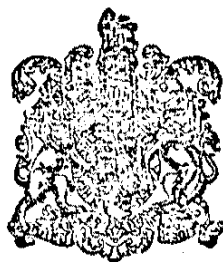


REPORT
ON THE
ADMINISTRATION
OF THE
STAMP REVENUE
IN THE
UNITED PROVINCES
FOR THE TRIENNIUM ENDING 31st MARCH, 1920.

PUBLISHED BY AUTHORITY.



ALLAHABAD:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS, UNITED PROVINCES,
1920.

Price, 8 annas.

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1920.

ORDERS OF GOVERNMENT.

No. 652/XIII—5.

FROM

THE HON'BLE MR. J. C. NELSON,
SECRETARY TO GOVERNMENT,
UNITED PROVINCES,

TO

THE JUNIOR SECRETARY TO THE BOARD OF REVENUE,
UNITED PROVINCES.

DATED NAINI TAL, THE 29TH JULY, 1920.

SIR,

SEPARATE REVENUE
DEPT.
(STAMPS).

I AM directed to acknowledge the report on the administration of the Stamp Revenue in the United Provinces for the triennium ending the 31st March, 1920, and to convey to the Board the thanks of the Lieutenant-Governor for their efficient administration. I am also to convey His Honour's appreciation of the work of the officers mentioned by name in the report.

I have the honour to be,

SIR,

Your most obedient servant,

J. C. NELSON,

Secretary.

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United Provinces for the year ending 31st March, 1920.**

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Report on the Administration of the Stamp Revenue for the triennium ending 31st March, 1920.

No 1118/V.S-200 (12) of 1920.

FROM

PANDIT SURAJ DIN BAJPAI, B.Sc, LL.B.,
OFFG. JUNIOR SECRETARY TO THE BOARD OF REVENUE,
UNITED PROVINCES,

To

THE SECRETARY TO GOVERNMENT,
UNITED PROVINCES,
SEPARATE REVENUE (STAMPS) DEPARTMENT.

Dated Allahabad, the 8th/15th July, 1920.

SIR,

I AM directed to submit the following report on the administration of the Stamp Revenue in the United Provinces for the three years ending 31st March 1920, together with the prescribed appendices:—

Present:
THE HON'BLE MR. L. C. PORTER,
C.S.I., C.I.E.

2. The annual average gross receipts during the three years under review were Rs. 1,34,55,392 as against Rs. 1,24,41,457 in the previous three years, giving an increase of Rs. 10,13,935 or 8.1 per cent. The income during the three years, however, fluctuated. It rose from Rs. 1,29,92,948 to Rs. 1,31,59,047 in the first year, but declined to Rs. 1,25,93,078 in the second. It went up again to Rs. 1,46,14,051, a record figure, in the last year. The last year of the period thus shows the marked increase of Rs. 16,21,103 over the last year (which was a war year) of the previous three years and of Rs. 26,60,870 over the last year of the three years ending 31st March 1914 (which was a pre-war year). Of the total income 77 per cent. was under the Court Fees Act and 23 per cent. under the Stamp Act as against 80 and 20 per cent., respectively, in the previous three years. The changes are hardly appreciable.

Statement no. I.
(Imperial).

In spite of the fluctuations which the war and consequent economic conditions have necessarily caused and in spite of the large decreases in 1911-12, 1914-15, and 1918-19, the average triennial growth in the stamp revenue has remained remarkably constant at 10 lakhs since 1914 as the following figures will show:—

				Lakhs.
Annual average of the triennium, 1911-1914	...	...	...	114.98
Ditto 1914-1917	...	...	...	124.41
Ditto 1917-1920	...	...	...	134.55

The average rate of growth in Kumaun and Oudh has risen from Rs. 17,000

		Kumaun.	Oudh.	and Rs 41,000 in
		Thousands.	Thousands.	the three years
Annual average of the triennium 1911-1914	..	142.6	2,508.5	ending March
Ditto 1914-1917	..	159.3	2,549.8	1917 to Rs. 27,000
Ditto 1917-1920	..	188.0	2,637.0	

and Rs 87,000, respectively, in the last period. This continued advance of the less developed parts of the province is in accordance with expectations.

3. The percentage of the average expenditure (excluding the cost of stamps and plain paper) to the total gross receipts rose slightly from 2.4 to 2.49. The average itself increased from Rs. 2,99,044 in 1914-1917 to Rs. 3,35,993 in 1917-1920. The expenditure mainly consists of (a) discount, which varies with sales, and (b) refunds which are more or less accidental.

4. In 1917-18 receipts from court-fee stamps rose from Rs. 97,25,548, the record figure of 1916-17, to Rs. 97,42,094. In 1918-19 there was a big drop to Rs. 91,63,025. This decline, which was in varying degrees due to war conditions, influenza, scarcity, and unprecedented high prices, was confined to the first eight

Statement no. II.
(Imperial.)
Judicial stamps.
(Court fees).

months of the year. Almost simultaneously with the signing of the Armistice in November 1918, litigation began to resume its normal course and the income from court-fees took an upward move again in the last four months of the year. The increase was most marked in 1919-20, the last year of the period, when the receipts rose to Rs. 1,04,10,414, the best on record by 7 per cent.

The general decline of 1918-19 was not shared by the Saharanpur, Muzaffarnagar, Aligarh, Cawnpore, Mirzapur, Ballia, Basti, Naini Tal, Garhwal, Bahraich, and Partabgarh districts. Even in these growth was retarded and the increase in none of them amounted to more than Rs. 8,000.

Naini Tal was the only district in the province which did not share the otherwise universal rise in 1919-20, but showed a decrease of Rs. 11,937 (from Rs. 48,366 to Rs. 36,429). No explanation has been given by the Deputy Commissioner.

The annual average of the three years rose from Rs. 92,10,088 to Rs. 97,71,844, or by 6 per cent. Pilibhit, Fyzabad, Lucknow, Bareilly, and Shahjahanpur show a decrease of 7.2, 5.6, 4.1, 3.3, and 1.4 per cent., respectively. General causes, namely war, influenza, high prices, and scarcity are assigned for the decrease. Pilibhit showed the largest increase in the previous three years, but those figures were swollen by abnormal rent litigation.

