

ANNUAL REPORT

OF THE

STAMP DEPARTMENTS

IN THE

BOMBAY PRESIDENCY

AND

SIND

FOR THE YEAR 1910-1911.

& 1918-1919.

BOMBAY

PRINTED AT THE GOVERNMENT CENTRAL PRESS
1911

[Price—5a. or 6d.]

**OFFICIAL AGENTS FOR THE SALE OF INDIAN
OFFICIAL PUBLICATIONS.**

In England.

Constable & Co., 10, Orange Street, Leicester Square, W. C., London.
Grindlay & Co., 54, Parliament Street, S. W., London.
Henry S. King & Co., 65, Cornhill, E. C., London.
P. S. King & Son, 2 & 4, Great Smith Street, Westminster, S. W.,
London.
Kegan Paul, Trench, Trübner & Co., 43, Gerrard Street, Soho, W.
London.
B. Quaritch, 11, Grafton Street, New Bond Street, W., London.
T. Fisher Unwin, 1, Adelphi Terrace, London, W. C.
W. Thacker & Co., 2, Creed Lane, London, E. C.
Luzac & Co., 46, Great Russel Street, London, W. C.
B. H. Blackwell, 50 & 51, Broad Street, Oxford.
Deighton Bell & Co., Cambridge.

On the Continent.

Friedlander & Sohn, 11, Carlstrasse, Berlin.
Otto Harrassowitz, Leipzig.
Karl W. Hiersemann, Leipzig.
Ernest Leroux, 28, Rué Bonaparte, Paris.
Martinus Nijhoff, The Hague.

In India.

Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
P. R. Rama Iyar & Co., Madras.
Thacker, Spink & Co., Calcutta.
W. Newman & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
R. Cambray & Co., Calcutta.
Thacker & Co. (Ld.), Bombay.
A. J. Combridge & Co., Bombay.
Superintendent, Government Central Press, Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Sunder Pandurang, Bookseller, etc., Bombay.
Gopal Narayen & Co., Booksellers, etc., Bombay.
N. M. Tripathi & Co., Booksellers, etc., Bombay.
Mrs Radhabai Atmaram Sagoon, Bookseller, etc., Bombay.
Ramchandra Govind & Son, Booksellers, etc., Bombay.
N. B. Mathur, N. K. H. Press, Allahabad.

ANNUAL REPORT

OF THE

STAMP DEPARTMENTS

IN THE

BOMBAY PRESIDENCY

AND

SIND

FOR THE YEAR 1910-1911.

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1911

No. 2465 of 1911.

From

E. L. SALE, ESQUIRE, I. C. S.,
Superintendent of Stamps, Bombay ;

To

R. D. BELL, ESQUIRE, I. C. S.,
Acting Secretary to Government,
Revenue Department, Bombay.

GENERAL STAMP OFFICE :
Bombay, 12th August 1911.

Sir,

I have the honour to submit the following report reviewing in full the stamp administration of the Presidency during the last three years ending 1910-11, brief notes having been submitted for the first two years of the triennium. The report for the Province of Sind is attached, but has not been dealt with in the following paragraphs, nor does this review treat of recoveries from Postage and Telegraph Stamps amounting in the aggregate to Rs. 46,50,495 during 1910-11 which the Bombay Office was responsible for.

STATEMENT No. I.

2. The gross revenue from all sources both under the Indian Stamp Act, and the Court Fees Act has continued to rise—the upward tendency exhibited in the first two years of the triennium has been well maintained at its close. The following figures show the realizations under the two Acts, during the three years referred to :—

		Stamp Act.	Court Fees Act.	Total.
	Revenue.	Rs.	Rs.	Rs.
1908-09	...	23,66,992	29,88,605	53,55,598
1909-10	...	25,81,980	35,44,884	61,26,866
1910-11	...	29,59,866	40,37,061	69,96,928

3. The total recoveries during the last year, as will be seen above, amounted in round figures to Rs. 70,00,000, a figure which has never been reached at any time in former years. The additional revenue recovered at the end of the triennium as compared with its first year amounts to Rs. 16,41,330. No information has yet reached this office from the Director-General of the Post Office of India, as to what portion of the total realizations amounting to Rs. 10,97,269-13-6 during 1910-11 from the sale of half anna and one anna Unified Postage Stamps has to be credited as revenue under the Indian Stamp Act, and accordingly the receipts for the official year 1910-11 may be taken approximately at Rs. 3,50,000 (the figure fixed for 1909-10) higher than the figures above noted. The actual revenue for the triennial period under review, as compared with the preceding triennium, irrespective of the figures for unified stamps is shown below :—

Triennial period ending 1907-08.	Triennial period ending 1910-11.
Rs.	Rs.
1,63,07,824	1,84,79,392

exhibiting an average annual increase of Rs. 3,61,928.

4. Rs. 29,59,867 out of the total revenue are to be credited as receipts under the Stamp Act, and Rs. 40,37,061 under the Court Fees Act. The increase in the first case as compared with the preceding year is Rs. 3,77,887 and in the second Rs. 4,92,177. In both instances it is attributable largely to

the new amendments of the Stamp and the Court Fees Acts, and to the passing of the Limitation Act of 1908, and the rise in revenue has been the inevitable result of the enhancement of duties under certain articles of Schedule I of the Stamp Act and the recoveries at a larger percentage of duties on the estates of deceased persons. A larger number of suits was filed and mortgage transactions renewed or final settlements effected in consequence of the passing of the Limitation Act and this has increased the revenue under both Judicial and Non-Judicial Stamps.

5. Bombay City has always been foremost in additional recoveries whenever a rise in revenue has taken place, but during the last year a drop of Rs. 8,518 is noticeable in a total collection of Rs. 31,93,392. Although this is apparently due to a reduction of duty on policies, it may be neglected, as in the first year of the triennium the revenue amounted to Rs. 24,92,932 only.

6. The total charges for the year 1910-11 amounted to Rs. 2,58,271, an increase of Rs. 27,841 as compared with the previous year. Nearly Rs. 17,000 out of this sum represent refund of stamp duty made, a little over Rs. 12,000 being attributable to discounts paid and establishment charges. In other miscellaneous charges a reduction of about Rs. 1,000 has taken place. The disbursements with regard to the two sources of revenue have been about Rs. 11,000 less in the case of charges under the Court Fees Act.

7. The total average annual charges during the triennial period amounted to Rs. 2,40,957 compared with Rs. 2,32,665 during the three-yearly period ending 1907-08. The difference (Rs. 8,292) is not worth noting especially when it is remembered that the year under review has been a record one.

Compared with receipts the charges work out during the triennial period under notice at Rs. 3·7 in the first year, the same during the succeeding year and Rs. 4·1 in the closing year.

STATEMENT No. II.

8. The recoveries under Judicial Stamps, generally known as Adhesive and Impressed Court Fee Stamps amounted during the year 1910-11 to Rs. 40,37,061-9-4, a record collection. Although Bombay City contributed Rs. 13,82,420, its realizations this year have been Rs. 3,00,000 less than in the preceding year. The next best collection from the districts was that from Poona Rs. 3,00,000 and from East Khandesh, Nasik and Satara, over two lacs in each case. Contributions from eight of the remaining districts in the Presidency ranged from between one and two lacs. The triennium opened with almost the same receipts as the last year of the preceding triennium which averaged Rs. 29,88,000, but the result for the entire period shows a gain of nearly Rs. 17,27,957 in the realizations under Court Fee Stamps.

