

NOTE

STAMP STATEMENTS

OF THE

PUNJAB

For the year 1920-21.



Lahore :

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB.

1921.

No. 19932 (Finl.).

FROM

B. T. GIBSON, Esq., I.C.S.,

Financial Secretary to Government, Punjab,

TO

THE ASSISTANT SECRETARY TO THE FINANCIAL
COMMISSIONERS, PUNJAB.

Dated Lahore, the 28th July 1921.

Financial.

SIR,

I AM directed to acknowledge the receipt of the stamp statements of the Punjab for the year 1920-21 forwarded with your letter No. 581-19-2, dated 18th July 1921.

I have the honour to be,

Sir,

Your most obedient Servant,

B. T. GIBSON,

Financial Secretary to Government, Punjab.

No. 521-19-2.

FINANCIAL COMMISSIONERS' OFFICE,

Dated Lahore, the 18th July 1921.

FROM

RAI SAHIB DIWAN GYAN NATH, B.A.,

*Officiating Assistant Secretary to the Financial Commissioners,
Punjab,*

To

THE FINANCIAL SECRETARY TO GOVERNMENT, PUNJAB.

P. J. Fagan, Esq., C.S.I., I.C.S.

SIR,

I AM directed to submit, for the information of Government, the Stamp Statements of the Punjab for the year 1920-21, together with a brief Note thereon.

I have the honour to be,

SIR,

Your most obedient servant,

GYAN NATH,

Offg. Assistant Secretary to the Financial Commissioners, Punjab.

Note on the Stamp Statements for the year 1920-21.

STATEMENT I.

1. The total receipts under the Stamp and Court-fees Acts during the year 1920-21 amounted to Rs. 81,74,976 compared with a sum of Rs. 77,93,491 in the previous year. The entire increase, as will be explained later, was derived from judicial stamps. The expenditure amounted to Rs. 3,53,573 against Rs. 3,15,229 in the year before. The net increase in revenue was a little short of 3½ lakhs.

STATEMENT II.

2. The receipts from the sale of court-fee or judicial stamps show an increase of Rs. 6,22,135 over the figure for the year ending 31st March 1920. Every district reports an increase but those which contribute most to this rise in revenue are Amritsar (Rs. 87,197), Lahore (Rs. 57,311), Gujranwala-cum-Sheikhupura (Rs. 54,012), Ferozepore (Rs. 39,463), Ambala (Rs. 35,764) and Jhang, Lyallpur, Montgomery, Jullundur, Multan and Gujrat with sums of over Rs. 20,000 each. The reasons given in the district reports for this general increase in the sale of judicial stamps are the doubling of the process fee (talbana) in Munsifs' courts, increase of the fees for inspection of records, larger institutions of civil suits due to the return of military men from service overseas and the institution of suits of extraordinarily high value in certain districts. In Montgomery the increase is put down to colony development, in Lahore to stamps of high value having been sold for probate cases, and in Amritsar to an increase in litigation in consequence of breaches of contracts for sales of house property.

The income from sale of plain paper used with court-fee stamps shows an increase of about Rs. 3,500 and follows on the increased sales of court-fee stamps noticed above.

There is a decrease of about Rs. 600 in the miscellaneous receipts (column 5 of statement II). These represent chiefly recoveries on account of pauper suits. The amount outstanding on this account at the end of the year 1920-21 was Rs. 31,282. The amount is still large, particularly in Lahore (Rs. 12,600), Jullundur (Rs. 5,377), Amritsar (Rs. 3,468), and Ludhiana, Hoshiarpur and Attock (over Rs. 1,000 each) and action should be taken to reduce the balances. The attention of the Deputy Commissioners concerned will be drawn to this matter.

STATEMENT III.

3. The receipts from the sale of non-judicial stamps amounted to Rs. 31,28,289 against Rs. 33,71,764 in the previous year, a decrease of Rs. 2,43,475. About five-sixths of the income from non-judicial stamps is derived from the sale of impressed sheets or stamps and the decrease in the year under report mentioned above falls mainly under this head. Most districts indeed report small increases in the sales of impressed stamps, but the falling off in the total for the Province is mainly due to the districts of Lahore and Amritsar reporting decreases of Rs. 1,33,908 and Rs. 2,03,223, respectively, on the previous year's figures. In both these districts the figures for 1919-20 were much inflated by the several transactions for sale of landed property which took place in that year, and the figures for 1920-21 actually represent a return to normal conditions.

