

NOTE

ON THE WORKING OF THE

STAMP DEPARTMENT

IN THE

CENTRAL PROVINCES AND BERAR

DURING THE YEAR

1917-18

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(Prescribed limit: three pages in print.)

No. $\frac{R}{1121}$

FROM

K. S. JATAR, Esq.,

SUPERINTENDENT OF STAMPS,

Central Provinces and Berar,

TO

THE SECRETARY TO THE HON'BLE THE CHIEF COMMISSIONER,

SEPARATE REVENUE DEPARTMENT,

*Central Provinces.**Nagpur, the 26th July 1918.*

SIR,

I have the honour to submit the Note on the Annual Stamp Statements for the Central Provinces and Berar for the year 1917-18.

2. The District Notes are submitted, in original, as usual.

I have the honour to be,

Sir,

Your most obedient Servant,

K. S. JATAR,

*Superintendent of Stamps,**Central Provinces and Berar.*

NOTE ON THE WORKING OF THE STAMP DEPARTMENT IN THE
CENTRAL PROVINCES AND BERAR DURING THE YEAR
1917-18.

The total revenue under the Stamp Act, inclusive of the annual assignment
of Rs. 65,000 on account of sales of unified stamps for
non-postal purposes, and Court Fees Act for the Central
Provinces and Berar, rose from Rs. 41,82,000 in 1916-17 to Rs. 42,52,000
during the year under report or by 2 per cent. In the Central Provinces the
total receipts under both the Acts increased by 4 per cent while in Berar they
fell by 3 per cent. The revenue from Non-Judicial stamps for the combined
area increased by 1 per cent and that from Judicial stamps by 2 per cent. In the
Central Provinces, receipts under the Stamp Act rose by Rs. 21,900 or by
3 per cent, while in Berar they declined by Rs. 12,700 or by 2 per cent. Under
the Court Fees Act, revenue rose by Rs. 95,400 or by 5 per cent in the Central
Provinces and declined by Rs. 34,600 or by 3 per cent in Berar. The variations
are locally ascribed to various causes, but the slight increase in revenue under
both the Acts for the combined area appears to be due to the natural result of
provincial development checked to some extent by the war.

2. The total charges (column 6 of Statement No. I) fell from Rs. 1,29,200
to Rs. 1,28,000 (—1 per cent), due principally to the less
amount of refunds having been made during the year under
report. The cost of stamps supplied to local depôts by the Central depôts
at Bombay and Calcutta rose by 4 per cent. The total expenditure (columns 6,
8 and 9 of Statement No. I) was Rs. 1,65,000 against Rs. 1,66,700 in the previous
year, showing a fall of 1 per cent.

3. The revenue from Court-fee stamps rose from Rs. 18,12,600 to
Rs. 19,07,100 or by 5 per cent in the Central Provinces,
while in Berar it declined from Rs. 9,58,500 to
Rs. 9,30,300 or by 3 per cent, the total increase for the
combined area being 2 per cent. The increase is spread over Jubbulpore,
Chhindwara and Raipur, and all the districts of the Nagpur Division, the most
marked increase being Bhandara (+19 per cent), Chanda (+15 per cent),
Nagpur (+15 per cent) and Balaghat (+13 per cent). No explanation of the
rise is given by the Deputy Commissioners, Bhandara and Chanda. The Deputy
Commissioner, Nagpur, attributes the rise in revenue to a civil suit the value of
which was two crores. Transfer of 171 villages from the Bhandara to the
Balaghat District is mainly responsible for the increase in the latter. The decrease
in the Central Provinces is mostly marked in Betul and Drug (—12 per cent
each), Hoshangabad (—11 per cent) and Mandla (—10 per cent). The Deputy
Commissioner, Betul, assigns the fall to slump in trade owing to restrictions
on traffic and poor agricultural prospects and decrease in litigation consequent
on money being scarce. The fall in Drug is due partly to the decrease
in litigation and in the valuation of suits owing to high prices and partly to
calls upon the purse, such as the war loan. Transfer of the Harda and Seoni
Tahsils to the Nimar Civil District accounts for the decrease in Hoshangabad.
The decrease in Mandla is reported to be due to a fall in litigation caused by an
outbreak of plague and high prices of food-stuffs. In Berar the decrease is
shared by all the districts, the marked fall being in Amraoti and Akola (—4 per
cent each) Districts in which the fall in litigation is as unusual as it is surprising.

4. The revenue from impressed copy-sheets rose from Rs. 66,400 in
1916-17 to Rs. 67,300 or by 1 per cent during the
year under report in the Central Provinces. In Berar
it fell by Rs. 6,400 or by 14 per cent, the revenue for the combined
area declining by 5 per cent. In the Central Provinces, Raipur shows
the most marked increase (32 per cent), due to the transfer of the
Civil office from Bilaspur to Raipur. *Per contra*, the large fall of 55 per cent in
Bilaspur is due to the same cause. In Berar the fall is shared by all the dis-
tricts, Amraoti showing the marked fall (—23 per cent), due apparently to

the completion of record-of-rights. In spite of the fall by 7 per cent over last year, the income under this head from Akola is the largest in the whole of the comprised area, and is far in excess of the income from the Districts of Nagpur and Amraoti which are more important and which have yielded much larger revenue under Court Fees Act.

5. The revenue from impressed stamps for the combined area rose by Rs. 11,000 or by 1 per cent. In the Central Provinces it increased from Rs. 6,15,100 in 1916-17 to Rs. 6,42,800 in the year under report or by 5 per cent. The increase is shared by all the districts, except Damoh, Seoni, Chhindwara, Narsinghpur, and all the three districts of the Chhattisgarh Division, the most marked increase being in Jubbulpore (+18 per cent). The rise in general is attributed to very frequent renewal of old bonds by people who were quite unable to pay owing partly to partial failure of crops, prevalence of plague and tightness of money market consequent on the continuance of the war. The Deputy Commissioner, Jubbulpore, attributes the abnormal increase in his district to commercial activity and to a desire on the part of money-lenders to secure themselves by reducing even petty transactions to writing on stamped paper. The fall in revenue in the above seven districts is not much and merits no special comment. In Berar receipts fell by Rs. 16,600 or by 3 per cent. All the districts, except Buldana, contribute to the fall, the most marked fall being in Amraoti (-9 per cent), for which no reason has been assigned by the Deputy Commissioner. The drop in the Akola and Yeotmal Districts is attributed to the curtailment of money-lending business. The explanation given by the Deputy Commissioner for the rise of 6 per cent in Buldana, which has yielded the largest revenue under this head in the combined area, is not altogether convincing. Agricultural conditions are commonly assigned by Deputy Commissioners to explain all kinds of variations. While bad crops are said to account for an increase by some officers, others attempt to explain away a decline by the same cause. This seems anomalous, but it is true that in some places a good harvest improves the stamp revenue by stimulating trade, while in others a bad one produces the same effect by causing indebtedness among the agricultural classes.

6. Sales of hundi stamps rose from Rs. 23,000 in 1916-17 to Rs. 24,400 or by 6 per cent in the year under report for the combined area. It increased by 3 per cent in the Central Provinces and 17 per cent in Berar. Revenue under this head is always fluctuating.

7. Receipts from special adhesive labels affixed in this office fell from Rs. 2,300 to Rs. 1,860 or by 19 per cent. Those from one-anna impressions taken on cheques declined by Rs. 700. Miscellaneous receipts also fell by Rs. 600. No special reasons can be given for these variations.

8. The total number of stamp vendors for the combined area declined from 1,767 to 1,757 during the year under report. In the Central Provinces the number fell by 13, while in Berar it rose by 3. The discount paid to vendors on Judicial as well as Non-Judicial stamps shows an increase of 1 per cent. Efforts are being made to replace official by non-official vendors in several districts, but the number of literate people in the interior of some of the districts is so small that rapid progress is not possible. Average earnings of a stamp vendor amounted to Rs. 44 a year.

9. The total number of cases dealt with by Courts and Collectors for the combined area rose from 2,125 to 2,381 or by 12 per cent. The duty and penalty for the same area also rose from Rs. 18,300 to Rs. 20,250 or by 11 per cent. In the Central Provinces 1,197 cases were dealt with by Courts against 1,207 in the previous year, while in Berar the number rose from 400 to 460. The duty and penalty realised by Courts increased from Rs. 7,538 to Rs. 8,764 in the Central Provinces and from Rs. 3,065 to Rs. 4,263 in Berar. Cases dealt with by Collectors increased by 93 in the Central Provinces and by 13 in Berar. The duty and penalty realised

declined by Rs. 376 and Rs. 95 in the Central Provinces and Berar respectively. The rise in the number of cases dealt with and in the duty and penalty realised in the combined area is attributed to the closer scrutiny exercised by Courts, Collectors and Sub-Registrars in checking documents coming before them,

10. In the combined area 19 prosecutions were instituted as against 17
STATEMENT No. VI. in the previous year. Of the 27 persons brought to trial,
Prosecutions. 16 were convicted and one case involving one person was
 pending at the close of the year. The amount of fines realised was Rs. 362
 against Rs. 259 in the previous year.

11. During the year under report 16 cases were reported to Collectors to
STATEMENT No. VII. test valuations. In 11 cases enquiries were completed
Valuation in probate, &c. and no discrepancies were discovered. The amount of
 fees realised was Rs. 2,152 against Rs. 3,358 in the previous year.

12. The system of recording thumb-impressions
Thumb-impressions. continues to work satisfactorily.

13. The total number of official and non-official vendors for the Central
Inspections. Provinces and Berar was 1,015 and 742 respectively.
 Of these, the offices of 1,690 were inspected during the
 year.

14. District Notes were submitted fairly punctually, with the exception of
Submission of District Reports. those from Bhandara and Nagpur, which were late by
 12 and 17 days respectively. This partly accounts for
 the delay in the submission of this Note.

K. S. JATAR,
Superintendent of Stamps,
Central Provinces and Berar.

23d July 1918.

APPENDIX.

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STATEMENT NO. I.

Abstract of Receipts and Charges for the year ending the 31st March 1918.

1	Receipts.	Charges.				Net receipts.	Cost of general supervision.	Costs of stamps and plain paper supplied from Central Depôts.
		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.	
CENTRAL PROVINCES.								
Under the Stamp Act...	6,78,696	(b) 32,098	7,622	9,322	49,042	6,29,654	...	9,950
Under the Court-fees Act.	19,74,534	11,507	18,753	256	30,516	19,44,018	...	8,595
Total for 1917-18 ...	26,53,230	43,605	26,375	9,578	79,558	25,73,672	* 9,777	18,545
Total for 1916-17 ...	25,35,960	41,850	25,606	9,391	76,847	24,59,113	11,428	17,576
BERAR.								
Under the Stamp Act...	5,63,593	(c) 31,318	3,165	2,342	36,825	5,26,678	...	4,841
Under the Court-fees Act.	9,70,585	6,087	5,525	...	11,612	9,58,973	...	3,856
Total for 1917-18 ...	15,34,088	37,405	8,690	2,342	48,437	14,85,651	...	8,697
Total for 1916-17 ...	15,81,389	38,715	11,259	2,401	52,375	15,29,014	...	8,493
GRAND TOTAL FOR 1917-18.	41,87,318 (a) + 65,000 <u>42,52,318</u>	81,010	35,065	11,920	1,27,995	40,59,323 (a) + 65,000 <u>41,24,323</u>	* 9,777	27,242
GRAND TOTAL FOR 1916-17.	41,17,349 (a) + 65,000 <u>41,82,349</u>	80,565	36,865	11,792	1,29,222	39,88,127 (a) + 65,000 <u>40,53,127</u>	11,428	26,069

* Both for Central Provinces and Berar.

(a) Lump credit for the Central Provinces and Berar on account of unified stamps.

