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**NOTE**

ON THE

**STAMP STATEMENTS**

OF THE

**PUNJAB**

*For the year 1927-28.*



**Lahore :**

Printed by the Superintendent, Government Printing, Punjab.

1928.

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No. 4112 S. R.

FINANCIAL COMMISSIONERS' OFFICE :

*Dated Lahore, the 20th August 1928.*

FROM

MR. J. M. DOWNEY,

*Assistant Secretary to the*

*Financial Commissioners, Punjab,*

TO

THE SECRETARY TO GOVERNMENT,

PUNJAB, FINANCE DEPARTMENT.

F. W. Kennaway, Esq., I. C. S.

SIR,

I AM directed to forward, for the information of Government, the Stamp statements of the Punjab for the year 1927-28, together with a brief note thereon.

I have the honour to be,

SIR,

Your most obedient servant,

J. M. DOWNEY,

*Assistant Secretary to the Financial  
Commissioners, Punjab.*

## Note on the stamp statements for the year 1927-28.

1. (a) Income shows an increase of Rs. 5,51,212, of which the main items are on account of—

|  | Rs.           |
|--|---------------|
| (i) Judicial Stamps  | .. 4,49,369   |
| (ii) Non-Judicial Stamps   | .. 1,56,588   |
| (iii) Impressed Stamps as defined<br>in Section 2 (13) (a) of the<br>Stamp Act | ... .. 31,481 |

Increases under (i) and (ii) are ascribed to increased litigation, development of operations in the Nili Bar Colony and collection of motor-tax in non-judicial stamps. The operations of the Punjab Loans Limitation Act of May 1925 also contributed towards the increase.

The increase under (iii) is due entirely to the increasing use of the Punjab Stamp Office by business firms and banks at Lahore.

The increase in the income from Hundi Stamps is due to ordinary business fluctuations.

(b) Reduction in income occurred under the heads of (i) Stamps for Legal Practitioners' licenses, (ii) Forms for cheques, and (iii) Miscellaneous receipts.

The decrease of Rs. 56,615 under head (ii) "Forms for cheques or receipts" is attributable to the remission of duty on cheques and bills of exchange payable on demand with effect from the 1st July 1927. The full effect of this measure will of course not be apparent until next year.

2. *Charges.*—The increase of Rs. 13,195 in the discount paid to stamp-vendors is due to the increase already noted in the sale of judicial and non-judicial stamps.

3. Two prosecutions were undertaken under the Stamp Act during the year under report and resulted in convictions.

4. The importation of petition paper from other provinces was noticed in paragraph 5 of last year's Note. Arrangements are now being made to have a distinctive paper for the province in order to put a stop to the practice in question.

J. M. DOWNEY,

*Assistant Secretary to the Financial  
Commissioners, Punjab.*

## STAMP STATEMENT I.

*Abstract of Receipts and Charges in the Punjab for the year ending 31st March 1928.*

|                           | Receipts.   | CHARGES.                                       |          |                |          | Net Receipts. | Cost of General Supervision. | Cost of stamps and plain paper supplied from Central Depôt. | INCOME DERIVED FROM |        |
|---------------------------|-------------|--|----------|----------------|----------|---------------|------------------------------|---|---------------------|--------|
|                           |             | Discount and Establishment for sale of Stamps. | Refunds. | Other charges. | Total.   |               |                              |   | A.                  | B.     |
|                           |             |  |          |                |          |               |                              |   |                     |        |
| 1                         | 2           | 3  | 4        | 5              | 6        | 7             | 8                            | 9   | 10                  | 11     |
|                           | Rs.         | Rs.  | Rs.      | Rs.            | Rs.      | Rs.           | Rs.                          | Rs.   | Rs.                 | Rs.    |
| Under the Stamp Act.      | 45,22,937   | 1,14,174                                       | 1,29,408 | 9,402          | 2,52,984 | 42,69,953     | ...                          | 33,537  | ...                 | ...    |
| Under the Court-fees Act. | 76,77,395   | 34,061   | 76,067   | 9,402          | 1,25,530 | 75,51,865     | ...                          | 31,083  | 54,399              | 21,536 |
| Total of 1927-28 ...      | 1,22,00,332 | 1,52,235                                       | 2,07,475 | 18,804         | 3,78,514 | 1,18,21,816   | ...                          | 64,629  | 54,399              | 21,536 |
| Total of 1926-27 ...      | 1,16,49,120 | 1,39,040                                       | 2,11,767 | 34,395         | 3,85,202 | 1,12,53,918   | .                            | 65,290  | 35,673              | 24,025 |

