

Annual Report
of the
Stamp Department in the
Bombay Presidency and
Sind for the year
1909-10

Government

1910

ANNUAL REPORT
OF THE
STAMP DEPARTMENTS
IN THE
BOMBAY PRESIDENCY
AND
SIND
FOR THE YEAR 1909-1910.

BOMBAY
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پاران ایم ایچ پنهور انسٹیٹیوٹ آف سنڌ اسٽڊيز، ڄامشورو.

No. 1814 of 1910.

From

G. W. HATCH, Esq., I. C. S.,
Superintendent of Stamps, Bombay ;

To

THE HONOURABLE MR. G. CARMICHAEL, I. C. S.,
Chief Secretary to Government,
Revenue Department, Bombay.

GENERAL STAMP OFFICE :
Bombay, 11th June 1910.

Sir,

I have the honour to submit for the information of Government the following brief notes on the Stamp Administration of the Presidency during the year 1909-10. A separate report on the Stamp Administration of the Province of Sind has been received from the Superintendent of Stamps, Karáchi, and is attached in accordance with standing orders. There has been no delay of note in the receipt of the reports from the district treasuries and the statistics have been more carefully compiled than in former years.

STATEMENT No. I.

2. As anticipated, the receipts both under the Stamp Act and the Court Revenue. Fees Act show a substantial increase, the total realizations having amounted to Rs. 61,26,866 against Rs. 53,55,598 during the preceding year. The following figures indicate separately the realizations under the two Acts :—

		Stamp Act.	Court Fees Act.	Total.
		Rs.	Rs.	Rs.
1908-09	...	23,66,993	29,88,605	53,55,598
1909-10	...	25,81,981	35,44,885	61,26,866

3. The recoveries in Bombay City alone amounted to Rs. 32,01,910 against Rs. 24,90,933 in the previous year. The receipts in Bombay City. Bombay represent a percentage of 52.2 on the total revenue of the Presidency.

4. While receipts have gone up charges have diminished by a sum of Rs. 3,742. The total expenditure for the year was Charges. Rs. 2,30,430 as against Rs. 2,34,172 in 1908-09. The fall is due to smaller payments on account of refund of duty.

5. The percentage of charges to receipts is 4.6 in the case of the Stamp Act and 3.1 in the case of the Court Fees Act.

STATEMENT No. II.

6. The total receipts from the sale of Judicial Stamps rose by over rupees five and a half lákhs as compared with the previous year, nearly Rs. 5 lákhs of the increase being recovered in Bombay City. Ahmedabad, Poona and the two divisions of Khándesh again exhibit better results, while Násik and Ratnágiri show smaller receipts.

STATEMENT No. III.

7. In the case of Impressed Stamps and Impressed Labels there has been a noticeable increase, receipts being better than Non-Judicial Stamps. 1908-09 by Rs. 1,35,430.

8. From Hundis the revenue was $\frac{3}{4}$ of a lách better than in 1908-09, and exceeded the record year 1907-08 by nearly $\frac{1}{2}$ a lách.

9. The sale of Foreign Bill Stamps brought in a revenue of Rs. 1,13,845 against Rs. 98,484 in the preceding year. In this instance the record figure of 1907-08 (Rs. 1,25,616) was not reached. Save a sum of Rs. 2,263 contributed by the Aden Treasury and Rs. 6-12-0 and Rs. 6-6-0 recovered at Ahmedabad and Cutch the whole amount was collected at the head office.

10. Receipts from the sale of Share Transfer Stamps amounted to Rs. 1,05,436, a fall of Rs. 3,915 as compared with last year.

11. There has again been an increase in the number of applications for Legal Practitioners' Licenses, the additional receipts on this account during the year amounting to Rs. 6,750 in a total income of Rs. 29,750.

12. In Notarial Stamps there has been an insignificant decrease of Rs. 228, total receipts being Rs. 1,622.

13. There has been an increase in the amount recovered on stamping skeleton cheque forms and receipts at the General Stamp Office. The total sum realized during the year under notice was Rs. 91,876 against Rs. 88,519 during the year 1908-09.

14. There has been a fall of Rs. 20,000 in Miscellaneous Receipts (chiefly composed of duty received on documents submitted after execution).