(b) Includes Rs. 2,028 on account of allowances to Treasurers.

(c) Includes Rs. 2,327 on account of establishment for sale of stamps.

STATEMENT No. II.

Showing the details of Receipts on account of Judicial Stamps for the year ending the 31st March 1918.

District.		Sale of Court-fee stamps.	Sale of stamps for copies.	Sale of plain paper used with Court-fee labels.	Miscellaneous.	Total.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
NAGPUR DIVISION.	Nagpur ...	4,22,835	11,040	...	...	4,33,875
	Bhandara ...	1,25,597	7,112	...	...	1,32,709
	Chanda ...	74,646	1,565	...	...	76,211
	Wardha ...	1,89,677	5,868	...	...	1,95,545
	Balaghat ...	40,723	1,290	...	...	42,013
JUBBULPORE DIVISION.	Jubbulpore ...	1,26,191	5,360	...	...	1,31,551
	Saoner ...	1,03,247	4,153	...	...	1,07,400
	Damoh ...	48,370	850	...	...	49,220
	Seoni ...	61,345	1,681	...	...	63,026
	Mandla ...	20,510	813	...	...	21,323
NERRUDDA DIVISION.	Betal ...	44,915	1,367	...	...	46,282
	Chhindwara ...	97,701	3,783	...	...	1,01,484
	Hoshangabad ...	1,07,051	4,802	...	...	1,11,853
	Narsinghpur ...	56,508	1,697	...	...	58,205
Nimar ...	1,44,056	5,268	...	...	1,49,324	
GHATTIS-GARH DIVISION.	Raipur ...	1,29,772	7,942	...	...	1,37,714
	Bilaspur ...	70,971	1,492	...	...	72,463
	Drug ...	43,031	1,305	...	...	44,336
Total for 1917-18 ...		19,07,146	67,388	...	...	19,74,534
Total for 1916-17 ...		18,12,540	66,486	6	...	18,79,132
BERAR DIVISION.	Amraoti ...	3,56,405	14,675	...	...	3,71,080
	Akola ...	2,51,178	19,046	...	...	2,70,224
	Buldana ...	1,86,358	4,019	...	...	1,90,377
	Yeotmal ...	1,36,391	2,513	...	...	1,38,904
Total for 1917-18 ...		9,30,332	40,253	...	...	9,70,585
Total for 1916-17 ...		9,58,533	46,658	3	...	10,05,194
GRAND TOTAL FOR 1917-18 ...		28,37,478	1,07,641	29,45,119
GRAND TOTAL FOR 1916-17 ...		27,71,173	1,13,144	9	...	28,84,326

STATEMENT No. III.

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Showing details of Receipts on account of Non-Judicial Stamps for the year ending the 31st March 1918.

District.	Im-pressed stamps.	Hundis or inland bills, of exchange.	Im-pressed stamps as defined in Section 2 (13) (a) of the Stamp Act.	Foreign bill stamps.	Half and one anna unified stamps.	Share transfer stamps.	Stamps for legal practitioners' license.	Notarial stamps.	Forms for agreements and contracts chargeable with two-anna coloured impressions.	Form for cheques or receipts.	Mis-cellaneous 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.	Rs.
NAGPUR DIVISION.	Nagpur ...	1,02,844	8,540	...	...	...	...	...	...	2,161	2,192	1,15,737
	Bhandara ...	48,148	...	...	...	...	...	...	...	25	954	49,127
	Chanda ...	30,212	73	...	...	...	...	...	...	...	474	30,759
	Wardha ...	57,499	1,001	...	...	...	...	...	...	12	1,582	60,094
	Balaghat ...	15,385	...	...	...	...	...	...	...	...	458	15,843
JUBBULPORE DIVISION.	Jubbulpore ...	43,740	4,160	...	...	...	...	...	...	56	1,579	49,535
	Saugor ...	31,113	6	...	...	...	...	...	...	38	1,233	32,390
	Damoh ...	15,448	312	...	...	...	...	...	...	2	558	16,320
	Sconi ...	16,427	1	...	...	...	...	...	...	...	529	16,957
	Mandla ...	5,906	51	...	...	...	...	...	...	...	196	6,153
NERRUDA DIVISION.	Betul ...	18,081	...	...	...	...	...	...	...	...	774	18,855
	Chhindwara ...	34,779	26	...	...	...	...	...	...	...	544	35,349
	Hoshangabad ...	42,886	1,312	...	...	...	...	...	...	...	917	45,115
	Narsinghpur ...	19,842	183	...	...	...	...	...	...	...	975	21,000
	Nimar ...	71,938	603	...	...	...	...	...	...	...	489	73,030
CHHATTISGARH DIVISION.	Raipur ...	39,086	1,159	...	...	...	...	...	...	76	834	41,155
	Bilaspur ...	30,108	3	...	...	...	...	...	...	...	716	30,826
	Drug ...	19,372	501	...	...	...	...	...	...	...	578	20,451
Total for 1917-18	6,42,814	17,930	...	...	...	...	...	...	2,370	15,582	6,78,696	
Total for 1916-17	6,15,157	17,499	...	...	...	...	1,475	...	...	3,406	17,333	6,54,870

(a) Includes duty and penalty.

(b) Excludes Rs. 1,569 on account of receipts in the Central Provinces under Impressed Stamps shown in column 4 against side-head "Office of Superintendent of Stamps."

STATEMENT No. III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending the 31st March 1918.—(Concl'd.)

District.	Impressed stamps.	Hundis or inland bills of exchange.	Impressed stamps as defined in Section 2 (13) (a) of the Stamp Act.	Foreign bill stamps.	Half and one anna unified stamps.	Share transfer stamps.	Stamps for legal practitioners' license.	Notarial stamps.	Forms for agreements and contracts chargeable with two-anna coloured impressions.	Form 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.	R
Office of Superintendent of Stamps, Central Provinces and Berar.	..	..	(c) 1,866	..	..	..	..	..	..	..	..	(f) 1,866
BERAR DIVISION.	Amraoti	1,48,802	2,108	..	..	..	..	4	..	66	2,233	1,53,2
	Akola	1,59,732	3,798	..	..	..	..	5	..	138	1,431	1,65,1
	Buldana	1,62,663	643	..	..	..	..	..	..	275	1,370	1,64,9
	Yeotmal	76,637	..	..	..	..	..	..	..	38	1,694	78,3
Total for 1917-18	5,47,834	6,549	(c) 1,866	..	..	..	..	9	..	517	(a) 6,728	1,866 + 5,61,6
Total for 1916-17	5,64,459	5,572	2,307	..	..	..	..	19	..	205	(*) 5,591	2,307 + 5,75,8
GRAND TOTAL FOR 1917-18	11,90,648	24,479	(c) 1,866	..	(e) 65,000	..	..	9	..	2,887	(a) 23,310	12,42,1 (d) 65,0
GRAND TOTAL FOR 1916-17	11,79,616	23,071	2,307	..	(e) 65,000	..	1,475	19	..	3,611	(a) 22,924	12,33,0 (d) + 65,0
												12,98

(a) Includes duty and penalty.

(b) Excludes Rs. 1,569 on account of receipts in the Central Provinces under Impressed Stamps shown in column 4 against side-head "Office of Superintendent of Stamps."

(c) This represents a lump sum for Central Provinces (Rs. 1,569) and Berar (Rs. 297).

(d) Includes Rs. 1,569 as explained in (b).

(e) Lump credit for Central Provinces and Berar on account of unified stamps.

STATEMENT No. IV.

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Arrangements for the Vend of Stamps during the year ending the 31st March 1918.

District.	Number of vendors.	Discount allowed to vendors				
		On judicial stamps.	On plain paper.	On non-judicial stamps.	Total.	
1	2	3	4	5	6	
		Rs.	Rs.	Rs.	Rs.	
NAGPUR DIVISION.	Nagpur ...	135	1,548	...	4,353	5,901
	Bhandara ...	78	944	...	2,558	3,502
	Chanda ...	88	587	...	1,573	2,160
	Wardha ...	84	914	...	2,770	3,684
	Balaghat ...	49	269	...	711	980
JUBBULPORE DIVISION.	Jubbulpore ...	83	771	...	1,532	2,303
	Saugor ...	77	835	...	1,582	2,417
	Damoh ...	53	386	...	821	1,207
	Seoni ...	35	407	...	668	1,075
	Mandla ...	34	144	...	243	387
NERBUDDA DIVISION.	Betul ...	56	325	...	880	1,205
	Chhindwara ...	101	763	...	1,774	2,537
	Hoshangabad ...	74	699	...	2,101	2,800
	Narsinghpur ...	70	361	...	944	1,305
	Nimar ...	74	899	...	3,562	4,461
CHHATTISGARH DIVISION.	Raipur ...	95	779	...	1,501	2,380
	Bilaspur ...	80	534	...	1,473	2,007
	Drug ...	66	342	...	924	1,266
	Total for 1917-18 ...	1,332	11,507	...	30,070	41,577
	Total for 1916-17 ...	1,345	10,945	...	28,891	39,836
BERAR DIVISION.	Amraoti ...	123	2,193	...	7,890	10,083
	Akola ...	128	1,584	...	8,530	10,114
	Buldana ...	94	1,405	...	8,729	10,134
	Yeotmal ...	80	905	...	3,842	4,747
	Total for 1917-18 ...	425	6,087	...	28,991	35,078
	Total for 1916-17 ...	422	6,233	...	29,482	35,715
	GRAND TOTAL FOR 1917-18 ...	1,757	17,594	...	59,061	76,655
	GRAND TOTAL FOR 1916-17 ...	1,767	17,178	...	58,373	75,551

STATEMENT No. V.

Insufficiently stamped or unstamped Instruments on which duty and penalty were levied by Civil Court and Collector during the year ending the 31st March 1918.

District.	By Court 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 realized.	Number of cases dealt with.	Duty and penalty realized.	
I	2	3	4	5	
		Rs.		Rs.	
NAGPUR DIVISION.	Nagpur ...	53	1,025	152	1,045
	Bhandara ...	51	552	20	310
	Chanda ...	46	303	9	136
	Wardha ...	115	850	36	655
	Balaghat ...	46	231	18	195
JABALPUR DIVISION.	Jubbulpore ...	122	760	32	689
	Sangor ...	161	783	41	372
	Damoh ...	25	174	11	305
	Seoni ...	41	338	10	73
	Mandla ...	32	167	...	...
NERBUDA DIVISION.	Betul ...	39	697	9	30
	Chhindwara ...	41	349	17	122
	Hoshangabad ...	74	484	41	310
	Narsinghpur ...	42	392	15	242
	Nimar ...	53	264	15	54
CHHATTISGARH DIVISION.	Raipur ...	82	528	20	157
	Bilaspur ...	79	535	17	132
	Drug ...	65	332	7	199
	Total for 1917-18 ...	1,197	8,764	470	5,026
	Total for 1916-17 ...	1,207	7,538	377	5,402
BEAR DIVISION.	Amraoti ...	134	1,203	49	975
	Akola ...	149	812	29	514
	Buldana ...	136	924	31	373
	Yeotmal ...	141	1,324	45	336
	Total for 1917-18 ...	560	4,263	154	2,198
	Total for 1916-17 ...	400	3,065	141	2,293
	GRAND TOTAL FOR 1917-18 ...	1,757	13,027	624	7,224
	GRAND TOTAL FOR 1916-17 ...	1,607	10,603	518	7,695

STATEMENT No. VI.

Stamp prosecutions and results during the year ending the 31st March 1918.