## STAMP STATEMENT II.

Shown the details of Receipts on account of Judicial Stamps in the Punjab for the year ending 31st March 1928.

| 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.       |
| Hissar ... ..            | 2,08,485                  | ...                        | 2,355   | 62                      | 2,10,882  |
| Rohtak ... ..            | 2,20,101                  | ...                        | 3,330   | 70                      | 2,23,501  |
| Gurgaon ... ..           | 1,12,471                  | ...                        | 2,190   | ...                     | 1,14,661  |
| Karnal ... ..            | 2,01,360                  | ...                        | 4,495   | 116                     | 2,05,901  |
| Ambala ... ..            | 2,44,823                  | ...                        | 4,335   | ...                     | 2,49,158  |
| Simla ... ..             | 77,459                    | ...                        | 570   | 135                     | 78,164    |
| Kangra ... ..            | 1,47,360                  | ...                        | 3,135   | 328                     | 1,43,823  |
| Hoshiarpur ... ..        | 3,32,743                  | ...                        | 4,740   | ...                     | 3,37,483  |
| Jullundur ... ..         | 3,61,408                  | ...                        | 6,915   | 518                     | 3,68,841  |
| Ludhiana ... ..          | 2,52,910                  | ...                        | 6,795   | 14                      | 2,59,719  |
| Ferozepore ... ..        | 3,93,100                  | ...                        | 7,335   | 775                     | 4,01,210  |
| Lahore ... ..            | 9,95,102                  | ...                        | 8,620   | ...                     | 10,03,622 |
| Amritsar ... ..          | 5,47,141                  | ...                        | 4,725   | 573                     | 5,52,439  |
| Gurdaspur ... ..         | 2,94,693                  | ...                        | 3,700   | 142                     | 2,98,535  |
| Sialkot ... ..           | 2,83,774                  | ...                        | 4,710   | 108                     | 2,88,592  |
| Gujranwala ... ..        | 2,24,723                  | ...                        | 3,615   | 1,137                   | 2,28,475  |
| Sheikhpura ... ..        | 1,98,200                  | ...                        | 2,535   | ...                     | 1,40,735  |
| Gujrat ... ..            | 1,96,766                  | ...                        | 3,225   | 280                     | 2,00,271  |
| Shahpur ... ..           | 2,58,805                  | ...                        | 5,355   | 207                     | 2,64,367  |
| Jhelum ... ..            | 1,65,427                  | ...                        | 2,550   | 64                      | 1,68,041  |
| Rawalpindi ... ..        | 2,90,962                  | ...                        | 5,055   | 22                      | 2,96,039  |
| Attock ... ..            | 1,39,069                  | ...                        | 2,460   | 599                     | 1,42,068  |
| Mianwali ... ..          | 1,18,661                  | ...                        | 3,555   | 344                     | 1,42,560  |
| Montgomery ... ..        | 1,99,390                  | ...                        | 3,135   | 144                     | 2,02,669  |
| Lyallpur ... ..          | 3,41,049                  | ...                        | 6,120   | 467                     | 3,47,636  |
| Jhang ... ..             | 2,21,135                  | ...                        | 2,670   | 199                     | 2,24,004  |
| Multan ... ..            | 2,57,645                  | ...                        | 5,580   | ...                     | 2,63,225  |
| Muzaffargarh ... ..      | 1,63,172                  | ...                        | 5,145   | 391                     | 1,73,703  |
| Dera Ghazi Khan ... ..   | 1,40,010                  | ...                        | 3,675   | ...                     | 1,43,685  |
| Kashghar ... ..          | 329                       | ...                        | ...   | 16                      | 345       |
| Kashmir Resident ... ..  | 511                       | ...                        | 195   | ...                     | 706       |
| Total for 1927-28 ... .. | 75,48,704                 | ...                        | 1,21,930  | 6,711                   | 76,77,395 |
| Total for 1926-27 ... .. | 70,99,335                 | ...                        | 1,17,744  | 9,700                   | 72,26,779 |

