

No. 3420 of 1919.

From

P. B. HAIGH, Esquire, M.A., I. C. S.,
Superintendent of Stamps, Bombay.

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

GENERAL STAMP OFFICE :
Bombay, 23rd July 1919.

Sir,

I have the honour to submit the following brief notes on the stamp administration of the Bombay Presidency and Aden during the year 1918-19. It will be noticed from the various statements that the stamp revenue has largely increased all round. The net receipts show an increase of Rs. 10,28,627 over last year and the total charges show an increase of Rs. 21,213 only. The separate report for the Province of Sind is annexed. These notes do not deal with recoveries of Postage Stamps realized at the Bombay Stamp Office which amounted in the aggregate to Rs. 93,53,898 during the year 1918-19 against Rs. 81,90,061 in the preceding year.

Statement No. I.

2. The total gross revenue realized under both the Stamp and Court Fees Acts amounted to Rs. 99,27,217 against Rs. 88,77,377 in the preceding year showing an increase of Rs. 10,49,840. The following figures indicate separately the realizations under the two Acts:—

	Stamp Act.	Court Fees Act.	Total.
	Rs.	Rs.	Rs.
1917-18	... 48,26,000	40,51,377	88,77,377
1918-19	... 56,01,082	43,26,135	99,27,217

3. The revenue recovered in the Bombay City alone amounted to Rs. 52,37,507 representing 52.76 of the total revenue of the Presidency.

4. The total charges for the year 1918-19 amounted to Rs. 3,20,209 under both the Acts showing an increase of Rs. 21,213 over the total charges of Rs. 2,98,996 of the preceding year. The increase is due to the large payments on account of discount on General Stamps. Out of the total charges Rs. 1,88,788 were debitable to the Stamp Act and Rs. 1,31,421 to the Court Fees Act. The percentage of charges to receipts is 3.37 in the case of the Stamp Act and 3.03 in the case of the Court Fees Act or nearly 3.22 on the gross receipts.

5. The cost of Stamps supplied from the Bombay Central Depot during 1918-19 amounted to Rs. 21,585 against Rs. 21,106 in the year 1917-18.

Statement No. II.

6. The total recoveries on account of Judicial Stamps amounted to Rs. 43,26,135 showing an increase of Rs. 2,74,758 as compared with the previous year. Out of this sum Rs. 17,46,613 were received in the Bombay City. The other chief contributors to the total realizations from Judicial Stamps were Ahmedabad with Rs. 2,33,579, East Khândesh with Rs. 2,36,141 and Poona with Rs. 2,73,594.

Statement No. III.

7. The receipts under these heads amounted in the year under review to Rs. 33,20,641 against Rs. 29,16,879 showing an increase of Rs. 4,03,762. The revenue under Impressed Stamps alone shows an increase of Rs. 3,39,850.
- Non-Judicial : I (a) Impressed Stamps and Impressed Labels or II (b) Special Adhesive Stamps.
8. The realizations from the sale of Hundi Stamped Papers amounted to Rs. 2,16,071 as compared with Rs. 2,78,939 showing a decrease of Rs. 62,868.
- Hundi Stamps.
9. The sale of these stamps brought in a revenue of Rs. 3,96,305 which shows an increase of Rs. 1,30,803 compared with the preceding year. Out of the total proceeds Rs. 3,90,302 were collected in the Bombay City alone.
- Foreign Bill Stamps.
10. The revenue derived from the sale of Share Transfer Stamps amounted to Rs. 9,85,966 against Rs. 6,68,911 showing an increase of Rs. 3,17,055. The Bombay City alone contributed Rs. 9,04,017.
- Share Transfer Stamps.
11. This source of revenue indicates a slight increase of Rs. 1,000, the receipts having amounted during the year under review to Rs. 21,250 against Rs. 20,250 in the preceding year.
- Stamps for Legal Licenses.
12. The sale of Notarial Stamps shows an increase of Rs. 821 over the receipts during the previous year, the total receipts being Rs. 2,264 against Rs. 1,443 in the last year.
- Notarial Stamps.
13. These stamps were sold at the Bombay Stamp Office alone and brought in a total revenue of Rs. 2,001 and Rs. 245 respectively against Rs. 1,589 and Rs. 311 during the previous year.
- Brokers' Notes and Agreement Stamps.
14. The revenue derived under this head during the year under review amounted to Rs. 6,824 showing an increase of Rs. 389 over the receipts of Rs. 6,435 during the previous year.
- Skeleton forms of agreement and contract with two anna coloured impressions.
15. There has been a rise of Rs. 37,728 in the revenue recovered on stamping skeleton forms for Cheques and Receipts with one anna coloured impression, the total realizations being Rs. 2,20,160 against Rs. 1,82,432 during the previous year.
- Skeleton forms for Cheques and Receipts.
16. The revenue recovered under this head amounted to Rs. 99,355 showing a decrease of Rs. 53,953 against Rs. 1,53,308 during the year 1917-18.
- Miscellaneous Receipts.
17. The revenue derived from the several sources noted in Statement No. III indicates a rise of Rs. 7,75,082, the total amount realized during the year under review having amounted to Rs. 56,01,082. This figure includes Rs. 3,30,000 which represents the provincial share of the sale-proceeds of Unified Stamps credited to Non-Postal Revenue.
- General remarks on Statement No. III.

Statement No. IV.

18. The number of Stamp Vendors licensed for the vend of Judicial and Non-Judicial Stamps in this Presidency during the year under review has decreased by fifteen, the total number being 809 against 826 in the preceding year. The discounts paid during the year 1918-19 were Rs. 17,618 for Judicial Stamps and Rs. 1,08,863 for Non-Judicial Stamps as compared with Rs. 17,277 and Rs. 93,327 respectively in the last year; the figures in the City of Bombay being Rs. 527 and Rs. 31,890.
- Vendors and Discount.

Statement No. V.

19. The cases which came up for consideration under section 35 before the Courts were 6,181 and those disposed of by the Collectors under sections 32, 37, 40 and 41 of the Act were 1,241. The duties and penalties realized in the
- Insufficiently stamped or unstamped or impounded documents.

former case amounted to Rs. 18,046 and in the latter case to Rs. 77,876 as compared with Rs. 18,671 and Rs. 1,30,871 respectively recovered in the previous year. In the Bombay City 135 cases were dealt with by Courts realizing Rs. 2,480 as duty and penalty. Under recoveries by Collectors the Bombay City contributed Rs. 68,740 in 440 cases out of the total amount of Rs. 77,876 in 1,241 cases.

Statement No. VI.

20. Two prosecutions were instituted against four persons who were concerned in the infringement of Stamps Regulations against three prosecutions in the previous year. All the four persons were convicted and the fine imposed aggregated to Rs. 70.

Statement No. VII.

21. Out of 588 cases reported to the Collector under section 19-H. of the Court Fees Act, 561 cases were taken up for investigation. In 472 cases inquiries were completed and recoveries of additional Court Fee duty to the extent of Rs. 14,615 was made. Out of this amount Rs. 14,383 were recovered in Bombay City in 235 cases in which inquiries were completed. No penalties were imposed.

22. The Office Establishment, under Mr. S. A. Leao, the Assistant Superintendent, have worked very well and maintained their usual standard of efficiency.

I have the honour to be,

Sir,

Your most obedient servant,

P. B. HAIGH,

Superintendent of Stamps.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1919.

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.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under the Stamp Act ...	* 56,01,083	1,12,931	41,303	34,554	1,88,788	54,12,394	.....	14,623
Under the Court Fees Act ...	43,26,186	23,031	89,031	17,860	1,31,421	41,94,714	.....	6,762
Total ...	99,27,217	1,36,662	1,31,234	52,413	3,20,209	96,07,008	.....	21,685
Total of previous year 1917-18 ...	88,77,377	1,21,888	1,23,660	63,259	2,98,996	85,78,381	.....	21,108

* This sum includes Rs. 3,30,000 which represents the provincial share of the sale-proceeds of unified stamps credited to Non-Postal revenue as per Government Resolution No. 9183, dated 5th October 1913, Revenue Department.

General Stamp Office,
Bombay, 23rd July 1919.