STATEMENT No. III.

9. The improvement in the receipts from the sale of Impressed Stamps and Impressed Labels or Special Adhesive Stamps noticed in the last year's report continued, Rs. 12,63,132 having been recovered against Rs. 11,72,631 in the preceding year. As compared with the first year of the triennium a rise is also noticeable in the stamps affixed to documents at the Bombay and Aden Stamp Offices although the receipts during 1909-10 were higher by about Rs. 9,500. The fall is in a great measure due to the reduction of duty on Marine Policies which took effect during the last year of the triennium.

10. The sum total of the revenue under this head during the triennial period ending 1910-11 shows a distinct gain of Rs. 82,824 compared with the preceding period which is equivalent to an average annual increase of Rs. 27,608. Some of the more important districts in the Presidency, viz., Ahmedabad, Belgaum, Dharwar, Kaira, East and West Khandesh, Nasik, Poona and Satara contributed largely to the result.

11. The upward tendency exhibited in the revenue of last year was well maintained during the year under notice, nearly **Handis or Inland Bills of Exchange.** Rs. 5,00,000 having been recovered against Rs. 3,62,054 in the year 1909-10. Rs. 4,56,704 out of this amount were realized in Bombay City alone. The result has beaten all previous record and is conclusive evidence of increased activity in the inland trade. As in the case of Impressed Stamps the total realizations show a large increase amounting to Rs. 1,37,779.

12. Activity in trade has also manifested itself in the case of Foreign Bill Stamps, the revenue from the sale of which rose from **Foreign Bill Stamps.** Rs. 1,13,845-12-2 in 1909-10 to Rs. 1,84,131-4-4 during the year 1910-11, an increase of Rs. 70,285.

13. The rise during the triennial period in the case of these stamps too amounted to Rs. 59,033; almost the entire amount having been recovered in Bombay City, Aden contributing during 1910-11 only Rs. 3,950 to the total revenue. Ahmedabad and Cutch brought in Rs. 38 and Rs. 6.

14. The Share Market has again shown exceptional briskness inasmuch **Share Transfer Stamps.** as Rs. 52,728 were recovered by the sale of Share Transfer Stamps over receipts during the previous year. The additional revenue in this case is in a measure attributable to the increased rates charged under the amended schedule. Both in the case of these stamps and in the case of the Hundi Stamps, the recent prosecutions probably are to some extent responsible for the increase, the public having become more cautious in their transactions than before. The realizations for the triennium are less than those of the preceding period by a sum of Rs. 2,438 only.

15. The sales of stamps for Legal Practitioners' Licenses exhibited a downward tendency, smaller recoveries amounting to **Stamps for Legal Practitioners' Licenses.** Rs. 4,250 having been effected during the year under review as compared with the preceding year. The total sum recovered during that period amounted to Rs. 29,750.

16. In the sales from Notarial Stamps, that is stamps used by **Notarial Stamps.** Notaries Public, an insignificant drop of Rs. 103 has taken place.

17. The recoveries from impressments on skeleton forms, of one anna **Forms for Cheques and Receipts.** (Rs. 97,855) have reached the highest figure during the last 6 years. This mode of stamping continues to find favour not only in the case of cheques where the stamping is absolutely necessary, but in the case of acknowledgments where ordinarily the Unified Postage Stamp can be used.

18. The two-anna stamp on skeleton forms has only recently been introduced in consequence of the increase in duty under the Stamp Amendment Act, and the result of the realizations in this case cannot be placed before Government in the present review.

19. The last item of the Statement consists of "Miscellaneous Receipts" **Miscellaneous.** under which appear the remaining sources of stamp revenue which it is not possible to classify under any of the major heads above noted. Although there was a temporary fall during 1909-10, the receipts during 1910-11 under this head have made up for lost revenue and have amounted to Rs. 1,26,900.

The bulk of these receipts is made up of composition of stamp duty paid in lump by bodies corporate, duties on documents voluntarily brought up for adjudication, fines and penalties. A comparison of the two triennial periods exhibits a total gain of Rs. 1,63,742 during the period under review.

STATEMENT No. IV.

20. Fewer licenses for the sale of stamps were issued during the year, **Vendors.** the number given out being 963 against 995 in 1909-10. The falling off was, as stated in the previous report, due to the reduction in the profits of such licenses in consequence of the

abolition of discount on Postage and India Revenue Stamps. In Bombay City the number (13) remained the same as in previous years and fluctuations are chiefly noticeable in the case of Ahmedabad, Belgaum, Bijapur, Dharwar and East Khandesh.

21. The discount on the sale of both Judicial and Non-Judicial Stamps by Licensed Stamp Vendors, however, rose by Rs. 12,183 as compared with the year 1909-10 and has been the highest during all the six years under review.

STATEMENT No. V.

22. Cases dealt with under Section 35 or impounded or adjudicated upon under Sections 32, 37, 40 and 41 brought in a total revenue of Rs. 11,845 in the first case, an improvement of Rs. 2,094 as compared with last year and Rs. 33,594-14-9 in the second case, an increase of Rs. 11,619. In the cases of the second kind dealt with by the Collectors the total collection amounted to Rs. 77,831 against Rs. 49,782 realized in the preceding triennium.

STATEMENT No. VI.

23. Only 6 prosecutions have been instituted during the year against 17 in the previous year; of these 3 occurred in Belgaum, 1 in Kaira and the remaining 2 in East Khandesh and Nasik. Out of these there were 4 convictions and 1 acquittal. The fines imposed amounted to Rs. 75 only.

STATEMENT No. VII.

24. Out of the total number of 743 cases, Bombay City was called upon to deal with 516 cases and the result of the enquiries in the case of 150 from this number brought in an additional revenue of Rs. 1,996-12-0. In only 4 other districts of the Presidency, viz. Ahmedabad, Belgaum, Poona and Thana, the parties were called upon to pay deficient duty aggregating a total sum of Rs. 185-8-0.

25. Mr. Balkrishna Wassoodew Pandoorang as Assistant Superintendent of Stamps has shown his customary attention to details and his work has been in every way satisfactory.