District.	Number of cases instituted.	Number of persons			Amount of fines imposed.	Amount of rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
	2	3	4	5	6	7	8
					Rs.	Rs.	
NAGPUR DIVISION.	Nagpur	...	...	...	...	...
	Bhandara	...	...	...	...	...
	Chanda	...	...	...	...	...
	Wardha	...	...	...	...	...
	Balaghat	...	...	...	...	...
JUBBULPORE DIVISION.	Jubbulpore	...	...	...	...	...
	Saugor	...	1	2	...	2	...
	Damoh	...	3	6	4	2	85
	Seoni	...	...	...	...	...	...
	Mandla	...	...	...	...	...	...
NERBUDDA DIVISION.	Betul	...	...	...	...	...
	Chhindwara	...	2	2	2	...	100
	Hoshangabad	...	1	1	1	...	10
	Narsinghpur	...	...	...	...	...	...
CHHATTIS-GARH DIVISION.	Nimar	...	2	3	1	2	5
	Raipur	...	8	*11	7	3	87
	Bilaspur	...	...	...	...	...	...
Drug	...	...	...	...	...	...
	Total for 1917-18	17	25	15	9	287	...
	Total for 1916-17	16	18	14	4	109	...
BERAR DIVISION.	Amraoti	...	...	...	...	...	...
	Akola	...	...	...	...	...	...
	Buldana	...	2	2	1	1	75
	Yeotmal	...	...	...	...	...	...
	Total for 1917-18	2	2	1	1	75	...
	Total for 1916-17	1	1	1	...	150	...
	GRAND TOTAL FOR 1917-18	19	27	16	10	362	...
	GRAND TOTAL FOR 1916-17	17	19	15	4	259	...

* One case involving one person is pending.

STATEMENT NO. VII.

Showing the result of action taken by Collectors to test the Valuation of Estates for which applications for Probate and Letters of Administration were put in during the year ending the 31st March 1918.

Districts.	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 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.	
NAGPUR DIVISION.	Nagpur	1	12	7	6	466	...	...
	Bhandara	...	...	...	...	...	...	...
	Chanda	...	...	...	...	...	...	...
	Wardha	...	...	...	...	...	...	...
	Balaghat	...	...	...	...	...	...	...
JUBBULPORE DIVISION.	Jubbulpore	...	4	4	4	286	...	...
	Saugor	...	...	...	...	...	...	...
	Damoh	...	...	...	...	...	...	...
	Seoni	...	...	...	...	...	...	...
	Mandla	...	...	...	...	...	...	...
NARBUDA DIVISION.	Betul	1	...	...	1	1,400	...	...
	Chhindwara	...	...	...	...	...	...	...
	Hoshangabad	...	...	...	...	...	...	...
	Narsinghpur	...	...	...	...	...	...	...
	Nimar	...	...	...	...	...	...	...
CHHATTIS-GARH DIVISION.	Raipur	...	...	...	...	...	...	...
	Bilaspur	...	...	...	...	...	...	...
	Drug	...	...	...	...	...	...	...
Total for 1917-18	2	16	11	11	2,152	...	...
Total for 1916-17	...	22	15	15	3,358	...	...
BERRAR DIVISION.	Amraoti	...	...	...	...	...	...	...
	Akola	...	...	...	...	...	...	...
	Buldana	...	...	...	...	...	...	...
	Yeotmal	...	...	...	...	...	...	...
	Total for 1917-18	...	...	...	...	...	...	...
Total for 1916-17	...	...	...	...	...	...	...
GRAND TOTAL FOR 1917-18	2	16	11	11	2,152	...	...
GRAND TOTAL FOR 1916-17	...	22	15	15	3,358	...	...

NOTE

ON THE WORKING OF THE

14

STAMP DEPARTMENT

IN THE

CENTRAL PROVINCES AND BERAR

DURING THE YEAR

1918-19

Agents for the Sale of Books published by the Central Provinces Administration.

IN ENGLAND.

- CONSTABLE & CO., 10, Orange Street, Leicester Square, London, W. C.
P. S. KING & SON, 9, Bridge Street, Westminster, London, S. W.
KEGAN, PAUL, TRENCH, TRUBNER & CO., 68/74, Carter Lane, London, E. C., and
25, Museum Street, London, W. C.
P. QUARITCH, 11, Grafton Street, New Bond Street, London, W.
GRINDLAY & CO., 54, Parliament Street, London, S. W.
DEIGHTON BELL & CO., LD., Cambridge.
B. H. BLACKWELL, 50 & 51, Broad Street, Oxford.
HENRY S. KING & CO., 65, Cornhill, London, E. C.
LUZAC & CO., 46, Great Russell Street, London, W. C.
W. THACKER & CO., 2, Greed Lane, London, E. C.
OLIVER & BOYD, Tweeddale Court, Edinburgh.
E. PONSONBY, LIMITED, 116, Grafton Street, Dublin.
T. FISHER UNWIN, LIMITED, 1, Adelphi Terrace, London, W. C.
WILLIAM WESLEY & SON, 28, Essex Street, Strand, London.

ON THE CONTINENT.

- ERNEST LEROUX, 28, Rue Bonaparte, Paris.
MARTINUS NIJHOFF, The Hague.

IN INDIA AND THE COLONIES.

- THACKER, SPINK & CO., Calcutta and Simla.
NEWMAN & CO., Calcutta.
R. CAMBRAY & CO., Calcutta.
S. K. LAHIRI & CO., Calcutta.
BUTTERWORTH & CO. (INDIA), LIMITED, 8/2, Hastings Street, Calcutta.
CALCUTTA SCHOOL BOOK & USEFUL LITERATURE SOCIETY, Calcutta.
THE WELDON LIBRARY, 18/5, Chowringhee Road, Calcutta.
M. C. SIRCAR & SONS, 75, Harrison Road, Calcutta.
A. J. COMBRIDGE & CO., Bombay.
THACKER & CO., LD., Bombay.
D. B. TARAPOREVALA, SONS & CO., Bombay.
RADHABAI ATMARAM SAGOON, Bombay.
RAMNATH SUNDER, 25, Kalbadevi Road, Bombay.
RAMCHANDRA GOVIND & SON, Booksellers, Kalbadevi, Bombay.
A. J. COMBRIDGE & CO., Madras.
HIGGINBOTHAM & CO., Madras.
V. KALYANARAM IYER & CO., Madras.
G. A. NATESAN & CO., Madras.
S. MURTHY & CO., Madras.
THOMPSON & CO., Madras.
TEMPLE & CO., Madras.
RAI SAHIB M. GULAB SINGH & SONS, Lahore.
THE PROPRIETOR, NEWAL KISHORE PRESS, Lucknow.
N. B. MATHUR, SUPERINTENDENT, NAZAIR KANUN HIND PRESS, Allahabad.
A. H. WHEELER & CO., Allahabad, Calcutta and Bombay.
SUPERINTENDENT, AMERICAN BAPTIST MISSION PRESS, Rangoon.
MANAGER, GENERAL BOOK DEPOT, Nagpur and Jubbulpore.
THE MANAGER, "THE HITAWAD," Nagpur.
BABU S. C. TALUQDAR, Proprietor, Students & CO., Cooh Behar.
A. M. & J. FERGUSON, Booksellers, Ceylon.
THE STANDARD BOOKSTALL, Karachi.

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(Prescribed limit : three pages in print.)

No. 1346.

FROM

KHAN BAHADUR SORABJI SHAPURJI,

SUPERINTENDENT OF STAMPS,

Central Provinces and Berar,

TO

THE SECRETARY TO THE HON'BLE THE CHIEF COMMISSIONER,

SEPARATE REVENUE DEPARTMENT,

*Central Provinces.**Nagpur, the 14th August 1919.*

SIR,

I have the honour to submit the Note on the Annual Stamp Statements for the Central Provinces and Berar for the year 1918-19.

The District Notes are submitted, in original, as usual.

I have the honour to be,

Sir,

Your most obedient Servant,

SORABJI SHAPURJI,

*Superintendent of Stamps,**Central Provinces and Berar.*

NOTE ON THE WORKING OF THE STAMP DEPARTMENT IN
THE CENTRAL PROVINCES AND BERAR DURING THE YEAR
1918-19.

- The total receipts for the Central Provinces and Berar under the Stamp and Court-fees Acts, including Rs. 65,000 on account of unified stamps, for non-postal purposes, declined from Rs. 42,52,000 to Rs. 42,09,000 or by 1 per cent. In the Central Provinces the revenue under the two Acts fell by 1 per cent and in Berar by $\frac{1}{2}$ per cent. Taken by itself the revenue under the Stamp Act in the combined area increased from Rs. 13,07,000 to Rs. 13,92,000, or by 6 per cent. The rise in the Central Provinces and Berar was 4 and 9 per cent respectively. Under the Court-fees Act the revenue for the two areas fell from Rs. 29,45,000 to Rs. 28,18,000, or by 4 per cent, the fall in the Central Provinces being 3 per cent and in Berar 6 per cent.
2. The total charges (column 6 of Statement No. I) rose from Rs. 1,28,000 to Rs. 1,31,000, or by about 2 per cent. The rise was due to an increase in the amount of discount allowed to vendors of non-judicial stamps. The cost of supplying stamps from the central to local depôts fell from Rs. 27,200 to Rs. 25,000, or by 7 per cent. The decrease was due to smaller quantity of stamps, particularly impressed copy sheets, supplied. Greater care in the preparation of indents and in their scrutiny is disclosed. The total expenditure (columns 6, 8 and 9 of Statement No. I) during the year remained nearly the same as in the preceding year. The percentage of expenditure to receipts was 4.
3. The receipts from Court-fee Stamps fell in the Central Provinces and Berar from Rs. 19,07,000 and Rs. 9,30,000 to Rs. 18,48,000 and Rs. 8,73,000, or by 3 and 6 per cent respectively. The decrease is spread over all the districts except Chanda, Balaghat, Saugor, Damoh, Bétul, Hoshangabad and Narsinghpur in the Central Provinces and all the districts of Berar except Akola. The decrease was largest in Chhindwara (—16 per cent), Raipur (—14 per cent) and Seoni (—12 per cent) in the Central Provinces and Buldana (—12 per cent) in Berar. Revenue from Court-fees rose in these seven districts. The highest increase was in Balaghat (+14 per cent), Saugor (+13 per cent) and Narsinghpur (+12 per cent). The increase in Balaghat is attributed to the general economic development of the district and in Saugor and Narsinghpur to certain civil suits of high value. In Berar the slight increase in the Akola district (nearly $\frac{1}{2}$ per cent) calls for no remark. The general decrease is attributed to a fall in litigation caused by the influenza epidemic.
4. The revenue from impressed copy sheets fell by Rs. 7,155 or 11 per cent in the Central Provinces and by Rs. 4,461 or 11 per cent in Berar. The decrease in the combined area was 11 per cent. In the Central Provinces, Mandla (—42 per cent), Narsinghpur and Seoni (—29 per cent each) and Raipur (—21 per cent) show a striking decrease which is attributed to a reduction in the number of civil suits. Balaghat shows an increase (22 per cent). In Berar the decrease is shared by all the districts. The general fall under this head of revenue was partly due to the restricted issue of copy sheets owing to a delay in the arrival of stock from England.
5. Receipts for impressed stamps for the combined area rose from Rs. 11,90,600 to Rs. 12,79,700, or by 7 per cent. In the Central Provinces the revenue increased by 4 per cent and in Berar by 10 per cent. The increase is contributed to by every district except Nagpur, Bhandara, Seoni and Mandla in the Central Provinces and Buldana in Berar which show a slight decrease. The most marked increase was in Amraoti (+29 per cent). The increase is attributed in the District notes to various local causes but upon the whole it was caused by bad harvests and high prices of food-stuff under the pressure of which people had to borrow.

6. Sales of Hundi stamps fell from Rs. 24,500 to Rs. 21,200, or by 13 per cent. The most marked decrease was in Mandla (—61 per cent), Wardha (—55 per cent) and Amraoti (—43 per cent). The decrease is attributed to the situation caused by the War and the control of supplies. It was noticed by me that in the Hoshangabad district there was at one time a falling off in the sale of Hundi stamps owing to a more extensive use of Government currency notes for remittances through post by mercantile and other firms. The sales, however, rose during the last 5 months of the year. Only two districts, Damoh and Saugor, show a marked rise in the sales. It is attributed to commercial activity.