15. On the whole, Statement III records a substantial rise in revenue of nearly Rs. 2,15,000.

STATEMENT No. IV.

16. Owing to the abolition of discount on Postage Stamps and India Revenue Stamps, licenses for the sale of stamps are not much sought after and there has been a further reduction in the number issued during the year under report. In Bombay City the number of licenses (13) remained the same. In the whole Presidency 995 licenses were given out against 1,014 in the previous year.

17. The total discount paid amounted to Rs. 74,691, an increase of Rs. 214 on the figures for 1908-09.

STATEMENT No. V.

18. In cases coming up for consideration under section 35 or impounded or adjudicated upon under sections 32, 37, 40 and 41 the revenue in Bombay City still continues to show an upward tendency, but the information received from district treasuries shows varying results, smaller receipts being recorded in the case of Belgaum, Kaira, Khándesh, Násik and Poona. Nearly Rs. 31,727 were realized in a total number of 2,088 cases dealt with by the responsible authorities.

STATEMENT No. VI.

19. Seventeen prosecutions for infringement of the Stamp Regulations were instituted against 14 in the previous year. There were 9 convictions and 4 acquittals and the fines inflicted aggregated Rs. 235.

STATEMENT No. VII.

20. 619 cases were taken up for investigation in Bombay City under section 19-H of the Court Fees Act out of the total number of 820 shown in the return for the whole Presidency. In 357 cases enquiries were instituted resulting in the recovery of a sum of Rs. 2,110 as deficient duty. Out of this amount Rs. 1,676 were recovered in Bombay City. No penalties were imposed.

Estates Duties.

21. I have once more to record my satisfaction with the work of the Assistant Superintendent, Mr. Balkrishna Wassoodew Pandoorang. His knowledge of Stamp Law and his care in safeguarding the public revenues are alike conspicuous.

I have the honour to be,

Sir,

Your most obedient servant,

G. W. HATCH,

Superintendent of Stamps.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1910.

1	Receipts.	CHARGES.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and plain paper supplied from Central Depot.
		Discount and Establishment for sale of Stamps.	Refunds.	Other Charges.	Total.			
2	3	4	5	6	7	8	9	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under the Stamp Act ...	25,81,991	65,787	34,940	19,607	1,20,834	24,61,647	.....	16,497
Under the Court Fees Act ...	35,44,885	20,843	67,711	21,542	1,10,098	34,34,789	.....	32,210
Total ...	61,26,876	86,630	1,02,651	41,149	2,30,932	59,96,436	.....	48,707
Total of previous year.	53,55,598	85,770	1,09,386	89,036	2,34,172	51,21,426	.....	40,321

*General Stamp Office,
Bombay, 11th June 1910.*

G. W. HATCH,
Superintendent of Stamps.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1910.

District.	Sale of Court Fee Stamps.	Sale of Stamps for Copies.	Sale of plain paper used with Court Fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.			Rs. a. p.	Rs. a. p.
Bombay ...	16,87,135 15 0	...	...	.....	16,87,135 15 0
Ahmedabad ...	1,25,673 9 0	...	...	.....	1,25,673 9 0
Ahmednagar ...	1,02,777 13 0	...	...	.....	1,02,777 13 0
Belgaum ...	1,14,429 11 0	...	...	25 13 4	1,14,455 8 4
Bijapur ...	54,512 7 0	...	...	.....	54,512 7 0
Broach ...	58,890 1 0	...	...	328 7 0	59,218 8 0
Dhárwar ...	99,462 9 0	...	...	.....	99,462 9 0
Kaira ...	78,253 12 0	...	...	.....	78,253 12 0
Kánara ...	52,698 15 0	...	...	2 12 9	52,701 11 9
East Khándesh ...	1,90,402 0 0	...	...	.....	1,90,402 0 0
West Khándesh ...	1,20,267 7 0	...	...	.....	1,20,267 7 0
Kolába ...	57,357 12 0	...	...	2 - 9 7	57,359 15 7
Násik ...	1,40,939 12 0	...	...	.....	1,40,939 12 0
Poona ...	1,76,809 8 0	...	...	40 15 0	1,76,850 7 0
Ratnágiri ...	96,185 8 0	...	...	.....	96,185 8 0
Sátára ...	1,07,831 3 0	...	...	.....	1,07,831 3 0
Sholápur ...	73,905 15 0	...	...	.....	73,905 15 0
Surat ...	99,332 13 0	...	...	.....	99,332 13 0
Thána ...	80,866 10 0	...	...	.....	80,866 10 0
Aden ...	24,184 8 0	...	...	.....	24,184 8 0
Baroda ...	1,032 0 0	...	...	.....	1,032 0 0
Cutch ...	104 13 0	...	...	.....	104 13 0
Káthiáwar ...	1,430 0 0	...	...	.....	1,430 0 0
Total ...	35,44,484 9 0	...	...	400 3 8	35,44,884 12 8
Total of previous year.	29,88,297 6 9	...	...	308 1 5	29,88,605 8 2