I have the honour to be,

Sir,

Your most obedient servant,

E. L. SALE,
Superintendent of Stamps.

5
STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1911.

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 ...	40,57,187	73,344	40,059	21,511	1,34,918	39,22,324	.....	16,171
Under the Court Fees Act ...	40,37,061	25,333	79,308	18,717	1,23,358	39,13,703	.....	23,049
Total ...	80,94,198	98,677	1,19,366	40,228	2,58,271	78,35,927	.....	39,219
Total of previous years. { 1909-10 : 1908-09	61,20,860 53,55,598	86,670 86,170	1,02,651 1,09,366	41,149 39,036	2,30,430 2,34,172	58,06,436 51,21,426	..... .....	38,690 40,321

General Stamp Office,
Bombay, 12th August 1911. }

E. L. SALE,
Superintendent of Stamps.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1911.

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.
Bombay ...	13,82,419 10 0	...	...	.....	13,82,419 10 0
Ahmedabad ...	1,42,899 0 0	...	...	.....	1,42,899 0 0
Ahmednagar ...	1,94,898 2 0	...	...	.....	1,94,898 2 0
Belgaum ...	1,29,231 1 0	...	...	.....	1,29,231 1 0
Bijapur ...	65,647 5 0	...	...	.....	65,647 5 0
Broach ...	66,112 14 0	...	...	.....	66,112 14 0
Dhárwár ...	1,45,326 8 0	...	...	.....	1,45,326 8 0
Kaira ...	90,967 14 0	...	...	.....	90,967 14 0
Kánara ...	63,192 2 0	...	...	.....	63,192 2 0
East Khándesh ...	2,72,523 1 0	...	...	.....	2,72,523 1 0
West Khándesh ...	1,74,535 11 0	...	...	.....	1,74,535 11 0
Kolába ...	85,108 8 0	...	...	.....	85,108 8 0
Násik ...	2,21,803 0 0	...	...	.....	2,21,803 0 0
Poona ...	3,05,094 15 0	...	...	.....	3,05,094 15 0
Ratnágiri ...	1,07,338 0 0	...	...	.....	1,07,338 0 0
Sátára ...	2,35,425 7 0	...	...	.....	2,35,425 7 0
Sholápur ...	94,884 12 8	...	...	.....	94,884 12 8
Surat ...	1,15,989 1 0	...	...	.....	1,15,989 1 0
Thána ...	1,16,789 4 0	...	...	.....	1,16,789 4 0
Aden ...	24,488 0 0	...	...	.....	24,488 0 0
Baroda ...	540 0 0	...	...	.....	540 0 0
Cutch ...	17 5 0	...	...	.....	17 5 0
Káthiáwár ...	1,830 0 8	...	...	.....	1,830 0 8
Total ...	40,37,061 9 4	...	...	.....	40,37,061 9 4
Total of previous years. { 1909-10 : 1908-09	35,44,484 9 0 29,88,297 6 9	... ...	... ...	400 3 8 308 1 5	35,44,884 12 8 29,88,605 8 2

General Stamp Office,
Bombay, 12th August 1911. }

E. L. SALE,
Superintendent of Stamps.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1911.

District.	Impressed Stamps.	Handis or Inland Bills of Exchange.	Impressed stamps as defined in Section 1 (13) (a) of the stamp Act.	Foreign Bill Stamps.	Half anna and one anna unimpressed stamps.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	1,73,922 8 0	4,86,704 5 0	5,95,447 6 0	1,80,137 4 4	7,39,314 2 0
Ahmedabad	73,147 6 0	896 0 0	.....	38 0 0	93,891 2 0
Ahmednagar	42,360 0 0	20 0 0	.....	.....	11,434 1 0
Belgaum	67,306 8 0	75 0 0	.....	.....	21,411 9 6
Bijapur	43,719 12 0	8 0 0	.....	.....	7,357 6 0
Broach	47,177 0 0	.....	.....	.....	8,173 12 6
Dharwar	65,206 4 0	211 0 0	.....	.....	18,218 3 0
Kaira	68,043 2 0	.....	.....	.....	9,682 4 0
Kánara	24,067 10 0	129 4 0	.....	.....	5,892 3 6
East Khándesh	1,53,855 12 0	725 0 0	.....	.....	15,218 3 0
West Khándesh	63,152 2 0	365 0 0	.....	.....	6,829 7 0
Kolába	35,438 8 0	.....	.....	.....	5,723 5 0
Násik	63,388 0 0	194 0 0	.....	.....	18,612 13 0
Poona	88,965 10 0	99 0 0	.....	.....	59,115 5 0
Ratnágiri	43,006 0 0	296 0 0	.....	.....	10,355 6 0
Sátára	57,256 12 0	30 0 0	.....	.....	11,813 14 6
Sholápur	34,169 8 0	68 0 0	.....	.....	13,493 2 0
Surat	60,465 0 0	20 0 0	.....	.....	26,798 4 6
Thána	42,145 4 0	.....	.....	.....	9,393 10 6
Aden	9,877 2 0	9,973 6 0	7,381 14 0	3,950 0 0	25,222 10 6
Baroda	1,395 0 0	.....	.....	.....	8,453 15 0
Cutch	19 8 0	.....	.....	6 0 0	2,595 0 0
Káthiáwár	48 10 0	.....	.....	.....	19,665 2 0
Total	12,63,132 14 0	4,99,833 15 0	6,02,829 4 0	1,84,131 4 4	10,97,269 13 6
Total of previous years. { 1909-10. 11,72,631 2 6 1908-09. 11,58,738 14 9		3,62,054 13 6	6,12,240 9 0	1,13,845 12 2	.....
		2,83,395 15 0	4,90,803 12 0	98,484 3 0	.....

District.	Share Transfer Stamps.	Stamps for Legal Practitioners' Licences.	Notarial Stamps.	Forms for agreements and contracts chargeable with two annas coloured impression.	Forms for Cheques or Receipts.	Miscellaneous Receipts.	Total.
1	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.
Bombay	1,45,752 8 0	25,500 0 0	1,366 0 0	.....	97,492 2 0	1,04,650 10 8	25,53,296 13 7
Ahmedabad	11,965 0 0	.....	.....	.....	50 0 0	5,080 15 0	1,31,068 7 0
Ahmednagar ... ..	.....	.....	.....	.....	6 4 0	744 12 8	64,603 1 8
Belgaum ... ..	.....	.....	.....	.....	1 0 0	1,467 14 4	90,261 15 10
Bijapur ... ..	.....	.....	.....	.....	.....	522 4 0	51,607 6 0
Broach	146 8 0	.....	.....	.....	.....	618 4 0	56,115 8 6
Dharwar ... ..	.....	.....	.....	.....	9 6 0	987 15 0	84,637 12 0
Kaira	5 0 0	.....	.....	.....	6 4 0	1,147 7 5	78,884 1 5
Kánara ... ..	.....	.....	.....	.....	.....	356 13 2	30,445 14 8
East Khándesh	35 0 0	.....	.....	.....	31 4 0	1,725 0 9	1,76,590 3 9
West Khándesh ... ..	.....	.....	.....	.....	.....	805 2 9	73,171 11 9
Kolába ... ..	.....	.....	.....	.....	31 4 0	492 4 0	41,605 5 0
Násik ... ..	.....	.....	.....	.....	84 6 0	1,550 1 0	8,779 4 0
Poona ... ..	.....	.....	.....	.....	62 8 0	923 13 0	1,49,171 4 0
Ratnágiri ... ..	.....	.....	.....	.....	12 8 0	1,472 9 0	65,143 7 0
Sátára ... ..	.....	.....	.....	.....	.....	1,396 3 9	70,496 14 3
Sholápur ... ..	.....	.....	.....	.....	9 6 0	762 14 0	48,507 14 0
Surat	260 0 0	.....	.....	.....	31 4 0	1,119 11 0	88,694 3 0
Thána ... ..	.....	.....	.....	.....	3 2 0	669 11 0	52,211 11 6
Aden ... ..	.....	.....	163 0 0	.....	75 0 0	280 8 0	57,513 8 6
Baroda ... ..	.....	.....	.....	.....	.....	18 0 0	9,660 15 0
Cutch ... ..	.....	.....	.....	.....	.....	7 12 0	2,628 4 0
Káthiáwár ... ..	.....	.....	.....	.....	.....	95 5 6	19,809 1 6
Total	1,58,164 0 0	25,500 0 0	1,519 0 0	.....	97,855 10 0	1,23,900 13 7	40,57,136 12 5
Total of previous years. { 1909-10. 1,05,436 3 0 1908-09. 1,03,851 4 0		29,750 0 0	1,622 0 0	.....	91,876 1 0	92,124 1 3	25,61,080 10 5
		23,000 0 0	1,850 0 0	.....	68,619 2 0	1,12,849 10 7	23,66,992 13 4

General Stamp Office,
Bombay, 12th August 1911.