P. B. HAIGH,
Superintendent of Stamps.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1919.

Districts.	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.
Bombay ...	17,46,612 15 0	...	...	.....	17,46,612 15 0
Ahmedabad ...	2,33,578 14 0	...	...	.....	2,33,578 14 0
Ahmednagar ...	1,17,190 1 0	...	...	.....	1,17,190 1 0
Belgaum ...	1,44,882 15 0	...	...	.....	1,44,882 15 0
Bijapur ...	77,997 4 0	...	...	.....	77,997 4 0
Broach ...	85,221 10 0	...	...	.....	85,221 10 0
Dhárvar ...	1,58,892 6 0	...	...	.....	1,58,892 6 0
Kaira ...	1,13,837 6 0	...	...	.....	1,13,837 6 0
Kánara ...	66,142 4 0	...	...	.....	66,142 4 0
East Khándesh ...	2,36,141 1 0	...	...	.....	2,36,141 1 0
West Khándesh ...	1,51,958 4 0	...	...	.....	1,51,958 4 0
Kolába ...	78,250 10 0	...	...	.....	78,250 10 0
Násik ...	1,73,789 0 0	...	...	.....	1,73,789 0 0
Poona ...	2,73,594 1 0	...	...	.....	2,73,594 1 0
Ratnágiri ...	1,07,900 7 0	...	...	.....	1,07,900 7 0
Sátára ...	1,32,728 6 0	...	...	.....	1,32,728 6 0
Sholápur ...	1,11,068 9 0	...	...	.....	1,11,068 9 0
Surat ...	1,48,965 12 0	...	...	.....	1,48,965 12 0
Thána ...	1,24,399 6 0	...	...	.....	1,24,399 6 0
Aden ...	40,685 4 0	...	...	.....	40,685 4 0
Baroda ...	1,090 0 0	...	...	.....	1,090 0 0
Cutch ...	9 9 0	...	...	.....	9 9 0
Káthiáwár ...	12 8 0	...	...	.....	12 8 0
Pálanpur ...	1,186 10 0	...	...	.....	1,186 10 0
Total ...	43,26,135 2 0	...	...	.....	43,26,135 2 0
Total of previous year 1917-18 ...	40,51,876 13 0	...	...	.....	40,51,876 13 0

General Stamp Office,
Bombay, 23rd July 1919.

P. B. HAIGH,
Superintendent of Stamps.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1919.

Districts.	Impressed Stamps.	Hundis or Inland Bills of exchange.	Impressed Stamps as defined in section 3 (13) (a) of the Stamp Act.	Foreign Bill Stamps.	Half-anna and One-anna Unified Stamps.	Share Transfer Stamps.
1	2	3	4	5	6	7
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	1,65,399 2 0	2,14,175 8 0	14,92,899 2 0	3,90,301 14 5	.....	3,04,017 0 0
Ahmedabad	1,62,435 0 0	1,212 0 0	.....	79 0 0	.....	73,023 0 0
Ahmednagar	77,116 14 0	.....	.....	.....	.....	.....
Belgaum	1,05,406 2 0	.....	.....	.....	.....	.....
Bijapur	74,093 12 0	.....	.....	.....	.....	.....
Broach	75,997 4 0	298 8 0	.....	.....	.....	3 0 0
Dhárwár	1,18,954 12 0	.....	.....	.....	.....	.....
Kaira	1,07,469 0 0	.....	.....	.....	.....	.....
Kánara	25,879 8 0	17 0 0	.....	.....	.....	.....
East Khándesh	1,87,038 8 0	92 0 0	.....	.....	.....	750 0 0
West Khándesh	69,025 12 0	20 0 0	.....	.....	.....	.....
Kolába	42,834 0 0	.....	.....	.....	.....	.....
Násik	84,263 12 0	127 0 0	.....	.....	.....	.....
Poona	1,21,551 4 0	24 0 0	.....	.....	.....	.....
Ratnágiri	45,165 8 0	31 0 0	.....	.....	.....	.....
Sátára	89,634 4 0	28 0 0	.....	.....	.....	.....
Sholápur	56,877 10 0	15 0 0	.....	.....	.....	.....
Surat	99,680 0 0	36 0 0	.....	.....	.....	8,168 0 0
Thána	71,785 10 0	.....	.....	.....	.....	.....
Aden	6,002 12 0	.....	40,475 1 0	5,924 0 0	.....	.....
Baroda	777 0 0	.....	.....	.....	.....	.....
Cutch	32 0 0	.....	.....	.....	.....	.....
Káthiáwár	68 10 0	.....	.....	.....	.....	.....
Pálanpur	279 2 0	.....	.....	.....	.....	.....
Total	17,87,267 2 0	2,16,071 0 0	15,33,374 3 0	3,96,304 14 5	*3,30,000 0 0	9,85,966 0 0
Total of previous year 1917-18	14,47,417 2 0	2,78,939 4 0	14,68,462 0 0	2,65,502 2 0	*3,30,000 0 0	6,68,911 10 0

Districts.	Stamps for Legal Practitioners' Licenses.	Notarial Stamps.	Brokers' Note Stamps.	Agreement Stamps.	Forms of Agreement and Contract chargeable with two-anna coloured impression.	Forms for Cheques and Receipts.	Miscellaneous Receipts.	Total.
1	8	9	10	11	12	13	14	15
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	21,250 0 0	2,048 0 0	2,001 4 0	245 0 0	6,823 12 0	2,19,947 8 0	71,785 15 0	84,90,894 1 5
Ahmedabad	34 6 0	1,279 6 0	2,38,067 12 0
Ahmednagar	3 2 0	1,010 15 0	78,130 15 0
Belgaum	2,989 14 0	1,08,378 0 0
Bijapur	3 2 0	1,183 14 0	75,280 12 0
Broach	485 9 0	76,784 5 0
Dhárwár	1,952 3 0	1,80,906 15 0
Kaira	857 10 0	1,08,836 0 0
Kánara	462 11 0	20,359 3 0
East Khándesh	3 2 0	2,841 11 0	1,90,725 5 0
West Khándesh	1,080 2 6	70,125 14 6
Kolába	1,108 13 0	48,912 13 0
Násik	1,187 0 0	85,587 2 0
Poona	56 4 0	2,559 2 6	1,24,190 10 6
Ratnágiri	12 8 0	1,185 14 0	40,394 14 0
Sátára	3 2 0	1,057 3 0	90,717 9 0
Sholápur	1,708 3 6	58,095 13 6
Surat	1,970 3 6	1,09,854 3 6
Thána	3 2 0	1,022 14 6	73,411 10 6
Aden	216 0 0	.....	.....	.....	75 0 0	237 7 0	52,930 4 0
Baroda	127 12 0	904 12 0
Cutch	89 13 9	121 13 9
Káthiáwár	595 14 7	664 8 7
Pálanpur	279 2 0
Total	21,250 0 0	2,264 0 0	2,001 4 0	245 0 0	6,823 12 0	2,20,160 0 0	99,355 3 10	52,71,082 7 3
Total of previous year 1917-18	20,250 0 0	1,443 0 0	1,589 4 0	311 0 0	6,434 12 0	1,82,431 15 0	1,58,307 13 11	44,95,099 14 11

* This sum represents the provincial share of the sale-proceeds of unified stamps credited to Non-Postal Revenue (vide Government Resolution No. 9183, dated 6th October 1912, Revenue Department).

General Stamp Office,
Bombay, 23rd July 1919.

P. B. HAIGH,
Superintendent of Stamps.

STATEMENT IV.

Arrangements for the Vend of Stamps during the year ending 31st March 1919.

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
Bombay	11	Rs. a. p. 527 7 8	...	Rs. a. p. 31,889 14 3	Rs. a. p. 32,417 5 11
Ahmedabad	36	1,518 3 7	...	9,345 2 6	10,863 6 1
Ahmednagar	38	823 13 9	...	3,619 12 2	4,443 9 11
Belgaum	72	871 2 0	...	4,742 11 2	5,613 13 2
Bijápur	81	561 12 11	...	3,616 9 6	4,178 6 5
Broach	19	484 13 6	...	3,233 14 3	3,718 11 9
Dhárwár	80	979 14 7	...	5,727 5 10	6,707 4 5
Kaira	44	855 1 6	...	5,182 14 3	6,037 15 9
Kánara	25	536 0 11	...	1,242 11 0	1,778 11 11
East Khándesh	71	1,641 4 3	...	9,367 13 9	11,009 2 0
West Khándesh	36	935 14 6	...	3,369 4 0	4,305 2 6
Kolába	31	584 14 8	...	2,115 4 0	2,700 2 8
Násik	57	1,299 8 6	...	4,064 0 9	5,368 9 3
Poona	40	1,545 2 3	...	5,060 1 0	6,605 3 3
Ratnágiri	52	1,042 10 2	...	2,239 2 1	3,281 12 3
Sátára	34	1,064 7 0	...	4,248 13 7	5,313 4 7
Sholápur	27	723 7 3	...	2,616 1 8	3,339 8 11
Surat	28	720 9 11	...	3,883 10 2	4,604 4 1
Thána	27	753 6 5	...	2,888 8 11	3,641 15 4
Aden	3	43 0 0	...	373 0 0	516 0 0
Baroda	2	4 15 4	...	36 6 9	41 6 1
Cutch ... ..	...	.....	...	.....	.....
Káthiáwár ... ..	...	.....	...	.....	.....
Pálanpur ... ..	...	.....	...	.....	.....
Total	809	17,617 10 8	...	1,08,863 1 7	1,26,480 12 3
Total of previous year 1917-18	826	17,277 4 7	...	93,327 1 9	1,10,604 6 4

General Stamp Office,
Bombay, 23rd July 1919. }

P. B. HAIGH,
Superintendent of Stamps.

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 1919.