*General Stamp Office,
Bombay, 11th June 1910.*

G. W. HATCH,
Superintendent of Stamps.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1910.

District.	* Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed Labels, or Special Adhesive Stamps.	Foreign Bill Stamps.	One-anna Receipt Stamps.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	1,47,486 10 0	3,52,455 15 0	6,06,524 10 0	1,11,569 10 2	.....
Ahmedabad	73,522 14 0	923 0 0	.....	6 12 0	.....
Ahmednagar	40,469 4 0	36 0 0	.....	.....	.....
Belgaum	68,873 6 0	29 0 0	.....	.....	.....
Bijapur	40,579 0 0	5 0 0	.....	.....	.....
Broach	45,689 14 0	36 0 0	.....	.....	.....
Dharsar	60,885 8 0	732 0 0	.....	.....	.....
Kaira	67,455 12 0	.....	.....	.....	.....
Kanara	22,256 10 0	237 6 0	.....	.....	.....
East Khandesh	1,41,660 2 6	624 13 6	.....	.....	.....
West Khandesh	53,028 10 0	517 0 0	.....	.....	.....
Kolaba	32,765 0 0	.....	.....	.....	.....
Nasik	56,648 0 0	175 0 0	.....	.....	.....
Poona	85,440 2 0	144 0 0	.....	.....	.....
Ratnagiri	43,223 8 0	215 0 0	.....	.....	.....
Satara	55,103 8 0	21 0 0	.....	.....	.....
Sholapur	31,355 8 0	41 0 0	.....	.....	.....
Surat	59,374 2 0	56 0 0	.....	.....	.....
Thana	42,070 10 0	.....	.....	.....	.....
Aden	9,467 4 0	5,806 11 0	5,715 15 0	2,263 0 0	.....
Baroda	707 0 0	.....	.....	.....	.....
Cutch	21 14 0	.....	.....	6 6 0	.....
Kathiawar	48 0 0	.....	.....	.....	.....
Total ...	11,72,631 2 6	3,62,054 18 6	6,12,240 9 0	1,13,845 12 2	.....
Total of previous year ...	11,53,738 14 9	2,83,395 15 0	4,90,803 12 0	98,484 3 0	.....