In those districts which report appreciable increases the reasons given are—Ferozepore (Rs. 36,888)—a greater number of bonds executed owing to losses in trade transactions; Gujranwala-cum-Sheikhupura (Rs. 28,084) increased mercantile activities requiring the execution of more instruments chargeable with stamp duty, and Hoshiarpur (Rs. 25,685) a larger number of bonds executed for borrowing money to meet demands necessitated by high prices.

An increase of Rs. 6,180 in the sale of *hundis* is mainly due to Amritsar District, where the sale of such instruments increased by about Rs. 8,000 over the year 1919-20.

Under impressed labels or special adhesive stamps the receipts of Rs. 43,752, though showing a decrease of over Rs. 30,000 when compared with the figures for 1919-20, are actually an increase on the figures of years previous to that. The income for 1919-20 was unduly inflated by large sales at Lahore as explained in the report for that year.

Increases of Rs. 24,142 and Rs. 44,075 in the sales, respectively, of foreign bill and share transfer stamps are due almost entirely to large purchases of such stamps at Lahore by the licensed vendor at the National Bank of India for supply to the Bank's branches, and to an increase of about Rs. 19,000 in the sale of foreign bill stamps at Amritsar.

The decrease of Rs. 89,903 appearing under Legal Practitioner's stamps represents a return to the normal figure after the abnormal receipts of the year 1919-20 when the formation of the High Court resulted in the admission on payment of increased fees of former Pleaders of the Chief Court as Vakils of the High Court.

STATEMENT IV.

4. There were 1,846 stamp-vendors in the Province in 1920-21, a decrease of 7 on the previous year. The discount paid to vendors on sales of both judicial and non-judicial stamps and of plain paper increased from Rs. 1,34,329 in 1919-20 to Rs. 1,46,560 in the year under report, and is in accordance with the increased sales of stamps already noticed. The number of inspections of stamp-vendors' registers made by excise officials during the year was 5,747 as compared with 5,850 in the previous year. The number of such inspections made in Shahpur, Montgomery, Muzaffargarh and Dera Ghazi Khan is still small and might be increased with advantage. The practice of identifying purchasers of stamps by means of finger impressions recorded in stamp-vendors' registers is reported to be working satisfactorily in most districts.

STATEMENT V.

5. The total number of insufficiently stamped or unstamped documents dealt with during the year was 4,335 and the amount of duty and penalty realised Rs. 51,438. The corresponding figures for 1919-20 were 4,104 and Rs. 47,368. In Ferozepore the duty and penalty realised in such cases was Rs. 7,581 more than in the previous year, and in Hissar and Gurgaon too larger sums were realised on this account. Courts appear to be paying more attention to this matter. Some districts report that people are now more careful to pay the proper stamp duties on instruments in the first instance.

STATEMENT VI.

6. No stamp prosecutions are reported to have taken place during the year.

STATEMENT VII.

7. The number of cases in which enquiries were instituted during the year to test the valuation of estates for purposes of probate duty was 51 against 65 in the year before and the number in which enquiries were completed was 41 as compared with 57 in the year 1919-20. The amount of deficit court-fees realised was Rs. 413. With the enormous rise that has taken place in recent years in the value of landed property there is bound to be a tendency on the part of applicants for probates or letters of administration to undervalue estates consisting of immoveable property and Collectors should be careful to see that such cases are correctly valued.

GENERAL.

8. During the year a Committee was appointed under the orders of Government to enquire into and submit proposals for increasing stamp duties and court-fees. The Committee's proposals had not been submitted before the close of the year.

9. The monthly statements of income were, as usual, compared with the Accountant-General's figures and differences reconciled.

The total receipts entered in column 2 of Statement I also include miscellaneous receipts shown in column 5 of Statement II, which represent court-fees realised in cash by way of recoveries on account of pauper suits. But such receipts are included in the Civil Budget Estimate under the sub-head "Court-fees realised in cash" subordinate to the head "XVI-A—Law and Justice—(Courts of Law)."

LAHORE :

GYAN NATH,

Dated 18th July 1921.