7. Receipts from special adhesive labels affixed in this office fell from Rs. 1,870 to Rs. 1,540, or by 17 per cent. Those from one anna impressions taken on cheques also declined from Rs. 2,890 to Rs. 1,060, or by 63 per cent. I cannot at present assign any special reason for this falling off. Miscellaneous receipts rose from Rs. 22,300 to Rs. 23,400, or by 5 per cent. This is a fluctuating item.

8. The number of vendors in the Central Provinces rose from 1,332 to 1,363, or by 2 per cent. In Berar there was also a rise from 425 to 445, or by 4 per cent. The rise or fall in the amount of discount paid to vendors is contingent on that in the sales of non-judicial and judicial stamps. The question of replacing official by non-official vendors continues to receive attention, but as the margin for profits is small and few literate persons are found willing to undertake sales, no rapid progress can be expected. The average earnings of a stamp-vendor (Rs. 44 a year) remained unaltered.

9. In the Central Provinces 1,185 and in Berar 513 cases were dealt with by the Courts as against 1,197 and 560, respectively, in the previous year. The duty and penalty realised fell from Rs. 8,764 to Rs. 8,559, or 2 per cent in the Central Provinces, and from Rs. 4,263 to Rs. 4,110 or by 3 per cent, in Berar. Cases dealt with by Collectors also fell from 470 to 415, or by 11 per cent, in the Central Provinces and from 154 to 108, or by 30 per cent, in Berar. The duty and penalty, however, rose by Rs. 684, or by 14 per cent, in the former, and from Rs. 2,198 to Rs. 3,395, or by 54 per cent, in the latter area. The decline in the number of cases is ascribed partly to the decline in civil litigation but mainly to the better knowledge acquired by the public and petition-writers of the schedule of Stamp duties. The rise in duty and penalty is attributed to the large amount of deficit stamp duty involved in the cases dealt with.

10. The number of prosecutions instituted in the combined area during the year under report was the same as in the preceding year, namely, 19. Of the 22 persons brought to trial, 18 were convicted. The amount of fines realised was Rs. 375 as against Rs. 362 in the previous year.

11. During the year 27 cases in the combined area were reported to the Collector against 16 in the previous year for test of valuations. In 21 cases enquiries were completed. The amount of fees realised rose from Rs. 2,152 to Rs. 2,285, or by 6 per cent. Discrepancies were discovered in two cases and deficit duty amounting to Rs. 140 was recovered.

12. The system of recording thumb impressions continued to work satisfactorily.

13. There were 1,029 official and 779 non-official vendors and the work and registers of 1,754 were inspected during the year. The percentage of inspections of shops rose from 96 in the preceding year to 97 in the year under report.

14. A case of embezzlement came to light in the Stamp Store of the Amraoti district. The embezzlement was committed by the Stamp Store-keeper and his Assistant abetted the offence. Both were prosecuted and were convicted. The embezzlement was made possible by non-observance of rules. The value of the stamps embezzled was Rs. 2,000.

15. District notes were received fairly punctually with the exception of those from Nagpur, Bilaspur and Amraoti which were late by 16 days. This to some extent accounts for the delay in the submission of this note.

16. The office of Superintendent of Stamps was held by Mr. Sherlock-Hubbard from the commencement of the year to the 4th June 1918 on which date Mr. Jatar relieved him. Mr. Jatar remained in charge till the end of the year.

SORABJI SHAPURJI,

Superintendent of Stamps,

Central Provinces and Berar.

8th July 1919.

APPENDIX.

CONTENTS.

- STATEMENT NO. I.—Abstract of Receipts and Charges for the year ending the 31st March 1919.
- Do. II.—Showing the details of Receipts on account of Judicial Stamps for the year ending the 31st March 1919.
- Do. III.—Showing details of Receipts on account of Non-Judicial Stamps for the year ending the 31st March 1919.
- Do. IV.—Arrangements for the Vend of Stamps during the year ending the 31st March 1919.
- Do. V.—Insufficiently stamped or unstamped Instruments on which duty and penalty were levied by Civil Courts and Collectors during the year ending the 31st March 1919.
- Do. VI.—Stamp Prosecutions and Results during the year ending the 31st March 1919.
- Do. VII.—Showing the result of action taken by Collectors to test the valuation of Estates for which applications for Probate and Letters of Administration were put in during the year ending the 31st March 1919.

STATEMENT I.

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

1	Receipts.	Charges.				Net Receipts.	Cost of general supervision.	Cost of stamps and plain paper supplied from Central Depôts.
		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.	
CENTRAL PROVINCES.								
Under the Stamp Act.	7,07,342	(b) 33,317	7,929	10,599	51,845	6,55,497	...	9,452
Under the Court-fees Act.	19,08,542	11,128	17,825	327	20,280	18,79,262	...	6,653
Total for 1918-19 ...	26,15,884	44,445	25,754	10,926	81,125	25,34,759	* 9,216	16,105
Total for 1917-18 ...	25,52,230	43,605	26,375	9,578	79,558	25,73,672	9,777	18,545
BERAR.								
Under the Stamp Act.	6,19,532	(c) 34,245	2,995	1,844	39,084	5,80,448	...	5,767
Under the Court-fees Act.	9,08,996	5,543	4,767	...	10,310	8,98,686	...	3,212
Total for 1918-19 ...	15,28,528	39,788	7,762	1,844	49,394	14,79,134	...	8,979
Total for 1917-18. ...	15,34,088	37,495	8,690	2,342	48,437	14,85,651	...	8,697
GRAND TOTAL FOR 1918-19.	41,44,412 (a) + 65,000	84,233	33,516	12,770	1,30,519	40,13,893 (a) + 65,000	* 9,216	25,084
	42,09,412					40,78,893		
GRAND TOTAL FOR 1917-18.	41,87,318 (a) + 65,000	81,010	35,065	11,920	1,27,995	40,59,323 (a) + 65,000	9,777	27,242
	42,52,318					41,24,323		

* Both for Central Provinces and Berar.
 (a) Lump credit for the Central Provinces and Berar on account of unified stamps.
 (b) Includes Rs. 2,244 on account of allowances to Treasurers.
 (c) Includes Rs. 2,316 on account of Establishment for sale of stamps.

STATEMENT II.

Showing the details of receipts on account of Judicial Stamps for the year ending the 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.
		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
NAGPUR DIVISION.	Nagpur	3,96,777	9,574	...	...	4,06,351
	Bhandara	1,15,371	6,113	...	...	1,21,484
	Chanda	78,122	1,504	...	...	79,626
	Wardha	1,75,062	6,650	...	...	1,81,712
	Balaghat	46,453	1,569	...	...	48,022
JUBBULPORE DIVISION.	Jubbulpore	1,24,772	4,589	...	...	1,29,361
	Saugor	1,16,184	4,094	...	...	1,20,278
	Damoh	52,494	318	...	...	53,312
	Seoni	53,763	1,189	...	...	54,952
	Mandla	20,508	469	...	...	20,977
NERBDDA DIVISION.	Betul	50,825	1,121	...	...	51,946
	Chhindwara	82,545	3,483	...	...	86,028
	Hoshangabad	1,13,160	4,019	...	...	1,17,179
	Narsinghpur	63,583	1,200	...	...	64,783
	Nimar	1,39,360	4,760	...	...	1,44,120
CHHATTISGARH DIVISION.	Raipur	1,11,763	6,254	...	...	1,18,017
	Bilaspur	66,766	1,557	...	...	68,323
	Durg	40,801	1,270	...	...	42,071
Total for 1918-19		18,48,309	60,233	...	...	19,08,542
Total for 1917-18		19,07,146	67,388	...	...	19,74,534
BERAR DIVISION.	Amraoti	3,27,534	14,535	...	...	3,42,069
	Akola	2,52,191	15,260	...	...	2,67,451
	Buldana	1,63,805	3,954	...	...	1,67,759
	Ycetmal	1,29,674	2,043	...	...	1,31,717
	Total for 1918-19		8,73,204	35,792	...	...	9,08,996
Total for 1917-18		9,30,332	40,253	...	...	9,70,585
GRAND TOTAL FOR 1918-19		27,21,513	96,025	...	...	28,17,538
GRAND TOTAL FOR 1917-18		28,37,478	1,07,641	...	...	29,45,119

STATEMENT III.

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

District.	Impressed stamps.	Hundis or inland bills of exchange.	Impressed stamps as defined in Section 2 (13) (a) of the Stamp Act.	Foreign bill stamps.	Half and one anna unified stamps.	Share transfer stamps.	Stamps for legal Practitioners' license.	Notarial Stamps.	Form 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.	Rs.
NAGPUR DIVISION.	Nagpur	1,04,967	5,693	...	...	...	...	...	...	366	3,888	1,14,914
	Bhandara	44,977	...	...	...	...	...	...	...	37	613	45,627
	Chanda	30,238	76	...	...	...	...	...	...	...	710	31,024
	Wardha	59,941	448	...	...	...	...	...	...	86	1,137	61,612
	Balaghat	18,930	...	...	...	...	...	...	...	14	556	19,500
JUBBULPORE DIVISION.	Jubbulpore	44,412	5,272	...	...	...	...	...	...	34	1,643	51,361
	Saugor	34,165	9	...	...	...	...	...	...	57	894	35,125
	Damoh	17,596	488	...	...	...	...	...	...	1	310	18,395
	Seoni	14,666	...	...	...	...	...	...	...	...	562	15,228
	Mandla	5,314	20	...	...	...	...	...	...	...	169	5,503
NERBUDDA DIVISION.	Betul	18,978	...	...	...	...	...	...	...	...	362	19,340
	Chhindwara	36,685	16	...	...	...	...	...	...	...	664	37,365
	Hoshangabad	44,284	1,733	...	...	...	...	...	...	17	725	46,759
	Narsinghpur	20,800	210	...	...	...	...	...	...	...	940	21,950
	Nimac	73,421	560	...	...	...	...	...	...	...	785	74,766
CHHATTISGARH DIVISION.	Raipur	43,017	1,319	...	...	...	...	...	...	100	826	45,262
	Bilaspur	38,374	2	...	...	...	...	...	...	...	555	38,931
	Drug	23,924	344	...	...	...	...	...	...	...	412	24,680
Total for 1918-19	6,74,689	16,190	...	...	...	...	...	...	...	712	15,751	7,07,342
Total for 1917-18	6,42,814	17,930	...	...	...	...	...	...	...	2,370	15,582	6,78,696

(a) Includes duty and penalty.

(b) Excludes Rs. 1,193 on account of receipts in the Central Provinces under Impressed Stamps shown in column 4 against side head "Office of Superintendent of Stamps."

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending the 31st March 1919.—(Concl'd.)