District.	Share Transfer Stamps.	† Stamps for Legal Practitioners' Licenses.	Notarial Stamps.	Forms for Cheques or Receipts.	Miscellaneous Receipts.	Total.
1	7	8	9	10	11	12
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	98,243 4 0	29,750 0 0	1,427 0 0	91,549 7 0	75,767 14 6	15,14,774 6 8
Ahmedabad	6,909 15 0	.....	1 0 0	25 0 0	1,152 9 0	82,541 2 0
Ahmednagar ... ..	.....	.....	.....	62 8 0	1,213 2 11	41,780 14 11
Belgaum ... ..	.....	.....	.....	90 0 0	709 11 0	64,701 1 0
Bijapur ... ..	.....	.....	.....	.....	521 2 0	41,105 2 0
Broach	73 0 0	.....	.....	6 4 0	251 6 6	46,056 8 6
Dharsar	10 0 0	.....	.....	15 10 0	869 10 6	62,011 12 6
Kaira ... ..	.....	.....	.....	15 10 0	1,279 15 0	68,751 5 0
Kanara ... ..	.....	.....	.....	62 8 0	374 9 0	22,931 1 0
East Khandesh	40 0 0	.....	.....	.....	1,160 13 3	1,43,485 13 3
West Khandesh ... ..	.....	.....	.....	2 4 0	701 8 0	54,249 6 0
Kolaba ... ..	.....	.....	.....	.....	723 1 11	38,488 1 11
Nasik	6 0 0	.....	.....	6 4 0	2,241 11 0	59,076 15 0
Poona ... ..	.....	.....	.....	.....	1,111 6 6	86,095 8 6
Ratnagiri ... ..	.....	.....	.....	21 14 0	1,346 13 8	44,807 3 3
Satara ... ..	.....	.....	.....	9 6 0	796 13 4	55,930 11 4
Sholapur ... ..	.....	.....	.....	.....	534 12 0	31,931 4 0
Surat	154 0 0	.....	.....	.....	776 6 0	60,859 8 0
Thana ... ..	.....	.....	.....	9 6 0	586 13 0	42,066 13 0
Aden ... ..	.....	.....	194 0 0	.....	315 8 0	23,762 6 0
Baroda ... ..	.....	.....	.....	.....	7 12 0	714 12 0
Cutch ... ..	.....	.....	.....	.....	10 3 4	88 7 4
Kathiawar ... ..	.....	.....	.....	.....	73 7 3	120 7 3
Total ...	1,05,486 3 0	29,750 0 0	1,622 0 0	91,876 1 0	92,524 1 3	25,81,980 10 5
Total of previous year ...	1,09,851 4 0	23,000 0 0	1,850 0 0	88,519 2 0	1,12,849 10 7	23,66,902 13 4

Notes.—* Includes, besides General Impressed Stamps, Cattle Pound Kabulyata, Salt and Customs Bonds and Bills of Lading.
† Comprises Impressed Stamps for Pleaders, Revenue Agents and Mukhtyars' Licenses, and Adhesive Advocate, Vakil and Attorney Stamps.

General Stamp Office,
Bombay, 11th June 1910.

G. W. HATCH,
Superintendent of Stamps.

STATEMENT IV.

Arrangements for the vend of Stamps during the year ending 31st March 1910.

District.	Number of Vendors.	DISCOUNT ALLOWED TO VENDORS			
		On Judicial Stamps.	On plain paper.	On Non-Judicial Stamps.	Total.
1	2	3	4	5	6
		Rs. a. p.		Rs. a. p.	Rs. a. p.
Bombay	13	428 10 5	...	11,321 0 5	11,749 10 10
Ahmedabad	53	726 8 11	...	3,458 15 3	4,185 8 2
Ahmednagar	59	773 13 1	...	1,973 7 10	2,747 4 11
Belgaum	110	725 3 3	...	3,253 15 5	3,979 2 8
Bijápur	83	392 13 10	...	2,062 8 0	2,455 5 10
Broach	18	442 0 4	...	2,028 14 6	2,470 14 10
Dhárwár	82	709 3 11	...	3,012 1 7	3,721 5 6
Kaira	54	636 0 0	...	3,434 12 7	4,070 12 7
Kánara	22	407 4 7	...	1,043 4 8	1,450 9 3
East Khándesh	77	1,345 10 1	...	7,318 10 3	8,664 4 4
West Khándesh	86	748 5 3	...	2,673 11 3	3,422 0 6
Kolába	31	447 12 0	...	1,630 4 4	2,078 0 4
Násik	59	1,093 15 10	...	2,389 7 3	3,983 7 1
Poona	77	1,202 11 10	...	3,802 2 4	5,004 14 2
Ratnágiri	60	801 3 10	...	2,229 10 0	3,030 13 10
Sátára	60	872 0 8	...	2,774 12 4	3,646 13 0
Sholápur	33	566 12 0	...	1,475 9 9	2,042 5 9
Surat	30	528 13 4	...	2,486 8 3	3,015 5 7
Thána	32	516 14 3	...	2,021 1 6	2,537 15 9
Aden	2	115 0 0	...	282 0 0	397 0 0
Baroda	2	4 13 8	...	33 2 3	37 15 11
Cutch	1	.....	...	.....	.....
Káthiáwár	1	.....	...	.....	.....
Total	995	13,485 11 1	...	61,205 15 9	74,691 10 10
Total of previous year	1,014	13,259 10 5	...	61,217 15 8	74,477 10 1

General Stamp Office,
Bombay, 11th June 1910. }

G. W. HATCH,
Superintendent of Stamps.

STATEMENT V.