} Offg. Assistant Secretary to the Financial Commissioners,
Punjab.

STATEMENT I.

*Abstract of Receipts and Charges in the Punjab for the year ending 31st
March 1921.*

1	Receipts.	CHARGES.-				Total.	Net Receipts.	Cost of General Supervision	Cost of stamps and plain paper supplied from Central Depot.
		Discount and Estab-lishment for sale of stamps.	Refunds.	Other charges.					
2	3	4	5	6	7	8	9		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under the Stamp Act	81,28,289	1,05,753	1,10,832	17,157	2,33,742	28,94,547	...	10,341	
Under the Court-fee Act.	50,40,687	40,807	61,871	17,158	1,19,836	49,26,851	...	36,091	
Total 1920-21 ...	81,74,976	1,46,560	1,72,703	34,315	3,53,578	78,21,398	...	46,432	
Total 1919-20 ...	77,93,491	1,34,329	1,44,423	96,477	9,15,329	74,79,262	...	48,857	

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps in the Punjab for the year ending 31st March 1921.

DISTRICT.	Sale of Court-fee Stamps.	Sale of Stamps for Copies.	Sale of plain paper used with Court-fee Labels.	Miscellaneous Receipts.	Total.
I	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Hissar	1,59,467		2,670	...	1,62,137
Rohtak	1,53,632		2,557	...	1,56,189
Gurgaon	87,981		1,470	...	89,451
Karnal	1,49,448		2,780	...	1,52,228
Ambala	1,88,198		2,392	58	1,90,648
Simla	42,942		540	...	43,482
Kangra	1,01,877		2,062	...	1,03,939
Hoshiarpur	2,00,902		3,195	...	2,04,097
Jullundur	2,08,625		3,628	...	2,12,253
Ludhiana	1,52,804		2,542	555	1,55,901
Ferozepore	2,88,456		5,145	144	2,93,745
Lahore	5,37,840		6,765	75	5,44,680
Amritsar	3,96,807		4,320	592	4,01,719
Gurdaspur	1,93,223		2,885	190	1,96,298
Sialkot	1,91,153		2,895	377	1,94,425
Gujranwala } Sheikhpura }	2,18,255		3,420	...	2,22,075
Gujrat	1,23,181		1,872	...	1,24,853
Shahpur	1,67,861		2,392	...	1,69,693
Jhelum	1,11,960		1,808	189	1,13,957
Rawalpindi	1,59,531		2,833	40	1,62,404
Attock	1,05,547		1,905	141	1,07,593
Mianwali	1,02,340		1,718	465	1,04,523
Montgomery	1,10,888		1,498	...	1,12,386
Lyallpur	1,73,768		2,823	617	1,77,208
Jhang	1,69,338		2,158	215	1,71,711
Multan	1,91,775		3,277	...	1,95,052
Muzaffargarh	1,59,879		2,677	...	1,62,556
Dera Ghazi Khan	1,19,965		2,235	...	1,22,200
Kashmir Resident	714		...	...	714
Total 1920-21	49,67,227	...	76,012	3,449	50,46,687
Total 1919-20	43,45,092	...	72,553	4,082	44,21,727

STATEMENT III.

Showing details of receipts on account of Non-Judicial Stamps in the Punjab for the year ending 31st March 1921.