Comparing the figures of the last year of the triennium with those of the last year of the previous period, the following districts show remarkable increases :—

Cawnpore	an increase of ...	...	...	...	34.1 per cent.
Jhansi	ditto	...	...	...	22.9 do.
Mirzapur	ditto	...	...	...	21.3 do.
Muzaffarnagar	ditto	...	...	...	20.5 do.
Azamgarh	ditto	...	...	...	18.1 do.
Garhwal	ditto	...	...	...	17.9 do.
Ghazipur	ditto	...	...	...	17.6 do.
Almora	ditto	...	...	...	16.6 do.

Disturbance and speculation in the cloth market were responsible for the increase in Cawnpore. Settlement operations in Muzaffarnagar and gambling in cloth in Jhansi raised the income in these districts. No explanation has been offered for Mirzapur and Almora. The former is apparently recovering from its previous low record. For the remaining districts no better explanation than the general growth of litigation has been given.

5. The annual average rose slightly from Rs. 5,50,616 to Rs. 5,51,419, or by less than 1 per cent. The district figures of 1919-20, however, when compared with those of 1916-17 exhibit marked variations. In Meerut, Fatehpur, Kheri, and Almora, for instance, there was an increase of over 25 per cent. The last-named district showed an increase of 33.9 per cent. Increases ranging from 11 to 18 per cent. occurred in the Azamgarh, Naini Tal, Muzaffarnagar, Bulandshahr, Garhwal, and Lucknow districts, while the most noticeable decreases were in Hamirpur, Gonda, Etawah, Budaun, and Jalaun where the receipts fell by over 10 per cent. In Garhwal, Bulandshahr, and Muzaffarnagar increases were due to settlement operations. Variations elsewhere have not been satisfactorily explained.

6. Water-marked paper has been steadily falling into disuse. During the last three years although increases occurred in Allahabad, Jhansi, Ghazipur, Azamgarh, Garhwal, Sitapur, Kheri, Partabgarh, Mainpuri, and Hamirpur, all other districts showed a decrease. The net result was that the receipts, taking the annual average, fell from Rs. 94,046 to Rs. 85,556, or by 9 per cent. The decrease was due to the use of cheaper paper in place of water-marked paper, the use of which is not compulsory.

7. Receipts from non-judicial stamps of all kinds rose steadily from Rs. 26,24,754 in 1916-17 to Rs. 27,55,625 in 1917-18, Rs. 28,38,038 in 1918-19, and Rs. 35,46,056 in 1919-20.

The record figure of receipts in the past from impressed stamps, which constitute the main source of revenue under this head, was Rs. 23,24,383 in 1913-14, the year immediately preceding the war. The feeling of insecurity and want of public confidence caused by the declaration of war at once resulted in a drop of 5 per cent. in 1914-15. As the people got used to war conditions the downward trend was checked and the years 1915-16 and 1916-17 showed an actual, though inappreciable, increase of less than 3 per cent. over the income of 1914-15. The

Copy stamps.

Water-marked paper.

Statement no. III.
(Imperial).
Non-judicial stamps.

Impressed sheets.

rate of increase, however, became well-marked in the present period. In the first year the receipts rose to Rs. 23,93,556 (from Rs. 22,64,967 in 1916-17) and exceeded the record of 1913-14. The rise was continued into the second year, which showed an income of Rs. 24,64,855. In 1919-20 when the war had been concluded a striking recovery from war conditions set in and the receipts reached the figure Rs. 31,10,516, showing an unprecedented rise by 26 per cent. over the figures of the preceding year and by 37 per cent. over the figures of the last year of the previous triennium. The recovery of trade and industries, together with the tightness of the money market, utilization of the profits made during the war, and high prices of land and commodities of all kinds have swelled the receipts. The new Arms Act Rules and restrictions of the list of exempted persons were also contributing causes in a minor degree. The increase is universal and is shared by all the districts. In no district except Etah, Bareilly, Budaun, Shahjahanpur, Pilibhit, Etawah, Benares, Garhwal, Lucknow, and Kheri is it less than 25 per cent. over the figures of 1916-17, the last year of the preceding triennium. In Dehra Dun, Muttra, Jhansi, Hamirpur, Banda, Mirzapur, Jaunpur, Ballia, Gorakhpur, Basti, and Partabgarh it amounted to over 50 per cent.

8. The annual average from *hundi* stamps was Rs. 86,338 against Rs. 72,630 in the previous period, giving an increase of Rs. 13,708, or 18·8 per cent. The increase in 1919-20 as compared with the income of 1916-17 is most remarkable in Ballia, Moradabad, Azamgarh, Fatehpur, Jaunpur, Agra, Lucknow, Bulandshahr, Pilibhit, and Allahabad.

Hundi stamps.

The districts showing noticeable decreases are Sitapur, Bahraich, Kheri, Jalaun, Gonda, Sultanpur, and Muzaffarnagar. Cawnpore, which in 1916-17 had recovered its *hundi* business, again showed a decline of 9·7 per cent., while Agra has regained the position which it lost in the previous period and shows an increase of 84·2 per cent. The causes which led to the increase under impressed stamps are responsible for the increases under this head also. Unsettled prices and consequent fluctuations in the markets, while tending to increase the income in some districts, have caused a decrease in others.

9. The receipts from special adhesive stamps affixed in this office were as follows:—

						Rs.
1917-18	...	...	...	...	...	8,269
1918-19	...	...	...	...	...	8,375
1919-20	...	...	...	...	...	19,237
					Total	35,981

Impressed labels and one-anna and two-anna coloured impressions.

There was no appreciable difference in the income from this head. The annual average of the triennium is Rs. 11,994 against Rs. 12,092 in the previous triennium. But the income of 1919-20 exceeded that of the preceding two years taken together by Rs. 2,693. This abnormal increase is chiefly due to the floating of a number of joint stock companies in 1919-20 and to the general revival of trade. Leases issued by certain estates in the Gorakhpur and Basti districts also swelled the income.

There has been a steady increase from Rs. 27,382 in 1917-18 to Rs. 32,760 in 1918-19 and Rs. 38,538 in 1919-20 in the amount charged for embossing one-anna coloured impressions on cheques and other forms. This is mainly due to the growing popularity of banks and the expansion of the practice of payment by cheques.

There was no demand for two-anna coloured impressions.

10. The income from stamps for legal practitioners' licences averaged Rs. 63,975 as against Rs. 49,764 in the previous three years, showing an increase of 28·5 per cent. The rise is shared by all districts, except seven, and is the natural result of the increase in the number of legal practitioners.

Stamps for legal practitioners' licences.