Inefficiently stamped or unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1910.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and Penalty realised.	Number of cases dealt with.	Duty and Penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay	288	2,008 4 0	277	15,914 12 0
Ahmedabad	70	611 6 0	5	106 4 0
Ahmednagar	116	686 14 0	32	510 14 0
Belgaum	29	552 13 0	13	142 0 0
Bijápur	18	200 2 0	25	316 0 0
Broach	27	328 7 0	18	243 9 0
Dhárwár	118	560 1 0	25	279 12 0
Kaira	94	804 6 0	39	396 9 0
Kánara	20	261 5 0	12	111 0 0
East Khándesh	6	76 0 0	8	1,049 7 3
West Khándesh	13	131 12 0	18	566 0 0
Kolába	47	406 3 0	22	109 5 0
Násik	113	605 8 0	43	393 0 0
Poona	85	547 7 0	80	433 2 0
Ratnágiri	115	996 7 0	35	244 6 0
Sátára	17	73 6 0	12	111 13 4
Sholápur	58	264 4 0	33	74 8 0
Surat	39	213 0 0	12	534 14 0
Thána	47	323 14 0	20	220 11 0
Aden	10	96 12 0	29	218 0 0
Baroda ... ..	...	.....	...	.....
Cutch ... ..	...	.....	...	.....
Káthiáwár ... ..	...	.....	...	.....
Total	1,380	9,751 3 0	758	21,975 14 7
Total of previous year	1,412	13,338 12 0	1,121	22,261 15 4

General Stamp Office,
Bombay, 11th June 1910. }

G. W. HATCH,
Superintendent of Stamps.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1910.

District.	Number of cases instituted.	NUMBER OF PERSONS			Amount of fines imposed.	Amount of Rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs. a. p.	Rs. a. p.	
Bombay ... ..	...	...	...	...	.....	...
Ahmedabad ... ..	...	...	...	...	.....	...
Ahmednagar ... ..	...	...	...	...	.....	...
Belgaum ... ..	...	...	...	...	.....	...
Bijápur	3	3	1	2	10 0 0	...	
Broach ... ..	...	...	...	...	.....	...
Dhárwár ... ..	...	...	...	...	.....	...
Kaira	1	1	1	...	5 0 0	...	
Kánara ... ..	...	...	...	...	.....	...
East Khándesh	3	3	1	2	50 0 0	...	
West Khándesh ... ..	...	...	...	...	.....	...
Kolába ... ..	...	...	...	...	.....	...
Násik	2	2	2	...	70 0 0	...	
Poona ... ..	...	...	...	...	.....	...
Ratnágiri ... ..	...	...	...	...	.....	...
Sátára	7	3	3	...	75 0 0	...	
Sholápur	1	1	1	...	25 0 0	...	
Surat ... ..	...	...	...	...	.....	...
Thána ... ..	...	...	...	...	.....	...
Aden ... ..	...	...	...	...	.....	...
Baroda ... ..	...	...	...	...	.....	...
Cutch ... ..	...	...	...	...	.....	...
Káthiáwár ... ..	...	...	...	...	.....	...
Total	17	13	9	4	235 0 0	...	
Total of previous year.	14	15	6	9	36 0 0	...	

General Stamp Office,
Bombay, 11th June 1910.

G. W. HATCH,
Superintendent of Stamps.

STATEMENT VII.

Showing result of action taken by Collector to test valuation of estates for which applications for Probate and Letters of Administration were put in in the year ending 31st March 1910.

