



Annual Statistical Tables  
relating to the working of the  
Stamp Department in the  
Bombay Province

*For the Year ended 31st March 1940*

BOMBAY

PRINTED AT THE GOVERNMENT CENTRAL PRESS

Obtainable from the Superintendent, Government Printing and Stationery,  
Bombay, or through the High Commissioner for India, India House,  
Aldwych, London, W.C.2, or through any recognized Bookseller

Price—Anna 1 or 1d.

1940

## STATEMENT I.

*Abstract of Receipts and Charges for the year ending 31st March 1940.*

Bt Ds 3-1

	Receipts	Charges					Total	Net Receipts
		Discount and Establish-ment for Sale of Stamps	Refunds	Cost of Stamps supplied from Central Stamp Store	Cost of General Super-vision	Other Charges		
1	2	3	4	5	6	7	8	9
<i>Bombay Province.</i>								
Under the Stamp Act ... ..	79,66,747	68,902	69,644	24,090	49,518	4,966	2,06,007	77,69,690
Under the Court Fees Act ... ..	60,79,969	87,867	68,939	7,478	25,477	- 3,818	1,41,161	69,89,801
Total ...	1,40,46,706	1,01,269	1,38,573	31,568	75,995	6,880	3,46,218	1,37,09,431
Total of previous year 1938-39 ...	1,46,66,081	1,09,119	1,57,564	27,888	69,071	7,197	8,68,719	1,42,99,811

## STATEMENT II.

*Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1940.*

District	Sale of Court-fee Stamps	Sale of Stamps for Copies	Sale of plain paper used with Court-fee Labels	Miscellaneous Receipts	Total	Totals in column 6 include the following receipts on account of Probate and Letters of Administration and Succession Certificates
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	22,14,031	...	...	40	22,14,071	7,31,716-11
Ahmedabad ...	3,79,283	...	...	...	3,79,283	
Broach and Panch Mahals.	1,43,255	...	...	...	1,43,255	
Kaira ...	1,61,066	...	...	...	1,61,066	
Surat ...	1,73,972	...	...	...	1,73,972	
Thána and Kolába.	2,48,901	...	...	1	2,48,902	
Ahmednagar ...	1,97,765	...	...	...	1,97,765	
East Khándesh ...	4,15,869	...	...	...	4,15,869	
West Khándesh ...	2,02,434	...	...	...	2,02,434	
Násik ...	2,40,461	...	...	22	2,40,483	
Poona ...	4,27,603	...	...	...	4,27,608	
Satára ...	2,54,391	...	...	7	2,54,398	
Sholápur ...	2,25,843	...	...	7	2,25,850	
Belgaum ...	2,42,036	...	...	...	2,42,036	
Bijápur ...	1,37,634	...	...	15	1,37,649	
Dhárwár ...	2,12,485	...	...	...	2,12,485	
Kánara ...	69,914	...	...	...	69,914	
Ratnágiri ...	1,32,920	...	...	2	1,32,922	
Total ...	60,79,868	...	...	94	60,79,962	8,24,545-10
Total of previous year 1938-39.	67,92,112	...	...	192	67,92,304	14,41,966-0

## STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps  
for the year ending 31st March 1940.

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	Insurance Stamps
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	2,53,199 0 0	94,439 0 0	25,35,196 0 0	2,44,517 0 0	2,41,417 0 0
Ahmedabad	4,24,665 0 0	2,370 0 0	.....	190 0 0	.....
Broach and Panch Mahals.	98,217 0 0	102 0 0	.....	.....	.....
Saura	99,498 0 0	10 0 0	.....	.....	.....
Surat	1,84,568 0 0	30 0 0	.....	.....	.....
Thana and Kolaba	96,143 0 0	.....	.....	.....	.....
Ahmednagar	81,131 0 0	.....	.....	.....	.....
East Khandesh	1,75,022 0 0	.....	.....	.....	.....
West Khandesh	70,024 0 0	.....	.....	.....	.....
Nasik	85,192 0 0	1 0 0	.....	.....	.....
Poona	2,02,822 0 0	912 0 0	.....	.....	2,990 0 0
Solara	1,07,820 0 0	145 0 0	.....	.....	2,245 0 0
Sholapur	92,576 0 0	.....	.....	.....	.....
Belgaum	1,31,897 0 0	33 0 0	.....	.....	.....
Bijapur	80,601 0 0	.....	.....	.....	.....
Dharwar	1,27,161 0 0	.....	.....	.....	220 0 0
Kanara	24,367 0 0	.....	.....	.....	.....
Bainagiri	66,219 0 0	.....	.....	.....	.....
Total	23,39,102 0 0	98,042 0 0	(a) 25,36,196 0 0	2,44,707 0 0	2,46,672 0 0
Total of previous year 1938-39	22,80,858 0 0	1,05,569 0 0	26,34,739 0 0	2,18,632 0 0	2,55,938 0 0