11. Miscellaneous receipts are mostly composed of items detailed in statement V (Imperial), namely, fees realized under sections 32, 35, 40, 41, and 70 of the Stamp Act. The rise, which has been progressive from the first to the last year of the period, is largely due to the growth in the number of transactions which have augmented the stamp revenue in general.

Miscellaneous.

12. The number of stamp-vendors rose from 3,293 in 1916-17 to 3,446 in 1919-20 and the amount of discount paid from Rs. 1,64,950 to Rs. 1,97,126. Apart

Statement no. IV. (Imperial.)

from the increased facility afforded to the public for the purchase of stamps, the rise in the number of vendors was partly due to the increase in the number of honorary magistrates and assistant collectors and partly to the settlement operations in certain districts. The increase in the amount of the discount was the natural consequence of the increased sale of stamps, though, owing to the sales of stamps of higher denominations direct from the treasury, in which case no discount is allowed, the variation is not proportionate to the increase in the sales. The average annual earning per vendor amounted to Rs. 57 as against Rs. 50 in the previous triennium. It was above the average in the Meerut, Rohilkhand, Allahabad, Benares, and Fyzabad divisions, but in the Jhansi, Kumaun, and Lucknow divisions it amounted, respectively, to Rs. 40, Rs. 15, and Rs. 46 only. This low average, except in cases where stamp-vending is supplemented by other means of livelihood, is likely to tempt stamp-vendors to resort to malpractices and District Officers should see whether a reduction in the number of vendors is possible without appreciably affecting public convenience. In Shahjahanpur, the number of vendors was increased by 42 for the very inadequate reason that owing to scarcity more people took to stamp-vending as a means of livelihood. The detriment thus caused to the interests of good stamp administration was intensified by the fact that in this district there was a fall in the sales. This is being explained to the District Officer.

Statement no. V.
(Imperial.)

13. During the three years the average number of cases of insufficiently stamped or unstamped instruments dealt with by Courts rose from 1,317 to 1,396 and the amount of duty and penalty realized from Rs. 12,694 to Rs. 15,913. The corresponding figures for cases dealt with by Collectors are 1,256 and Rs. 23,733 as against 1,125 and Rs. 16,078. The increase in the number of cases is some evidence that documents are now examined by courts and officers with greater care and diligence. Proceedings under section 40 of the Stamp Act, subsequent to the impounding of instruments, were also on the whole properly conducted though irregularities noticed by the Board in the course of their examination of infringement statements are by no means rare and the law has occasionally to be explained to Collectors.

In Muttra a practice of evading stamp duty by writing instruments of re-conveyance of mortgaged property in the form of a receipt with a statement that the mortgaged property has been released, has been detected by the Collector and steps have been taken to impound all such documents when they are produced in evidence or otherwise come before officers in the discharge of their duties.

Statement no. VI.
(Imperial.)

14. The average number of prosecutions and persons brought to trial was, respectively, 954 and 1,003 against 900 and 986 of the triennium before. Eighty-five per cent. of the persons prosecuted were convicted. The average fine imposed per person was only 5·2 rupees—a figure which, though an improvement over that of the preceding triennium (4·6), is still too small to serve as a sufficient and lasting warning.

Were it not for the fact that the Board have reason to believe that rewards in certain districts have been irregularly given, the rise in their average amount from Rs. 239 to Rs. 431 would be very satisfactory. Reports from districts, however, show that in some cases they have been allowed even when there was no prosecution. The Board are enquiring into the matter and will issue suitable orders.

Statement no VII.
(Imperial.)
-Estates duties

15. The average number of cases of applications for probate and letters of administration reported to the Collectors has risen from 109 to 129. The amount of deficient probate duty realized has, however, fallen from an average of Rs. 3,732 to Rs. 2,455. The Board of Revenue received 137 cases from the High Court, the Judicial Commissioner of Oudh and the District Judges. Out of these cases in 57 they realized deficient court-fee amounting to Rs. 7,291 in the three years as compared with Rs. 43,777 in the period ending 31st March 1917. This marked decline is accounted for by the fact that in the previous period figures were inflated by a sum of Rs. 38,002 realized as duty in three cases. If this be eliminated, there was a fair normal rise from Rs. 5,775 to Rs. 7,291. Despite the fact that the figures reported by Collectors in some cases include the levy ordered by the Board, the deficient court-fee realized by the Board is nearly equal to that realized by all the Collectors put together.

(5)

It is satisfactory to note that there was no intentional evasion of duty and consequently no penalty had to be levied. During the three years there was only one isolated case of refund of Rs. 732-8 under section 19-A of the Court Fees Act in favour of the Administrator-General, United Provinces.

16. Dealt with under statement no. I (Imperial).

Statement no. I.
(Provincial.)

17. A serious case of embezzlement occurred at Fyzabad, where in 1916 the stamp-vendor misappropriated Rs. 6,000 in copy stamps. The same man misappropriated another amount of Rs. 316 in cash and court-fee stamps between November 1917 and March 1919. Both the embezzlements were discovered in 1919.

Fraud and
embezzlement.

The stamp-vendor is awaiting his trial in the Court of Session. He is reported to be suffering from paralysis and unable even to sit up in bed and is not expected to be ever fit to stand his trial. His case has been reported for the orders of the Local Government. The loss has been recovered from the treasurer and officers have been censured by Government for neglect of duty and superficial and unintelligent observance of the rules. The rules have also been revised to avoid a recurrence of similar frauds and to minimize opportunities for embezzlements.

In Ballia a fraudulent re-use of certain adhesive labels was discovered by the tahsildar of Bausdih and the accused has been sentenced to one year's imprisonment and a fine of Rs. 50. At Etawah a theft of postage stamps was committed by two police constables on guard duty, who removed a bundle of 1,440 post-cards from the top of double-lock racks in the belief that it contained currency notes. All the post-cards except 396 were recovered from a well close by and the constables have been sentenced to two years' rigorous imprisonment each. Steps have now been taken to provide wire netting to the doors and windows of the strong-room.

It is satisfactory that, although a bad case occurred at Fyzabad, instances of carelessness and irregularity are becoming more rare.

18. Inspections of civil, revenue, and criminal courts were made in all districts except Farrukhabad, Allahabad, and Mirzapur. Civil court records in Budaun, Shahjahanpur, and Azamgarh and the criminal record room in Pilibhit were not inspected by the Stamp officers. In Naini Tal the inspections were irregularly made. No serious irregularities came to light. Minor ones, such as the non-realization of court-fees on certain copies in Rae Bareilly, were suitably dealt with. In Partabgarh two decided cases were detected in the course of civil courts inspection in which instruments were not properly stamped and were referred to the District Judge under section 61 of the Stamp Act.

