

REPORT  
ON THE  
ADMINISTRATION  
OF THE  
STAMP DEPARTMENT  
IN THE  
PROVINCE OF SIND  
FOR THE YEAR 1905-1906.



BOMBAY  
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1906

No. 977.

## REVENUE DEPARTMENT.

From

H. C. MULES, Esquire, M. V. O.,  
Superintendent of Stamps, Karachi;

To

R. P. BARROW, Esquire, I. C. S.,  
Secretary to Government, Revenue Department,  
Bombay.

Central Stamp Office,  
Karachi, 10th July 1906.

SIR,

I have the honour to submit my report on the Stamp Revenue in the Province of Sind for the 12 months ending 31st March 1906. The returns and statements which accompany this report have been framed in strict conformity with the orders of the Government of India and have been compiled from the information received from the District Treasuries.

2. The Karachi Central Stamp Depot, although opened on the 16th June 1905, commenced the work of issuing stamps only in the middle of July last and will complete 12 months of its work during the current month.

*Statement I.*

3. The gross revenue from all sources under the Indian Stamp Act and the Court-fees Act amounted during the year under review to Rs. 7,05,910 against Rs. 7,08,640, the sum realized during the preceding year; the decrease of Rs. 2,730 is chiefly due to the withdrawal of one anna receipt stamps from circulation.

4. Under "General Stamps" the income under the Court-fees Act VII of 1870 amounted to Rs. 4,04,090 and under the Stamp Act, Rs. 3,01,820.

5. Charges which are principally made up of discount to stamp vendors and refunds of stamp duties amounted to Rs. 27,133 against Rs. 24,699 during the last year. The increase of Rs. 2,443 is due to a large amount of refund having been paid under both the Acts in the Hyderabad and Sukkur Districts.

*Statement II.*

6. The total receipts under Court-fee (judicial) stamps amounted to Rs. 4,04,090. The increase of Rs. 11,749 over the receipts during the last year is due to a heavy probate duty on one large estate.

*Statement III.*

7. The income under the marginally noted head amounted to Rs. 2,24,547 against Rs. 2,33,861 collected during the previous year, showing a net decrease of Rs. 9,314 due to slackness of trade.

8. The rise under this head has been Rs. 5,787, the total collections having amounted to Rs. 33,769 against Rs. 27,982 during the year 1904-1905. The increase in the sales is solely due to increase in the number of banks and the development of the grain trade in the City of Karachi.

9. These stamps are sold in the City of Karáchi alone and the realizations of the year under report show an increase of Rs. 1,849 over that of the collections of the previous year.  
Foreign Bill Stamps.
10. The issue of these stamps was discontinued by Government from 1st October 1905, and to this cause is due the decrease in the total sale of stamps in the Province.  
India Revenue Stamps.
11. No collections were made under this head in Karáchi during the year. The machine which has been set up for doing such work in Karáchi has only been working since 1st April 1906, and the realizations will be reported next year.  
Skeleton forms of cheques and receipts.
12. There is hardly any sale at present of this kind of stamps in the Province and the realizations during the whole year amount to Rs. 24 only as against Rs. 11 in the previous year.  
Share Transfer Stamps.
13. No such stamps were sold in this Province during the year under review. At present the fees paid by lawyers in this province are credited direct at the Treasury and the Sanads are issued to them without stamps being affixed on them.  
Stamps for legal practitioners' licenses.
14. The miscellaneous receipts during the year under notice amounted to Rs. 11,536 against Rs. 5,207 last year. The increase is due to the Karáchi Port Trust having paid a large amount, viz., Rs. 10,500, on account of composition fee. The rest of the receipts are on account of penalties and adjudication fees on documents.  
Miscellaneous receipts.

*Statement IV.*

15. There is a net decrease of 8 licenses during the year over those of the previous year. In the Karáchi District 6 new licenses were granted during the year and 3 of the 42 licenses of the last year were cancelled. This left a balance of 45 at the end of the year under review. In the Larkána District the number of these licenses was reduced from 62 to 56. The Hyderabad District reported 1 less and the Sukkur District 4.  
Stamp vendors.
16. The discount paid shows a reduction of Rs. 666 over that paid last year due to the discontinuance of the one anna receipt stamps for which discount at 6¼% used to be paid.  
Discount.

*Statement V.*

17. One hundred and seven (107) cases were dealt with under section 35 of Act II of 1899 against 135 of the last year and the duty and penalty realized was Rs. 720-14-0 against Rs. 2,147-14-0 in the previous year. Documents impounded by Collectors under sections 32, 37, 40 and 41 of Act II of 1899 numbered 58 against 35 in the last year and the duty and penalty realized amounted to Rs. 931 against Rs. 706 in the previous year showing an increase of Rs. 225 during the year under report.  
Impressed documents.