DISTRICT.	Impressed Stamps.	Honour or Inland Bills of Exchange.	Impressed Stamp, as defined in section 2 (13) (a) of the Stamps Act.	Foreign Bill Stamps.	Half-anna and one-anna unified stamps.	Share Transfer Stamps.	Stamps for Legal Practitioners' Licenses.	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.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Hissar ...	38,172	759	...	82	...	...	1,413	52	...	...	3,410	44,168
Rohtak ...	29,049	...	...	...	...	...	588	25	...	...	572	30,234
Gurgaon ...	21,917	61	...	...	...	...	290	67	...	...	1,137	23,473
Karnal ...	45,870	11	162	...	...	...	1,127	57	...	...	1,056	48,283
Ambala ...	75,910	726	19	231	...	...	653	40	...	...	1,029	78,608
Simla ...	19,958	390	43	555	...	39	...	189	...	391	434	21,999
Kangra ...	40,417	...	52	...	...	...	...	91	...	...	379	40,939
Hoshiarpur ...	1,39,458	...	42	...	...	...	2,175	249	...	...	1,176	1,43,100
Jullundur ...	1,51,955	104	12	...	...	...	1,870	204	...	8	1,032	1,55,185
Ludhiana ...	97,260	4,064	...	...	...	...	1,028	25	...	38	2,732	1,05,145
Ferozopore ...	1,90,533	13,479	7	...	...	...	1,330	470	...	...	18,809	2,19,178
Lahore ...	3,78,654	7,443	42,115	13,035	...	53,910	25,950	462	...	39,305	2,539	5,63,418
Amritsar ...	2,87,371	32,560	174	26,865	...	77	...	573	...	82	3,770	3,57,377
Gurdaspur ...	1,10,359	...	65	...	...	...	...	428	...	...	754	1,11,609
Sialkot ...	1,80,145	193	62	...	...	...	1,100	118	...	...	1,068	1,32,689
Gujranwala } Sheikhpura }	1,13,975	235	...	...	...	...	...	186	...	...	3,202	1,17,598
Gujrat ...	62,990	...	...	...	...	...	...	281	...	...	946	64,217
Shahpur ...	55,506	2,267	2	...	...	...	930	372	...	...	820	59,957
Jhelum ...	40,413	1,239	15	...	...	...	670	79	...	...	636	43,057
Rawalpindi ...	1,04,116	1,353	393	2,254	...	23	750	103	...	...	1,439	1,10,436
Attcock ...	50,354	48	...	...	...	...	437	300	...	...	1,036	52,177
Mianw H ...	55,353	665	...	...	...	...	675	336	...	...	1,640	58,673
Montgomery ...	35,257	1,713	...	...	...	...	575	151	...	...	1,242	38,943
Lyallpur ...	77,101	278	372	...	...	...	1,060	500	...	...	1,786	81,047
Jhang ...	50,031	58	30	...	...	...	805	85	...	...	1,290	52,304
Multan ...	93,339	3,422	143	...	...	...	1,625	373	...	...	1,123	99,980
Muzaffargarh ...	50,787	...	42	...	...	...	176	218	...	...	1,527	52,750
D. G. Khan ...	33,165	177	2	...	...	...	400	270	...	...	820	35,435
Share of sale-proceeds of unified stamps	...	...	...	...	1,35,000	...	...	...	...	...	...	1,35,000
Mr. Macartney's account (Kashgarh)	1,150	...	...	...	...	...	...	...	...	...	...	1,150
Total 1920-21...	25,81,024	77,265	43,752	48,022	1,35,000	54,019	45,885	6,614	...	39,724	51,954	31,23,289
Total 1919-20...	27,74,088	71,085	74,114	18,880	1,35,000	9,974	1,35,788	5,323	...	50,551	46,511	33,71,754

STATEMENT IV.

Arrangements for the Vend of Stamps in the Punjab during the year ending
31st March 1921.

1. District.	Number of vendors.	DISCOUNT ALLOWED TO VENDORS			Total.
		On Judicial Stamps.	On Plain Paper.	On Non-Judicial Stamps.	
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Hissar	20	1,056	178	1,560	2,844
Rohtak	16	1,051	170	1,298	2,519
Gurgaon	26	840	98	948	1,686
Karnal	30	974	92	2,255	3,321
Ambala	66	1,171	153	3,405	4,734
Simla	4	143	36	497	676
Kangra	64	858	138	1,975	2,971
Hoshiarpur	59	1,616	218	7,182	9,011
Jullundur	76	1,570	243	7,597	9,409
Ludhiana	59	1,154	169	4,852	5,979
Ferozepore	92	2,091	343	7,955	10,879
Lahore	206	2,407	451	12,057	14,915
Amritsar	99	2,043	287	11,874	14,184
Gurdaspur	98	1,533	191	5,128	6,850
Sialkot	121	1,504	193	5,733	7,430
Gujranwala	94	4,432	220	1,476	6,128
Sheikhupura					
Gujrat	109	971	111	3,199	4,281
Shahpur	62	1,030	150	2,615	3,795
Jhelum	64	856	121	1,939	2,916
Hawalpindi	85	1,068	74	3,991	5,133
Attock	61	611	181	2,425	3,367
Mianwali	29	764	114	3,657	5,535
Montgomery	59	782	103	1,820	2,495
Lyallpur	33	949	188	2,250	3,387
Jhang	57	1,149	183	2,015	3,297
Multan	41	1,204	215	3,301	4,723
Muzaffargarh	55	1,225	178	2,539	3,942
Dera Ghazi Khan	54	946	149	1,608	2,703
Total 1920-21	1,843	35,978	4,829	1,05,753	1,46,560
Total 1919-20	1,853	29,312	4,717	99,800	1,34,829

STATEMENT V.