Inspections.

The stamp work at Jalaun, Azamgarh, Basti, Gorakhpur, Hardoi, Ghazipur, Naini Tal, and Benares was inspected by the Commissioners.

19. In more than half the districts of the province the note-books are reported to be properly maintained. About a third of the reports from districts make no mention of the note-book. In a few cases inspected by the Commissioners notes recorded were meagre and unintelligent. The matter is receiving the attention of the Board.

Note-books.

The neglect of note-books and inspections is usually to be attributed to the frequent changes among officers in charge of the Stamp department—a practice which, though deprecated by the Board in their last review, still largely prevails. The irregularities in dealing with cases of infringement of the stamp law are also for the most part due to this cause.

20. The following officers have been commended by the District Officers for their good work as officers in charge of the Stamp department:—

General.

Mr. J. P. Nicholson (Naini Tal), Babu Rama Kant (Hardoi) and Saiyid Shaukat Ali Khan (Partabgarh).

I have the honour to be,

SIR,

Your most obedient servant,

SURAJ DIN BAJPAI,

Offg. Junior Secretary.

APPENDICES.

(IMPERIAL.)

STATEMENT No. II.

Details of Receipts on account of judicial stamps for the year ending 31st March, 1920.

Division.	District.	Sale of Court-fee stamps.	Sale of stamps for copies.	Sale of plain paper to be used with court-fee labels.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun ...	75,573	2,825	368	...	78,766
	Sabaranpur ...	3,13,946	16,828	...	...	3,30,774
	Muzaffarnagar ...	2,64,414	13,943	...	...	2,78,357
	Meerut ...	6,14,737	30,903	119	...	6,45,759
	Bulandshahr ...	3,17,815	13,759	116	...	3,31,690
	Total	15,86,485	78,258	603	...	16,65,346
AGRA.	Aligarh ...	4,92,863	20,234	2,678	...	5,15,775
	Muttra ...	2,05,324	7,127	...	...	2,12,451
	Agra ...	3,39,055	15,295	15	...	3,54,365
	Mainpuri ...	2,03,574	10,264	2,273	...	2,16,111
	Etah ...	2,14,427	6,372	...	...	2,20,799
	Total	14,55,243	59,292	4,966	...	15,19,501
ROHILKHAND.	Barailly ...	2,87,753	12,591	50	...	3,00,394
	Bijnor ...	2,09,047	7,461	240	...	2,16,748
	Budaun ...	3,89,409	12,394	160	...	4,01,963
	Moradabad ...	5,68,802	23,134	345	...	5,92,281
	Shahjahanpur ...	2,34,027	8,414	3,120	...	2,45,561
	Pilibhit ...	85,785	3,087	437	...	89,309
	Total	17,74,823	67,081	4,352	...	18,46,256
ALLAH-ABAD.	Farrukhabad ...	2,69,330	13,602	3,517	...	2,86,449
	Etawah ...	1,31,016	5,793	405	...	1,37,214
	Cawnpore ...	4,22,071	16,823	4,350	...	4,43,244
	Fatehpur ...	87,198	5,372	1,493	...	94,063
	Allahabad ...	5,21,371	24,283	4,584	...	5,50,238
	Total	14,30,986	65,873	14,349	...	15,11,208
JHANSI.	Jhansi ...	1,13,216	4,272	1,050	...	1,18,538
	Jalaun ...	52,671	2,162	629	...	55,462
	Hamirpur ...	41,229	2,331	759	...	44,319
	Banda ...	61,744	4,756	1,101	...	67,601
	Total	2,68,860	13,521	3,539	...	2,85,920
BENARES.	Benares ...	2,54,255	12,977	3,599	...	2,70,831
	Mirzapur ...	1,15,179	7,093	1,890	...	1,24,162
	Jaunpur ...	1,95,977	11,547	3,243	...	2,10,767
	Ghazipur ...	1,84,301	14,886	2,775	...	2,01,962
	Ballia ...	1,36,530	10,511	2,863	...	1,49,904
	Total	8,86,242	57,014	14,370	...	9,57,626
GORAKHPUR.	Gorakhpur ...	4,70,655	32,837	9,360	...	5,12,852
	Basti ...	2,23,132	14,807	4,467	...	2,42,406
	Azamgarh ...	2,21,441	16,717	4,348	...	2,42,506
	Total	9,15,228	64,361	18,175	...	9,97,764
KUMHAUN.	Naini Tal ...	36,429	1,199	451	...	38,079
	Almora ...	37,040	2,340	503	...	39,883
	Garhwal ...	46,606	1,778	314	...	48,693
	Total	1,20,075	5,317	1,268	...	1,26,660
LUCKNOW.	Lucknow ...	3,40,699	30,019	2,732	...	3,73,500
	Unao ...	1,64,562	11,373	2,280	...	1,78,215
	Rue Bareilly ...	1,11,104	8,430	1,650	...	1,21,184
	Sitapur ...	1,57,841	12,292	2,490	...	1,72,623
	Hardoi ...	2,10,941	18,289	3,578	...	2,32,808
	Kheri ...	1,03,422	7,409	1,540	...	1,12,371
	Total	10,88,569	87,812	14,320	...	11,90,701
FYZABAD.	Fyzabad ...	1,54,342	15,977	2,257	...	1,72,576
	Gonda ...	1,81,157	13,569	2,799	...	1,97,525
	Bahraich ...	1,30,626	8,500	1,705	...	1,40,831
	Sultanpur ...	1,49,133	12,403	1,950	...	1,63,486
	Partabgarh ...	1,34,240	8,236	1,980	...	1,44,456
	Bara Banki ...	1,34,405	12,083	1,651	...	1,48,139
	Total	8,83,903	70,768	12,342	...	9,67,013
	Grand Total, 1919-20	1,04,10,414	5,69,297	88,284	...	1,10,67,995
	GRAND TOTAL, 1918-19	91,63,025	5,10,650	81,365	...	97,55,040
	GRAND TOTAL, 1917-18	97,42,094	5,74,310	87,018	...	1,04,03,422

(5A)

STATEMENT No. IV.

Arrangements for the vend of stamps during the year ending 31st March, 1920.