### STAMP STATEMENT III.

*Showing details of Receipts on account of non-Judicial Stamps in the Punjab for the year ending 31st March 1928.*

| DISTRICT.  | Impressed Stamps. | Hundi or Inland Bills of Exchange. | Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act. | Foreign Bill Stamps. | Half-anna and one-anna unified Stamps. | Share Transfer Stamps. | Stamps for Legal Practitioners' Licenses. | Notarial Stamps. | Forms for agreements and contracts chargeable with two-anna coloured impressions. | Forms for Cheques or Receipts. | Miscellaneous Receipts. | Total.   |
|------------|-------------------|------------------------------------|---|----------------------|--|------------------------|---|------------------|---|--------------------------------|-------------------------|----------|
| 1          | 2                 | 3                                  | 4   | 5                    | 6                                      | 7                      | 8   | 9                | 10  | 11                             | 12                      | 13       |
|            | Rs.               | Rs.                                | Rs.   | Rs.                  | Rs.                                    | Rs.                    | Rs.                                       | Rs.              | Rs.   | Rs.                            | Rs.                     | Rs.      |
| Hissar ... | 66,347            | 513                                | 11  | ...                  | ...                                    | .                      | 1,725                                     | 156              | ...   | ...                            | 6,110                   | 74,862   |
| Rohtak ... | 44,547            | 104                                | ...   | ...                  | ...                                    | ...                    | 1,510                                     | 6                | ...   | ...                            | 947                     | 47,114   |
| Gurgaon... | 31,407            | 6                                  | 1   | .                    | .                                      | ...                    | 765                                       | 43               | ...   | ...                            | 967                     | 33,194   |
| Karnal ... | 65,132            | 116                                | 182   | ...                  | .                                      | ...                    | 1,450                                     | 92               | ...   | ...                            | 778                     | 67,750   |
| Ambala ..  | 1,11,379          | 580                                | 166   | 72                   | ...                                    | ...                    | 2,100                                     | 30               | ...   | ...                            | 1,190                   | 1,15,517 |
| Simla ...  | 29,484            | 854                                | 348   | 677                  | ...                                    | 39                     | ...                                       | 102              | .   | ...                            | 607                     | 32,011   |
| Kangra ... | 45,439            | ...                                | 14  | ...                  | ...                                    | ...                    | 925                                       | 91               | ...   | ...                            | 669                     | 47,137   |

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STAMP STATEMENT III—CONCLUDED.