E. L. SALE,
Superintendent of Stamps.

17
STATEMENT IV.

Arrangements for the vend of Stamps during the year ending 31st March 1911.

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.	
Bombay ...	13	459 0 4	...	15,652 15 0	16,111 15 4	
Ahmedabad ...	46	822 6 4	...	3,678 15 11	4,501 6 3	
Ahmednagar ...	59	1,371 9 10	...	2,071 2 5	3,442 12 3	
Belgaum ...	107	848 3 5	...	3,432 12 8	4,281 0 1	
Bijápur ...	80	440 11 6	...	2,265 4 0	2,705 15 6	
Broach ...	17	457 5 2	...	2,139 3 0	2,596 8 2	
Dhárwár ...	78	879 15 7	...	3,244 11 0	4,124 10 7	
Kaira ...	56	751 6 5	...	3,472 3 9	4,223 10 2	
Kánara ...	23	456 15 8	...	1,102 4 6	1,559 4 2	
East Khándesh ...	70	1,773 5 6	...	8,215 5 0	9,988 10 6	
West Khándesh ...	36	973 12 6	...	3,081 9 9	4,055 6 3	
Kolába ...	31	583 6 5	...	1,725 8 0	2,308 14 5	
Násik ...	59	1,579 11 0	...	3,159 15 9	4,739 10 9	
Poona ...	79	1,923 1 1	...	3,937 12 3	5,910 13 4	
Ratnágiri ...	53	833 11 2	...	2,213 7 8	3,047 2 10	
Sátára ...	59	1,635 6 5	...	2,917 9 3	4,552 15 8	
Sholápur ...	31	684 0 2	...	1,612 3 3	2,296 3 5	
Surat ...	30	631 12 11	...	2,557 9 9	3,189 6 8	
Thána ...	34	694 5 1	...	2,033 2 11	2,727 8 0	
Aden ...	2	112 0 0	...	336 0 0	448 0 0	
Baroda ...	2	4 13 5	...	57 6 9	62 4 2	
Cutch ...	1	.....	...	.....	.....
Káthiáwár ...	2	.....	...	.....	.....
Total ...	968	17,916 15 11	...	68,957 2 7	86,874 2 6	
Total of previous years.	1909-10...	995	13,485 11 1	...	61,205 15 9	74,691 10 10
	1908-09...	1,014	13,295 10 5	...	61,217 15 8	74,477 10 1

General Stamp Office,
Bombay, 13th August 1911.

E. L. SALE,
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 1911.

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	174	1,349 15 0	258	14,884 4 0
Ahmedabad	90	2,928 7 0	18	1,323 4 0
Ahmednagar	90	511 13 0	20	77 14 0
Belgaum	44	652 10 0	23	806 13 0
Bijapur	44	344 2 0	19	166 12 0
Broach	20	174 3 0	20	438 8 0
Dhárwár	145	726 4 0	16	81 0 0
Kaira	67	549 8 0	37	583 9 0
Kánara	41	263 12 0	5	90 1 0
East Khándesh	14	253 6 0	50	1,484 14 9
West Khándesh	24	93 3 0	32	699 0 0
Kolába	42	281 3 0	14	56 3 0
Násik	52	399 7 0	54	633 2 0
Poona	68	490 3 0	38	342 11 0
Ratnágiri	70	1,174 1 0	41	291 3 0
Sátára	35	494 11 0	26	245 9 0
Sholápur	35	227 6 0	28	464 0 0
Surat	46	501 12 0	13	463 10 0
Thána	63	395 10 0	21	266 13 0
Aden	6	34 0 0	28	245 12 0
Baroda ... ..	...	.....	...	.....
Cutch ... ..	...	.....	...	.....
Káthiáwár ... ..	...	.....	...	.....
Total ...	1,175	11,845 8 0	761	33,534 14 9
Total of previous years { 1909-10 ...	1,330	9,751 3 0	758	21,975 14 7
{ 1908-09 ...	1,412	13,338 12 0	1,121	22,261 15 4

General Stamp Office,
Bombay, 12th August 1911. }

E. L. SALE,
Superintendent of Stamps.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1911.

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	3	3	...	1	5 0 0	...	
Bijápúr ... ..	...	...	...	...	.....	...
Broach ... ..	...	...	...	...	.....	...
Dhárwár ... ..	...	...	...	...	.....	...
Kaira	1	1	1	...	25 0 0	...	
Kánara ... ..	...	...	...	...	.....	...
East Khándesh	1	1	1	...	25 0 0	...	
West Khándesh ... ..	...	...	...	...	.....	...
Kolába ... ..	...	...	...	...	.....	...
Násik	1	2	2	...	20 0 0	...	
Poona ... ..	...	...	...	...	.....	...
Ratnágiri ... ..	...	...	...	...	.....	...
Sátára ... ..	...	...	...	...	.....	...
Sholápur ... ..	...	...	...	...	.....	...
Surat ... ..	...	...	...	...	.....	...
Thána ... ..	...	...	...	...	.....	...
Aden ... ..	...	...	...	...	.....	...
Baroda ... ..	...	...	...	...	.....	...
Cutch ... ..	...	...	...	...	.....	...
Káthiáwár ... ..	...	...	...	...	.....	...
Total	6	7	4	1	75 0 0	...	
Total of pre-vious years. { 1909-10. { 1908-09.	17 14	13 15	9 6	4 9	235 0 0 36 0 0	... ...

General Stamp Office,
Bombay, 12th August 1911. }

E. L. SALE,
Superintendent of Stamps.

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 1911.