Division.	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	7
			Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun ...	18	391	23	1,010	1,424
	Saharanpur ...	42	2,249	...	2,622	4,871
	Muzaffarnagar ...	87	2,316	...	3,601	5,917
	Meerut ...	130	4,376	7	5,455	9,838
	Bulandshahr ...	164	2,764	7	4,598	7,369
	Total ...	441	12,096	37	17,286	29,419
AGRA.	Aligarh ...	125	3,242	167	3,880	7,289
	Muttra ...	65	1,653	...	2,015	3,668
	Agra ...	85	2,369	...	3,978	6,347
	Mainpuri ...	120	1,475	142	1,471	3,088
	Etah ...	74	1,869	...	2,370	4,239
	Total ...	469	10,608	309	13,714	24,631
ROHILKHAND.	Bareilly ...	72	2,282	3	2,817	5,102
	Bijnor ...	56	1,849	15	2,856	4,720
	Budaun ...	87	3,356	10	3,281	6,647
	Moradabad ...	106	4,360	22	5,458	9,840
	Shahjahanpur ...	90	1,915	197	1,682	3,794
	Pilibhit ...	38	670	27	1,398	2,095
	Total ...	449	14,432	274	17,492	32,198
ALLAH-ABAD.	Farrukhabad ...	115	2,153	220	2,289	4,662
	Etawah ...	64	1,197	25	1,181	2,403
	Cawnpore ...	62	2,355	272	3,513	6,140
	Fatehpur ...	38	771	93	701	1,565
	Allahabad ...	43	3,040	286	2,580	5,906
	Total ...	322	9,516	896	10,264	20,676
JHANSI.	Jhansi ...	56	725	65	1,511	2,301
	Jalaun ...	27	438	39	1,242	1,719
	Hamirpur ...	34	347	46	913	1,306
	Banda ...	50	509	69	750	1,328
	Total ...	167	2,019	219	4,416	6,654
BENARES.	Benares ...	61	1,708	225	3,399	5,332
	Mirzapur ...	19	814	115	1,613	2,542
	Jaunpur ...	68	1,661	203	3,919	5,783
	Ghazipur ...	63	1,382	173	1,670	3,225
	Ballia ...	60	1,248	179	2,974	4,401
	Total ...	271	6,813	895	13,575	21,283
GORAKH-PUR.	Gorakhpur ...	206	3,832	584	5,875	10,291
	Basti ...	81	1,850	279	3,245	5,374
	Azamgarh ...	70	1,879	271	2,247	4,397
	Total ...	357	7,561	1,134	11,367	20,062
KU. MAUN.	Naini Tal ...	37	208	19	726	953
	Almora ...	62	245	29	952	1,226
	Garhwal ...	114	253	15	739	1,007
	Total ...	213	706	63	2,417	3,186
LUCKNOW.	Lucknow ...	48	1,810	174	1,986	3,970
	Unao ...	57	1,269	132	1,401	2,802
	Rae Bareli ...	66	782	103	1,401	2,286
	Sitapur ...	90	1,073	156	1,358	2,587
	Hardoi ...	94	1,648	224	2,701	4,573
	Kheri ...	34	714	96	900	1,710
	Total ...	389	7,296	885	9,747	17,928
FYZABAD.	Fyzabad ...	44	1,189	141	1,521	2,851
	Gonda ...	83	1,418	175	3,311	4,904
	Bahraich ...	72	992	105	2,353	3,450
	Sultanpur ...	62	1,193	122	2,264	3,579
	Partabgarh ...	39	1,046	123	1,707	2,876
	Bara Banki ...	68	1,009	103	2,317	3,429
	Total ...	368	6,847	769	13,473	21,089
	Grand Total, 1919-20 ...	3,446	77,894	5,481	1,13,751	1,97,126
	GRAND TOTAL, 1918-19 ...	3,265	69,090	5,059	90,024	1,64,173
	GRAND TOTAL, 1917-18 ...	3,301	73,314	5,396	87,872	1,66,582

STATEMENT No. V.

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

Division.	District.	By Courts or persons receiving evidence under section 85 of Act II of 1899.		By Collectors under sections 33, 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	6
			Rs.		Rs.
MEERUT.	Dehra Dun	22	140	50	374
	Saharanpur	11	347	19	260
	Muzaffarnagar	19	207	22	119
	Meerut	52	377	12	1,862
	Bulandshahr	11	81	11	112
	Total	115	1,152	114	2,727
AGRA.	Aligarh	44	650	20	123
	Muttra	36	248	36	104
	Agra	46	1,384	48	2,558
	Mainpuri	20	323	21	184
	Etah	8	48	15	99
	Total	154	2,653	140	3,068
ROHILKHAND.	Bareilly	9	164	24	1,131
	Bijnor	12	213	20	571
	Budaun	5	183	19	340
	Moradabad	22	444	83	5,629
	Shahjahanpur	8	346	20	242
	Pilibhit	21	199	16	60
	Total	77	1,549	182	7,973
ALLAHABAD.	Farrukhabad	8	382	11	522
	Etawah	49	271	20	109
	Cawnpore	67	614	88	1,058
	Fatehpur	10	56	5	34
	Allahabad	10	293	47	493
	Total	144	1,616	171	2,216
JHANSI.	Jhansi	79	638	32	438
	Jalaun	13	77	8	161
	Hamirpur	8	24	6	58
	Banda	19	387	9	185
	Total	119	1,126	55	842
BENARES.	Benares	54	815	63	606
	Mirzapur	27	215	38	295
	Jaunpur	35	337	16	126
	Ghazipur	129	1,680	31	464
	Total	174	1,820	73	1,329
GORAKHPUR.	Gorakhpur	89	2,504	88	629
	Basti	23	276	20	156
	Azamgarh	147	1,727	65	185
	Total	259	4,507	173	970
KUMAUN.	Naini Tal	19	202	13	43
	Almora	27	216	11	127
	Garhwal	32	532	11	119
	Total	78	950	35	289
LUCKNOW.	Lucknow	48	227	48	1,089
	Unao	14	165	12	80
	Rae Bareilly	11	112	17	1,085
	Sitapur	9	285	45	723
	Hardoi	22	160	43	365
	Kheri	46	364	19	90
	Total	150	1,313	184	4,032
FYZABAD.	Fyzabad	14	125	65	690
	Gonda	28	336	14	78
	Bahraich	23	344	50	172
	Sultanpur	12	184	48	2,040
	Partabgarh	20	170	10	79
	Bara Banki	12	46	15	568
	Total	109	1,205	202	3,627
	Grand Total, 1919-20	1,624	20,938	1,477	28,564
	GRAND TOTAL, 1918-19	1,169	14,791	1,172	27,540
	GRAND TOTAL, 1917-18	1,395	12,011	1,119	15,096

STATEMENT No. VI.