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
Bombay	135	Rs. a. p. 2,479 12 0	440	Rs. a. p. 68,740 6 0
Ahmedabad	81	863 12 0	...	31 12 0
Ahmednagar	108	621 2 0	53	334 0 0
Belgaum	116	2,330 13 0	27	530 0 0
Bijápur	84	858 0 0	29	300 14 0
Broach	50	282 4 0	30	125 12 0
Dhárwár	254	1,268 7 0	121	608 14 0
Kaira	126	527 10 0	51	269 9 0
Kánara	49	337 8 0	16	124 11 0
East Khándesh	27	259 18 0	73	2,516 8 0
West Khándesh	54	443 5 0	66	626 0 0
Kolába	63	572 5 0	18	285 4 0
Násik	51	487 0 0	60	304 8 0
Poona ... ..	...	1,398 0 0	...	990 4 0
Ratnágiri	104	887 15 0	48	258 2 0
Sátára	88	649 6 0	105	398 10 0
Sholápur	120	822 3 0	28	795 4 0
Surat	64	1,583 9 0	19	180 1 0
Thána	84	1,234 3 0	39	358 0 0
Aden	23	139 5 0	18	97 10 0
Baroda ... ..	...	.....	...	.....
Cutch ... ..	...	.....	...	.....
Káthiáwár ... ..	...	.....	...	.....
Pálanpur ... ..	...	.....	...	.....
Total	1,681	18,046 4 0	1,241	77,876 1 0
Total of previous year 1917-18	1,695	18,670 14 1	1,545	1,30,871 5 0

General Stamp Office,
Bombay, 23rd July 1919. }

P. B. HAIGH,
Superintendent of Stamps.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1919.

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. a. p.	Rs. a. p.	
Bombay	
Ahmedabad	
Ahmednagar	
Belgaum	
Bijápúr	
Broach	
Dhárwár	
Kaira	
Kánara	
East Khándesh	1	3	3	...	60 0 0	...	
West Khándesh	
Kolába	
Násik	
Poona	
Ratnágiri	
Sátára	
Sholápur	1	1	1	...	10 0 0	...	
Surat	
Thána	
Aden	
Baroda	
Cutch	
Káthiáwár	
Pálanpur	
Total	2	4	4	...	70 0 0	...	
Total of previous year 1917-18	3	5	5	...	160 0 0	...	

General Stamp Office,
Bombay, 23rd July 1919. }

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P. B. HAIGH,
Superintendent of Stamps.

STATEMENT VII.

Showing the result of action taken by Collector to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1919.

Districts.	Number of inquiries pending at the beginning of the year.	Number of cases reported to Collector, (vide section 19-H of the Court Fees Act).	Number of cases in which inquiries were instituted during the year.	Number of inquiries completed during the year.	Amount of Court-fees due or originally realised on the valuation of applicants in cases disposed of during the year.	Amount of deficient Court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.		
Bombay ...	45	287	302	235	2,08,312 0 0	14,382 15 0	...	
Ahmedabad ...	16	80	68	68	1,671 1 0	80 0 0	...	
Ahmednagar ...	1	2	3	3	5,874 4 0	.....	...
Belgaum ...	...	7	7	5	1,382 4 0	62 0 0	...	
Bijápur ...	...	3	3	3	72 0 0	.....	...
Broach ...	...	6	6	6	5,466 13 0	.....	...
Dhárwár ...	...	...	...	...	.....	.....	...
Kaira ...	...	...	...	...	.....	.....	...
Kánara ...	...	...	...	...	.....	.....	...
East Khándesh ...	...	1	...	...	.....	.....	...
West Khándesh ...	...	...	...	...	.....	.....	...
Kolába ...	5	4	7	6	322 7 0	.....	...
Násik ...	...	...	...	...	.....	.....	...
Poona ...	59	39	52	42	17,186 1 0	.....	...
Ratnágiri ...	...	12	12	6	1,248 0 0	.....	...
Sátára ...	4	9	13	11	524 0 0	.....	...
Sholápur ...	2	8	10	7	3,515 0 0	90 0 0	...	
Surat ...	16	95	65	58	.....	.....	...
Thána ...	...	8	13	...	5,004 8 0	.....	...
Aden ...	...	27	...	27	.....	.....	...
Baroda ...	...	...	...	...	.....	.....	...
Cutch ...	...	...	...	...	.....	.....	...
Káthiáwár ...	...	...	...	...	.....	.....	...
Pálanpur ...	...	...	...	...	.....	.....	...
Total ...	148	588	561	472	2,50,078 6 0	14,614 15 0	...	
Total of previous year 1917-18 ...	71	518	404	431	1,98,900 8 0	14,399 6 0	100	

General Stamp Office,
Bombay, 23rd July 1919.

P. B. HAIGH,
Superintendent of Stamps.

No. 1320 OF 1919.

From

J. R. MARTIN, ESQUIRE, I. C. S.,
Superintendent of Stamps, Karachi;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

STAMP DEPARTMENT.

CENTRAL STAMP OFFICE,;

Karachi, 15th July 1919.

Sir,

I have the honour to submit the following brief notes on the stamp administration in the province of Sind for the 12 months ending 31st March 1919.

Statement I.

2. The total gross realizations under the Indian Stamp Act and the Court Fees Act amounted to Rs. 18,25,572 against Rs. 12,75,202 in the previous year. Karachi City, with Rs. 9,96,955, has continued to contribute more than half of the total revenue of the whole province. All districts share in the increase which is made up as under:—

Act II of 1899	... Rs. 1,88,387
Act VII of 1870	... Rs. 3,61,983

The reasons for the increase appear under each head separately.

3. The expenditure for the year under review amounted to Rs. 44,374 against Rs. 28,941 in the previous year. The charges have risen with the income as they consist chiefly of discount paid on the sales of stamps and of refunds to parties. Of the total charges Rs. 28,836 are debitable to the Stamp Act and Rs. 15,538 to the Court Fees Act.

Statement II.

4. The total receipts under Court Fees (Judicial) stamps amounted to Rs. 9,61,769 against Rs. 5,99,786. The sales under this head have considerably increased in all districts. The major portion however is due to sales in Karachi city which alone has contributed Rs. 2,72,361 more than the last year, consequent on the wave of speculation in cotton and sugar which passed over Karachi during the period under report and left in its wake a mass of cases of breach of contract. The increase in other districts is attributed to increase in litigation.

Statement III.

5. The receipts under column 2 in Karachi exhibit a falling of Rs. 7,478 while those under special adhesive stamps which are sold only at this depot (column 4) show an increase of Rs. 49,687. The total income of the whole province however shows an increase of Rs. 1,75,275 due to land speculation and other causes, e.g. in Sukkur, the abnormal rise of Rs. 67,137 is attributed to "increase in transactions relating to the transfer of property among the public caused by the abnormal rise in the prices of food-stuffs."

6. The revenue from this source during the year under report amounted to Rs. 59,450 against Rs. 50,201 showing an increase of Rs. 9,249 out of which Karachi has contributed Rs. 8,816 and Larkana Rs. 565 to the increase while the other districts show small decreases.

7. Realizations from the sale of Foreign Bill Stamps amounted to Rs. 15,881 or Rs. 1,626 less than in the previous year.

8. Stamps worth Rs. 16/4 and Rs. 1/8 (shown in the statement as Rs. 16 and 2 in whole rupees) respectively of the descriptions noted in the margin were sold during the year under review.

1. Brokers' Notes Stamps (column 6).

2. Agreement Stamps (column 8).

9. The sale of Share Transfer Stamps brought in a revenue of Rs. 1,856 or Rs. 118 more than the previous year.
Share Transfer Stamps.
10. Receipts from the sale of Notarial Stamps show a small increase of Rs. 7 over those of the previous year.
Notarial Stamps.
11. Receipts under this head show a slight increase of Rs. 23 as compared with those of the previous year.
Forms of agreement and contracts chargeable with duty of two anna coloured impressions.
12. The realizations under this head have amounted to Rs. 23,561 against Rs. 26,128 during the last year showing a decrease of Rs. 2,567.
Forms of Cheques and Receipts.
13. The revenue under this head realized during the year under report was Rs. 17,927 against Rs. 10,038 during the past year showing an increase of Rs. 7,889 which occurs chiefly in the Sukkur District under the head "Fines and Penalties."
Miscellaneous.

Statement IV.