District.	Number of cases reported to Collector, Section 19 H of the Court Fees Act.	Number of such cases in which inquiries were instituted.	Amount of Court-fees originally paid in cases inquired into.	Amount of deficit Court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bombay	619	186	34,538 14 0	1,676 13 0	.....
Ahmedabad	24	24	5,443 5 0	29 6 0	.....
Ahmednagar	3	3	.....	33 0 0	.....
Belgaum	2	...	12,313 4 0	.....	.....
Bijápur ... ..	...	...	.....	.....	.....
Broach	3	3	896 3 0	.....	.....
Dhárwár ... ..	...	...	.....	.....	.....
Kaira ... ..	...	...	.....	.....	.....
Kánara	1	1	270 0 0	.....	.....
East Khándesh	3	1	.....	.....	.....
West Khándesh ... ..	...	...	.....	.....	.....
Kolába	4	...	.....	.....	.....
Násik	4	4	240 0 0	.....	.....
Poona	49	49	3,699 11 0	119 0 0	.....
Ratnágiri	2	...	.....	.....	.....
Sátára	28	38	2,523 0 0	138 0 0	.....
Sholápur ... ..	...	...	.....	.....	.....
Surat	46	46	.....	.....	.....
Thána	9	2	164 0 0	114 0 0	.....
Aden	23	...	.....	.....	.....
Baroda ... ..	...	...	.....	.....	.....
Cutch ... ..	...	...	.....	.....	.....
Káthiáwár ... ..	...	...	.....	.....	.....
Total	820	357	60,088 5 0	2,110 3 0	.....
Total of previous year.	714	311	25,092 14 0	4,161 9 0	.....

General Stamp Office,
Bombay, 11th June 1910.

G. W. HATCH,
Superintendent of Stamps.

No. 503 OF 1910.

REVENUE DEPARTMENT.

From

H. S. LAWRENCE, Esquire, I. C. S.,
Superintendent of Stamps, Karáchi ;

To

THE HONOURABLE MR. G. CARMICHAEL, I. C. S.,
Chief Secretary to Government,
Revenue Department, Bombay.

CENTRAL STAMP OFFICE :

Karáchi, 7th June 1910.

Sir,

I have the honour to submit the following report on the Stamp Administration in the Province of Sind for the 12 months ending 31st March 1910.

2. The accompanying returns have been drawn up in conformity with the orders of the Government of India communicated in their Resolution No. 55, dated the 12th February 1903, and have been compiled from the information received from the District Treasuries.

3. As the lease of the old Agra Bank Building hired in 1905 for the storage of stamps for my office expired during the current year and the lessor would not renew the lease, the stamps and office were removed to the old Bombay Bank Building on the MacLeod Road. This building, though large enough for the purpose, is not as favourably situated for business people as the former office and is at a considerable distance from the old Town Inspector's office where the bulk of the stamps is still stored.

Statement I.

4. The gross revenue from all sources both under the Indian Stamp Act and the Court Fees Act amounted during the year Revenue. to Rs. 7,93,940 against Rs. 7,35,598, showing an increase of Rs. 58,342 over the previous year's revenue and of Rs. 87,688 over the income when the depôt was first opened in Sind in 1905.

5. The receipts under the Indian Stamp Act amounted to Rs. 3,88,434 and under the Court Fees Act to Rs. 4,05,505, showing an increase over the figures in the preceding year of Rs. 49,619 in the former and Rs. 8,722 in the latter. The large increase under the Stamp Act is chiefly due to improvement in trade and land speculation in the City of Karáchi.

6. The total charges for the year under notice amounted to Rs. ~~26,524~~ ^{26,599} against Rs. 29,271 during the preceding year, showing Charges. a decrease of Rs. ~~2,747~~ ^{2,672}. This reduction is chiefly due to less claims having been preferred on account of refunds.

Statement II.

7. The total receipts under Adhesive and Impressed Court Fee Stamps Court Fee Stamps. amounted to Rs. 4,05,374 against Rs. 3,96,482 in the preceding year, showing an increase of Rs. 8,892 due to increased litigation.

The miscellaneous receipts shown in this statement amounted to Rs. 131 against Rs. 300 during the preceding year.

Statement III.