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

Division.	District.	Number of cases instituted.	Number of persons—			Amount of fines imposed.	Amount of rewards disbursed.
			Brought to trial.	Convicted.	Acquitted.		
1	2	3	4	5	6	7	8
						Rs.	Rs.
MEERUT.	Dehra Dun ...	7	7	6	1	21	...
	Sabaranpur ...	7	6	6	...	61	5
	Muzaffarnagar ...	14	18	13	5	75	40
	Meerut ...	33	33	31	2	320	227
	Bulandshahr ...	1	3	1	...	2	...
	Total	62	67	57	8	479	272
AGRA.	Aligarh ...	5	5	5	...	90	...
	Muttra ...	15	16	14	2	54	...
	Agra ...	47	48	45	3	300	...
	Mainpuri ...	23	26	25	1	157	...
	Etah ...	9	15	15	...	96	5
	Total	99	110	104	6	697	5
ROHILKHAND.	Bareilly ...	13	25	17	3	125	2
	Bijnor ...	13	16	14	2	60	...
	Budaun ...	9	9	9	...	70	...
	Moradabad ...	19	23	17	1	177	...
	Shahjahanpur ...	11	19	17	2	108	10
	Pilibhit ...	17	23	16	6	199	...
	Total	82	115	90	14	739	12
ALLAHABAD.	Farrukhabad ...	57	23	15	8	74	19
	Etawah ...	18	22	15	4	120	...
	Cawnpore ...	14	14	13	1	37	...
	Fatehpur ...	13	13	12	5	58	...
	Allahabad ...	6	6	6	...	105	...
	Total	108	83	61	18	394	19
JHANSI.	Jhansi ...	9	18	18	...	47	...
	Jalaun ...	24	24	22	2	65	...
	Hamirpur ...	17	12	9	1	45	4
	Banda ...	3	3	3	...	15	...
	Total	53	57	52	3	172	4
BENARES.	Benares ...	55	67	42	...	155	...
	Mirzapur ...	14	15	11	4	67	...
	Jaunpur ...	6	6	5	1	45	...
	Ghazipur ...	123	123	122	...	1,066	10
	Ballia ...	20	27	24	3	102	27
	Total	218	238	204	8	1,435	37
GORAKH-PUR.	Gorakhpur ...	18	18	11	...	39	...
	Basti ...	15	17	12	4	41	...
	Azamgarh ...	3	3	3	...	15	...
	Total	36	38	26	4	95	...
KU-MAUN.	Naini Tal ...	3	2	2	...	3	...
	Almora ...	9	13	11	2	45	...
	Garhwal ...	9	9	9	...	130	...
	Total	21	24	22	2	178	...
LUCKNOW.	Lucknow ...	47	57	31	26	61	...
	Unao ...	3	3	3	...	16	...
	Rae Bareli ...	9	10	9	1	36	...
	Sitapur ...	21	26	22	1	39	...
	Hardoi ...	65	74	66	8	246	...
	Kheri ...	16	13	13	...	51	...
	Total	161	183	144	36	449	...
FYZABAD.	Fyzabad ...	79	79	61	18	57	11
	Gonda ...	30	35	31	4	83	...
	Bahraich ...	24	27	26	1	97	18
	Sultanpur ...	40	49	49	...	217	35
	Partabgarh ...	12	13	11	2	19	...
	Bara Banki ...	9	9	8	...	26	...
	Total	194	212	186	25	499	64
	Grand Total, 1919-20 ...	1,034	1,127	946	124	5,137	413
	GRAND TOTAL, 1918-19 ...	924	925	803	75	3,826	407
	GRAND TOTAL, 1917-18 ...	904	957	826	109	4,388	474

STATEMENT NO. VII.

Result of action taken by Collectors to test valuation of estates for which applications for probates and letters of administration were put in during the year ending 31st March, 1920.

Division.	District.	Number of enquiries 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 enquiries were instituted during the year.	Number of enquiries 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.	Per
1	2	3	4	5	6	7	8	
MEERUT.	Dehra Dun ...	...	17	17	17	Rs. 10,580	Rs. 1,642	
	Saharanpur ...	...	9	9	9	3,394	237	
	Muzaffarnagar ...	...	...	...	...	...	...
	Meerut ...	1	...	3	3	64	...	
	Bulandshahr ...	...	...	...	...	...	...
	Total ...	1	26	29	29	14,038	1,879	
AGRA.	Aligarh ...	...	2	2	2	750	...	
	Muttra ...	...	1	1	...	...	...
	Agra ...	...	...	...	...	...	...
	Mainpuri ...	...	...	...	...	...	...
	Etah ...	...	...	...	...	...	...
	Total ...	...	3	3	2	750	...	
ROHILKHAND.	Bareilly ...	...	...	...	...	...	...
	Bijnor ...	...	...	...	...	...	...
	Badaun ...	...	...	...	...	...	...
	Moradabad ...	...	...	...	...	...	...
	Shahjahanpur ...	...	...	...	...	...	...
	Pilibhit ...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...
ALLAHABAD.	Farrukhabad ...	...	...	...	...	...	...
	Etawah ...	...	...	...	...	...	...
	Cawnpore ...	2	9	11	7	3,181	178	
	Fatehpur ...	...	...	...	...	...	...
	Allahabad ...	2	22	22	21	6,697	1,408	
	Total ...	4	31	33	28	9,878	1,586	
JHANSI.	Jhansi ...	1	7	7	6	367	...	
	Jalaun ...	...	...	...	...	...	...
	Hamirpur ...	...	1	1	...	...	...
	Banda ...	...	...	...	...	...	...
		Total ...	1	8	8	6	367	...
BENARES.	Benares ...	13	48	48	33	5,616	106	
	Mirzapur ...	...	...	...	...	...	...
	Jaunpur ...	...	...	...	...	...	...
	Ghazipur ...	...	...	...	...	...	...
	Ballia ...	...	...	...	...	...	...
	Total ...	13	48	48	33	5,616	106	
GORAKH-PUR.	Gorakhpur ...	...	...	...	...	...	...
	Basti ...	...	...	...	...	...	...
	Azamgarh ...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...
KU. MAUN.	Naini Tal ...	...	...	...	...	...	...
	Almora ...	...	...	...	...	...	...
	Garhwal ...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...
LUCKNOW.	Lucknow ...	2	27	25	25	4,560	...	
	Unao ...	...	...	...	...	...	...
	Rae Bareilly ...	...	...	...	...	...	...
	Sitapur ...	...	...	...	...	...	...
	Hardoi ...	...	...	...	...	...	...
	Kheri ...	...	...	...	...	...	...
	Total ...	2	27	25	25	4,560	...	
FYZABAD.	Fyzabad ...	...	...	...	...	...	...
	Gonda ...	...	...	...	...	...	...
	Bahraich ...	...	...	...	...	...	...
	Sultanpur ...	...	...	...	...	...	...
	Partabgarh ...	...	...	...	...	...	...
	Bara Banki ...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...
	Grand Total, 1919-20 ...	21	143	146	123	35,209	3,571	
	GRAND TOTAL, 1918-19...	9	122	120	105	21,781	1,885	
	GRAND TOTAL, 1917-18...	4	132	121	104	53,927	1,908	