14. The number of Stamp Vendors for the sale of Judicial and Non-Judicial stamps in the Province of Sind during the year under report was 318 exhibiting a decrease of 15 as compared with the preceding year. Hyderabad District shows a decrease of 26 while Sukkur and Larkana Districts show an increase of six and five respectively. The total amount of discount paid to licensed Stamp Vendors amounted to Rs. 21,927 against Rs. 16,294 in the previous year.
Stamp Vendors.

Statement V.

15. Three hundred and thirty-four cases were dealt with under Section 35 of Act II of 1899 and 66 under other sections of the Act against 242 and 80 respectively in the preceding year.

The amount of duty and penalties realized was Rs. 2,196 in cases disposed of under Section 35 and Rs. 14,248 in those under other sections against Rs. 4,181 and Rs. 5,884 respectively in the previous year.

Statement VI.

16. Out of 12 cases instituted, one was withdrawn and one was not brought to trial owing to the death of the person concerned. Consequently ten cases were brought to trial and out of the 14 persons concerned therein nine were convicted and five were acquitted. The amount of fines imposed was Rs. 52 only.

Statement VII.

17. Inquiries were instituted by the Collector of Karachi in 34 cases and Rs. 1,800 were recovered as additional court fee duty.

Establishment.

18. The establishment have worked satisfactorily.

19. The delay in the submission of the report is due to the very late receipt of correct figures from the Karachi and Sukkur Districts.

I have the honour to be,

Sir,

Your most obedient servant,

J. R. MARTIN,

Superintendent of Stamps, Karachi.

(Through the Commissioner in Sind, Karachi.)

No. Rev.—1728 of 1919.

REVENUE DEPARTMENT:

OFFICE OF THE COMMISSIONER IN SIND.

Government House, Karachi, 24th July 1919.

Forwarded to the Superintendent of Stamps, Bombay, with reference to Government Resolution No. 8595 dated the 6th September 1906.

J. A. POPE,

for Commissioner in Sind.

To—The Superintendent of Stamps, Bombay.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1919.

1	Receipts.	Charges.				Net Receipts.	Cost of General Supervision.	Coa. Stamps Plain Pa. supplied from Centra. Depôt.
		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 ...	8,63,802 0 0	19,261 0 0	9,136 0 0	439 0 0	28,836 0 0	8,34,966 0 0	.....	.....
Under the Court Fees Act ...	9,61,770 0 0	4,286 0 0	10,779 0 0	473 0 0	15,538 0 0	9,46,232 0 0	.....	.....
Total ...	18,25,572 0 0	23,547 0 0	19,915 0 0	912 0 0	44,374 0 0	17,81,198 0 0	.....	.....
Total of previous year ...	12,75,202 0 0	17,544 0 0	10,588 0 0	809 0 0	28,941 0 0	12,46,261 0 0	.....	.....

Central Stamp Office,
Karachi, 15th July 1919. }

R. F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1919.

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 ...	5,49,786 0 0	.....	.....	.....	5,49,786 0 0
Hyderabad ...	1,29,076 0 0	.....	.....	10 0 0	1,29,086 0 0
Sukkur ...	1,53,095 0 0	.....	.....	.....	1,53,095 0 0
Larkana ...	1,00,097 0 0	.....	.....	.....	1,00,097 0 0
Mirpurkhas ...	29,705 0 0	.....	.....	.....	29,705 0 0
Total ...	9,61,759 0 0	.....	.....	10 0 0	9,61,769 0 0
Total of previous year ...	5,99,248 0 0	.....	.....	588 0 0	5,99,786 0 0

Central Stamp Office,
Karachi, 15th July 1919. }

R. F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1919.

District.	* Impressed Stamps.	Handls or Inland Bills of Exchange.	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act.	Foreign Bill Stamps.	Brokers note Stamps.	Share Transfer Stamps.	Agreement Stamps.	Notarial Stamps.	Forms for agreements and contracts chargeable with two-anna coloured impressions.	Forms for Cheques or Receipts.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	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.	Rs. a.
Karachi ...	48,899 0 0	43,482 0 0	3,45,413 0 0	15,681 0 0	16 0 0	1,856 0 0	2 0 0	197 0 0	250 0 0	23,505 0 0	1,748 0 0	4,81,249 0
Hyderabad ...	1,05,736 0 0	877 0 0	.....	.....	.....	.....	.....	.....	.....	63 0 0	1,290 0 0	1,07,946 0
Sukkur ...	1,48,827 0 0	11,728 0 0	.....	.....	.....	.....	.....	.....	.....	.....	18,068 0 0	1,74,623 0
Larkana ...	81,774 0 0	3,344 0 0	.....	.....	.....	.....	.....	.....	.....	8 0 0	678 0 0	86,699 0
Mirpurkhas ...	14,013 0 0	81 0 0	.....	.....	.....	.....	.....	.....	.....	.....	563 0 0	14,336 0
Total ...	3,99,249 0 0	60,450 0 0	3,45,413 0 0	15,681 0 0	16 0 0	1,856 0 0	2 0 0	197 0 0	250 0 0	23,561 0 0	17,927 0 0	8,63,602 0
Total of previous year ...	3,73,661 0 0	50,201 0 0	3,05,726 0 0	17,507 0 0	.....	1,738 0 0	.....	190 0 0	427 0 0	26,128 0 0	10,038 0 0	6,75,416 0

* Includes, besides General Impressed Stamps, Oattle Pound Kambayats, Salt and Customs Bonds and Bills of Lading.

Note.—A lump sum of Rs. 3,30,000 representing the Provincial Share of Sale-proceeds of Unfiled Stamps credited to Non-Postal Revenue is accounted for in the report for the Presidency proper (vide Government Resolution, Revenue Department, No. 9183, dated 5th October 1912).

Central Stamp Office,
Karachi, 15th July 1919. }

R. F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT IV.

Arrangements for the Vend of Stamps during the year ending 31st March 1919.

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 ...	41	690 0 0	...	4,404 0 0	5,094 0 0
Hyderabad ...	80	818 0 0	...	4,232 0 0	5,050 0 0
Sukkur ...	104	918 0 0	...	5,490 0 0	6,408 0 0
Larkana ...	67	778 0 0	...	3,321 0 0	4,599 0 0
Mirpurkhas ...	26	200 0 0	...	576 0 0	776 0 0
Total ...	318	3,404 0 0	...	18,523 0 0	21,927 0 0
Total of previous year ...	333	2,753 0 0	...	13,531 0 0	16,284 0 0

Central Stamp Office,
Karachi, 15th July 1919.

R. F. E. CUMMING,
for 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 1919.

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 ...	19	358 0 0	7	73 0 0
Hyderabad ...	112	762 0 0	18	512 0 0
Sukkur ...	76	378 0 0	33	13,432 0 0
Larkana ...	85	528 0 0	5	48 0 0
Mirpurkhas ...	42	170 0 0	5	183 0 0
Total ...	334	2,196 0 0	68	14,248 0 0
Total of previous year ...	242	4,181 0 0	80	5,884 0 0

Central Stamp Office,
Karachi, 15th July 1919.

R. F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1919.

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
Karachi ...	5	5	...	5	Rs. ...	...
Hyderabad ...	...	...	...	...	...	...
Sukkur ...	5	3	3	...	6	...	
Larkana ...	...	...	...	...	...	...
Mirpurkhas ...	2	6	6	...	46	...	
Total ...	12	14	9	5	52	...	
Total of previous year ...	6	8	2	6	35	...	

One person died before he was brought to trial and one case was withdrawn with the sanction of the Commissioner in Sind before it was brought to trial.

Central Stamp Office,
Karachi, 16th July 1919.R. F. E. CUMMING,
for 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 1919.

District.	Number of inquiries pending at the beginning of the year.	Number of Cases reported to Collector, Section 19-B of the Court Fees Act.	Number of such Cases in which inquiries were instituted during the year.	Number of inquiries completed during the year.	Amount of deficit Court Fees due or originally realised on valuations of the applicants in cases disposed of during the year.	Amount of deficit Court Fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7	8	9
Karachi	34	6	5	Rs. a. p. 8,731 0 0	Rs. a. p. 1,800 0 0	...	
Hyderabad	
Sukkur	
Larkana	
Mirpurkhas	
Total	34	6	5	8,731 0 0	1,800 0 0	...	
Total of previous year ...	4	27	2	6	1,842 0 0	255 0 0	...	

Central Stamp Office,
Karachi, 16th July 1919.R. F. E. CUMMING,
for Superintendent of Stamps, Karachi.

Brief notes with statistics of the Stamp Department in the Bombay Presidency and Sind for the year 1918-19.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 10879.

Bombay Castle, 15th October 1919.