Insufficiently stamped or unstamped Instruments on which duty and penalty were levied by Civil Courts and Collectors in the Punjab during the year ending 31st March 1921.

DISTRICT.	By COURTS ON PERSONS RECEIVING EVIDENCE UNDER SECTION 35 OF ACT II OF 1899.		By COLLECTORS UNDER SECTIONS 32, 37, 40 AND 41 OF ACT II OF 1899.	
	Number of cases dealt with.	Duty and penalty realised.	Number of cases dealt with.	Duty and penalty realised.
1	2	3	4	5
		Rs.		Rs.
Hissar	301	3,378	...	...
Rohtak	109	500	1	6
Gurgaon	136	1,097	...	...
Karnal	150	1,044	1	5
Ambala	65	530	2	416
Simla	45	331	...	...
Kangra	53	326	1	1
Hoshiarpur	108	968	16	174
Jullundur	90	693	18	213
Ludhiana	128	2,678	...	...
Ferozepore	300	14,541	...	...
Lahore	166	1,844	12	795
Amritsar	451	3,402	3	19
Gurdaspur	55	651	...	...
Bialkot	200	845	4	28
Gujranwala	281	2,993	8	142
Sheikhupura				
Gujrat	124	945	1	1
Shahpur	68	623	5	126
Jhelum	55	632	...	...
Rawalpindi	109	1,303	8	74
Attock	93	950	6	69
Mianwali	214	1,299	44	389
Montgomery	97	1,066	3	15
Lyalpur	174	1,611	4	114
Jhang	135	2,195	1	8
Multan	186	904	1	200
Muzaffargarh	280	1,527	...	...
Dera Ghazi Khan	70	613	11	115
Total 1920-21	4,186	48,579	149	2,859
Total 1919-20	3,842	44,303	262	3,065

STATEMENT VI.

Stamp Prosecutions and results in the Punjab during the year ending 31st March 1921.

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.	
Hissar	
Rohtak	
Gurgaon	
Karnal	
Ambala	
Simla	
Kangra	
Hoshiarpur	
Jullundur	
Budhisa	
Ferozepore	
Lahore	
Amritsar	
Gurdaspur	
Sialkot	
Gujranwala	
Sheikhpura	
Gujrat	
Shekpur	
Jhelum	
Rawalpindi	
Attock	
Mianwali	
Montgomery	
Lyalpur	
Jhang	
Multan	
Muzaffargarh	
Dera Ghazi Khan	
Total 1920-21	
Total 1919-20	1	1	1	...	20	...	

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, in the Punjab during the year ending 31st March 1921.

District.	Number of inquiries pending at 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 Court-fees due or originally realised on the 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
					Rs.	Rs.	Rs.	
Hisar
Rohtak
Gurgaon
Karnal
Ambala	2	9	9	7	878	...	...	...
Simla	5	15	20	18	14,228	175	...	...
Kangra	1	...	1	1	...	...	...	...
Hoshiarpur
Jullundur
Ludhiana
Ferozapore
Lahore	...	17	14	9	8,802	238	...	...
Amritsar
Gurdaspur	...	5	1	...	...	...	...	...
Sialkot
Gujranwala
Sheikhpura
Gujrat
Shahpur
Jhalam
Rawalpindi	...	6	6	6	1,480	...	...	...
Attock
Mianwali
Montgomery
Lyalpur
Jhang
Multan
Muzaffargarh
D. G. Khan
Total 1920-21	2	52	51	41	25,428	418	...	...
Total 1919-20	2	72	65	57	29,458	2,010	...	...

Stamp Statements for 1921-22.