District.	Number of cases reported to Collector, Section 19 H of the Court Fees Act.	Number of such cases in which inquiries were instituted.	Amount of Court-fee originally paid in cases inquired into.	Amount of deficit Court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bombay	516	150	23,625 15 0	1,996 12 0	.....
Ahmedabad	24	22	753 8 0	6 7 0	.....
Ahmednagar ... ..	...	...	.....	.....	.....
Belgaum	7	2	1,725 0 0	65 0 0	.....
Bijápur ... ..	...	...	.....	.....	.....
Broach	7	...	1,323 14 0	.....	.....
Dhárwár ... ..	...	...	.....	.....	.....
Kaira ... ..	...	...	.....	.....	.....
Kánara ... ..	...	...	.....	.....	...
East Khándesh	1	...	.....	.....	.....
West Khándesh ... ..	...	...	.....	.....	.....
Kolába	10	5	133 8 0	.....	.....
Násik	3	3	182 0 0	.....	.....
Poona	40	40	2,069 4 0	6 1 0	.....
Ratnágiri	2	...	.....	.....	.....
Sátára	12	9	361 9 0	.....	.....
Sholápur ... ..	...	...	.....	.....	.....
Surat	82	82	.....	.....	.....
Thána	18	15	122 0 0	108 0 0	.....
Aden	21	...	.....	.....	.....
Baroda ... ..	...	...	.....	.....	.....
Cutch ... ..	...	...	.....	.....	.....
Káthiáwár ... ..	...	...	.....	.....	.....
Total	743	328	30,296 10 0	2,152 4 0	.....
Total of pre-vious years. { 1909-10. 1908-09.	820 714	357 311	60,088 5 0 25,092 14 0	2,110 3 0 4,161 9 0	..... .....

General Stamp Office,)
Bombay, 12th August 1911. }

E. L. SALE,
Superintendent of Stamps.

No. 2027 OF 1911-12.

REVENUE DEPARTMENT.
CENTRAL STAMP OFFICE,
Karachi, 15th August 1911.

From

C. A. BEYTS, ESQUIRE, I. C. S.,
Superintendent of Stamps, Karachi ;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Sir,

I have the honour to submit the following report on the stamp administration of the Province of Sind for the triennium ending 1910-1911. The statements which accompany have been framed in conformity with the orders of the Government of India, communicated in Government Resolution No. 566, dated the 12th February 1903, and show the totals of the two previous years.

The stamp revenue is realised under the Stamp Act II of 1899 and the Court Fees Act VII of 1870.

Statement I.

3. The gross receipts under the Stamp Act II of 1899 and the Court Fees Act VII 1870 amounted to Rs. 8,68,963 against Revenue. Rs. 7,93,940 in the year 1909-1910 and Rs. 7,35,598 in the year 1908-1909, showing an increase of Rs. 75,023 and Rs. 1,33,365 respectively. The increase in 1910-1911 occurred chiefly in the Karachi district which alone contributed Rs. 3,30,382 to the stamp revenue.

4. The receipts under the Stamp Act amounted to Rs. 4,36,177 and under the Court Fees Act Rs. 4,32,786 showing an increase over the preceding year of Rs. 47,743 in the former and of Rs. 27,281 in the latter. Compared with the year 1908-1909 there is an increase of Rs. 97,362 under the Stamp Act and Rs. 36,003 under the Court Fees Act. The increase under the Stamp Act is due to the enhancement of stamp duty and to the Transfer of Property Act being now in force in Sind. The steady rise in the revenue under the Court Fees Act is chiefly due to increase in litigation arising out of losses sustained by merchants in their trade in sugar and cotton.

5. The gross revenue under the two Acts for the two triennial periods was as follows:—

Triennial period ending 1907-1908.	Triennial period ending 1910-1911.
Rs.	Rs.
20,78,310	23,98,501

6. The total charges during the year 1910-1911 amounted to Rs. 28,962 or Rs. 2,363 more than in 1909-1910 and Rs. 309 less than in 1908-1909. The advance on the figures for 1909-1910 is mainly due to larger payments on account of refunds and discount and the decrease as compared with that of the year 1908-1909, to the amount paid on account of refunds being less than that paid in 1908-1909. Of the total charges the sum of Rs. 20,173 is debitable to non-judicial stamps and Rs. 8,789 to judicial stamps.

Statement II.

7. The total receipts under judicial stamps (ordinarily known as Adhesive and Impressed Court Fee Stamps) amounted to Rs. 4,32,786 against Rs. 4,05,505 in 1909-1910 and Rs. 3,96,783 in 1908-1909 showing an increase of Rs. 27,281 and Rs. 36,003 over years 1909-1910 and 1908-1909 respectively. The reasons for the increase have been explained in paragraph 4 *ante*. The total receipts during the triennium ending 1910-1911 was Rs. 12,35,074 as compared with Rs. 11,45,024 for the previous triennium.

Statement III.

8. The most important source of revenue of the several heads comprised in this statement is the sale of Impressed Stamps (column 2) and Impressed Labels or Special Adhesive Stamps (column 4). The receipts from the sale of Impressed Labels (column 4) show a marked advance, *viz.*, from Rs. 46,096 in 1908-1909 to Rs. 91,924 in 1909-1910 and Rs. 1,04,187 in 1910-1911. Taken together these two sub-heads (columns 2 and 4) exhibit a total of Rs. 3,45,494 which is an advance of Rs. 26,595 on the receipts for 1909-1910 and of Rs. 73,637 on the receipts for 1908-1909. The increase under sub-head 2 is shared by all districts except the Thar and Párkar. The increase under the sub-head 4 (Special Adhesive Stamps) over the figures for 1909-1910 is due to enhancement of stamp duties by the amended Stamp Act VI of 1910 and to several marriage funds being started throughout the Province of Sind, and that under impressed stamps to increase in business generally.

9. Compared with the triennium ending 1907-1908, the aggregate revenue for the three years under notice shows an increase of Rs. 1,94,941.

10. The revenue derived from Hundis or Inland Bills of Exchange during the year under report is Rs. 49,967 against Rs. 44,905 in 1909-1910 and Rs. 33,966 in 1908-1909 showing increases of Rs. 5,062 and Rs. 16,001. The increase occurs chiefly in the Karáchi and Sukkur districts and is due partly to Article 13 (b) of the Schedule of the Stamp Act being amended last year and partly to larger loan transactions.

11. During the year under report Rs. 19,518 were realised from the sale of Foreign Bill Stamps, showing an increase of Rs. 5,594 over the amount collected during the previous year and of Rs. 5,911 over that of the year 1908-1909, while the receipts during the triennium ending 1910-1911 were Rs. 14,202 or nearly 50 per cent. more than those of the previous triennium. Formerly these stamps were sold only in the town of Karáchi but during the triennium under review they were sold in the town of Sukkur also and it is observed that revenue from them has rapidly risen in the Sukkur district from Rs. 335 in 1908-1909 to Rs. 698 in the year 1909-1910 and to Rs. 1,892 in the year under report. The increase is due to the increase in Foreign Trade.

12. The total sales of Share Transfer Stamps (which are sold in the town of Karáchi only) amounted to Rs. 753 against Rs. 382 in 1909-1910 and Rs. 191 in 1908-1909, showing an increase of Rs. 371 and Rs. 562 respectively which is mainly due to briskness of the share market, the prosperity of the banks and firms in the city of Karáchi. The total revenue of the triennium ending 1907-1908 was Rs. 122 only.

13. No stamps for legal practitioners' licenses are sold in this province, the fees paid by legal practitioners for their sanads being in cash.

14. In this province the sale of notarial stamps is confined to the city of Karáchi. The total receipts during the year under notice amounted to Rs. 100 against Rs. 62 and Rs. 120 in 1909-1910 and 1908-1909.