Memorandum from the Superintendent of Stamps, Bombay, No. 8950 dated 30th August 1919—Submitting brief notes with statistics on the administration of the Stamp Department in the Bombay Presidency and in Sind for the year 1918-19.

RESOLUTION.—Recorded.

H. F. KNIGHT,

Under Secretary to Government.

To

- *The Commissioner in Sind,
- *The Commissioner, N. D.,
- *The Commissioner, C. D.,
- *The Commissioner, S. D.,
- *The Superintendent of Stamps, Karachi,
- *The Inspector General of Registration,
- *The Accountant General,

- *The Compiler, General Administration Report for 1918-19,
- The Superintendent of Stamps, Bombay,
- All Collectors, including the Collectors in Sind and the Deputy Commissioner, Upper Sind Frontier,
- †The Government of India,
- †The Under Secretary of State for India.

*With copies of the report.
†By letter.

L Rev 2236

No. of 1919.

Copy forwarded for information and guidance to

1920-21	...	52,10,401	65,95,826	1,58,66,287
1921-22	...	77,85,565	71,31,468	1,49,17,033

The revenue recovered in the City of Bombay alone amounted to Rs. 89,32,263 representing 61.23 per cent. of the total revenue of the Presidency.

5. The total charges for the year 1921-22 amounted to Rs. 4,78,349 showing a decrease of Rs. 27,469 from the preceding year. The decrease is chiefly due to smaller payments on account of Refund of stamps and of Discount on General Stamps. Of the total charges Rs. 2,81,910 was under the Stamp Act and Rs. 1,96,439 under the Court Fees Act. The percentage of charges to receipts is 3.78 in the case of the Stamp Act and 2.75 in that of the Court Fees Act, or about 3.27 on the total gross revenue.

Statement No. II.

6. The total recoveries on account of Judicial Stamps amounted to Rs. 71,31,468 showing an increase of Rs. 5,35,642 as compared with the previous year. Out of this sum Rs. 35,83,515 was received in the Bombay City alone. The increase is mainly due to the large sums paid as Probate duty. In one case alone, that of the estate of the late Mr. H. R. Greaves, Rs. 2,64,668 was paid on account of estate duty. The other chief contributors to the total realizations from Judicial stamps were Ahmedabad with Rs. 3,43,131, Dharwar with Rs. 2,46,452.

No. 2772 OF 1922.

From

B. W. KISSAN, Esquire, B.A., I.C.S.,
Superintendent of Stamps, Bombay ;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

GENERAL STAMP OFFICE :

Bombay, 5th July 1922.

Sir,

I have the honour to submit the following report on the Stamp Administration of the Bombay Presidency and Aden. The separate report for the Province of Sind is annexed, having been received on the 3rd instant.

2. It will be noticed from the various statements that the Stamp Revenue under the Stamp Act has greatly diminished. The receipts show a decrease of Rs. 14,84,896 from those of the last year, while receipts under the Court Fees Act have increased by Rs. 5,35,642.

3. The report deals with the revenue and charges under the Indian Stamp Act and Court Fees Act but it does not treat of the realizations from the sale at this office of Postage stamps used for Postal and Telegraph purposes, the sale proceeds of which during the year under notice amounted to Rs. 1,00,96,386.

Statement No. I.

4. The total gross revenue realised under both Stamp and Court Fees Acts together amounted to Rs. 1,49,17,033 as against Rs. 1,58,66,287 in the preceding year, showing a decrease of Rs. 9,49,254. The following figures show separately the realizations under the two Acts :—

	Stamp Act.	Court Fees.	Total.
	Rs.	Rs.	Rs.
1920-21 ...	92,70,461	65,95,826	1,58,66,287
1921-22 ...	77,85,565	71,31,468	1,49,17,033

The revenue recovered in the City of Bombay alone amounted to Rs. 89,32,263 representing 61.23 per cent. of the total revenue of the Presidency.

5. The total charges for the year 1921-22 amounted to Rs. 4,78,349 showing a decrease of Rs. 27,469 from the preceding year. The decrease is chiefly due to smaller payments on account of Refund of stamps and of Discount on General Stamps. Of the total charges Rs. 2,81,910 was under the Stamp Act and Rs. 1,96,439 under the Court Fees Act. The percentage of charges to receipts is 3.78 in the case of the Stamp Act and 2.75 in that of the Court Fees Act, or about 3.27 on the total gross revenue.

Statement No. II.

6. The total recoveries on account of Judicial Stamps amounted to Rs. 71,31,468 showing an increase of Rs. 5,35,642 as compared with the previous year. Out of this sum Rs. 35,83,515 was received in the Bombay City alone. The increase is mainly due to the large sums paid as Probate duty. In one case alone, that of the estate of the late Mr. H. R. Greaves, Rs. 2,64,668 was paid on account of estate duty. The other chief contributors to the total realizations from Judicial stamps were Ahmedabad with Rs. 3,43,131, Dharwar with Rs. 2,46,452.

East Khandesh with Rs. 3,79,238, West Khandesh with Rs. 2,27,263 and Poona with Rs. 3,37,913.

Statement No. III.

7. The total of the revenue under these heads amounted in the year under report to Rs. 43,98,256, against Rs. 53,40,956 of the previous year, showing a decrease of Rs. 9,42,700 which may be ascribed to the depression in trade and to the introduction of the new Adhesive Insurance stamps receipts from which have been shown in this statement under a separate column (paragraph 14 below).

Non-Judicial Stamps—
(a) Impressed stamps, and
(b) Impressed Labels.

8. The receipts from the sale of Hundi stamps amounted to Rs. 3,87,553 against Rs. 3,91,646 in the year 1920-21, showing a decrease of Rs. 4,093.

Hundi stamps.

9. The revenue derived from the sale of Foreign Bill stamps amounted to Rs. 3,30,413 which shows a decrease of Rs. 2,90,518, compared with the preceding year. The fall in the revenue is due to the decrease of imports.

Foreign bill stamps.

10. The sale of these stamps brought in a revenue of Rs. 13,49,143 which was less than that of the previous year by Rs. 4,83,911. The decrease is due to the condition of the money market and the fall in the value of shares.

Share Transfer stamps.

11. This source of revenue indicates an increase of Rs. 24,250, the receipts having amounted during the year under review to Rs. 47,500 against Rs. 23,250, in the preceding year.

Stamps of Legal Licenses.

12. Sales of Notarial stamps show a decrease of Rs. 2,144 from the receipts during the previous year, the total receipts being Rs. 5,329 against Rs. 7,473 in the last year.

Notarial stamps.

13. The revenue derived from the sale of Brokers' Notes stamps amounted to Rs. 5,324 against Rs. 3,373 showing an increase of Rs. 1,951. There was no sale of Agreement stamps during the year under notice.

Brokers' Notes and Agreement stamps.

14. The sale of these stamps which have been newly introduced for Policies of Insurance amounted to Rs. 1,08,199 during the year.

Adhesive Insurance stamps.

15. The revenue derived under this head during the year amounted to Rs. 8,968 showing an increase of Rs. 1,499 over the receipts of the previous year.

Skeleton forms of Agreement and Contracts with two Anna coloured impressions.

16. There has been a decrease of Rs. 65,741 in the revenue recovered on stamping forms for Cheques and receipts with one Anna coloured impressions, the total realizations being Rs. 2,72,852 against Rs. 3,38,593 during the previous year. The decrease is due to the bad condition of trade and fewer banking transactions.

Skeleton forms of Cheques and Receipts.

17. The revenue recovered under this head amounted to Rs. 5,42,028 showing an increase of Rs. 1,68,332 against Rs. 3,73,696 during the previous year 1920-21. Bombay City alone was responsible for Rs. 5,03,861. The increase is due to the fact that a large sum of Rs. 2,75,000 was paid by the Trustees of the City of Bombay Improvement Trust on account of composition of stamp duty on a loan of Rs. 2,75,00,000. But for this amount the revenue under this head would have shown a fall.

Miscellaneous.

18. The revenue derived from the several sources noted in Statement No. III indicates a decrease of Rs. 14,84,896 the total amount realised during the year 1921-22 having amounted to Rs. 77,85,565. This figure includes Rs. 3,30,000 which represents the Provincial share of the sale proceeds of

General remarks on the Statement No. III.

Unified stamps credited to Non-Postal Revenue. The decrease is in general due to the bad condition of trade and the cessation of the speculation which was prominent in the year 1920-21.

Statement No. IV.

19. The number of Licensed Stamp Vendors for the sale of Judicial and Non-Judicial stamps in this Presidency, during the year under review, has decreased by seven, the total number being 790 against 797 in the previous year. The discounts paid to them during the year 1921-22 amounted to Rs. 21,883 for Judicial stamps and Rs. 1,31,874 for Non-Judicial stamps, as compared with Rs. 21,055 and Rs. 1,45,779, respectively in the last year, the figures for the City of Bombay being Rs. 573 and Rs. 41,870.