Revised List of Agents for the Sale of Punjab Government Publication.

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THE MANAGER "Hitavada," Nagpur,
Central Provinces.

NOTE

ON THE

STAMP STATEMENTS

PUNJAB

For the year 1921-22.



Lahore :

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB,
1922.

No. 581-20—7112.

FINANCIAL COMMISSIONERS' OFFICE:

Dated Lahore, 8th August 1922.

FROM

H. J. PEARSON, Esq.,

Assistant Secretary to the Financial Commissioners,

Punjab,

TO

THE SECRETARY TO GOVERNMENT, PUNJAB,

FINANCE DEPARTMENT.

C. M. King, Esq., C.S.I., C.I.E., I.C.S.

SIR,

I AM directed to submit, for the information of Government, the Stamp Statements of the Punjab for the year 1921-22, together with a brief note thereon.

I have the honour to be,

SIR,

Your most obedient servant,

H. J. PEARSON,

Asstt. Secy. to the Finl. Commrs., Punjab.

Note on the Stamp Statements for the year 1921-22.

No remarks are called for except in regard to the remarkable decrease in the sales of Foreign Bill and Share Transfer stamps which fell from Rs. 43,022 and Rs. 54,049, respectively, to Rs. 5,991 and Rs. 7,620 respectively. This decrease is chiefly due to the fact that the National Bank of India made large purchases of these stamps in 1920-21 for supply to their various branches while no such demands were made this year.

H. J. PEARSON,

Asstt. Secy. to the Finl. Commrs., Punjab.

STATEMENT I.

Abstract of Receipts and Charges in the Punjab 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.					
2	3	4	5	6	7	8	9		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under the Stamp Act	32,00,321	1,14,998	93,367	19,846	2,28,211	29,78,110	...	11,955	
Under the Court-fees Act.	51,42,844	89,731	63,775	19,843	1,23,349	50,19,485	...	55,766	
Total of 1921-22 ...	83,43,165	1,54,729	1,57,142	39,689	3,51,560	79,97,605	...	67,721	
Total of 1920-21 ...	81,74,976	1,46,580	1,72,703	34,815	3,53,578	78,21,898	...	46,432	

STATEMENT II.

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

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.		Rs.	Rs.	Rs.
Hissar	1,36,497		2,295	197	1,40,989
Rohtak	1,41,891		2,550	141	1,44,582
Gurgaon	75,426		1,380	...	76,806
Karnal	1,38,709		2,482	...	1,41,191
Ambala	1,81,711		2,415	...	1,84,126
Simla	50,604		380	...	50,984
Kangra	97,809		2,047	...	99,856
Hoshiarpur	2,16,256		3,165	...	2,19,421
Jullundur	2,20,646		3,555	52	2,24,253
Ludhiana	1,50,962		2,535	637	1,54,134
Ferozepore	2,67,106		5,340	125	2,72,571
Lahore	6,25,313		8,040	...	6,33,353
Amritsar	4,34,432		4,515	399	4,39,346
Gurdaspur	1,93,289		2,820	168	1,96,277
Sialkot	1,93,487		2,872	18	1,96,377
Gujranwala	2,32,337		3,765	258	2,36,360
Sheikhupura	1,21,429		2,006	...	1,23,435
Gujrat	1,57,867		2,145	53	1,60,065
Jhelum	1,11,816		1,695	...	1,13,511
Rawalpindi	1,82,159		2,535	...	1,84,694
Attock	86,195		1,763	221	88,179
Mianwali	1,14,209		1,838	205	1,16,252
Montgomery	1,28,016		1,568	...	1,29,584
Lyallpur	1,61,234		2,850	175	1,64,259
Jhang	1,48,215		1,978	118	1,50,306
Multan	1,99,818		3,608	10	2,03,431
Muzaffargarh	1,65,994		2,730	75	1,68,799
Dera Ghazi Khan	1,11,562		2,047	...	1,13,609
Kashmir Resident	1,846		...	...	1,846
Total, 1921-22	50,63,170	...	76,834	2,840	51,42,844
Total, 1920-21	49,67,327	...	76,012	3,448	50,46,887

Stamps for copies are not used in the Punjab.

STATEMENT III.