APPENDICES.
(PROVINCIAL.)

Abstract of Receipts and Charges under the Stamp and

Division.	District.	Receipts.				Discount and establishment for sale of stamps.		
		Stamp Act.	Court Fees Act.	Copy stamps.	Plain paper.	Stamp Act.	Court Fees Act.	Plain paper.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9
MEERUT.	Dehra Dun...	43,316	75,573	2,825	368	1,010	391	23
	Saharanpur ...	87,585	3,13,946	16,828	...	2,622	2,249	...
	Muzaffarnagar ...	82,429	2,64,414	13,943	...	3,601	2,316	...
	Meerut ...	1,71,175	6,14,737	30,903	119	5,455	4,376	7
	Bulandshahr ...	1,08,512	3,17,815	13,759	116	4,598	2,764	7
	Total	4,93,017	15,86,485	78,258	603	17,286	12,096	37
AGRA.	Aligarh ...	1,26,160	4,92,863	20,234	2,678	3,880	3,242	167
	Muttra ...	62,390	2,05,324	7,127	...	2,015	1,653	...
	Agra ...	1,46,112	3,39,055	15,295	15	3,978	2,369	...
	Mainpuri ...	42,127	2,03,574	10,264	2,273	1,471	1,475	142
	Etah ...	55,499	2,14,427	6,372	...	2,370	1,869	...
	Total	4,32,288	14,55,243	59,292	4,966	13,714	10,608	309
ROHILKHAND.	Bareilly ...	89,946	2,87,753	12,591	50	2,817	2,282	3
	Bijnor ...	65,047	2,09,047	7,461	240	2,856	1,849	15
	Budaun ...	75,683	3,89,409	12,394	160	3,281	3,356	10
	Moradabad ...	1,62,938	5,68,802	23,134	345	5,458	4,360	22
	Shahjahanpur ...	49,631	2,34,027	8,414	3,120	1,682	1,915	197
	Pilibhit ...	36,912	85,785	3,087	437	1,398	670	27
	Total	4,80,157	17,74,823	67,081	4,352	17,492	14,432	274
ALLAHABAD.	Furrukhabad ...	65,267	2,69,330	13,602	3,517	2,289	2,153	220
	Etawah ...	30,579	1,31,016	5,793	405	1,181	1,197	25
	Cawnpore ...	1,86,203	4,22,071	16,823	4,350	3,513	2,355	272
	Fatehpur ...	21,395	87,198	5,372	1,493	701	771	93
	Allahabad ...	2,09,477	5,21,371	24,283	4,584	2,590	3,040	286
		Total	5,12,921	14,30,986	65,873	14,349	10,264	9,516	896
JHANSI.	Jhansi ...	36,568	1,13,216	4,272	1,050	1,511	725	65
	Jalaun ...	27,861	52,671	2,162	629	1,242	438	39
	Hamirpur ...	20,403	41,229	2,331	759	913	347	46
	Banda ...	22,271	61,744	4,756	1,101	750	509	69
		Total	1,07,103	2,68,860	13,521	3,539	4,416	2,019	219
BENARES.	Benares ...	1,17,181	2,54,255	12,977	3,599	3,399	1,708	225
	Mirzapur ...	56,626	1,15,179	7,093	1,890	1,613	814	115
	Jaunpur ...	85,408	1,95,977	11,547	3,243	3,919	1,661	203
	Ghazipur ...	49,744	1,84,301	14,886	2,775	1,670	1,382	173
	Ballia ...	69,775	1,36,530	10,511	2,863	2,974	1,248	179
	Total	3,78,734	8,86,242	57,014	14,370	13,575	6,813	895
KU-GORAKH-PUR.	Gorakhpur ...	1,54,306	4,70,655	32,837	9,360	5,875	3,832	584
	Basti ...	82,397	2,23,132	14,807	4,467	3,245	1,850	279
	Azamgarh ...	55,174	2,21,441	16,717	4,348	2,247	1,879	271
		Total	2,91,877	9,15,228	64,361	18,175	11,367	7,561	1,134
MAUN.	Naini Tal ...	29,874	36,429	1,199	451	726	208	19
	Almora ...	24,353	37,040	2,340	503	952	245	29
	Garhwal ...	16,041	46,606	1,778	314	739	253	15
		Total	70,268	1,20,075	5,317	1,268	2,417	706	63
LUCKNOW.	Lucknow ...	1,01,709	3,40,699	30,019	2,782	1,986	1,810	174
	Unao ...	40,941	1,64,562	11,373	2,280	1,401	1,269	132
	Rae Bareli ...	38,767	1,11,104	8,430	1,650	1,401	782	103
	Sitapur ...	50,843	1,57,841	12,292	2,490	1,358	1,073	156
	Hardoi ...	65,941	2,10,941	18,289	3,578	2,701	1,648	224
	Kheri ...	27,112	1,03,422	7,409	1,540	900	714	96
		Total	3,25,313	10,88,569	87,812	14,320	9,747	7,296	885
FYZABAD.	Fyzabad ...	46,846	1,54,342	15,977	2,257	1,521	1,189	141
	Gonda ...	66,481	1,81,157	13,569	2,799	3,311	1,418	175
	Bahraich ...	50,754	1,30,626	8,500	1,705	2,353	992	105
	Sultanpur ...	51,136	1,49,133	12,403	1,950	2,264	1,193	122
	Partabgarh ...	42,910	1,34,240	8,236	1,980	1,707	1,046	123
	Bara Banki... ..	56,251	1,34,405	12,083	1,651	2,317	1,009	103
		Total	3,14,378	8,83,903	70,768	12,342	13,473	6,847	769
	Grand Total, 1919-20 ...	35,46,056	1,04,10,414	5,69,297	88,284	1,13,751	77,894	5,481
	GRAND TOTAL, 1918-19...	28,38,038	91,63,025	5,10,650	81,365	90,024	69,090	5,059
	GRAND TOTAL, 1917-18...	27,55,625	97,42,094	5,74,310	87,018	87,872	73,314	5,396