Statement No. V.

20. The cases which came up for consideration under Section 35 before the Courts were 2,020 and those disposed of by the Collectors under Sections 32, 37, 40 and 41 of the Act were 1,490. The duties and penalties realised in the former case amount to Rs. 23,303 and in the latter to Rs. 1,88,620 as compared with Rs. 17,240 and Rs. 2,01,959 respectively recovered in the previous year. In Bombay City 279 cases were dealt with by the Courts realising Rs. 3,697 as duty and penalty. Under recoveries by the Collector, Bombay City contributed Rs. 1,73,903 in 629 cases out of the total amount of Rs. 1,88,620 in 1,490 cases.

Statement No. VI.

21. In the year under review two prosecutions were instituted against two persons who were concerned in the infringement of the Stamp Law. Both of them were convicted and fines amounting to Rs. 40 were recovered.

Statement No. VII.

22. 650 cases were reported to Collectors under Section 19-H of the Court Fees Act. Enquiries were instituted in 623 cases during the year. In 649 cases enquiries were completed and recoveries of additional Probate duty to the extent of Rs. 32,415 were made. Out of this sum Rs. 31,656 was recovered in Bombay City alone, in 380 cases in which enquiries were completed. No penalties were imposed.

23. Mr. S. A. Leao, the then Assistant Superintendent of Stamps was on privilege leave for one month from 9th May 1921 and in his absence Mr. Balaji Bapuji Rane, the Store-Keeper and Office Superintendent in the Stamp Office, was appointed to act. On Mr. Leao's transfer to Poona as Huzur Accounts Officer, Mr. Rane acted as Assistant Superintendent of Stamps after his departure on 23rd August 1921 until charge was taken on 3rd November 1921 by Mr. R. D. Karkhanis, who was appointed to be Assistant Superintendent of Stamps, Bombay, *vice.*, Mr. Leao.

I have the honour to be,

Sir,

Your most obedient servant,

B. W. KISSAN,

Superintendent of Stamps.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1922.

1	Receipts.	Charges.				Total.	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.	
Under the Stamp Act	Rs. 77,85,665*	Rs. 1,57,270	Rs. 86,989	Rs. 57,651	Rs. 2,81,910	Rs. 75,03,655*	.....	Rs. 9,506 0 0
Under the Court Fees Act	71,51,468	20,090	1,33,351	36,998	1,96,439	60,35,029	.....	4,525 0 0
Total	1,49,17,033*	1,63,360	2,20,340	94,649	4,78,349	1,44,38,684*	.....	14,131 0 0
Total of previous year.	1,53,66,287*	2,10,681	2,10,839	76,748	5,05,818	1,53,60,469*	.....	15,718 0 0

*This sum includes Rs 2,20,000 which represent the Provincial Share of sale-proceeds of United Stamps credited to Non-Postal Revenue (vide Government Resolution No. 9183, dated 5th October 1919, Revenue Department.)

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1922.

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.	Rs.	Rs.	Rs.	Rs.
Bombay	35,83,515	.....	.....	.....	35,83,515
Ahmedabad	3,43,131	.....	.....	.....	3,43,131
Ahmednagar	1,36,733	.....	.....	.....	1,36,733
Belgaum	1,59,209	.....	.....	.....	1,59,209
Bijapur	1,23,681	.....	.....	.....	1,23,681
Broach	88,055	.....	.....	.....	88,055
Dhárvár	2,46,452	.....	.....	.....	2,46,452
Kaira	1,85,132	.....	.....	.....	1,85,132
Kanára	68,287	.....	.....	.....	68,287
East Khándesh	3,79,238	.....	.....	.....	3,79,238
West Khándesh	2,27,263	.....	.....	.....	2,27,263
Kolába	1,02,179	.....	.....	.....	1,02,179
Násik	2,06,097	.....	.....	.....	2,06,097
Poona	3,37,913	.....	.....	.....	3,37,913
Batnágiri	1,14,521	.....	.....	.....	1,14,521
Batára	1,72,788	.....	.....	.....	1,72,788
Sholápur	2,01,838	.....	.....	.....	2,01,838
Surat	2,24,621	.....	.....	.....	2,24,621
Thána	1,67,370	.....	.....	.....	1,67,370
Aden	60,740	.....	.....	.....	60,740
Baroda	1,342	.....	.....	.....	1,342
Cutch	50	.....	.....	.....	50
Káthiáwar	.....	.....	.....	.....	.....
Pálanpur	1,313	.....	.....	.....	1,313
Total	71,31,468	.....	.....	.....	71,31,468
Total of previous year	65,95,826	.....	.....	.....	65,95,826

STATEMENT III.

Showing Details of Receipts on account of Non-Judicial Stamps for the Year ending 31st March 1922.

District.	Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed Stamps as defined in Section 2 (13) (a) of the Stamp Act.	Foreign Bill Stamps.	Half anna and One anna United Stamps.	Share Transfer Stamps.	† Stamps for Local Practitioners' Licenses.	Notarial Stamps.	Brokers' Note Stamps.	Agreement Stamps.	Insurance Stamps.	Forms for agreements and contracts chargeable with two anna coloured impressions.	Forms for cheques or receipts.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	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.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	2,47,937 0 0	3,85,475 0 0	22,23,501 0 0	3,24,799 0 0	.....	12,17,296 0 0	47,500 0 0	4,551 0 0	5,324 0 0	.....	1,07,555 0 0	8,068 0 0	2,71,661 0 0	5,63,661 0 0	53,45,748 0 0
Ahmedabad	2,17,946 0 0	1,455 0 0	.....	992 0 0	.....	1,22,865 0 0	.....	.....	.....	.....	.....	.....	778 0 0	5,344 0 0	3,48,469 0 0
Ahmednagar	62,006 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5 0 0	1,481 0 0	63,493 0 0
Belgaum	1,12,111 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,877 0 0	1,14,988 0 0
Bijapur	80,647 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,835 0 0	82,482 0 0
Broach	68,265 0 0	213 0 0	.....	.....	.....	144 0 0	.....	.....	.....	.....	.....	.....	68 0 0	667 0 0	69,361 0 0
Dhárwár	1,42,837 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30 0 0	3,419 0 0	1,46,256 0 0
Kaira	1,21,334 0 0	.....	.....	.....	.....	15 0 0	.....	.....	.....	.....	.....	.....	.....	2,122 0 0	1,24,456 0 0
Kanara	28,143 0 0	6 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	16 0 0	28,418 0 0
East Khandesh	2,50,027 0 0	79 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,168 0 0	2,50,280 0 0
West Khandesh	80,066 0 0	35 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9 0 0	80,544 0 0
Kolaba	50,170 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	60 0 0	50,447 0 0
Násik	81,286 0 0	85 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	41 0 0	81,564 0 0
Poona	1,49,053 0 0	11 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25 0 0	1,51,563 0 0
Ratnágiri	53,967 0 0	27 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6 0 0	54,033 0 0
Satára	96,006 0 0	34 0 0	.....	.....	.....	26 0 0	.....	.....	.....	.....	163 0 0	.....	.....	69 0 0	97,266 0 0
Sholapur	69,045 0 0	12 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6 0 0	70,801 0 0
Surat	1,26,652 0 0	114 0 0	.....	.....	.....	8,706 0 0	.....	.....	.....	.....	.....	.....	.....	37 0 0	1,37,606 0 0
Tbana	91,763 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4 0 0	92,929 0 0
Aden	12,622 0 0	.....	8,091 0 0	4,622 0 0	.....	.....	.....	478 0 0	.....	.....	481 0 0	.....	.....	498 0 0	37,698 0 0
Baroda	1,128 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	69 0 0	1,197 0 0
Cutch	2 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	69 0 0	81 0 0
Káthiawar	89 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	418 0 0	507 0 0
Palanpur	258 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12 0 0	270 0 0
Total	31,55,764 0 0	3,87,553 0 0	22,42,492 0 0	3,30,418 0 0	3,30,000 0 0	19,49,143 0 0	147,500 0 0	5,320 0 0	5,924 0 0	.....	1,06,109 0 0	8,068 0 0	2,72,859 0 0	5,42,028 0 0	74,55,555 0 0
Total of previous year.	21,93,093 0 0	3,01,646 0 0	31,47,863 0 0	6,20,031 0 0	3,30,000 0 0	16,33,064 0 0	23,260 0 0	7,473 0 0	3,378 0 0	.....	.....	7,469 0 0	3,38,593 0 0	3,73,696 0 0	69,40,461 0 0
															13,30,000 0 0
															62,70,461 0 0

NOTES.—* Includes, besides general Impressed Stamps, Cattle-pound Kambulyats, Salt and Customs Bonds and Bills of Lading.