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

Districts,	Impressed Stamps. (a)	Handis or Inland Bills of Exchange.	Impressed Stamps as defined in section 2(13) (c) of the Stamp Act (b)	Foreign Bill Stamps.	Half-anna and One-anna unified Stamps.	Share Transfer Stamps.	Stamps for Legal Practitioner's Licences (c).	Notarial Stamps.	Forms for agreement and contracts chargeable with two-anna coloured impressions.	Forms for Cheques or Receipts.	Miscellaneous Receipts. (d)	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hissar ...	44,414	1,350	...	73	...	...	1,050	305	...	...	3,682	50,874
Rohtak ...	28,667	...	...	...	...	...	500	25	...	...	841	30,293
Gurgaon ...	23,489	10	...	...	...	...	340	107	...	...	470	24,416
Karnal ...	47,268	5	5	...	...	...	955	68	...	...	791	49,087
Ambala ...	82,693	512	265	10	...	...	840	25	...	...	440	84,725
Simla ...	28,442	429	34	198	...	139	...	135	...	531	872	29,220
Kangra ...	39,566	...	37	...	...	...	...	78	...	...	476	40,157
Hoshiarpur ...	1,59,970	...	...	...	...	...	2,275	157	...	...	817	1,57,219
Jullundur ...	1,32,512	242	22	...	...	...	1,780	199	...	4	1,109	1,35,828
Ludhiana ...	1,01,055	3,702	457	...	...	...	1,200	39	...	...	2,598	1,09,051
Ferozepore ...	1,62,445	10,756	3,222	...	...	...	1,515	311	...	...	12,414	1,90,668
Lahore ...	3,53,379	7,750	35,716	1,621	...	7,405	13,180	434	...	57,030	2,603	5,09,168
Amritsar ...	3,14,819	29,255	872	4,149	...	75	...	638	...	...	4,686	3,59,994
Gurdaspur ...	1,16,176	14	161	...	...	...	1,125	274	...	...	814	1,18,564
Sialkot ...	1,21,511	250	66	...	...	...	1,100	118	...	...	1,236	1,24,281
Gujranwala ...	1,26,945	184	54	...	...	...	...	147	...	...	1,872	1,29,203
Sheikhpura ...												
Gujrat ...	67,181	5	...	...	...	...	...	221	...	...	1,001	68,438
Shahpur ...	63,833	2,636	3	...	...	...	990	289	...	...	408	68,159
Jhelum ...	46,292	1,573	53	...	...	...	730	76	...	...	649	49,372
Rawalpindi ...	1,20,418	1,213	502	...	...	...	875	...	...	...	2,075	1,25,063
Attock ...	61,637	49	...	...	...	...	448	254	...	...	1,320	64,208
Mianwali ...	64,829	785	...	...	...	...	675	312	...	...	3,061	69,612
Montgomery ...	36,679	1,063	93	...	...	...	...	194	...	...	597	38,616
Lyalpur ...	92,947	883	340	...	...	...	1,300	535	...	...	1,574	95,035
Jhang ...	56,364	140	...	...	...	...	915	85	...	...	380	57,784
Multan ...	88,843	3,272	180	...	...	1	1,550	336	...	...	1,430	95,617
Muzaffargarh ...	59,999	...	...	...	...	...	226	179	...	...	1,499	61,903
Dera Ghazi Khan.	35,924	166	9	...	...	...	451	92	...	...	1,255	37,897
Share of sale-proceeds of unified stamps.	...	...	...	...	1,35,000	...	...	...	...	...	...	1,35,000
Mr. Macartney's account, Kasbagarh.	905	...	...	...	...	...	...	...	...	...	...	905
Total, 1921-22...	27,51,243	66,149	41,540	5,991	1,35,000	7,620	31,520	5,614	...	57,615	51,030	32,06,321
Total 1920-21	26,91,024	67,332	43,752	43,022	1,35,000	54,049	45,885	6,614	...	39,724	51,954	31,33,289

STATEMENT IV.