Note.—\* Includes, besides general Impressed Stamps, Cattle-pound Kabulyats, Salt and Customs Bonds and Bills of Lading.

(a) This amount includes a sum of Rs. 8,09,960-8-0 and Rs. 76,461-15-0 on account of clearance List Duty under Article 20-A of the Bombay Finance Act VII of 1938 in Bombay and Ahmedabad respectively.

## STATEMENT III—contd.

District	India Revenue Stamps	Share Transfer Stamps	* Stamps for Legal Practitioners' licenses	Notarial Stamps	Brokers' Note Stamps
I	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	4,54,090 0 0	9,83,750 0 0	67,000 0 0	6,834 0 0	1,08,902 0 0
Ahmedabad ...	98,339 0 0	40,599 0 0	.....	.....	2,191 0 0
Broach and Panch Mahals ...	10,465 0 0	.....	.....	.....	.....
Kaira ...	15,712 0 0	.....	.....	.....	.....
Surat ...	15,918 0 0	24,370 0 0	.....	36 0 0	.....
Thana and Kolaba ...	17,102 0 0	.....	.....	.....	.....
Ahmednagar ...	11,370 0 0	.....	.....	.....	.....
East Khandesh ...	21,383 0 0	200 0 0	.....	.....	.....
West Khandesh ...	10,339 0 0	.....	.....	.....	.....
Nasik ...	15,697 0 0	.....	.....	.....	.....
Poona ...	44,337 0 0	429 0 0	.....	.....	.....
Satara ...	14,866 0 0	213 0 0	.....	.....	.....
Sholapur ...	13,432 0 0	.....	.....	.....	.....
Belgaum ...	12,039 0 0	.....	.....	.....	.....
Bijapur ...	7,763 0 0	.....	.....	.....	.....
Dharwar ...	15,417 0 0	.....	.....	.....	.....
Kanara ...	4,347 0 0	.....	.....	.....	.....
Batnagiri ...	7,538 0 0	.....	.....	.....	.....
<b>Total ...</b>	<b>7,92,034 0 0</b>	<b>10,49,560 0 0</b>	<b>67,000 0 0</b>	<b>5,870 0 0</b>	<b>1,10,393 0 0</b>
<b>Total of previous year 1938-39 ...</b>	<b>7,66,846 0 0</b>	<b>9,68,919 0 0</b>	<b>45,000 0 0</b>	<b>3,872 0 0</b>	<b>54,465 0 0</b>

Notes.—\* Comprises Impressed Stamps for Pleaders, Revenue Agents' and Mukhtarars' Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