District.	Impres- sed stamps.	Hundis or inland bills of exchan- ge.	Impres- sed stamps as defined in Section 2 (13) (a) of the Stamp Act.	Foreign bill stamps.	Half and one anna unified stamps.	Share transfer stamps.	Stamps for legal practi- tioners' license.	Nota- rial stamps.	Forms for agree- ments and con- tracts charge- able with two- anna coloured impres- sions.	Forms for cheques or receipts.	Miscel- laneous receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Office of Superintendent of Stamps, Central Provinces and Berar.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	...	...	(c) 1,542	...	...	...	...	...	...	...	...	(c) 1,542
BERAR DIVISION. Amraoti	1,91,962	1,203	...	...	...	...	...	1	...	6	3,788	1,96,960
Akola	1,79,506	3,311	...	...	...	...	...	2	...	200	1,121	1,84,150
Buldana	1,51,827	473	...	...	...	...	...	...	...	70	1,324	1,53,694
Yeotmal	81,682	...	...	...	...	...	...	...	...	70	1,434	83,186
Total for 1918-19	6,04,977	4,987	(c) 1,542	...	...	...	...	3	...	346	(a) 7,677	1,542 + 6,17,990 (d) 6,19,532
Total for 1917-18	5,47,834	6,549	1,866	...	...	...	...	9	...	517	(a) 6,728	1,886 + 5,61,637 5,63,503
GRAND TOTAL FOR 1918-19	12,79,666	21,177	(c) 1,542	...	(e) 65,000	...	...	3	...	1,058	(a) 23,428	13,26,874 (e) + 65,000 13,91,874
GRAND TOTAL FOR 1917-18	11,90,648	24,479	1,866	...	(e) 65,000	...	...	9	...	2,887	(a) 32,310	12,42,199 (e) + 65,000 13,07,199

(c) This represents a lump sum for Central Provinces (Rs. 1,193) and Berar (Rs. 349).

(d) Includes Rs. 1,193 as explained in (b).

(e) Lump credit for Central Provinces and Berar on account of Unified Stamps.

STATEMENT IV.

Arrangements for the vend of stamps during the year ending the 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.	Rs.	Rs.	Rs.	
NAGPUR DIVISION.	Nagpur	133	1,701	...	4,208	5,909
	Bhandara	81	827	...	2,339	3,166
	Chanda	94	614	...	1,568	2,182
	Wardha	91	848	...	2,723	3,571
	Balaghat	55	393	...	802	1,193
JUBBULPORE DIVISION.	Jubbulpore	85	706	...	1,579	2,285
	Saugor	74	901	...	1,677	2,578
	Damoh	53	412	...	915	1,327
	Seoni	36	380	...	607	987
	Mandla	36	126	...	246	372
NERBUDDA DIVISION.	Betul	55	329	...	929	1,258
	Chhindwara	101	623	...	1,862	2,485
	Hoshangabad	78	696	...	2,178	2,874
	Narsinghpur	79	384	...	1,003	1,387
	Nimar	72	839	...	3,598	4,437
CHHATTISGARH DIVISION.	Raipur	95	648	...	1,799	2,447
	Bilaspur	81	478	...	1,912	2,390
	Drug	64	313	...	1,134	1,447
Total for 1918-19		1,363	11,128	...	31,073	42,201
Total for 1917-18		1,332	11,507	...	30,070	41,577
BERAR DIVISION.	Amraoti	129	1,931	...	9,928	11,859
	Akola	134	1,538	...	9,711	11,249
	Buldana	102	1,258	...	8,192	9,450
	Yeotmal	80	816	...	4,998	4,914
Total for 1918-19		445	5,543	...	31,929	37,472
Total for 1917-18		425	6,087	...	28,991	35,078
GRAND TOTAL FOR 1918-19		1,808	16,671	...	63,002	79,673
GRAND TOTAL FOR 1917-18		1,757	17,594	...	59,061	76,655

STATEMENT V.

Insufficiently stamped or unstamped instruments on which duty and penalty were levied by Civil Courts and Collectors during the year ending the 31st March 1919.

District.				By Courts or persons receiving evidence under Section 35 of Act II of 1899.		By Collector under Sections 3a, 37, 40 and 41 of Act II of 1899.	
				Number of cases dealt with.	Duty and penalty realized.	Number of cases dealt with.	Duty and penalty realized.
				2	3	4	5
					Rs.		Rs.
NAGPUR DIVISION.	Nagpur	...	...	139	1,029	104	2,656
	Bhandara	...	...	73	391	18	130
	Chanda	...	...	49	603	9	37
	Wardha	...	...	96	616	29	467
	Balaghat	...	...	51	308	24	196
JUBBULPORE DIVISION.	Jubbulpore	...	...	99	1,026	33	465
	Saugor	...	...	121	714	12	71
	Damoh	...	...	20	83	24	160
	Seoni	...	...	43	348	9	136
	Mandla	...	...	25	137	...	...
NERBUDDA DIVISION.	Betul	...	...	36	250	8	63
	Chhindwara	...	...	59	314	29	292
	Hoshangabad	...	...	87	516	29	117
	Narasinghpur	...	...	41	317	22	567
	Nimar	...	...	52	602	26	61
CHHATTIS- GARH DIVISION.	Raipur	...	...	87	570	21	127
	Bilaspur	...	...	64	441	8	56
	Drug	...	...	43	204	10	109
Total for 1918-19				1,185	8,559	415	5,710
Total for 1917-18				1,197	8,764	470	5,026
BERAR DIVISION.	Amraoti	...	...	163	1,404	33	2,339
	Akola	...	...	107	830	16	264
	Buldana	...	...	115	880	24	380
	Yeotmal	...	...	128	995	35	412
Total for 1918-19				513	4,110	108	3,395
Total for 1917-18				560	4,263	154	2,198
GRAND TOTAL FOR 1918-19				1,698	12,669	523	9,105
GRAND TOTAL FOR 1917-18				1,757	13,027	624	7,224

STATEMENT VI.

Stamp prosecutions and results during the year ending the 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.	Rs.	
NAGPUR DIVISION.							
Nagpur	
Bhandara	
Chanda	
Wardha	...	4	4	4	50	...	
Balaghat	
JUBBULPORE DIVISION.							
Jubbulpore	
Saugor	
Damoh	...	3	4	3	45	...	
Seoni	
Mandla	
NERBUDDA DIVISION.							
Betul	
Chindwara	
Hoshangabad	
Narsinghpur	
Nimar	...	1	1	1	5	...	
CHHATTIS-GARH DIVISION.							
Raipur	...	2	2	2	60	...	
Bilaspur	
Drug	
Total for 1918-19	...	10	11	10	160	...	
Total for 1917-18	...	17	25	15	287	...	
BHAR DIVISION.							
Amraoti	...	4	6	*6	*165	...	
Akola	
Buldana	...	4	4	2	50	...	
Yeotmal	...	1	†1	...	...	...
Total for 1918-19	...	9	11	8	215	...	
Total for 1917-18	...	2	2	1	75	...	
GRAND TOTAL FOR 1918-19	...	19	22	18	375	...	
GRAND TOTAL FOR 1917-18	...	19	27	16	362	...	

* In appeal 2 were acquitted and Rs. 85 on account of fine were to be refunded.
 † Accused died during the trial.

STATEMENT VII.

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

Divisions and Districts.	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 cases in which inquiries were instituted during the year.	Number of inquiries completed during the year.	Amount of court-fees due or originally realized 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. a. p.	Rs.	Rs.	
NAGPUR DIVISION.	Nagpur	2	10	10	12	396 4 0	...	...
	Bhandara	...	...	...	...	...	...	...
	Chanda	...	...	...	...	...	...	...
	Wardha	...	2	2	...	637 8 0	...	...
	Balaghat	...	...	...	...	...	...	...
JUBBULPORE DIVISION.	Jubbulpore	...	9	7	7	1,251 8 0	...	...
	Saugor	...	...	...	...	...	...	...
	Damoh	...	...	...	...	...	...	...
	Seoni	...	...	...	...	...	...	...
	Mandla	...	...	...	...	...	...	...
NERBUDDA DIVISION.	Betul	...	2	2	...	...	2	140
	Chhindwara	...	...	...	...	...	...	...
	Hoshangabad	...	...	...	...	...	...	...
	Narsinghpur	...	2	2	1	...	...	...
	Nimar	...	2	2	1	...	...	...
CHHATTIS-GARR DIVISION.	Raipur	...	...	...	...	...	...	...
	Bilaspur	...	...	...	...	...	...	...
	Drug	...	...	...	...	...	...	...
	Total for 1918-19	2	27	25	21	2,285 4 0	2	140
	Total for 1917-18	2	16	11	11	2,152	...	...
BERAR DIVISION.	Amraoti	...	...	...	...	...	...	...
	Akola	...	...	...	...	...	...	...
	Buldana	...	...	...	...	...	...	...
	Yeotmal	...	...	...	...	...	...	...
	Total for 1918-19	...	...	...	...	...	...	...
	Total for 1917-18	...	...	...	...	...	...	...
	GRAND TOTAL FOR 1918-19	2	27	25	21	2,285 4 0	2	140
	GRAND TOTAL FOR 1917-18	2	16	11	11	2,152	...	...

Two applications for grant of probates were filed during the year of which one has been dismissed in default and the other is still pending.

REPORT
ON THE
STAMP REVENUE
OF THE
CENTRAL PROVINCES AND BERAR
FOR THE
TRIENNIUM ENDING THE 31st MARCH 1920.

*Agents for the sale of Books published by the Central Provinces
Administration.*

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THE PROPRIETOR, New Kitabkhana, Poona.
THE ASSOCIATION PRESS, Calcutta.

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(Prescribed limit: seven pages in print.)

NO 1278.

FROM

THE HON'BLE MR. K. S. JATAR,

SUPERINTENDENT OF STAMPS,

Central Provinces and Berar,

TO

THE SECRETARY TO THE HON'BLE THE CHIEF COMMISSIONER,

SEPARATE REVENUE DEPARTMENT,

*Central Provinces.**Nagpur, the 9th October 1920.*

SIR,

I have the honour to submit the report on the administration of stamp revenue in the Central Provinces and Berar for the triennium ending the 31st March 1920, together with prescribed statements Nos. I to VII.

Introductory.

2. The progress of the revenue is summarised below :—

Progress of
Stamp Revenue.
Statement No I.

Triennium.	Average annual receipts.	Average annual charges.	Net Receipts.	Increase in net revenue.	Percentage of increase over net revenue of previous triennium.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
1902-03 to 1904-05	23,58,514	89,621	22,68,893	1,79,207	8.5
1905-06 to 1907-08	25,31,734	1,09,251	24,22,483	1,53,590	6.7
1908-09 to 1910-11	32,17,610	1,17,184	31,00,426	6,77,943	28.0
1911-12 to 1913-14	36,71,204	1,20,767	35,50,437	4,50,011	14.5
1914-15 to 1916-17	39,16,094	1,23,289	37,92,805	2,42,368	6.8
1917-18 to 1919-20	45,11,209	1,38,177	43,73,032	5,80,227	15.3

The continuous rise in the stamp revenue is a natural result of agricultural and commercial development of the province. It is gratifying to observe that the figure of the average annual revenue during the triennium under report is nearly double the corresponding figure of the triennium 1902-03 to 1904-05 when Berar was added to the Central Provinces. This steady growth was to a large extent checked in recent years by the prevalence of war. The first year of the triennium (1917-18) witnessed only a small rise of 2 per cent in the revenue. The conditions of the second year (1918-19) were decidedly worse owing to the tightness of the money market as a result of the war and also owing to the prevalence of influenza and the revenue actually showed a

Receipts.

slight decline both in the Central Provinces and Berar, but with the termination of the war, conditions of general prosperity set in and in the third year of the triennium (1919-20) the revenue suddenly rose by 20 per cent, the percentage of increase over the net revenue of the previous triennium being as high as 15.

In the Central Provinces the proportion of percentage of the average receipts was 72 under the Court-fees Act and 28 under the Stamp Act as against 74 and 26, respectively, in the previous triennium. In Berar the percentages were 59 and 41 against 64 and 36, respectively under the two Acts. The Central Provinces revenue under the Court-fees Act was more than double that of Berar while under the Stamp Act it was nearly the same. If revenue is compared according to population, the receipts in Berar under the Court-fees Act amounted to Rs. 323 per mille against 185 for the Central Provinces. Similarly under the Stamp Act the Berar figure per mille was 222, the corresponding Central Provinces figure being 70. These figures clearly indicate that the rate of progress has, during recent years, been much faster in Berar than in the Central Provinces.