15. Since 1906-1907 a machine for impressing one-anna receipt stamps on skeleton forms has been used by this office. During the year under report Rs. 7,910 were collected on account of receipt stamps, the revenue from which is steadily rising as will be seen from the following figures:—

Years.	Receipts. Rs.
1906-07 ...	3,247
1907-08 ...	3,646
1908-09 ...	4,963
1909-10 ...	6,056
1910-11 ...	7,910

The increase is due to the fact that banks and firms appreciate the convenience of having one-anna receipt stamps impressed. The revenue from this source is likely to increase every year.

As the dies for impressing two-anna stamps in accordance with the Government of India's Notification (Financial Department) No. 364 F., dated the 5th December 1910, were received after the close of the financial year, there were no receipts from this form of stamp revenue.

16. The stamp revenue which cannot be distinctly classified under any of the heads noted above is classed as miscellaneous and comprises several items, the most important of which is composition of stamp duty paid on debentures by the Port Trust and the Karáchi Municipality. This alone fetched Rs. 9,975 out of the total income of Rs. 12,432 during the year under review. The rest of the receipts were realized in the shape of adjudication fees and deficient duties and penalties. There is an increase under every head of miscellaneous receipt during the year, the total increase being Rs. 8,227 more than the collections of the previous year and a decline of Rs. 1,671 over those of the year 1909-1910. The figures for the present triennial period compared with those for the previous triennium show an increase of Rs. 5,057.

Statement IV.

17. The number of stamp vendors for the sale of judicial (Court-fee) and non-judicial stamps in this province has decreased by 9 as shown below:—

Name of District.	1909-10.	1910-11.	Increase.	Decrease.
Karáchi ...	41	32	.....	9
Hyderabad ...	105	96	.....	9
Sukkur ...	78	90	12	.....
Lárkána ...	62	60	.....	2
Thar and Párkar ...	22	21	.....	1
			12	21
Total decrease ...				9

There is a decrease of 9 in the number of stamp vendors in each of the districts of Karáchi and Hyderabad owing to deaths and resignations, while the increase of 12 in the Sukkur district is due to the number of vendors in this district having been understated in the district report of 1909-1910.

18. The total amount granted on account of discount to stamp vendors for the sale of judicial and non-judicial stamps during the year 1910-1911 was Rs. 15,996 or Rs. 894 more than the discount allowed in 1909-1910 and Rs. 1,274 more than in 1908-1909. To this increase the town of Karáchi alone contributed more than half.

14
Statement V.

19. Ninety-two cases were dealt with under section 35 of Act II of 1899 as compared with 81 cases in 1909-1910 and 90 cases in 1908-1909, the average for the triennium being 88 as compared with 97 for the triennium ending 1907-1908. Fifty-three cases were dealt with under sections 32, 37, 40 and 41 of Act II of 1899 against 39 in 1909-1910 and 75 in 1908-1909, giving an average 56 cases as compared with 59 during last triennium. The decrease in the number of cases during the present triennium clearly shows that the people are becoming better acquainted with the stamp law.

The duties and penalties realized under section 35 amounted to Rs. 905 and Rs. 1,306 under other sections.

Statement VI.

20. There was only one prosecution under the Stamp Act which ended in an acquittal as compared with 8 cases involving 10 persons (9 convicted and 1 acquitted) in year 1909-1910 and 4 cases involving 1 person in year 1908-1909.

Statement VII.

21. Five applications for probate and letters of administrations were reported to the Collector of Karáchi under section 19 of the Court Fees Act. In two cases enquiries were instituted and Rs. 18 recovered as additional Court fee duty.

22. The establishment continued to work satisfactorily under the able direction of Mr. S. A. Whittle, the late Assistant Superintendent.

I have the honour to be,

Sir,

Your most obedient servant,

C. A. BEYTS,

Superintendent of Stamps, Karáchi.

Through the Commissioner in Sind.

No. 3093 of 1191.

REVENUE DEPARTMENT.

*Office of the Commissioner in Sind :
Government House, Karáchi, 23rd August 1911.*

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

R. E. GIBSON,
for Commissioner in Sind.

To
The Superintendent of Stamps, Bombay.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1911.

1	Receipts.	Charges.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and Plain Paper supplied from Central Depot.
		Discount and Establishment for sale of Stamps.	Refunds.	Other Charges.	Total.			
2	3	4	5	6	7	8	9	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.
Under the Stamp Act ...	4,30,177 4 2	15,306 13 8	3,698 15 6	1,167 4 1	20,173 1 3	4,16,004 2 11	.....	.....
Under the Court Fees Act.	4,32,786 6 2	4,411 5 2	3,415 15 6	962 9 9	8,789 14 5	4,23,996 7 9	.....	.....
Total ...	8,68,963 10 4	19,718 2 10	7,114 15 0	2,129 13 10	28,962 15 8	8,40,000 10 8	.....	.....
Total of previous years. { 1909-10 ...	7,93,940 2 3	18,588 0 8	6,230 1 0	1,783 1 0	26,599 2 8	7,67,340 15 7	.....	.....
{ 1908-09 ...	7,35,598 12 9	18,088 6 1	8,932 2 0	2,250 15 7	29,271 7 8	7,06,327 5 1	.....	.....

Central Stamp Office,
Karachi, 15th August 1911.

W. N. RICHARDSON,
for Superintendent of Stamps, Karachi.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1911.

District.	Sale of Court-fee Stamps.	Sale of Stamps for Copies.	Sale of Plain Paper used with Court-fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	1,13,037 8 0	.....	.....	.....	1,13,037 8 0
Hyderabad ...	1,19,716 14 0	.....	.....	.....	1,19,716 14 0
Sukkur ...	1,18,457 6 0	.....	.....	.....	1,18,457 6 0
Larkana ...	72,791 4 0	.....	.....	434 6 2	73,225 10 2
Thar and Parkar ...	3,349 0 0	.....	.....	.....	3,349 0 0
Total ...	4,32,352 0 0	.....	.....	434 6 2	4,32,786 6 2
Total of previous years. { 1909-10 ...	4,05,374 0 0	.....	.....	131 11 6	4,05,505 11 6
{ 1908-09 ...	3,96,482 8 0	.....	.....	300 10 11	3,96,783 2 11

Central Stamp Office,
Karachi, 15th August 1911.