† Comprises impressed Stamps for Pleaders, Revenue Agent's and Mukhtyars' Licenses and Adhesive Advocate, Vakil, and Attorney Stamps.

‡ This sum represents the Provincial Share of the sale-proceeds of United Stamps credited to Non-Postal Revenue (Government Resolution, Revenue Department, No. 9123, dated 5th October 1912).

STATEMENT IV.

Arrangements for the Vend of Stamps during the year ending March 31st 1922.

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.	Rs.	Rs.	Rs.
Bombay	11	578	.....	41,870	42,448
Ahmedabad	85	2,187	.....	18,037	15,201
Ahmednagar	24	920	.....	2,845	3,765
Belgaum	80	995	.....	6,945	7,940
Bijapur	84	734	.....	3,864	4,598
Broach	15	520	.....	2,440	2,960
Dhárwár	82	1,858	.....	6,752	8,110
Kaira	47	1,167	.....	5,778	6,945
Kanára	25	571	.....	1,909	1,880
East Khándesh	71	2,321	.....	12,428	14,749
West Khándesh	38	1,310	.....	3,767	5,077
Kolába	27	703	.....	2,567	3,270
Násik	53	1,472	.....	3,761	5,233
Poona	42	1,938	.....	5,709	7,647
Ratnágiri	40	763	.....	3,086	3,859
Satára	31	1,330	.....	4,519	5,849
Sholápur	27	1,047	.....	3,028	4,075
Surat	28	929	.....	4,586	5,464
Thána	32	922	.....	3,735	4,657
Aden	3	174	.....	458	632
Baroda	.....	.....	.....	.....	.....
Cutch	1	.....	.....	.....	.....
Kathiáwár	.....	.....	.....	.....	.....
Pálanpur	.....	.....	.....	.....	.....
Total	790	21,848	.....	1,31,874	1,53,757
Total of previous year 1920-21	797	21,055	.....	1,45,779	1,66,834

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 1922.

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.
Bombay	279	3,697 0 0	629	1,73,938 0 0
Ahmedabad	149	1,061 0 0	161	3,664 0 0
Ahmednagar	152	891 0 0	91	416 0 0
Belgaum	126	2,403 0 0	24	352 0 0
Bijapur	97	898 0 0	22	813 0 0
Broach	48	408 0 0	15	202 0 0
Dhárwár	380	3,157 0 0	50	204 0 0
Kaira	50	1,238 0 0	99	793 0 0
Kanara	39	219 0 0	9	34 0 0
East Khándesh	42	1,437 0 0	30	1,664 0 0
West Khándesh	.....	163 0 0	.....	220 0 0
Kolába	57	896 0 0	89	749 0 0
Násik	96	1,272 0 0	81	1,976 0 0
Poona	.....	1,312 0 0	.....	837 0 0
Ratnágiri	102	850 0 0	69	123 0 0
Sitára	138	1,235 0 0	60	394 0 0
Sholápur	83	630 0 0	37	1,034 0 0
Surat	27	406 0 0	28	270 0 0
Thána	147	1,500 0 0	35	612 0 0
Aden	8	127 0 0	16	370 0 0
Baroda	.....	.....	.....	.....
Cutch	.....	.....	.....	.....
Kathiáwár	.....	.....	.....	.....
Pálanpur	.....	.....	.....	.....
Total	2,020	23,303 0 0	1,490	1,83,620 0 0
Total of previous year 1920-21	1,912	17,240 0 0	1,632	2,01,959 0 0

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1922.

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.	
Bombay	
Ahmedabad	
Ahmednagar	
Belgaum	
Bijapur	1	1	1	...	25	...	
Broach	
Dhárwár	
Káira	1	1	1	...	15	...	
Kánára	
East Khándesh	
West Khándesh	
Kolaba	
Násik	
Poona	
Ratnagiri	
Sátára	
Sholápur	
Surat	
Thana	
Aden	
Baroda	
Cutch	
Kathíawár	
Palanpur	
Total	2	2	2	...	40	...	
Total of previous year 1920-21	2	2	1	1	25	...	

STATEMENT VII.

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1922.

Division and Districts.	Number of enquiries pending at the beginning of the year.	Number of cases reported to Collector (Section 19-B of the Court Fees Act.)	Number of cases in which enquiries were instituted during the year.	Number of enquiries completed during the year.	Amount of Court-fees due or realised on the valuation of the applicants in cases disposed of during the year.	Amount of deficiency Court-fee required.	Penalty.	Remarks.
1	2	3	4	5	6	7	8	9
Bombay	79	341	323	380	Rs. 4,28,818 0 0	a. D. 31,656 0 0		
Ahmedabad	54	28	91	91	3,200 0 0	181 0 0		
Ahmednagar	3	5	9	8	2,281 0 0			
Belgaum	...	4	4	...	22 0 0	24 0 0		
Bijapur	...	3	3	...	132 0 0			
Broach	...	3	3	3	595 0 0			
Dhárwár	...	...	...	...	...	...
Káira	...	2	2	...	...	379 0 0		
Kánára	...	1	1	...	...	43 0 0		
East Khándesh	...	...	...	...	...	...
West Khándesh	...	...	...	...	...	...
Kolaba	...	5	4	4	495 0 0			
Nasik	5	12	17	13	...	...
Poona	1	81	4	5	21,011 0 0	...		
Ratnagiri	6	5	10	5	40 0 0	...		
Sátára	11	10	21	5	169 0 0	...		
Sholapur	...	5	5	5	1,759 0 0	...		
Surat	14	91	105	80	...	...
Thana	4	23	16	20	2,306 0 0	153 0 0		
Aden	...	20	...	20	...	...
Baroda	...	...	...	...	...	...
Cutch	...	...	...	...	...	...
Kathíawár	...	...	...	...	...	...
Palanpur	...	...	...	...	...	...
Total	175	660	623	649	4,51,457 0 0	32,415 0 0		
Total of previous year 1920-21	197	621	574	634	1,60,117 0 0	55,980 0 0		

General Stamp Office,
Bombay, 5th July 1922.

B. W. KISSAN,
Superintendent of Stamps,

No. 1057 of 1922.

STAMP DEPARTMENT,
CENTRAL STAMP OFFICE,
Karachi, 21st June 1922.

From

W. W. SMART, Esquire, I.C.S.,
Superintendent of Stamps, Karachi;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

*Subject.—Stamp Administration Report of the Province of Sind,
for the year 1921-22.*

Sir,

I have the honour to submit the following brief notes on the Stamp Administration in the Province of Sind, for the twelve months ending 31st March 1922.

Statement I.

2. The total gross revenue realised during the year under report under the Indian Stamp Act II of 1899 and the Court Fees Act VII of 1870 amounted to Rs. 18,12,636 against Rs. 21,38,179 in the previous year or a decrease of Rs. 3,23,543 distributed as under :—

	Rs.
Act II of 1899	... 2,48,334
Act VII of 1870	... 75,209

Reasons for the decrease appear under each head separately.

Statement II.

3. The total receipts under adhesive and impressed (Judicial) stamps amounted to Rs. 10,12,429 or a decrease of Rs. 75,209 as compared with the realisations of 1920-21 which is attributable to less litigation.

Court Fee Stamps.

Statement III.

4. The total amount realised under these two heads (Columns 2 and 4) was Rs. 6,75,332 as compared with Rs. 8,75,283 in 1920-21. The figures for the latter year however included a sum of Rs. 7,115 on account of sales of Insurance Stamps. Receipts from that item have been shown separately, in this statement as Insurance Stamps are no longer classed as Special Adhesive Stamps. The difference, then, between receipts in 1920-21 and 1921-22 is Rs. 1,99,951 which is due to falling off in trade on account of, *inter alia*, the instability of exchange and cessation of speculation in land.

5. The sales under this head during the year under report amounted to Rs. 62,544 showing a decrease of Rs. 5,205 as compared with the figures of the preceding year which is attributed to the depression in trade.

Hundis or Bills of Exchange.

6. Foreign Bill stamps are sold in the city of Karachi and a sum of Rs. 15,271 was realised during the year 1921-22 showing a decrease of Rs. 58,181 as compared with the sale-proceeds of the last year. Fall is attributed to bad condition of trade.

Foreign Bill Stamps.

Share Transfer Stamps.

7. A sum of Rs. 2,806 was realised under this head showing a decrease of Rs. 261.

8. These stamps were formerly included under "impressed stamps" and during the year 1920-21 Rs. 7,115 were realised by their sale. At the end of 1920-21, however they were classed separately and the revenue realised during the year was Rs. 6,876.

Insurance Stamps.

Notarial Stamps.

9. Rs. 751 were realised under this head showing an increase of Rs. 5 which calls for no comment.

Broker's Notes and Agreement Stamps.