Expenditure.

During the triennium under report the total average annual expenditure including cost of supervision (Column 8, Statement No. 1) and of stamps supplied from central stores (Column 9) amounted to Rs. 1,74,349 as against Rs. 1,61,552 in the preceding one. The rise in expenditure closely follows the increase in receipts as the amount paid on account of discount rises with the value of stamps sold. The average annual percentage of expenditure on income fell from 4.1 to 3.9. The average annual cost of stamps supplied from central stores rose slightly from Rs. 26,000 to Rs. 26,600.

Discount.

The average annual discount rose from Rs. 70,684 to Rs. 86,275, or by 22 per cent. The discount paid on judicial stamps rose from Rs. 16,000 to Rs. 17,800, or by 11 per cent, and that on general stamps from Rs. 54,700 to Rs. 68,500, or by 25 per cent. The increase is proportionate to the rise in receipts.

Establishment.

The decrease in establishment charges is slight and calls for no remarks.

Refunds.

The average annual amount of refunds fell by 6 per cent, from Rs. 35,933 in the last triennium to Rs. 33,744 in the triennium under report. The percentage of refunds to the total value of stamps sold also fell from .97 to .74. The fall is probably due to the spread of knowledge of the provisions of the Stamp law among the public.

Stamps returned for destruction.

During the year 1919-20 refunds granted after the destruction of spoilt stamps amounted to Rs. 17,820 under the Court-fees Act, and to Rs. 8,002 under the Stamp Act, the total refunds under the two Acts amounting to Rs. 23,388 and Rs. 9,355, respectively. The following table classifies the spoilt stamps sent to my office for destruction during this year:—

	Non-judicial stamps.		Court-fee stamps.	
	No.	Value.	No.	Value.
		Rs.		Rs.
1. Up to Re. 1	35	26	6	4
2. Above Re. 1 and up to Rs. 25	359	2,884	158	2,058
3. " Rs. 25 " 100	59	2,656	111	5,863
4. " " 100 " 250	9	1,466	30	4,486
5. " " 250 " 500	...	...	9	2,790
6. " " 500	1	970	3	2,619
Total	463	8,002	317	17,820
Central Provinces	409	7,440	204	16,852
Berar	54	562	23	968

It is interesting to note that the refunds granted after destruction in the Central Provinces were nearly 17 times those in Berar. In the Central Provinces a number of petty cases are settled by compromise before plaints are filed in courts. The Berari is more litigious by nature, commands better legal advice and does not ordinarily indulge in purchasing stamps which are likely to be rendered useless.

These represent mainly the expenditure on account of conveyance of stamps. The average annual expenditure during the triennium shows a rise of Rs. 1,843. The rise is due to the enhancement of postal charges as well as to the increase in sales.

Other charges.

3. The average annual receipts on account of the sale of judicial stamps have been rapidly increasing from the time Berar was amalgamated with the Central Provinces. In the triennium that ended in 1905 the average annual receipts amounted to 15 lakhs. In the successive periods of four triennia they rose by 1 lakh, $5\frac{1}{2}$ lakhs, $2\frac{1}{2}$ lakhs and 3 lakhs and in the triennium under report, reached 30 lakhs, a record figure for the province. In the first year of the triennium under report the receipts rose by $1\frac{1}{2}$ lakhs as compared with the last year of the preceding triennium. The following year 1918-19 was, as pointed out before, a distinctly bad year for stamp revenue owing to the effects of indifferent harvests and a widespread epidemic of influenza. The revenue under this head fell by 4 per cent, the decrease having been shared by 14 districts. In the last year of the triennium, however, the conditions underwent a most agreeable change owing to the cessation of the European war. Excellent crops were reaped with the result that recovery of revenue was as rapid as it was marked.

Judicial stamps.
Statement No. II.

The average annual receipts from Court-fees rose from Rs. 25,70,000 to Rs. 28,97,000, or by 13 per cent. The increase has been shared by all the districts in the combined area, the most marked increase being in Chanda (+32 per cent), Damoh (+25 per cent) and Saugor (+22 per cent). All the three Deputy Commissioners attribute the increase to rise in litigation. The Deputy Commissioner, Chanda, assigns the rise also to high prices, general prosperity and advancement of business. Most of the heavy suits instituted in Civil Courts relate to disputes about land and the abnormal increase during recent years in the market value of land in general and of the building sites near large towns in particular appears to have been partly responsible for the increase in revenue under this head.

Sale of Court-fee
Stamps.

The average annual receipts from the sale of impressed copy sheets for the Central Provinces and Berar fell from Rs. 1,20,200 to Rs. 1,04,954, or by 13 per cent. In the Central Provinces they fell by 7 per cent and in Berar by 20 per cent. The fall is shared by all the districts of the combined area except Bhandara, Wardha, Balaghat, Jubbulpore, Saugor, Chhindwara, Nimar, Raipur and Drug, the fall being most marked in Bilaspur (-52 per cent), Narsinghpur (-42 per cent) and Seoni (-36 per cent). The fall in Bilaspur has been attributed to general scarcity. No explanation has been given in the Narsinghpur and Seoni reports. The reason for the fall in general seems to me to be due to the extensive use of typed copies to which adhesive labels are attached. The rise is most marked in Balaghat (+40 per cent) and Drug (+25 per cent). Settlement operations and increased litigation are said to be responsible for the rise in Balaghat. The Deputy Commissioner of Drug attributes the rise to the high value of the institutions during the year.

Sale of Stamps for
copies.

The sale of this kind of paper has been discontinued.

Sale of plain
paper.

4. The average annual receipts from the sale of non-judicial stamps for the province as a whole rose from Rs. 12,26,000 to Rs. 15,09,000, or by 23 per cent. In the Central Provinces they rose from Rs. 6,08,000 to Rs. 7,29,000, or by 20 per cent, and in Berar from Rs. 5,03,000 to Rs. 6,63,000, or by 32 per cent. In the first two years of the triennium under report the receipts rose by 7 per cent each and in the last year by 33 per cent. These figures include the annual assignment of Rs. 65,000 to this province for sale of unified stamps for non-postal purposes. Various reasons have been assigned in the district reports for the abnormal and sudden rise in the last year of the triennium. The explanation given in paragraph 3 above for the increase in the sale of

Non-judicial
Stamps.
Statement No. III.

judicial stamps holds good in the case of non-judicial stamps also. Owing to the sudden revival of trade the position lost during the period of war was regained with marvellous rapidity. There was lavish expenditure on marriages and the number of weddings performed among the Hindu population was also extraordinarily large in this pre-singhast year.

Impressed Stamps. The average annual receipts rose from Rs. 11,10,000 to Rs. 13,92,000, or by 25 per cent, for the combined area. The rise is shared by all the districts, the most marked rise being in Balaghat (+64 per cent), Drug (+42 per cent) in the Central Provinces, and Yeotmal (+38 per cent) in Berar. The rise in Balaghat has been attributed to an increase in mortgages, sales and to the growing money value of land. The Deputy Commissioner, Drug, in this connection observes "this increase seems mainly due to the fact that there is an increasing tendency among money lenders to resort to stamped paper for even petty transactions with a view to make their position quite secure." There is no doubt that the rise in litigation during recent years has had its demoralizing effect particularly on the money lending business. The debtors do not ordinarily rely on the accounts of the Bania and the Sahukars no longer take the risk of advancing sums of money on oral agreements or even on the strength of ordinary stamped receipts. The result is that even petty transactions are reduced to writing and the demand for stamp paper is steadily increasing.

Hundi Stamps. The average annual receipts rose from Rs. 21,718 to Rs. 23,491, or by 8 per cent. The increase is of peculiar interest in view of the remark made in the last triennial report that "the Hundi appears to be going out of fashion as the medium of exchange." The observation made later on in the same paragraph of the report shows that Colonel Plowden was not sure as to whether the eclipse of the Hundi was temporary or otherwise. It is an undisputed fact that the Hundi receipts fluctuate widely, but the changes are not quite so arbitrary as is sometimes assumed. The decline in the sale of Hundi stamps can be clearly traced to the Bombay Banking crisis of the year 1913 which was followed by the failure of some very old and well established Indian firms. Public confidence was rudely shaken and merchants accustomed to deal in Hundis preferred to make remittances by insured parcels of sovereigns or currency notes. The feeling of insecurity was for a time accentuated by the general depression in business on account of war. But directly the war came to an end, public confidence was restored and Hundis regained their popularity once more. The increase would have, indeed, been much larger but for the growing popularity of the western banks and the gradual expansion of the practice of payment by cheques.

Special adhesive labels. The receipts from special adhesive labels affixed in this office rose from Rs. 1,542 to Rs. 2,261 or by 47 per cent, the rise being mainly due to the stamp duty levied on a larger number of leases of nazul plots.

Stamps for Legal Practitioners' licences. Receipts are not separately shown under this head. They are included in the revenue for general impressed stamps.

Notarial Stamps. Receipts under this head were reported only from the Akola district and amounted to the insignificant sum of Re. 1.

Forms for cheques or receipts. Under this head is shown the duty on embossing cheque and receipt forms. This work is done in this office. The average annual income during the triennium fell from Rs. 2,372 to Rs. 1,784, or by 25 per cent. No particular reason can be assigned for this decrease.

Miscellaneous receipts. The average annual receipts under this head consisting mainly of receipts on account of deficient duty, penalties and fines, rose from Rs. 24,900 to Rs. 25,100, or by 1 per cent. This is a fluctuating item and the small increase calls for no remarks.

Vend arrangements. Statement No. IV. 5. The number of Stamp vendors in the Central Provinces rose from 1,345 in the previous triennium to 1,375 during the period under report. Of this number, 950 were official vendors. In Berar, the figure rose from 422 to 464. Of the latter, 105 were official vendors. The question of replacing official by non-official vendors is said to be receiving attention from Deputy Commissioners, but from the enquiries which I have been

able to make in a few places I do not think any systematic effort is being made in this direction. Some of the reasons to show why progress in this matter has not been rapid will be found in the following extract from the Buldana district report. Mr. De observes "with the rise in wages, the commission on sales does not afford adequate remuneration to full time non-official vendors even in important towns where sales are large. It is only the old and infirm who have no other means of livelihood that take up this business. The substitution of non-official for official vendors is therefore an object not likely to be attained in the near future." Inadequate remuneration to stamp vendors has been commented on also in some other district reports and attention was recently invited to the subject by means of a question asked in the local Legislative Council. It cannot be denied that too small a remuneration is likely to tempt stamp vendors to resort to malpractices, but at the same time it must be remembered that sales of stamps cannot be expected to give enough work to occupy the whole time of licensed vendors except perhaps in very large towns and stamp vending has generally to be supplemented by other means of livelihood. The average earnings of a stamp vendor during the period under report amount to Rs. 56 a year. They ranged from Rs. 28-8-0 in Chhindwara to Rs. 101-15-0 in Akola. The stamp vendors in Chhindwara complained at the time of my last visit to that district, that the number of licenses issued was too large. While in Katol (Nagpur) and in Barmhan (Narsinghpur), the Sub-Registrars brought to notice that the parties were seriously inconvenienced for want of sufficient stamp vendors in their circles. If the District Officers will make an attempt to reduce the number of stamp vendors, wherever this can be done without appreciably affecting public convenience and if proper care is taken to select suitable persons for issuing vend licenses, little difficulty should be found in giving effect to the standing orders about replacing official vendors by non-officials.

The system of taking thumb impressions of illiterate purchasers of stamps is generally reported to be working satisfactorily. The Deputy Commissioners of Chhindwara and Damoh do not, however, appear to be satisfied with the thumb impressions recorded in the registers of stamp vendors. Very poor ink is said to be used by the stamp vendors in Chhindwara and difficulty is said to be experienced in obtaining the accessories of thumb and finger apparatus in Damoh. The stamp vendors in these two districts apparently require stricter supervision from the Inspectors of Stamps. Thumb impressions.