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

DISTRICTS.	Number of vendors.	DISCOUNT ALLOWED TO VENDORS.				Total.
		On Judicial Stamps.	On Plain Paper.	Stamps (a). Judicial On Non-		
1	2	3	4	5	6	
Hissar	21	917	149	1,644	2,710	
Rohtak	15	994	170	1,258	2,422	
Gurgaon	26	543	52	1,067	1,702	
Karnal	29	987	165	2,236	3,368	
Ambala	67	1,229	158	3,712	5,109	
Simla	5	187	24	510	721	
Kangra	66	806	197	1,915	2,959	
Hoshiarpur	75	1,724	211	7,831	9,816	
Jullundur... ..	81	1,670	237	9,086	10,993	
Ludhiana	59	1,128	169	4,908	6,200	
Ferozapore	98	1,769	356	7,494	9,619	
Lahore	314	4,373	536	11,871	16,780	
Amritsar	76	2,198	292	11,460	13,950	
Gurdaspur	114	1,517	188	5,491	7,196	
Sialkot	88	1,493	168	5,565	7,226	
Gujranwala	104	1,597	240	4,870	6,707	
Sheikhupura						
Gujrat	94	958	134	3,320	4,407	
Shahpur	61	948	143	2,938	4,029	
Jhelum	64	815	118	2,302	3,230	
Rawalpindi	93	1,055	167	4,559	5,781	
Attock	60	719	118	3,047	3,884	
Mianwali	29	658	123	3,234	4,214	
Montgomery	61	873	104	1,582	2,509	
Lyalpur	36	1,019	190	2,803	4,012	
Jhang	56	1,062	121	2,284	3,447	
Multan	42	1,290	241	3,519	5,050	
Musaffargarh	58	1,290	181	2,851	4,322	
Dera Ghazi Khan	52	905	136	1,666	2,707	
TOTAL, 1921-22	1,844	34,909	5,063	1,14,993	1,54,969	
TOTAL, 1920-21	1,846	35,978	4,829	1,05,753	1,46,560	

V

STATEMENT V.

*Insufficiently stamped or unstamped Instruments on which duty and penalty were levied by
Civil Courts and Collectors in the Punjab during the year ending 31st March 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.		Rs.
Hissar	321	3,666	...	...
Rohtak	112	688	2	15
Gurgaon	57	420	2	27
Karnal	51	778	...	...
Ambala	29	282	5	20
Simla	21	313	6	39
Kangra	37	437	1	5
Hoshiarpur	49	536	3	29
Jullundur	106	742	17	147
Ludhiana	147	2,466	...	...
Ferozepore	526	12,325	3	20
Lahore	156	1,803	6	173
Amritsar	449	3,115	11	43
Gurdaspur	40	752	1	5
Sialkot	160	1,078	6	30
Gujranwala	153	1,796	...	...
Sheikhupura				
Gujrat	129	1,001	...	...
Shekpur	36	298	3	55
Jhelum	58	633	...	...
Rawalpindi	152	1,850	10	90
Attock	114	1,772	1	5
Mianwali	216	1,741	103	1,318
Montgomery	56	517	...	...
Lyalpur	113	1,146	1	11
Jhang	39	306	3	14
Multan	171	1,475	...	...
Muzaffargarh	163	1,439	...	...
Dera Ghazi Khan	129	798	70	385
Total 1921-22	3,820	44,213	254	2,436
Total 1920-21	4,186	48,579	149	2,859

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 the Punjab during the year ending 31st March 1922.

DISTRICT.	Number of inquiries pending at 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 Court-fees due originally realised on the 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
					Rs.	Rs.	Rs.	
Hissar
Rohtak
Gurgaon
Karnal
Ambala	7	9	9	9	4,421	...	...	...
Simla	2	24	26	26	10,489	...	...	...
Kangra	1	1	1	1,015	...	...	...
Hoshiarpur
Jullundur
Ludhiana
Ferozepore	1	...	...	...	...	...
Lahore	17	15	15	6,174	749	23	...
Amritsar
Gurdaspur	1	1	...	...	920	...	...	...
Sialkot	2	2	2	156	...	...	...
Gujranwala }
Sheikhupura }
Gujrat
Shahpur	650	...	...	...
Jhelum
Rawalpindi	18	18	18	12,315	...	...	...
Attock
Mianwali
Montgomery
Lyalpur
Jhang
Multan
Muzaffargarh
Dera Ghazi Khan
Total 1921-22	10	72	72	71	36,140	749	23	...
Total 1920-21	8	52	51	41	25,423	413	...	...