Charges.								Net receipts.			
Refunds.					Other charges.			Stamp Act.	Court Fees Act.	Copy stamps.	Plain paper.
(a) Of the value of spoilt and unused stamps.		(b) Other refunds.			Stamp Act.	Court Fees Act.	Plain paper.				
Stamp Act.	Court Fees Act.	Stamp Act.	Court Fees Act.	Copy stamps.				Stamp Act.	Court Fees Act.	Plain paper.	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,025	872	...	...	...	731	366	...	40,550	73,944	2,825	345
2,460	789	15	1,352	...	746	249	...	81,742	3,09,307	16,828	...
974	432	...	2,226	...	566	189	...	77,288	2,59,251	13,943	...
3,406	6,454	803	...	...	308	615	...	1,61,203	6,03,292	30,903	112
2,231	503	...	1,981	...	450	150	...	1,01,233	3,12,417	13,759	109
10,096	9,050	818	5,559	...	2,801	1,569	...	4,62,010	15,58,211	78,258	566
3,909	1,422	143	1,747	...	613	283	24	1,17,615	4,86,169	20,234	2,487
1,501	979	...	751	...	439	146	...	58,435	2,01,795	7,127	...
4,292	1,666	204	2,914	23	975	325	...	1,36,663	3,31,781	15,272	15
951	178	29	878	...	300	100	...	39,376	2,00,943	10,264	2,131
509	137	1,775	3,004	...	108	402	...	50,742	2,09,015	6,372	...
11,162	4,382	2,151	9,294	23	2,430	1,256	24	4,02,851	14,29,703	59,269	4,633
2,050	1,526	...	1,209	...	22	7	...	85,057	2,82,729	12,591	47
2,750	141	221	21	...	516	258	...	58,704	2,06,778	7,461	225
1,215	174	294	69	...	60	333	5	70,833	3,85,477	12,394	145
7,230	1,085	146	3,280	...	796	265	...	1,44,308	5,59,812	23,134	323
1,282	975	20	590	...	310	100	...	46,337	2,30,447	8,414	2,923
1,192	117	...	548	...	150	74	...	34,172	84,376	3,087	410
15,719	4,018	681	5,717	...	1,854	1,087	5	4,44,411	17,49,619	67,081	4,073
902	468	54	516	...	105	347	...	61,917	2,65,848	13,602	3,297
584	283	15	521	...	221	74	...	28,578	1,28,941	5,793	380
5,494	5,530	1,083	558	16	1,430	478	...	1,74,683	4,13,150	16,807	4,078
564	24	10	74	...	67	155	...	20,053	86,174	5,372	1,400
2,486	2,407	418	2,977	...	410	445	*170	2,03,583	5,12,502	24,283	4,128
10,030	8,710	1,580	4,646	16	2,233	1,499	170	4,88,814	14,06,615	65,857	13,283
788	1,089	8	379	...	88	176	...	34,173	1,10,847	4,272	985
255	208	...	136	...	145	49	...	26,219	51,840	2,162	590
72	31	...	34	...	142	47	...	19,276	40,770	2,331	713
494	33	...	42	...	89	94	...	20,938	61,066	4,756	1,032
1,609	1,361	8	591	...	464	366	...	1,00,606	2,64,523	13,521	3,320
2,064	953	4	292	...	316	100	5	1,11,398	2,51,202	12,977	3,369
1,049	839	374	213	2	120	239	...	53,470	1,13,074	7,091	1,775
859	330	8	26	...	250	70	14	80,372	1,93,890	11,547	3,026
536	277	...	45	...	63	127	...	47,475	1,82,470	14,886	2,602
1,633	49	...	98	...	131	65	...	65,037	1,35,070	10,511	2,684
6,141	2,448	386	674	2	880	601	19	3,57,752	8,75,706	57,012	13,457
2,551	1,570	22	1,250	...	289	96	...	1,45,569	4,03,907	32,837	8,7
1,353	45	28	52	...	123	129	...	77,643	2,21,056	14,807	...
211	952	39	234	...	219	73	...	52,458	2,18,253	16,717	...
4,115	2,567	89	1,586	...	636	298	...	2,75,670	9,03,216	64,361	...
529	454	11	58	...	422	140	...	28,186	35,569	1,199	...
105	294	61	5	...	375	125	...	22,860	36,371	2,340	...
79	113	...	...	...	327	169	...	14,896	46,071	1,77	...
713	861	2	63	...	1,124	434	...	65,942	1,18,011	5	...
5,563	52	...	1,237	...	391	130	...	93,764	3,37,470	3	...
1,489	345	...	18	...	136	45	...	37,915	1,62,885	...	...
1,252	480	...	42	...	89	44	...	36,025	1,09,756	...	...
4,493	77	5	10	...	276	92	...	44,711	1,56,588	...	...
1,232	371	160	246	...	300	150	...	61,548	2,08,52	...	...
506	94	...	...	...	150	50	...	25,556	1,02,56	...	...
14,540	1,419	165	1,553	...	1,342	511	...	2,99,519	10,77,79	...	...
871	474	...	...	55	374	124	...	44,030	1,52,55	...	...
1,035	406	49	46	...	183	61	...	61,903	1,79,2	...	...
623	256	17	54	...	194	59	13	47,567	1,29,2	...	...
769	161	154	73	...	108	36	...	47,841	1,47,6	...	...
2,390	318	...	...	388	169	56	...	38,644	1,32,8	...	...
1,487	755	11	66	...	236	118	...	52,200	1,32,4	...	...
7,175	2,370	231	239	443	1,264	454	13	2,92,235	8,73,9	...	...
81,300	37,186	6,181	29,922	484	15,028	8,025	231	33,29,796	1,02,57,3	...	...
56,860	31,553	4,758	34,996	472	17,113	9,774	229	26,69,233	90,17,61	...	...
52,656	31,841	2,816	36,596	827	19,500	9,410	...	25,00,501	85,00,00	...	...