6. The number of documents impounded by the Courts during the triennium averaged 1,922 as against 1,501 during the previous triennium showing a rise of 28 per cent and the duty and penalty realised increased from Rs. 11,449 to Rs. 13,935, or by 22 per cent. The rise is a proof of the greater care and diligence exercised by courts and registering officers in the examination of documents. The average number of documents impounded by Collectors remained about the same (571 against 569). The duty and penalty recovered by Collectors, however, fell by 7 per cent, from Rs. 9,957 to Rs. 9,247. The fall in duty and penalty is probably the result of the small amount of deficit stamp duty involved in the cases dealt with. The Deputy Commissioner, Nimar, points out that he had to take disciplinary action to make petition-writers less careless about writing understamped documents. Recovery of duty and penalty on insufficiently stamped documents.
Statement No. V.

7. The average annual prosecutions during the triennium under report numbered 19 as against 14 during the last triennium, the number of persons brought to trial being 23 against 17. The percentage of convictions rose from 71 to 72. During the triennium 9 cases were compounded under Section 70 (2) of the Stamp Act and fines to an aggregate value of Rs. 207 were imposed and realised. It is significant that as many as 6 out of these 9 cases were received from Raipur. Prosecutions.
Statement No. VI.

8. The average number of cases reported to the Collector during the triennium rose from 17 to 24. Enquiries were made in 21 cases out of which 19 cases were finally disposed of. The average court fees rose from Rs. 2,211 to Rs. 4,018. Discrepancies were discovered in only two cases in the year 1918-19 and deficit duty amounting to Rs. 140 was realized. Probate Cases.
Statement No. VII.

Inspections.

9. The registers of 1,774 (out of a total of 1,839) stamp vendors were inspected during the last year of the triennium, the corresponding figure of the year preceding being 1,754. Very few irregularities were brought to notice during the inspections which, as they are made at present, appear to be of little use. This work has been entrusted to Excise Sub-Inspectors who take very little interest in it and the expenditure incurred by the Department in contributing $\frac{1}{6}$ th of the pay of the Excise Establishment does not appear to be justified by the results.

Irregularities.

10. A serious case of embezzlement of stamps of the value of Rs. 2,000 was reported from the Amraoti district in the second year of the triennium. The Stamp Store-keeper who misappropriated the sale proceeds of stamps and fudged entries in the registers with a view to conceal the fraud and his assistant who abetted the commission of the crime were successfully prosecuted and sentenced to terms of imprisonment. Since the close of the triennium two more cases of embezzlement of stamps have been reported from the districts of Nimar and Jubbulpore. No reference has been made to these cases in the district reports. In all these cases the commission of fraud was rendered possible by failure to carry out the provisions of the rules clearly laid down in the Stamp and Sub-Treasury Manuals. It is significant that in all the three districts from which these cases have been reported, the charge of the Treasury is particularly heavy. The question of affording the officers in charge the necessary relief from other work with a view to enable them to strictly comply with the provisions of the rules merits attention. Small sums amounting to a total of Rs. 52-14-8 advanced to branch Post Masters for the sale of stamps had to be written off in four cases as irrecoverable.

Administrative changes and reforms.

11. The office of the Superintendent of Stamps was held by Col. Plowden from the 1st April 1917 to the 8th October 1917 except for a short period of 18 days when Mr. Leftwich looked after the duties. Mr. Maw who held charge of the office for a short period in October 1917 was succeeded by Mr. G. Sherlock-Hubbard. The latter officer remained in charge till the 4th June 1918 on which date I relieved him and continued in charge till the end of the triennium except for about three months, *viz.*, one month in May 1919 and two months in July to September 1919. On both these occasions Khan Bahadur Sorabji Shapurji officiated for me.

Submission of District Reports.

12. The district reports were due in this office on the 10th June and were received with fair punctuality.

I have the honour to be,

Sir,

Your most obedient Servant,

K. S. JATAR,

Superintendent of Stamps,

Central Provinces and Berar.

APPENDIX.

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STATEMENT No.	I.—Abstract of Receipts and Charges for the year ending the 31st March 1920.
Do. do.	II.—Showing the details of Receipts on account of Judicial Stamps for the year ending the 31st March 1920.
Do. do.	III.—Showing details of Receipts on account of Non-Judicial Stamps for the year ending the 31st March 1920.
Do. do.	IV.—Arrangements for the Vend of Stamps during the year ending the 31st March 1920.
Do. do.	V.—Insufficiently stamped or unstamped Instruments on which duty and penalty were levied by Civil Courts and Collectors during the year ending the 31st March 1920.
Do. do.	VI.—Stamp Prosecutions and Results during the year ending the 31st March 1920.
Do. do.	VII.—Showing the result of action taken by Collectors to test the valuation of Estates for which applications for Probate and Letters of Administration were put in during the year ending the 31st March 1920.

STATEMENT No I.

125

Abstract of Receipts and Charges for the year ending the 31st March 1920.

	Receipts.	Charges.				Net receipts.	Cost of general supervision.	Cost of stamps and plain paper supplied from Central Depôts.
		Discount and establishment for sale of stamps.	Refunds.	Other charges.	Total.			
1	2	3	4	5	6	7	8	9
CENTRAL PROVINCES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act ...	9,09,632	(b) 42,408	7,685	13,419	63,512	8,53,388	...	10,933
Under the Court-fees Act ...	21,57,174	12,644	19,963	...	34,607	21,24,567	...	6,698
Total for 1919-20 ...	30,66,806	55,052	27,648	13,419	96,119	29,77,955	* 9,656	16,791
Total for 1918-19 ...	26,15,884	44,445	25,754	10,926	81,125	25,34,759	9,216	16,105
Total for 1917-18 ..	26,53,230	43,605	26,375	9,578	79,558	25,73,672	9,777	18,545
BERAR.								
Under the Stamp Act ...	8,53,933	(c) 45,488	1,670	2,800	49,958	8,03,975	...	7,033
Under the Court-fees Act ...	10,86,158	6,515	3,425	...	9,940	10,76,218	...	3,716
Total for 1919-20 ...	10,40,091	52,003	5,095	2,800	59,898	18,80,193	...	10,749
Total for 1918-19 ..	15,28,528	39,788	7,762	1,844	49,394	14,79,134	...	8,979
Total for 1917-18 ...	15,34,088	37,405	8,690	2,342	48,437	14,85,651	...	8,697
GRAND TOTAL FOR 1919-20 ...	50,06,897 (a) + 65,000 50,71,897	1,07,055	32,743	16,219	1,56,017	48,58,148 (a) + 65,000 49,23,148	* 9,655	25,084
GRAND TOTAL FOR 1918-19 ...	41,44,412 (a) + 65,000 42,09,412	84,233	33,516	12,770	1,30,519	40,13,893 (a) + 65,000 40,78,893	9,216	25,084
GRAND TOTAL FOR 1917-18 ...	41,87,318 (a) + 65,000 42,52,318	81,010	35,065	11,920	1,27,995	40,59,323 (a) + 65,000 41,24,323	9,777	27,242

* Both for Central Provinces and Berar.

(a) Lump credit for the Central Provinces and Berar on account of Unified Stamps.

(b) Includes Rs. 2,431 on account of allowances to Treasurers.

(c) Includes Rs. 2,125 on account of establishment for sale of Stamps.

STATEMENT NO. II.

Showing the details of Receipts on account of Judicial Stamps for the year ending the 31st March 1920.

District.		Sale of Court-fee stamps.	Sale of stamps for copies.	Sale of plain paper used with Court-fee labels.	Miscellaneous Receipts.	Total.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
NAGPUR DIVISION.	Nagpur ...	4,03,667	9,408	...	...	4,13,075
	Bhandara ...	1,41,905	6,798	...	...	1,48,703
	Chanda ...	91,524	1,478	...	...	93,002
	Wardha ...	1,79,051	8,081	...	...	1,87,132
	Balaghat ...	48,216	1,559	...	...	49,775
JUBBULPORE DIVISION.	Jubbulpore ...	1,24,349	5,765	...	...	1,30,114
	Saugor ...	1,36,491	4,388	...	...	1,40,879
	Damoh ...	61,213	1,091	...	...	62,304
	Seoni ...	59,958	1,386	...	...	61,344
	Mandla ...	22,946	723	...	...	23,669
NERBUDDA DIVISION.	Betul ...	58,741	1,758	...	...	60,499
	Chhindwara ...	92,796	4,070	...	...	96,866
	Hoshangabad ...	1,43,431	4,691	...	...	1,48,122
	Narsinghpur ...	69,385	1,430	...	...	70,815
CHHATTISGARH DIVISION.	Nimar ...	1,86,218	5,992	...	...	1,92,210
	Raipur ...	1,29,013	6,509	...	...	1,35,522
	Bilaspur ...	86,912	2,113	...	...	89,025
	Drug ...	52,731	1,377	...	...	54,108
Total for 1919-20 ...		20,88,557	68,617	...	...	21,57,174
Total for 1918-19 ...		18,48,309	60,233	...	...	19,08,542
Total for 1917-18 ...		19,07,146	67,388	...	...	19,74,534
BERAR DIVISION.	Amraoti ...	3,83,018	17,801	...	...	4,00,819
	Akola ...	3,01,160	17,030	...	...	3,18,190
	Buldana ...	2,09,676	5,057	...	...	2,14,733
	Yectmal ...	1,49,726	2,690	...	...	1,52,416
Total for 1919-20 ...		10,43,580	42,578	...	...	10,86,158
Total for 1918-19 ...		8,73,204	35,792	...	...	9,08,996
Total for 1917-18 ...		9,30,332	40,253	...	...	9,70,585
GRAND TOTAL FOR 1919-20 ...		31,32,137	1,11,195	...	...	32,43,332
GRAND TOTAL FOR 1918-19 ...		27,21,513	96,025	28,17,538
GRAND TOTAL FOR 1917-18 ...		28,37,478	1,07,641	29,45,119

STATEMENT No. III.

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Showing details of Receipts on account of Non-Judicial Stamps for the year ending the 31st March 1920.

District.	Im-pressed stamps.	Hundis or inland bills of exchange.	Im-pressed stamps as defined in Section 2 (13) (a) of the Stamp Act.	Foreign bill stamps.	Half and one anna unified stamps.	Share transfer stamps.	Stamps for legal practitioner's license.	Notarial stamps.	Form for agreements and contracts chargeable with two-anna coloured impressions.	Form for cheques or receipts.	Miscellaneous.	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.
NAGPUR DIVISION.	Nagpur ...	1,26,385	7,196	...	...	...	...	...	...	773	3,871	1,38,225
	Bhandara ...	61,553	...	...	...	...	...	...	...	44	1,756	63,353
	Chanda ...	41,217	128	...	...	...	...	...	...	...	513	41,828
	Wardha ...	83,693	1,155	...	...	...	...	...	...	34	1,699	86,581
	Balaghat ...	27,985	...	...	...	...	...	...	...	...	1,355	24,340
JUBBULPORE DIVISION.	Jubbulpore ...	51,889	5,482	...	...	...	...	...	...	12	1,510	58,893
	Saugor ...	44,851	41	...	...	...	...	...	...	45	1,199	46,136
	Damoh ...	22,223	609	...	...	...	...	...	...	...	773	23,605
	Seoni ...	19,538	...	...	...	...	...	...	...	...	1,119	20,657
	Mandla ...	7,530	30	...	...	...	...	...	...	...	377	7,937
NERBUDA DIVISION.	Betul ...	22,693	...	...	...	...	...	...	...	...	514	23,207
	Chhindwara ...	44,554	23	...	...	...	...	...	...	...	587	45,164
	Hoshangabad ...	53,057	1,867	...	...	...	...	...	...	27	764	55,715
	Narsinghpur ...	27,851	199	...	...	...	...	...	...	1	752	28,803
	Nimar ...	59,140	475	...	...	...	...	...	...	38	1,062	91,715
CHHATTISGARH DIVISION.	Raipur ...	57,379	1,297	...	...	...	...	...	...	...	1,916	60,492
	Bilaspur ...	54,528	9	...	...	...	...	...	...	...	1,016	55,553
	Drug ...	36,326	490	...	...	...	...	...	...	...	582	37,398
Total for 1919-20 ...	8,68,292	19,001	...	...	...	...	...	...	...	974	(a) 21,365	(b) 9,09,632
Total for 1918-19 ...	6,74,689	16,190	...	...	...	...	...	...	...	712	15,751	7,07,342
Total for 1917-18 ...	6,42,814	17,930	...	...	...	...	...	...	...	2,370	15,582	6,72,696

(a) Includes duty and penalty.