*Statement VI.*

18. Three prosecutions were instituted during the year for infringing the stamp law, resulting in two acquittals and one conviction. The amount of fine imposed was Rs. 5 only.  
Prosecutions.

*Statement VII.*

19. Fourteen cases were reported to the Collector of Karáchi under section 194 of the Court-fees Act and the number of such cases in which inquiries were instituted numbered 4 against 5 in the preceding year.  
Estate duties.

20. Mr. S. A. Whittle, the Assistant Superintendent of Stamps, has conducted his duties which cover the practical working of the office to my satisfaction and Messrs. Pôhumal (Store-keeper) and Isardas (Accountant) have worked well.

I have the honour to be,

Sir,

Your most obedient servant,

H. C. MULES,

Superintendent of Stamps.

## STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1906.

1	Receipts.	Charges.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and Plain Paper supplied from Central Depot.
		Discount, and Establishment for sale of Stamps.	Refunds.	Other Charges.	Total.			
2	3	4	5	6	7	8	9	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.
Under the Stamp Act ...	8,01,820 1 0	12,383 7 6	5,406 5 2	865 13 10	18,655 10 6	2,83,164 6 6	.....	.....
Under the Court Fees Act ...	4,04,090 7 9	3,641 7 11	3,714 13 9	1,121 3 5	8,477 9 1	3,95,612 14 8	.....	.....
Total ...	7,05,910 8 9	16,024 15 5	9,121 2 11	1,987 1 3	27,133 3 7	6,78,777 5 2	.....	.....
Total of previous year ...	7,08,640 6 6	16,783 11 7	6,011 5 2	1,895 5 9	24,690 6 6	6,83,960 0 0	.....	.....

Central Stamp Depot,  
Karachi, 10th July 1906.H. C. MULES,  
Superintendent of Stamps, Karachi.

## STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1906.

District.	Sale of Court-fee Stamps.	Sale of Stamps for Copies.	Sale of Plain Paper used with Court-fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	1,19,950 2 0	.....	.....	.....	1,19,950 2 0
Hyderabad ...	1,17,956 6 0	.....	.....	505 2 9	1,18,462 8 9
Sukkur ...	98,927 12 0	.....	.....	.....	98,927 12 0
Larkana ...	66,538 1 0	.....	.....	212 0 0	66,750 1 0
Total ...	4,03,372 5 0	.....	.....	718 2 9	4,04,090 7 9
Total of previous year ...	3,91,988 1 0	.....	.....	353 7 9	3,92,341 8 9

Central Stamp Depot,  
Karachi, 10th July 1906.H. C. MULES,  
Superintendent of Stamps, Karachi.

## STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1906.

District.	Impressed Stamps.	Handis or Inland Bills of Exchange.	Impressed Labels, or Special Adhesive Stamps.	Foreign Bill Stamps.	One-anna Receipt Stamps.	Share Transfer Stamps.	Stamps for Legal Practitioners' Licenses.	Notarial Stamps.	Forms for Cheques or Receipts.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	28,640 0 0	25,372 0 0	45,105 12 0	10,117 0 0	11,421 11 0	24 0 0	...	115 0 0	25 0 0	10,865 0 0	1,31,605 7 0
Hyderabad ...	61,738 10 0	618 2 0	.....	3 6 0	4,537 0 0	...	...	...	...	286 2 0	67,201 4 0
Sukkur ...	53,073 14 0	7,033 0 0	.....	.....	3,565 0 0	...	...	...	...	240 7 0	63,913 5 0
Larkana ...	35,991 8 0	846 0 0	.....	.....	2,139 0 0	...	...	...	...	124 9 0	39,101 1 0
Total ...	1,79,442 0 0	33,760 2 0	45,165 12 0	10,120 0 0	21,632 11 0	24 0 0	...	115 0 0	25 0 0	11,530 2 0	3,01,820 1 0
Total of previous year ...	1,72,439 0 0	27,982 2 0	61,422 14 0	8,271 0 0	40,899 8 0	11 14 0	...	69 0 0	6 4 0	5,207 3 9	3,18,298 13 9

\* Includes, besides General Impressed Stamps, Cattle Found Kaskulyate, Salt and Customs Bonds and Bills of Lading.

Central Stamp Depot,  
Karachi, 10th July 1906.H. C. MULES,  
Superintendent of Stamps, Karachi.

## STATEMENT IV.

Arrangements for the vend of Stamps during the year ending 31st March 1906.