| DISTRICT.      | Impressed Stamps. | Exports or Inland Bills of Exchange. | Impressed Stamps as defined in section 2 (13) (c) of the Stamp Act. | Foreign B.M. Stamps. | Half-anna and one-anna unified Stamps. | Share Transfer Stamps. | Stamps for Legal Practitioners' Licenses. | Notarial Stamps. | Forms for agreements and contracts chargeable with two-anna coloured impressions. | Forms for Cheques or Receipts. | Miscellaneous Receipts. | Total.   |
|----------------|-------------------|--------------------------------------|---|----------------------|--|------------------------|---|------------------|---|--------------------------------|-------------------------|----------|
| 1              | 2                 | 3                                    | 4   | 5                    | 6                                      | 7                      | 8   | 9                | 10  | 11                             | 12                      | 13       |
|                | Rs.               | Rs.                                  | Rs.   | Rs.                  | Rs.                                    | Rs.                    | Rs.                                       | Rs.              | Rs.   | Rs.                            | Rs.                     | Rs.      |
| Hoshiarpur ... | 1,89,241          | ...                                  | 131   | ...                  | ...                                    | ...                    | 3,050                                     | 28               | ..  | ..                             | 2,381                   | 1,88,831 |
| Jullundur ...  | 2,70,758          | 509                                  | 164   | ..                   | ..                                     | ..                     | 2,595                                     | 196              | ..  | ..                             | 2,411                   | 2,70,684 |
| Ludhiana ...   | 1,54,941          | 1,935                                | 282   | ..                   | ..                                     | ..                     | 1,750                                     | 109              | ..  | ..                             | 5,186                   | 1,54,183 |
| Ferozepore ... | 2,02,439          | 3,348                                | ..  | ..                   | ..                                     | ..                     | 2,601                                     | 393              | ..  | ..                             | 22,524                  | 2,31,905 |
| Lahore ...     | 5,87,833          | 12,220                               | 96,533  | 8,718                | ..                                     | 4,172                  | 38,530                                    | 1,470            | ..  | 832                            | 3,119                   | 7,03,830 |
| Amritsar ...   | 3,52,707          | 18,403                               | ..  | 31,762               | ..                                     | 700                    | 2,637                                     | 1,558            | ..  | ..                             | 6,960                   | 4,14,727 |
| Gurdaspur ...  | 1,35,694          | ..                                   | 7   | ..                   | ..                                     | ..                     | 1,800                                     | 170              | ..  | ..                             | 1,279                   | 1,39,050 |
| Sialkot ...    | 1,20,695          | 495                                  | 115   | ..                   | ..                                     | ..                     | 2,100                                     | 88               | ..  | ..                             | 1,070                   | 1,24,663 |

|  |     |           |        |          |        |          |       |        |        |     |        |          |           |
|--|-----|-----------|--------|----------|--------|----------|-------|--------|--------|-----|--------|----------|-----------|
| Gujranwala                                   | ... | 1,19,223  | 335    | 278      | ...    | ...      | ...   | 2,265  | 166    | ... | ...    | 915      | 1,23,182  |
| Sheikhpura                                   | ... | 67,057    | ...    | 58       | ...    | ...      | ...   | 1,125  | 106    | ... | ...    | 927      | 69,273    |
| Gujrat                                       | ... | 96,485    | ...    | ...      | ...    | ...      | ...   | ...    | 212    | ... | ...    | 3,335    | 1,00,032  |
| Shahpur                                      | ... | 1,08,101  | 1,273  | 8        | ...    | ...      | 100   | 1,640  | 225    | ... | ...    | 2,230    | 1,13,592  |
| Jhelum                                       | ... | 66,962    | 429    | 10       | ...    | ...      | ...   | 1,115  | 233    | ... | ...    | 2,935    | 71,699    |
| Rawalpindi                                   | ... | 1,47,230  | 540    | 2,651    | 2,255  | ...      | 890   | 1,725  | 710    | ... | ...    | 4,958    | 1,60,959  |
| Attock                                       | ... | 67,102    | 22     | ...      | ...    | ...      | ...   | 627    | 293    | ... | ...    | 3,075    | 71,119    |
| Mianwali                                     | ... | 73,533    | 103    | ...      | ...    | ...      | ...   | 900    | 360    | ... | ...    | 5,604    | 80,500    |
| Montgomery                                   | ... | 66,258    | 447    | 3        | ...    | ...      | ...   | 1,025  | 200    | ... | ...    | 951      | 68,884    |
| Lyalpur                                      | ... | 1,44,119  | 1,153  | 57,334   | ...    | ...      | ...   | 1,956  | 936    | ... | ...    | 1,427    | 2,08,925  |
| Jhang  | ... | 74,304    | 40     | ...      | ...    | ...      | ...   | 1,515  | 76     | ... | ...    | 797      | 76,732    |
| Multan                                       | ... | 1,11,330  | 8,478  | 827      | 61     | ...      | 58    | 2,160  | 574    | ... | ...    | 1,134    | 1,24,612  |
| Muzaffargarh                                 | ..  | 49,619    | ...    | 241      | ...    | ...      | ...   | 525    | 190    | ... | ...    | 2,827    | 53,402    |
| Dera Ghazi Khan                              | ..  | 33,089    | 164    | 81       | ...    | ...      | ...   | 625    | 13     | ... | ...    | 2,328    | 36,300    |
| Share of sale-proceeds<br>of unified stamps. | ... | ...       | ...    | ...      | ...    | 5,04,000 | ...   | ...    | ...    | ... | ...    | ...      | 5,04,000  |
| Kashgarh                                     | ... | 769       | ...    | ...      | ...    | ...      | ...   | ...    | ...    | ... | ...    | ...      | 769       |
| Kashmir resident                             | ... | 179       | ...    | ...      | ...    | ...      | ...   | ...    | ...    | ... | ...    | ...      | 179       |
| Total for 1927-28                            | ... | 35,77,406 | 52,163 | 1,59,145 | 43,545 | 5,04,000 | 5,959 | 80,831 | 9,236  | ... | 832    | 89,520   | 45,22,937 |
| Total for 1926-27                            | ... | 34,20,818 | 50,079 | 1,27,964 | 43,422 | 5,04,000 | 5,867 | 94,510 | 12,248 | ... | 57,447 | 1,06,486 | 44,22,341 |