STATEMENT III—*concl'd.*

District	Agreement Stamps	Forms for agreements and contracts chargeable with two- anna coloured impressions	Forms for receipts	Miscellaneous receipts	Total
1	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	13,925 0 0	6,999 0 0	23,065 0 0	3,28,498 0 0	63,61,093 0 0
Ahmedabad	.....	.....	.....	18,881 0 0	5,87,495 0 0
Broach and Panch Mahals.	.....	.....	.....	1,350 0 0	1,08,164 0 0
Kaira	.....	.....	.....	1,540 0 0	1,16,690 0 0
Surat	.....	.....	.....	5,543 0 0	2,31,455 0 0
Tilasa and Kolaba	.....	.....	.....	3,719 0 0	1,16,955 0 0
Ahmednagar	.....	.....	.....	1,045 0 0	95,746 0 0
East Khandesh	.....	.....	.....	2,637 0 0	1,99,313 0 0
West Khandesh	.....	.....	.....	3,173 0 0	63,535 0 0
Nasik	.....	.....	.....	1,355 0 0	1,02,165 0 0
Poona	.....	.....	.....	3,182 0 0	2,55,273 0 0
Satara	.....	.....	.....	3,078 0 0	1,28,366 0 0
Sholapur	.....	.....	.....	3,219 0 0	1,09,227 0 0
Belgaum	.....	.....	.....	3,584 0 0	1,47,553 0 0
Bijapur	.....	.....	.....	1,110 0 0	89,374 0 0
Dharwar	.....	.....	.....	1,183 0 0	1,43,970 0 0
Kanara	.....	.....	.....	570 0 0	29,284 0 0
Katnagiri	.....	.....	.....	1,355 0 0	65,092 0 0
Total	13,926 0 0	6,999 0 0	23,065 0 0	3,34,921 0 0	79,68,747 0 0
Total of previous year 1938-39.	2,905 0 0	10,050 0 0	24,387 0 0	4,91,546 0 0	78,63,727 0 0

## STATEMENT IV.

*Arrangements for the Vend of Stamps during the year ending 31st March 1940.*

District	Number of Vendors	Discount allowed to Vendors			
		On Judicial Stamps	On Plain Paper	On Non-Judicial Stamps	Total
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	8*	737	...	328	1,065
Ahmedabad ...	26	1,779	...	7,101	8,880
Broach and Panch Mahals. ...	20	1,048	...	2,690	3,738
Kaira ...	26	1,117	...	2,756	3,873
Surat ...	30	922	...	3,339	4,261
Thána and Kolába ...	46	1,670	...	2,567	4,237
Ahmednagar ...	21	1,564	...	2,060	3,624
East Khándesh ...	48	2,866	...	5,040	7,906
West Khándesh ...	16	1,338	...	1,748	3,086
Násik ...	40	1,660	...	2,293	3,953
Poona ...	33	1,975	...	3,030	5,005
Sátára ...	34	1,968	...	3,163	5,031
Sholápur ...	15	1,386	...	2,049	3,435
Belgaum ...	66	1,504	...	3,804	5,308
Bijápur ...	79	930	...	2,273	3,203
Dbárwár ...	73	1,463	...	3,601	5,064
Kánára ...	20	569	...	696	1,205
Ratnágiri ...	21	794	...	1,567	2,361
Total ...	622	25,130	...	50,105	75,235
Total of previous year 1938-39.	635	25,680	...	50,235	75,915

\*This number includes the two vendors in the Bombay Suburban District. In addition to these 8 Licensed Stamp Vendors, there are 16 ex-officio Stamp Vendors in the General Stamp Office, Bombay.

## STATEMENT V.

*Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1940.*

District	By Courts or persons receiving evidence under Section 85 of Act II of 1899		By Collector under Sections 32, 37, 40 and 41 of Act II of 1899	
	Number of cases dealt with	Duty and Penalty realised	Number of cases dealt with	Duty and Penalty realised
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay	253	1,705 0 0	15,521	*2,68,351 0 0
Ahmedabad	120	1,227 0 0	136	13,708 0 0
Broach and Panch Mahala...	64	224 0 0	70	791 0 0
Kaira	67	606 0 0	52	895 0 0
Surat	12	567 0 0	111	4,898 0 0
Thána and Kolába	156	2,010 0 0	101	1,694 0 0
Ahmednagar	45	532 0 0	68	495 0 0
East Khándesh	157	1,770 0 0	123	843 0 0
West Khándesh	---	---	69	2,596 0 0
Násik	13	478 0 0	76	830 0 0
Poona	65	459 0 0	58	984 0 0
Sátára	115	923 0 0	88	2,159 0 0
Sholápur	69	1,317 0 0	42	1,186 0 0
Belgaum	23	2,660 0 0	84	920 0 0
Bijápur	58	526 0 0	30	568 0 0
Dhárwár	86	683 0 0	38	499 0 0
Kánara	31	259 0 0	25	300 0 0
Ratnágiri	114	797 0 0	63	631 0 0
Total	1,423	16,743 0 0	16,770	3,02,248 0 0
Total of previous year 1938-39.	1,328	20,245 0 0	3,699	3,85,572 0 0

\* This amount includes a sum of Rs. 16,578-10-0 on account of the penalty imposed by the Chief Controlling Revenue Authority, Bombay.