District.	Number of Vendors.	Discount allowed to vendors.			
		On Judicial Stamps.	On plain paper.	On Non-judicial Stamps.	Total.
1	2	3	4	5	6
		Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
Karachi ... ..	45	536 12 7	...	3,453 1 1	3,989 13 8
Hyderabad ... ..	116	928 9 5	...	3,189 14 8	4,118 8 1
Sukkur ... ..	80	716 13 9	...	2,901 7 9	3,618 5 6
Larkana ... ..	56	539 15 7	...	1,878 2 7	2,418 2 2
Total ... ..	297	2,722 3 4	...	11,422 10 1	14,144 13 5
Total of previous year ... ..	305	2,820 15 5	...	11,989 12 4	14,810 11 9

Central Stamp Depot,  
Karachi, 10th July 1905.

H. C. MULES,  
Superintendent of Stamps, Karachi.

## STATEMENT V.

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1906.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of Cases dealt with.	Duty and Penalty realised.	Number of Cases dealt with.	Duty and Penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Karachi ... ..	18	165 13 0	19	156 15 0
Hyderabad ... ..	21	118 5 0	24	638 9 0
Sukkur ... ..	31	172 9 0	11	63 8 0
Larkana ... ..	37	264 3 0	4	72 0 0
Total ... ..	107	720 14 0	58	931 0 0
Total of previous year ... ..	135	2,147 14 0	35	706 8 0

Central Stamp Depot,  
Karachi, 10th July 1906

H. C. MULES,  
Superintendent of Stamps, Karachi.

## STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1906.

District.	Number of Cases instituted.	Number of Persons.			Amount of Fines imposed.	Amount of Rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
Karachi ... ..	...	...	...	...	...	...	...
Hyderabad ... ..	1	1	...	1	...	...	...
Sukkur ... ..	1	1	1	...	5	...	...
Larkana ... ..	1	1	...	1	...	...	...
Total ... ..	3	3	1	2	5	...	...
Total of previous year ... ..	4	4	4	...	115	...	...

Central Stamp Depot,  
Karachi, 10th July 1906.

H. C. MULES,  
Superintendent of Stamps, Karachi.

## STATEMENT VII.

*Showing result of action taken by Collector to test valuation of estates for which applications for Probate and Letters of Administration were put in in the year ending 31st March 1906.*

District.	Number of cases reported to Collector, section 19 H of the Court Fees Act.	Number of such cases in which inquiries were instituted.	Amount of Court-fee originally paid in cases inquired into.	Amount of deficit Court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	
Karachi ... ..	14	4	...	...	...	
Hyderabad ... ..	...	...	...	...	...	
Sukkur ... ..	...	...	...	...	...	
Larkana ... ..	...	...	...	...	...	
Total ... ..	14	4	....	...	..	
Total of previous year ... ..	13	5	...	225	...	

*Central Stamp Depot,  
Karachi, 10th July 1906.*

H. C. MULES,  
Superintendent of Stamps, Karachi.

No. 1992 of 1906.

REVENUE DEPARTMENT,

*Commissioner's Office,  
Karachi, 20th July 1906.*

Forwarded.

W. F. HUDSON,  
for Commissioner in Sind.

To

The Secretary to Government,  
Revenue Department, Bombay.

*Annual Reports.*

Report on the Administration of the  
Stamp Department in the Province of  
Sind for the year 1905-06.

No. 8595.

REVENUE DEPARTMENT.

Bombay Castle, 6th September 1906.

Letter from the Superintendent of Stamps, Karáchi, No. 977, dated 10th July 1906—Sub-  
mitting the first report on the Stamp Revenue in the Province of Sind for the year 1905-06.

Memorandum from the Commissioner in Sind, No. 1992, dated 20th July 1906.

RESOLUTION.—Recorded.

2. The Commissioner in Sind should be asked to forward in future to the Superintendent of Stamps, Bombay, in manuscript, the annual and triennial reports on the working of the stamp depôt at Karáchi in sufficient time to enable the latter officer to print them together with the Bombay report and to submit them to Government by the dates prescribed in Government Resolution No. 4256, dated 20th June 1901.

G. MONTEATH,

Under Secretary to Government.

To

The Commissioner in Sind,  
The Superintendent of Stamps, Karáchi,  
The Inspector General of Registration,  
The Superintendent of Stamps, Bombay,  
The Accountant General,  
The Compiler, General Administration Report for  
1905-06,

} With copies of the  
report.

All Collectors and Deputy Commissioners in Sind,  
The Government of India,  
The Under Secretary of State for India. } By letter.