## STAMP STATEMENT IV.

Arrangements for the vend of Stamps in the Punjab during the year ending 31st March 1928.

| District.                | Number of Vendors | DISCOUNT ALLOWED TO VENDORS. |                 |                         | TOTAL.   |
|--------------------------|-------------------|------------------------------|-----------------|-------------------------|----------|
|                          |                   | On Judicial Stamps.          | On plain paper. | On non-judicial Stamps. |          |
|                          |                   | Rs.                          | Rs.             | Rs.                     |          |
| 1                        | 2                 | 3                            | 4               | 5                       | 6        |
| Hissar ... ..            | 21                | 976                          | 79              | 1,759                   | 2,814    |
| Rohtak ... ..            | 13                | 987                          | 70              | 1,524                   | 2,581    |
| Gurgaon ... ..           | 26                | 578                          | 67              | 1,066                   | 1,711    |
| Karnal ... ..            | 27                | 990                          | 146             | 2,510                   | 3,646    |
| Ambala ... ..            | 69                | 1,086                        | 145             | 3,651                   | 4,882    |
| Simla ... ..             | 3                 | 190                          | 19              | 654                     | 863      |
| Kangra ... ..            | 52                | 752                          | 164             | 1,811                   | 2,667    |
| Hoshiarpur ... ..        | 97                | 1,723                        | 159             | 7,443                   | 9,325    |
| Jullundur ... ..         | 92                | 1,763                        | 230             | 10,848                  | 12,841   |
| Ludhiana ... ..          | 78                | 1,200                        | 192             | 5,459                   | 6,901    |
| Ferozepur ... ..         | 115               | 1,693                        | 182             | 6,885                   | 8,810    |
| Lahore ... ..            | 197               | 5,028                        | 284             | 9,827                   | 15,139   |
| Amritsar ... ..          | 91                | 2,073                        | 157             | 11,176                  | 13,406   |
| Gurdaspur ... ..         | 121               | 1,426                        | 100             | 5,089                   | 6,615    |
| Sialkot ... ..           | 89                | 1,351                        | 150             | 4,203                   | 5,704    |
| Gujranwala ... ..        | 68                | 932                          | 120             | 3,536                   | 4,558    |
| Sheikhpura ... ..        | 61                | 605                          | 84              | 2,068                   | 2,757    |
| Gujrat ... ..            | 115               | 901                          | 105             | 3,823                   | 4,832    |
| Shahpur ... ..           | 70                | 1,043                        | 178             | 3,551                   | 4,802    |
| Jhelum ... ..            | 63                | 765                          | 83              | 2,963                   | 3,211    |
| Bawalpindi ... ..        | 84                | 1,086                        | 169             | 4,588                   | 5,813    |
| Attock ... ..            | 58                | 639                          | 80              | 2,615                   | 3,314    |
| Mianwali ... ..          | 31                | 675                          | 118             | 2,675                   | 3,468    |
| Montgomery ... ..        | 51                | 985                          | 93              | 2,320                   | 3,398    |
| Lyalpur ... ..           | 31                | 1,004                        | 204             | 3,726                   | 5,004    |
| Jhang ... ..             | 60                | 883                          | 89              | 2,390                   | 3,367    |
| Multan ... ..            | 42                | 1,053                        | 186             | 3,469                   | 4,708    |
| Muzaffargarh ... ..      | 54                | 849                          | 170             | 1,854                   | 2,873    |
| Dera Ghazi Khan ... ..   | 44                | 710                          | 123             | 1,311                   | 2,144    |
| Total for 1927-28 ... .. | 1,927             | 34,071                       | 3,989           | 1,14,174                | 1,52,234 |
| Total for 1926-27 ... .. | 1,950             | 31,802                       | 3,672           | 1,03,567                | 1,39,941 |