W. N. RICHARDSON,
for Superintendent of Stamps, Karachi.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1911.

District.	* Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed Labels, or Special Adhesive Stamps.	Foreign Bill Stamps.	One-anna Receipt Stamps.	Share Transfer Stamps.	† Stamps for Legal Practitioners' Licenses.	Notarial Stamps.	Duty on Impressing Documents.		Miscellaneous Receipts.	Total.
									Forms for Cheques or Receipts.	Others.		
1	2	3	4	5	6	7	8	9	10A	10B	11	12
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	39,033 0 0	36,709 0 0	1,04,187 2 0	17,826 0 0	.....	753 12 0	...	100 0 0	7,885 1 0	...	11,051 10 4	2,17,344 9 4
Hyderabad ...	69,600 0 0	826 2 0	.....	.....	.....	...	...	...	...	...	349 10 0	70,784 12 0
Sukkur ...	78,165 0 0	11,680 0 0	.....	1,892 0 0	.....	...	...	...	...	...	744 7 0	82,461 7 0
Larkana ...	46,296 0 0	739 0 0	.....	.....	.....	...	...	...	25 0 0	...	281 6 10	47,340 6 10
Thar and Parkar ...	8,214 12 0	4 12 0	.....	.....	.....	...	...	...	...	...	6 9 0	8,228 1 0
Total ...	2,41,307 12 0	49,937 14 0	1,04,187 2 0	19,518 0 0	.....	753 12 0	...	100 0 0	7,810 1 0	...	12,432 11 2	4,36,177 4 2
Total of previous years. { 1909-10 ...	2,36,975 4 0	44,905 0 0	91,524 5 0	13,924 0 0	.....	392 6 0	...	62 0 0	6,068 6 0	...	4,205 1 9	3,88,434 6 9
{ 1908-09 ...	2,25,761 6 0	33,968 14 0	46,096 8 0	13,607 6 0	.....	191 6 0	...	120 0 0	4,963 9 0	5 4 0	14,163 4 10	3,38,815 9 10

Notes.—* Includes, besides General Impressed Stamps, Cattle Pound Kabulyats, Salt and Customs Bonds and Bill of Lading.
† Comprises Impressed Stamps for Pleaders, Revenue Agents, and Mukhtyars' Licenses and Adhesive Advocate, Vakil and Attorney Stamps.
‡ This includes Rs. 15-10-0 credited at the Larkana Treasury on 3rd August 1910 on account of Duty on cheques impressed by the Central Stamp Office, Bombay. Vide Accountant General's letter No. B. K. I.-311, dated 2nd June 1912.

Central Stamp Office,
Karachi, 15th August 1911.

W. N. RICHARDSON,
for Superintendent of Stamps, Karachi.

STATEMENT IV.

Arrangements for the issue of Stamps during the year ending 31st March 1911.

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 ...	32	456 15 7	...	3,832 9 3	4,289 8 10
Hyderabad ...	96	840 13 6	...	3,041 2 7	3,882 0 1
Sukkur ...	90	799 12 7	...	3,833 13 6	4,633 10 1
Larkana ...	60	595 12 1	...	2,169 6 9	2,765 2 10
Thar and Parkar ...	21	73 0 6	...	352 9 10	425 10 4
Total ...	299	2,760 6 3	...	13,229 9 11	15,996 0 2
Total of two previous years. { 1909-10.	308	2,727 2 8	...	12,375 4 1	15,102 6 9
{ 1908-09.	303	2,747 14 8	...	11,974 2 0	14,722 0 8

Central Stamp Office,
Karachi, 15th August 1911. }

W. N. RICHARDSON,
for 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 1911.

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 ...	8	32 14 0	14	378 11 0
Hyderabad ...	34	245 9 0	7	96 15 0
Sukkur ...	38	565 2 0	22	171 3 0
Larkana ...	12	61 15 0	8	653 2 0
Thar and Parkar ...	...	.....	2	6 9 0
Total ...	92	905 8 0	53	1,906 8 0
Total of two previous years. { 1909-10.	81	950 0 0	59	463 7 0
{ 1908-09.	90	2,421 5 0	75	2,296 12 0

Central Stamp Office,
Karachi, 15th August 1911. }

W. N. RICHARDSON,
for Superintendent of Stamps.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1911.

District.	Number of Cases instituted.	Number of Persons			Amount of Fines imposed.	Amount of Rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
Karachi ...	1	1	...	1	...	...
Hyderabad ...	...	...	...	...	...	...
Sukkur ...	...	...	...	...	...	...
Larkana ...	...	...	...	...	...	...
Thar and Parkar ...	...	...	...	...	...	...
Total for 1910-11 ...	1	1	...	1	...	...
Total of two previous years. { 1909-10.	8	10	9	1	125	...	
{ 1908-09.	4	1	1	...	5	...	

Central Stamp Office,
Karachi, 15th August 1911. }

W. N. RICHARDSON,
for Superintendent of Stamps.

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 1911.

District.	Number of Cases reported to Collector, Section 19-H of the Court-fees Act.	Number of such cases in which inquiries were instituted.	Amount of Court-fee originally paid in cases inquired into.	Amount of deficit Court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.		
Karachi	5	2	312 0 0	...	...
Hyderabad ... ..	...	...	...	...	...
Sukkur ... ..	...	...	...	...	...
Larkana ... ..	...	...	...	...	...
Thar and Parkar ... ..	...	...	...	...	...
Total for 1910-11	5	2	312 0 0	18 0 0	..	
Total of two previous years. { 1909-10 .	4	1	160 0 0	80 0 0	...	
{ 1908-09 .	13	1	20,142 0 0	1,000 0 0	...	

Central Stamp Office,
Karachi, 15th August 1911. }

W. N. RICHARDSON,
for Superintendent of Stamps.

REPORT
OF THE
STAMP DEPARTMENTS
IN THE
BOMBAY PRESIDENCY
AND
SIND



FOR THE YEAR ENDING 31st MARCH 1919

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1919

[Price—3a. or 3d.]

OFFICIAL AGENTS FOR THE SALE OF INDIAN
OFFICIAL PUBLICATIONS.

IN ENGLAND.

CONSTABLE & Co., 10, Orange Street, Leicester Square, W. C., London.

GRINDLAY & Co., 54, Parliament Street, S. W., London.

HENRY S. KING & Co., 65, Cornhill, E. C., London.

P. S. KING & SON, 2 & 4, Great Smith Street, Westminster, S. W.,
London.

KEGAN PAUL, TRENCH, TRUBNER & Co., Ltd., 68-74, Carter Lane,
E. C., and 25, Museum Street, W. C., London.

B. QUARITCH, 11, Grafton Street, New Bond Street, W., London.

W. THACKER & Co., 2, Creed Lane, London, E. C.

LUZAC & Co., 46, Great Russel Street, London, W. C.

B. H. BLACKWELL, 50 & 51, Broad Street, Oxford.

DEIGHTON BELL & Co., Limited, Cambridge.

T. FISHER UNWIN, Limited, 1, Adelphi Terrace, London, W. C.

ON THE CONTINENT.

ERNEST LEROUX, 28, Rue Bonaparte, Paris.

MARTINUS NIJHOFF, The Hague.

IN INDIA.

HIGGINBOTHAM & Co., Madras.

V. KALYANARAMA IYER & Co., Madras.

P. R. RAMA IYER & Co., Madras.

THACKER, SPINK & Co., Calcutta.

W. NEWMAN & Co., Calcutta.

S. K. LAHIRI & Co., Calcutta.

R. CAMBRAY & Co., Calcutta.

THACKER & Co., Limited, Bombay.

SUPERINTENDENT, GOVERNMENT PRINTING, BOMBAY, Poona.

D. B. TARAPOREVALA, SONS & Co., Bombay.

GOPAL NARAYEN & Co., Booksellers, etc., Bombay.

Mrs. RADHABAI ATMARAM SAGOON, Bookseller, etc., Bombay.

RAMCHANDRA GOVIND & SON, Booksellers, etc., Bombay.

BOMBAY TRACT AND BOOK SOCIETY, Bombay.

N. B. MATHUR, N. K. H. Press, Allahabad.

MANAGER, NYAYASHRAYA PRESS, Poona.