8. The total realization under this head amounted to Rs. 3,18,899, showing an increase of Rs. 47,042 over the income of the preceding year. This extraordinary increase was due to improvement in the cloth and grain trade and land speculation as already stated.
- | | |
|---|--|
| Impressed Stamps
and
Impressed Labels
or
Special Adhesive Stamps. | |
|---|--|
9. The revenue from the sale of Hundi Stamps amounted to Rs. 44,905 against Rs. 33,966 in the year 1908-09. The increase of Rs. 10,939 is due to the increase of the export trade.
- | | |
|---------------------------------------|--|
| Hundi or Inland Bills of
Exchange. | |
|---------------------------------------|--|
10. During the year under report Rs. 13,924 were realized from these stamps, showing an increase of Rs. 317 over the income of the preceding year.
- | | |
|----------------------|--|
| Foreign Bill Stamps. | |
|----------------------|--|
11. The total sales of stamps under this head amounted to Rs. 382, showing an increase of Rs. 191 over the income of the year 1908-09.
- | | |
|------------------------|--|
| Share Transfer Stamps. | |
|------------------------|--|
12. Karáchi is the only town in the Province where Notarial Stamps find a market and here such stamps worth Rs. 62 only were sold, showing a decrease of Rs. 58 from the income of the preceding year.
- | | |
|------------------|--|
| Notarial Stamps. | |
|------------------|--|
13. The collections under this head continue to show steady progress.
- | | |
|-----------------------------------|--|
| Forms of Cheques and
Receipts. | Rs. 1,093 were received in excess over the income of the year 1908-09 which amounted to Rs. 4,963. |
|-----------------------------------|--|
14. The miscellaneous revenue under the Stamp Act amounted to Rs. 4,205 only. The decrease under this head is due to no composition duty having been paid on debentures either by the Port Trust or the Municipality.
- | | |
|-------------------------|--|
| Miscellaneous Receipts. | |
|-------------------------|--|

Statement IV.

15. The number of stamp vendors for the sale of Judicial and non-Judicial Stamps in the Province of Sind during the year under report was 308, showing an increase of 5 over the figure of the preceding year. The Karáchi, Sukkur and Larkána Districts each show a decrease, whereas the Hyderabad and the Thar and Párkar Districts show an increase of 9 and 2 respectively.
- | | |
|---------------|--|
| Stamp Vendor. | |
|---------------|--|

The total amount of discount paid to licensed stamp vendors amounted to Rs. 15,102 against Rs. 14,722 during the previous year.

Statement V.

16. Eighty-one documents were dealt with under section 35 by Courts and Officers receiving evidence against 90 in the year 1908-09, and 39 cases were instituted under sections 32, 37, 40 and 41 of the Act against 75 in the preceding year. The aggregate amount of duty and penalties realized under the two heads amounted to Rs. 1,413 against Rs. 4,717 in the previous year.
- | | |
|--|--|
| Insufficiently stamped and
impressed documents. | |
|--|--|

Statement VI.

17. The number of prosecutions for evading the Stamp regulations was 8 against 4 in the previous year. Ten persons were brought to trial, of whom 9 were convicted and 1 acquitted and the amount of fine imposed was Rs. 125 against Rs. 5 in the preceding year.
- | | |
|---------------|--|
| Prosecutions. | |
|---------------|--|

Statement VII.

18. Of 4 cases of probate and letters of administration sent up to the Collector of Karáchi under section 19-H of the Court Fees Act, enquiries were instituted in 1 only and Rs. 80 were charged as additional Court duty.

19. Mr. S. A. Whittle, the Assistant Superintendent of Stamps, has conducted the work of the office with regularity and efficiency. He is assisted by a good establishment; and the chief clerks, Messrs. Pohumal and Isardas, have continued to give satisfaction.

I have the honour to be,

Sir,

Your most obedient servant,

H. S. LAWRENCE,

Superintendent of Stamps, Karáchi.

Through the Commissioner in Sind, Karáchi.

No. 2049 OF 1910.

REVENUE DEPARTMENT.

*Office of the Commissioner in Sind :
Government House, Karáchi, 10th June 1910.*

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

J. CRERAR,

for Commissioner in Sind.

To

The Superintendent of Stamps, Bombay.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1910.