## STAMP STATEMENT V.

*Insufficiently stamped or unstamped Instruments on which duty and penalty were levied by Civil Courts and Collector in the Punjab during the year ending 31st March 1928.*

| DISTRICT.                | BY COURT OR PERSONS RECEIVING EVIDENCE UNDER SECTION 35 OF ACT II OF 1899. |                            | BY COLLECTOR UNDER SECTIONS 32, 37, 41 AND 41 OF ACT II OF 1899. |                            |
|--------------------------|--|----------------------------|--|----------------------------|
|                          | Number of cases dealt with.  | Duty and penalty realised. | Number of cases dealt with.                                      | Duty and penalty realised. |
| 1                        | 2  | 3                          | 4  | 5                          |
|                          |  | Rs.                        |  | Rs.                        |
| Hissar ... ..            | 357  | 6,047                      | ...  | ...                        |
| Rohtak ... ..            | 115  | 872                        | 3  | 20                         |
| Gurgaon ... ..           | 69   | 927                        | ...  | ...                        |
| Karnal ... ..            | 61   | 796                        | ...  | ...                        |
| Ambala ... ..            | 99   | 1,140                      | 7  | 42                         |
| Simla ... ..             | 52   | 469                        | 6  | 27                         |
| Kangra ... ..            | 63   | 645                        | ...  | ...                        |
| Hoshiarpur ... ..        | 209  | 2,199                      | 5  | 43                         |
| Jullundur ... ..         | 156  | 149                        | 22   | 2,190                      |
| Ludhiana ... ..          | 298  | 4,951                      | 21   | 179                        |
| Ferozepur ... ..         | 694  | 21,647                     | 89   | 813                        |
| Lahore ... ..            | 126  | 2,745                      | 21   | 374                        |
| Amritsar ... ..          | 110  | 6,642                      | 4  | 89                         |
| Gurdaspur ... ..         | 129  | 1,268                      | ...  | ...                        |
| Sialkot ... ..           | 79   | 875                        | 19   | 158                        |
| Gojranwala ... ..        | 84   | 755                        | 13   | 101                        |
| Sheikhupura ... ..       | 9  | 927                        | ...  | ...                        |
| Gujrat ... ..            | 192  | 2,457                      | 17   | 831                        |
| Shekhpur ... ..          | 93   | 1,694                      | 11   | 498                        |
| Jhelum ... ..            | 188  | 2,438                      | 35   | 443                        |
| Rawalpindi ... ..        | 275  | 4,550                      | 45   | 340                        |
| Attock ... ..            | 140  | 3,062                      | ...  | ...                        |
| Mianwali ... ..          | 404  | 3,240                      | 283  | 2,362                      |
| Montgomery ... ..        | 67   | 941                        | ...  | ...                        |
| Lyalpur ... ..           | 84   | 1,427                      | ...  | ...                        |
| Jhang ... ..             | 53   | 722                        | 7  | 73                         |
| Multan ... ..            | 81   | 1,091                      | 2  | 17                         |
| Muzaffargarh ... ..      | 279  | 2,820                      | ...  | ...                        |
| Dera Ghazi Khan ... ..   | 95   | 2,120                      | 9  | 169                        |
| Total for 1927-28 ... .. | 4,800  | 79,616                     | 619  | 8,769                      |
| Total for 1926-27 ... .. | 5,004  | 88,171                     | 890  | 12,651                     |