RAMA KRISHNA & SONS, Lahore.

SUNDAR PANDURANG (RAMNATH SUNDAR, the Successor), Bombay.

THE PROPRIETOR OF THE NEW KITABKHANA, Poona.

No. 3120 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	... 56,01,032	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 Khándesh with Rs. 2,36,141 and Poona with Rs. 2,73,594.

Judicial Stamps or Court Fee
Stamps.

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 1,211. The duties and penalties realized in the
- Insufficiently stamped or unstamped or impounded documents.

former case amounted to Rs. 13,016 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.

5
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 ...	* 58,01,063	1,12,931	41,303	34,564	1,89,798	54,13,294	.....	14,523
Under the Court Fees Act ...	43,26,133	23,631	89,931	17,859	1,31,421	41,94,714	.....	6,762
Total ...	99,27,317	1,36,562	1,31,234	52,423	3,20,219	98,07,008	.....	21,585
Total of previous year 1917-18 ...	88,77,377	1,31,869	1,23,869	63,250	2,09,986	89,78,351	.....	21,106

* 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. 913, 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
Dhárwár ...	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 2 (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	1,65,309 2 0	2,14,175 8 0	14,92,339 2 0	3,90,301 14 5	.....	9,04,017 0 0
Ahmedabad	1,62,435 0 0	1,912 0 0	.....	79 0 0	.....	78,028 0 0
Ahmednagar	77,116 14 0	.....	.....	.....	.....	.....
Belgaum	1,05,406 8 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	25,679 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	69,684 4 0	28 0 0	.....	.....	.....	.....
Sholápur	56,377 10 0	15 0 0	.....	.....	.....	.....
Surat	99,630 0 0	36 0 0	.....	.....	.....	6,168 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	92 0 0	.....	.....	.....	.....	.....
Káthiáwár	68 10 0	.....	.....	.....	.....	.....
Pálanpur	279 2 0	.....	.....	.....	.....	.....
Total	17,87,267 2 0	2,16,071 0 0	15,83,374 3 0	3,96,304 14 5	.....	6,85,966 0 0
Total of previous year 1917-18	14,47,417 2 0	2,78,989 4 0	14,69,463 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	2,043 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
Ahmedabad	34 6 0	1,279 6 0	2,58,067 12
Ahmednagar	2 2 0	1,010 15 0	78,130 15
Belgaum	2,969 14 0	2,969 14 0	1,08,378 0
Bijapur	3 2 0	1,133 14 0	76,280 12
Broach	456 9 0	76,784 6
Dhárwár	1,952 3 0	1,20,905 15
Kaira	9 0 0	857 10 0	1,08,836 0
Kánara	462 11 0	16,559 3
East Khándesh	3 2 0	2,841 11 0	1,90,725 5
West Khándesh	1,080 2 6	70,925 14
Kolába	1,108 13 0	48,612 13
Násik	9 0 0	1,187 0 0	65,667 2
Poona	56 4 0	2,559 2 6	1,24,190 10
Ratnágiri	12 8 0	1,185 14 0	49,004 14
Sátára	3 2 0	1,057 3 0	39,717 9
Sholápur	1,703 3 0	58,005 12
Surat	1,670 3 6	1,02,554 3
Thána	3 2 0	1,622 14 6	75,411 19
Aden	216 0 0	.....	.....	.....	75 0 0	237 7 0	52,330 4
Baroda	127 12 0	104 12
Cutch	89 13 9	121 13
Káthiáwár	535 14 7	604 8
Pálanpur	279 2
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	39,355 3 10	62,71,682 7
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	1,52,431 15 0	1,53,307 13 11	44,95,939 14

* This sum represents the provincial share of the sale-proceeds of unified stamps credited to Non-Fiscal Revenue (vide Government Resolution No. 913, dated 24th Oct 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
		Rs. a. p.		Rs. a. p.	Rs. a. p.
Bombay	11	527 7 8	...	31,889 14 3	32,417 5 11
Ahmedabad	36	1,518 3 7	...	9,345 2 6	10,863 6 1
Ahmednagar	33	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
Brcach	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
Koláta	31	584 14 8	...	2,115 4 0	2,700 2 8
Násik	57	1,299 8 6	...	4,064 0 9	5,363 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	23	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	384 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 13 0	73	2,518 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	233 2 0
Sátára	83	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	1,081	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	
Bijápur	
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. }

K 5-3

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-B 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	5,374 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	53	.....	.....	...
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. 1329 of 1919.

From

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

To

THE CHIEF SECRETARY, TO GOVERNMENT,
Revenue Department, Bombay

Cost
Gener
Supervia Re

STAMP DEPARTMENT 8

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 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).

- The sale of Share Transfer Stamps brought in a revenue of Rs. 1,856 or Rs. 118 more than the previous year.
11. Receipts from the sale of Notarial Stamps show a small increase of Rs. 7 over those of the previous year.
11. Receipts under this head show a slight increase of Rs. 23 as compared with those of the previous year.
- 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.
3. 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 in the Sukkur District under the head "Fines and Penalties."

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 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. 16,284 in the previous year.

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.

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 Genr Supervis	Remarks.
		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.	
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	4,236 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	.....	.....	538 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.	Hundis or Inland Bills of Exchange.	Impressed Stamps as defined in section 3 (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 ...	48,839 0 0	43,452 0 0	3,45,413 0 0	15,551 0 0	16 0 0	1,856 0 0	2 0 0	197 0 0	250 0 0	23,505 0 0	1,749 0 0	4,81,249 0
Hyderabad ...	1,05,736 0 0	677 0 0	.....	.....	.....	.....	.....	.....	.....	53 0 0	1,290 0 0	1,07,046 0
Sukkur ...	1,46,827 0 0	11,726 0 0	.....	.....	.....	.....	.....	.....	.....	.....	18,968 0 0	1,74,523 0
Larkana ...	81,774 0 0	3,344 0 0	.....	.....	.....	.....	.....	.....	.....	80 0 0	578 0 0	85,699 0
Mirpurkhas ...	14,018 0 0	21 0 0	.....	.....	.....	.....	.....	.....	.....	.....	253 0 0	14,366 0
Total ...	3,92,249 0 0	69,450 0 0	3,45,413 0 0	15,581 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	8,63,603 0
Total of previous year ...	2,73,661 0 0	60,201 0 0	2,95,726 0 0	17,507 0 0	.....	1,738 0 0	.....	190 0 0	227 0 0	20,128 0 0	10,038 0 0	6,75,416 0

* Includes, besides General Impressed Stamps, Cattle Pound Kabulyats, 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 United 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	...	3,821 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	16	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	66	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, 15th 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-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 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, 15th July 1919. }

R. F. E. CUMMING,
for 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
		Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
Karachi ...	41	690 0 0	...	4,401 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	...	3,821 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	16	512 0 0
Sukkur ...	76	378 0 0	38	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 ... ..	...	...	...	...	6	...	
Sukkur	5	3	3	...	...	...
Larkana ... ..	...	...	...	...	46	...	
Mirpurkhas	2	6	6	...	...	...
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, 15th 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-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 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.

Annual Reports.

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. 3950 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, Karáchi,
- *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