACT II OF 1899.	Duty and penalty realized.
	Number of cases dealt with		Number of cases dealt with	
1	2	3	4	5
Jacobabad	..	..	1	350 0 0
Sukkar	..	..	..	..
Larkana	10	78 0 0	5	97 0 0
Na wabshah	..	..	1	20 0 0
Hyderabad	..	..	..	4,750 0 0
Thatta	..	..	..	..
Dadu	51	133 0 0	1	5 0 0
Mirpurkhas	43	1,288 0 0	7	225 0 0
Quetta	..	..	..	..
Zhob	} Quetta Treasury	..	..	..
Loralai		..	..	..
Sibi		..	..	..
Kalat		..	..	..
Chagai	} Kalat Treasury	..	..	..
Kharan		..	..	..
Makran		..	..	..
Las Beja		..	..	..
Total	331	14,368 13 0	182	17,147 6 0
Previous year	467	22,350 13 0	445	18,382 2 0