10. Sales of these stamps are very small and consequently comment is unnecessary.

Forms for Agreements and contracts Chargeable with 2 annas Coloured Impressions.

11. The collections under this head amounted to Rs. 615 showing a decrease of Rs. 41.

12. The revenue realised from the impressing of cheque forms and receipts amounted to Rs. 29,088 showing an increase of Rs. 5,128 over the receipts for the year 1920-21.

Forms for Cheques and Receipts.

13. This head is composed of a number of items of a fluctuating nature and the total collections amounted to Rs. 6,889 or Rs. 387 more than in the preceding year.

Miscellaneous Receipts.

Statement IV.

14. The number of licensed stamp vendors for the sale of general and court fee stamps was 374 or an addition of 16 stamp vendors throughout the Province. Discount paid them amounted to Rs. 25,250, against Rs. 26,187 in the preceding year.

Stamp Vendors.

Statement V.

15. Five hundred and seven cases were dealt with under sections 35 and 109 cases under sections 32, 37 and 41 of the Indian Stamp Act II of 1899 as compared with 471 and 94 respectively in the previous year. The total amount realised under the two heads amounted to Rs. 4,455 in the year under review against Rs. 5,095 in the preceding year.

Insufficiently Stamped or Unstamped and impounded Documents.

Statement VI.

16. Only one case was instituted during the year under report in which three persons were brought to trial and convicted. A sum of Rs. 15 was realised on account of fines.

Prosecutions.

Statement VII.

17. Twenty-two cases were reported to the Collectors under section 19-H. of the Court fees Act VII of 1870. In three cases enquiries were instituted. Six cases were completed, during the year and a sum of Rs. 387 was realised on account of deficit court fee.

Estate Duties.

Miscellaneous.

18. Overprinting of postcards and envelopes which was done at the Commissioner's Printing Press threw a deal of additional work on this office establishment who had to examine, count, check and pack all the postcards and envelopes that were overprinted locally.

19. Difficulty has been experienced in filling up vacancies in the last grade
 Establishment. of the clerical establishment as the pay offered
 Rs. 30— $\frac{5}{8}$ —80 is not attractive.

I have the honour to be,

Sir,

Your most obedient servant,

W. W. SMART,

Superintendent of Stamps, Karachi.

Through the Commissioner in Sind.

No. Rev.—1791 of 1922.

REVENUE DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND.

Government House, Karachi, 28th June 1922.

Forwarded to the Superintendent of Stamps, Bombay, with reference to
 Government Resolution No. 8595, dated the 6th September 1906.

J. L. RIEU,

Commissioner in Sind.

To—The Superintendent of Stamps, Bombay.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1922.

1	Receipts.	Charges.				Net Receipts.	Cost of general supervision.	Cost of Stamps and plain paper supplied from Central Depot.	10
		Discount and Establishment for sale of Stamps.	Refunds.	Other charges.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under the Stamp Act	800,907	22,201	12,539	853	24,543	7,64,664	...	...
Under the Court Fees Act	10,12,429	4,744	11,027	748	16,514	2,95,915	...	...
Total	18,13,336	26,945	23,616	1,596	51,157	17,60,479	...	...
Total of previous year 1920-21	21,36,179	27,924	25,959	1,106	54,989	20,81,190	...	...

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1922.

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.
Hyderabad (Sind)	1,44,537 1 0	.....	.....	.....	1,44,537 1 0
Karachi	5,12,855 5 0	.....	.....	.....	5,12,855 5 0
Larkana	1,20,092 12 0	.....	.....	385 8 0	1,20,478 4 0
Mirpurkhas	39,327 3 0	.....	.....	16 0 2	39,343 3 2
Sukkur	1,95,215 6 0	.....	.....	.....	1,95,215 6 0
Total	10,12,027 11 0	.....	.....	401 8 2	10,12,429 9 2
Total of previous year 1920-21	10,87,620 8 0	.....	.....	17 8 4	10,87,638 0 4

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1922.

District.	Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act.	Foreign Bill Stamps.	Half anna and One anna unified Stamps.	Share Transfer Stamps.	Insurance Stamps.
1	2	3	4	5	6	7	8
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind) ...	1,50,863 12 0	1,504 14 0	.....	.....	.....	148 0 0	215 14 0
Karachi ...	61,616 6 0	47,884 1 0	1,83,614 11 0	15,270 14 0	.....	2,558 0 0	6,550 11 0
Larkana ...	91,353 0 0	3,838 8 0	.....	.....	.....	.....	.....
Mirpurkhas ...	20,407 8 0	58 2 0	.....	.....	.....	.....	.....
Sukkur ...	1,67,477 0 0	9,463 5 0	.....	.....	.....	.....	.....
Total ...	4,91,717 10 0	62,543 14 0	1,83,614 11 0	15,270 14 0	.....	2,806 0 0	6,876 9 0
Total of previous year ...	4,62,053 14 0	67,748 14 0	4,14,343 13 0	63,462 0 0	.....	3,057 4 0	.....

District.	Notarial Stamps.	Brokers' Note Stamps.	Agreement Stamps.	Forms for agreements and contracts chargeable with Two anna coloured impressions.	Forms for cheques or receipts.	Miscellaneous receipts.	Total.
1	9	10	11	12	13	14	15
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind) ...	.....	.....	.....	.....	100 0 0	983 1 4	1,53,916 9 4
Karachi ...	751 0 0	1 0 0	34 0 0	615 4 0	28,887 9 0	3,109 15 0	3,51,102 7 0
Larkana ...	.....	.....	.....	.....	3 8 0	912 9 0	95,807 3 0
Mirpurkhas ...	.....	.....	.....	.....	62 8 0	329 7 4	20,845 9 4
Sukkur ...	.....	.....	.....	.....	34 6 0	1,560 11 8	1,73,635 6 6
Total ...	751 0 0	1 0 0	34 0 0	615 4 0	29,087 9 0	6,888 12 2	6,00,307 3 2
Total of previous year ...	746 0 0	.....	1 8 0	650 4 0	23,960 2 0	6,502 0 0	10,48,541 11 0

Note.—A sum of Rs. 3,30,000 representing Provincial share of sale-proceeds of unified Stamps credited to Non-Postal Revenue is accounted for in the report of the Presidency proper (Government Resolution, Revenue Department, No. 9183, dated 8th October 1913).

STATEMENT IV.

Arrangements for the Vend of Stamps during the year ending 31st March 1922.

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. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind) ...	105	880 0 11	.....	5,184 15 11	6,065 0 10
Karachi ...	52	836 15 10	.....	5,228 9 4	6,123 9 2
Larkana ...	76	851 10 7	.....	4,251 14 0	5,103 8 7
Mirpurkhas ...	33	973 15 0	.....	508 4 3	1,077 4 0
Sukkur ...	100	1,046 2 8	.....	5,834 12 0	6,880 14 8
Total ...	374	3,948 13 9	.....	21,901 7 6	25,850 5 3
Total of previous year 1920-21 ...	368	3,834 18 3	.....	22,353 7 8	26,187 4 11

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 1922.

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.
Hyderabad (Sind)	89	436 9 0	17	275 15 9
Karachi	7	189 0 0	15	476 8 0
Larkana	202	511 3 0	46	763 1 0
Mirpurkhas	63	239 8 0	7	42 9 0
Sukkur	164	1,025 10 0	24	496 0 6
Total ...	507	2,401 14 0	109	2,069 11 9.
Total of previous year 1920-21 ...	471	2,857 6 0	94	2,238 8 0

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1922.

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. a. p.	Rs. a. p.	
Hyderabad (Sind)							
Karachi							
Larkana							
Mirpurkhas							
Sukkur	1	3	3		15 0 0		
Total ...	1	3	3		15 0 0		
Total of previous year 1920-21 ...	2	2	1	1	2 0 0		

STATEMENT VII.

Showing result of Action taken by Collector to test Valuation of Estates of which Applications for Probate and Letters of Administration were put in in the year ending 31st March 1922.

District.	Number of enquiries pending at the beginning of the year.	Number of Cases reported to Collector, Section 19-H of the Court Fees Act.	Number of such Cases in which inquiries were instituted during the year.	Number of inquiries completed during the year.	Amount of deficit Court Fees due or originally realized on valuation of the applicants in cases disposed of during the year.	Amount of deficit Court Fees required.	Penalty.	Remarks.
					Rs. a. p.	Rs. a. p.		
Hyderabad (Sind)								
Karachi								
Larkana	5	20	1	6	20,795 0 0	386 12 1		
Mirpurkhas								
Sukkur								
Total ...	5	22	3	6	20,795 0 0	386 12 1		
Total of previous year 1920-21 ...	6	31	9	6	17,462 0 0	125 0 0		

Karachi,
21st June 1922.

F. E. CUMMING,
for Superintendent of Stamps, Karachi.