## STATEMENT VI.

Stamp Prosecutions and Results during the year ending  
31st March 1940.

District	Number of cases instituted	Number of Persons			Amount of fines imposed	Amount of rewards disbursed	Remarks
		Brought to trial	Con- victed	Acquit- ted			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
Bombay ...	(a) 3	1	(b) 1	...	300	...	
Ahmedabad ...	...	...	...	...	...	...	
Broach and Panch Mahals.	...	...	...	...	...	...	
Kaira ...	...	...	...	...	...	...	
Surat ...	...	...	...	...	...	...	
Thána and Kolába ...	...	...	...	...	...	...	
Ahmednagar ...	...	...	...	...	...	...	
East Khándesh ...	5	5	...	1	...	...	
West Khándesh ...	...	...	...	...	...	...	
Násik ...	...	...	...	...	...	...	
Poona ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	...	...	...	...	...	...	
Belgaum ...	...	...	...	...	...	...	
Bijápur ...	...	...	...	...	...	...	
Dhárwár ...	...	...	...	...	...	...	
Kánara ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Total ...	8	6	1	1	300	...	
Total of previous year 1938-39.	2	2	...	2	...	...	

(a) (1) Prosecutions launched against two Stock Brokers in respect of offences committed for passing 767 unstamped Brokers' Notes was withdrawn and the offences were compounded by the Chief Controlling Revenue Authority, Bombay, on payment by them of a sum of Rs. 10,347-6-0.

(2) Prosecutions launched against one Stock Broker and two of his agents were withdrawn and the offences committed by them in respect of 94 Brokers' Notes were compounded by the Chief Controlling Revenue Authority, Bombay, on payment by them of a sum of Rs. 5,888-4-0.

(b) The total number of Brokers' Notes produced as evidence against one Stock Broker were 183. The Court took action in respect of three Brokers' Notes and fined the accused Rs. 100 in default a week's simple imprisonment on each of the three charges. The charges in respect of the remaining Brokers' Notes were withdrawn. The offences in their connection were compounded by the Chief Controlling Revenue Authority, Bombay, on payment of a fine of Rs. 1,000.

## STATEMENT VII

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1940.

Divisions and Districts	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 realised on the valuations of the applicants in cases disposed of during the year		Amount of deficit Court fees required	Penalty	Remarks
					Rs. s. p.	Rs. s. p.			
1	2	3	4	5	6	7	8	9	
Bombay ...	53	409	131	126	5,86,351 0 0	31,352 0 0	40		
Ahmedabad ...	46	82	95	94	7,927 0 0	.....			
Broach and Panch Mahals ...	...	4	4	4	155 0 0	.....			
Kaira ...	...	43	43	43	.....	.....			
Kurat ...	21	78	99	78	.....	.....			
Thana and Kolaba ...	...	8	8	8	483 0 0	.....			
Ahmednagar ...	...	...	...	...	.....	.....			
East Khandesh ...	...	...	...	...	.....	.....			
West Khandesh ...	...	...	...	...	.....	.....			
Nasik ...	1	12	13	13	.....	.....			
Poona ...	7	75	80	63	18,527 0 0	1,250 0 0			
Satara ...	1	5	7	6	20 0 0	.....			
Sholapur ...	3	15	15	17	2,016 0 0	.....			
Belgaum ...	...	6	...	...	10 0 0	.....			
Bijapur ...	...	...	...	...	.....	.....			
Dharwar ...	...	...	...	...	.....	.....			
Kanara ...	...	...	...	...	.....	.....			
Ratnagiri ...	5	5	5	4	765 0 0	.....			
<b>Total ...</b>	<b>137</b>	<b>743</b>	<b>503</b>	<b>456</b>	<b>6,15,424 0 0</b>	<b>32,602 0 0</b>	<b>40</b>		
Total of previous year 1938-39.	145	526	489	440	10,76,745 0 0	40,210 0 0	80		

General Stamp Office,  
Bombay, 15th June 1940.

G. W. McELHINNY,  
Superintendent of Stamps,  
Bombay.