(b) Excludes Rs. 1,810 on account of receipts in the Central Provinces under Impressed Stamps shown in column 4 against side-head

"Office of Superintendent of Stamps, Central Provinces and Berar."

STATEMENT No. III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending the 31st March 1920.—(Concl'd.)

District.	Im-pressed stamps.	Hundis-or Inland bills of ex-change.	Im-pressed stamps as defined in Section 2 (13) (a) of the Stamp Act.	Foreign bill stamps.	Half and one anna unified stamps.	Share transfer stamps.	Stamps for legal practitioner's license.	Notarial stamps.	Forms for agreements and contracts chargeable with two-anna coloured impressions.	Form for cheques or receipts	Mis-cellaneous.	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.
Office of Superintendent of Stamps, Central Provinces and Berar.	...	...	2,261	...	...	...	...	...	...	...	...	(c) 2,261
BERAR DIVISION.	Amraoti	2,49,934	1,230	...	...	...	...	...	...	85	2,082	2,53,331
	Akola	1,36,589	3,210	...	...	...	...	1	...	100	2,003	2,41,963
	Buldana	2,14,076	1,375	...	...	...	...	...	...	249	2,287	2,17,087
	Yeotmal	1,36,720	...	...	...	...	...	...	...	...	1,671	1,38,391
Total for 1919-20	8,37,319	5,815	2,261	...	...	...	...	1	...	434	8,103	(c) 2,261 + 8,51,672 (d) 8,53,933
Total for 1918-19	6,24,977	4,987	1,542	...	...	...	...	3	...	346	7,677	1,542 + 6,17,990 6,19,532
Total for 1917-18	5,47,834	6,549	1,866	...	...	...	...	9	...	517	6,728	1,866 + 5,61,637 5,63,503
GRAND TOTAL FOR 1919-20	17,05,611	24,816	2,261	...	(e) 65,000	...	...	1	...	1,408	29,468	17,63,565 (e) + 65,000 18,28,565
GRAND TOTAL FOR 1918-19	12,79,666	21,177	1,542	...	65,000	...	...	3	...	1,058	23,428	13,26,874 + 65,000 13,91,874
GRAND TOTAL FOR 1917-18	11,90,648	24,479	1,866	...	65,000	...	...	9	...	2,887	22,310	12,42,199 + 65,000 13,07,196

(a) Includes duty and penalty.

(b) Excludes Rs. 1,810 on account of receipts in the Central Provinces under Impressed Stamps shown in column 4 against side-head "Office of Superintendent of Stamps, Central Provinces and Berar."

(c) This represents a lump sum for Central Provinces (Rs. 1,810) and Berar (Rs. 451.)

(d) Includes Rs. 1,810 as explained (b).

(e) Lump credit for Central Provinces and Berar on account of unified stamps.

Arrangements for the Vend of Stamps during the year ending the 31st March 1920.

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.	
NAGPUR DIVISION.	Nagpur	131	1,786	...	5,041	6,827
	Bhandara	81	983	...	3,168	4,151
	Chanda	96	729	...	2,116	2,845
	Wardha	88	852	...	3,695	4,547
	Balaghat	55	342	...	1,085	1,427
JUBBULPORE DIVISION.	Jubbulpore	85	733	...	1,767	2,500
	Saugor	76	1,070	...	2,104	3,174
	Damoh	54	464	...	1,133	1,597
	Seoni	38	422	...	797	1,219
	Mandla	37	161	...	325	486
NERBUDA DIVISION.	Betul	51	384	...	1,110	1,494
	Chhindwara	103	705	...	2,236	2,941
	Hoshangabad	80	796	...	2,541	3,337
	Narsinghpur	77	400	...	1,245	1,645
	Nimar	73	1,050	...	4,425	5,475
CHHATTISGARH DIVISION.	Raipur	101	716	...	2,551	3,267
	Bilaspur	85	636	...	2,794	3,430
	Drug	64	415	...	1,844	2,259
	Total for 1919-20	1,375	12,644	...	39,977	52,621
	Total for 1918-19	1,363	11,128	...	31,073	42,201
	Total for 1917-18	1,332	11,507	...	30,070	41,577
BERAR DIVISION.	Amraoti	128	2,168	...	12,815	14,983
	Akola	141	1,812	...	12,564	14,376
	Buldana	114	1,570	...	11,418	12,988
	Yeotmal	81	965	...	6,566	7,531
	Total for 1919-20	464	6,515	...	43,363	49,878
	Total for 1918-19	445	5,543	...	31,929	37,472
	Total for 1917-18	425	6,087	...	28,991	35,078
	GRAND TOTAL FOR 1919-20	1,839	19,159	...	83,340	1,02,499
	GRAND TOTAL FOR 1918-19	1,808	16,671	...	63,002	79,673
	GRAND TOTAL FOR 1917-18	1,757	17,594	...	59,061	76,655

STATEMENT No. V.

Insufficiently stamped or unstamped Instruments on which duty and penalty were levied by Civil Courts and Collectors during the year ending the 31st March 1920.

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 realized.	Number of cases dealt with.	Duty and penalty realized.	
1	2	3	4	5	
		Rs.		Rs.	
NAGPUR DIVISION.	Nagpur	135	1,034	31	2,723
	Bhandara	76	401	35	1,265
	Chanda	52	347	11	66
	Wardha	130	841	20	793
	Balaghat	109	1,165	22	144
JUBBULPORE DIVISION.	Jubbulpore	193	1,997	26	313
	Saugor	163	855	35	210
	Damoh	97	426	43	305
	Seoni	64	637	8	422
	Mandla	27	349	...	...
NARBUDDA DIVISION.	Betul	64	403	5	31
	Chhindwara	42	253	25	284
	Hoshangabad	83	489	38	151
	Narsinghpur	82	424	17	181
	Nimar	49	360	28	316
CHHATTIS- GARH DIVISION.	Raipur	125	777	30	1,073
	Bilaspur	116	860	11	89
	Drug	57	557	2	21
	Total for 1919-20	1,664	11,275	387	8,367
	Total for 1918-19	1,185	8,559	415	5,710
	Total for 1917-18	1,197	8,764	470	5,026
BERAR DIVISION.	Amraoti	175	1,451	40	557
	Akola	165	1,483	36	535
	Buldana	132	781	55	1,423
	Yeotmal	175	1,118	47	531
		Total for 1919-20	647	4,833	178	3,046
	Total for 1918-19	513	4,110	108	3,395
	Total for 1917-18	560	4,263	154	2,198
	GRAND TOTAL FOR 1919-20	2,311	16,108	565	11,413
	GRAND TOTAL FOR 1918-19	1,698	12,669	523	9,105
	GRAND TOTAL FOR 1917-18	1,757	13,027	624	7,224

Stamp prosecutions and results during the year ending the 31st March 1920.

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.	
NAGPUR DIVISION.							
Nagpur ...	...	...	...	...	...	...
Bhandara ...	...	...	...	...	...	...
Chanda ...	...	...	...	...	...	...
Wardha ...	...	...	...	...	...	...
Balaghat ...	1	1	1	...	15	...	
JUBBULPORE DIVISION.							
Jubbulpore ...	...	...	...	...	...	...
Saugor ...	...	...	...	...	...	...
Damoh ...	7	7	*4	...	50	...	
Seoni ...	...	...	...	...	...	...
Mandla ...	...	...	...	...	...	...
NERBUDA DIVISION.							
Betul ...	...	...	...	...	...	...
Chhindwara ...	...	...	...	...	...	...
Hoshangabad ...	1	1	...	1	...	...
Narsinghpur ...	...	...	...	...	...	...
Nimar ...	...	...	...	...	...	...
CHHATTISGARH DIVISION.							
Raipur ...	...	...	...	...	...	...
Bilaspur ...	...	...	...	...	...	...
Drug ...	...	...	...	...	...	...
Total for 1919-20 ...	9	9	5	1	65	...	
Total for 1918-19 ...	10	11	10	1	160	...	
Total for 1917-18 ...	17	25	15	9	287	...	
BHAR DIVISION.							
Amraoti ...	3	3	3	...	11	...	
Akola ...	3	3	3	...	38	...	
Buldana ...	4	4	4	...	185	...	
Yestmal ...	...	...	...	...	...	...
Total for 1919-20 ...	10	10	10	...	134	...	
Total for 1918-19 ...	9	11	8	2	215	...	
Total for 1917-18 ...	2	2	1	1	75	...	
GRAND TOTAL FOR 1919-20 ...	19	19	15	1	199	...	
GRAND TOTAL FOR 1918-19 ...	19	22	18	3	375	...	
GRAND TOTAL FOR 1917-18 ...	19	27	16	10	362	...	

*Cases of three persons remained pending for disposal on the 31st March 1920.

†Out of this sum, Rs. 45, were ordered to be refunded in appeal.

STATEMENT No VII.

Showing the result of action taken by Collectors to test the Valuation of Estates for which Application for Probate and Letters of Administration were put in during the year ending the 3 March 1920.

Divisions and Districts.	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 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. a. p.	Rs.	Rs.	
NAGPUR DIVISION.	Nagpur	5	5	3	66 8 0	...	...
	Bhandara	...	...	...	...	...	...
	Chanda	...	...	...	...	...	...
	Wardha	...	...	...	...	...	...
	Belaghat	...	...	...	...	...	...
JUBBULPORE DIVISION.	Jubbulpore	13	13	13	5,275 8 0	...	...
	Saugor	...	...	...	...	...	...
	Damoh	...	...	...	...	...	...
	Seoni	...	...	...	...	...	...
	Mandla	...	...	...	...	...	...
NERBUDDA DIVISION.	Betul	2	2	2	352 8 0	...	...
	Chhindwara	...	...	...	...	...	...
	Hoshangabad	2	2	2	1,596 9 0	...	...
	Narsinghpur	4	3	3	325 0 0	...	...
	Nimar	2	3	3	...	...	...
CHHATTISGARH DIVISION.	Raipur	...	...	...	...	...	...
	Bilaspur	...	...	...	...	...	...
	Drug	...	...	...	...	...	...
Total for 1919-20		28	28	26	7,616 1 0	...	...
Total for 1918-19		27	25	21	2,285 4 0	2	140	
Total for 1917-18		16	11	11	2,152 0 0	...	...
BERAR DIVISION.	Amraoti	...	...	...	...	...	...
	Akola	...	...	...	...	...	...
	Buldana	...	...	...	...	...	...
	Yeatmal	...	...	...	...	...	...
	Total for 1919-20	
Total for 1918-19		...	...	...	...	...	...
Total for 1917-18		...	...	...	...	...	...
GRAND TOTAL FOR 1919-20		28	28	26	7,616 1 0	...	...
GRAND TOTAL FOR 1918-19		27	25	21	2,285 4 0	2	140	
GRAND TOTAL FOR 1917-18		16	11	11	2,152	...	...

Stamp Statements for 1920-21.

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

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