## STAMP STATEMENT VI.

Showing the result of action taken by Collector to test the valuation of estates for which applications for Probate and Letters of Administration were put in in the Punjab during the year ending 31st March 1928.

| DISTRICT.         | Number of inquiries pending at beginning of the year. | Number of cases reported to Collector (section 19-B of the Court-fee Act.) | Number of such cases, in which inquiries were instituted during the year. | Number of inquiries completed during the year. | Amount of Court-fees due or originally realised on the valuations of the applicants in cases disposed of during the year. | Amount of deficit Court-fees required. | Penalty. | REMARKS. |
|-------------------|---|--|---|--|---|--|----------|----------|
| 1                 | 2   | 3  | 4   | 5  | 6   | 7                                      | 8        | 9        |
|                   |   | Rs.  |   |  |   |  |          |          |
| Hissar ...        | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| Rohtak ...        | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| Gurgaon ...       | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| Karnal ...        | ...   | 3  | 1   | 1  | 351   | ...                                    | ...      | ...      |
| Ambala ...        | ...   | 11   | 11  | 10   | 2,655   | ...                                    | ...      | ...      |
| Simla ...         | ...   | 16   | 16  | 9  | 6,366   | ...                                    | ...      | ...      |
| Kangra ...        | ...   | ...  | ...   | ...  | 48  | ...                                    | ...      | ...      |
| Hoshiarpur ...    | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| Jullundur ...     | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| Ludhiana ...      | 1   | ...  | 6   | 1  | 600   | ...                                    | ...      | ...      |
| Ferozepore ...    | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| Lahore ...        | ...   | 17   | 17  | 17   | 6,790   | 612                                    | ...      | ...      |
| Amritsar ...      | 3   | 10   | 10  | 10   | 1,116   | ...                                    | ...      | ...      |
| Gurdaspur ...     | ...   | 3  | 3   | 2  | 3,280   | ...                                    | ...      | ...      |
| Sialkot ...       | 1   | 1  | 1   | 1  | 34  | ...                                    | ...      | ...      |
| Gujranwala ...    | ...   | 32   | 18  | 18   | 415   | ...                                    | ...      | ...      |
| Sheikhpura ...    | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| Gujrat ...        | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| Shahpur ...       | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| Jhelum ...        | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| Rawalpindi ...    | ...   | 4  | 4   | 4  | 556   | ...                                    | ...      | ...      |
| Attock ...        | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| Mianwali ...      | ...   | 3  | 3   | 3  | 50  | ...                                    | ...      | ...      |
| Montgomery...     | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| Lyallpur ...      | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| Jhang ...         | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| Multan ...        | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| uzafargath ...    | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| D. G. Khan...     | ...   | ...  | ...   | ...  | ...   | ...                                    | ...      | ...      |
| Total for 1927-28 | 5   | 100  | 90  | 76   | 22,261  | 612                                    | ...      | ...      |
| Total for 1926-27 | 7   | 57   | 62  | 59   | 25,207  | 848                                    | 93       | ...      |