1	Receipts.	Charges.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and Plain Paper supplied from Central Depot.
		Discount and Establishment for sale of Stamps.	Refunds.	Other Charges.	Total.			
2	3	4	5	6	7	8	9	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.
Under the Stamp Act ...	3,88,434 6 9	11,308 9 6	3,469 11 0	916 14 8	18,695 3 2	3,69,739 3 7	.....	.....
Under the Court Fees Act.	4,05,505 11 6	4,277 7 2	2,606 0 0	806 2 4	7,839 9 6	3,97,666 2 0	.....	.....
Total ...	7,93,940 2 3	18,586 0 8	6,165 11 0	1,783 1 0	26,534 12 8	7,67,405 5 7	.....	.....
Total of previous year ...	7,85,598 12 9	18,088 6 1	8,932 2 0	2,250 15 7	29,271 7 8	7,06,327 5 1	.....	.....

Central Stamp Office,
Karachi, 7th June 1910. }H. S. LAWRENCE,
Superintendent of Stamps, Karachi.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1910.

District.	Sale of Court-fee Stamps.	Sale of Stamps for Copies.	Sale of Plain Paper used with Court-fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	99,888 3 0	.....	.....	.....	99,888 3 0
Hyderabad ...	1,18,305 10 0	.....	.....	.....	1,18,305 10 0
Sukkur ...	1,10,307 12 0	.....	.....	.....	1,10,307 12 0
Larkana ...	69,376 0 0	.....	.....	131 11 6	69,507 11 6
Thar and Parkar ...	7,496 7 0	.....	.....	.....	7,496 7 0
Total ...	4,05,374 0 0	.....	.....	131 11 6	4,05,505 11 6
Total of previous year ...	3,96,482 8 0	.....	.....	300 10 11	3,96,783 2 11

Central Stamp Office,
Karachi, 7th June 1910. }H. S. LAWRENCE,
Superintendent of Stamps, Karachi.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1910.

District.	* Impressed Stamps.	Handis or Inland Bills of Exchange.	Impressed Labels, or Special Adhesive Stamps.	Foreign Bill Stamps.	One-anna Receipt Stamps.	Share Transfer Stamps.	† Stamps for Legal Practitioners' Licences.	Notarial Stamps.	Duty on Impressing Documents.		Miscellaneous Receipts.	Total.
									Farms for Cheques or Receipts.	Others.		
1	2	3	4	5	6	7	8	9	10A	10B	11	12
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	33,685 0 0	33,022 0 0	91,924 5 0	13,026 0 0	.....	382 6 0	...	62 0 0	5,837 10 0	...	3,138 4 0	1,81,647 0 0
Hyderabad ...	66,934 10 0	804 4 0	.....	.....	.....	...	...	...	125 0 0	...	488 12 6	68,403 10 6
Sukkur ...	76,432 8 0	6,578 0 0	.....	898 0 0	.....	...	...	...	31 4 0	...	437 9 0	87,377 5 6
Larkana ...	42,511 8 0	891 0 0	.....	.....	.....	...	...	...	...	...	80 0 0	43,498 8 9
Thar and Parkar ...	7,891 10 0	9 12 0	.....	.....	.....	...	...	...	...	...	54 7 0	7,518 5 0
Total ...	2,26,975 4 0	44,905 0 0	91,924 5 0	13,931 0 0	.....	382 6 0	...	62 0 0	6,058 6 0	...	4,205 1 9	3,88,434 6 9
Total of previous year ...	2,25,701 0 0	33,960 14 0	46,066 8 0	13,807 0 0	.....	101 6 0	...	120 0 0	4,063 9 0	5 4 0	14,103 4 10	3,35,815 9 10

Notes.—* Includes, besides General Impressed Stamps, Cattle Pound Khabulaya, Salt and Customs Bonds and Bill of Lading.
† Comprises Impressed Stamps for Plendors, Revenue Agents, and Mukhtyars' Licences and Adhesive Advocate, Vakil and Attorney Stamps.Central Stamp Office,
Karachi, 7th June 1910. }H. S. LAWRENCE,
Superintendent of Stamps, Karachi.

Correction slip.

For Statement I at page 14 of the Annual Report of the Stamp Departments in the Bombay Presidency and Sind for the year 1909-10, *substitute* the following statement:—

Abstract of Receipts and Charges for the Year ending 31st March 1910.

1	Receipts.	Charges.				Net receipts.	Cost of General Supervision.	Cost of Stamps and Plain Paper supplied from Central Depot.
		Discount and Establishment for sale of Stamps.	Refunds.	Other charges.	Total.			
	2	3	4	5	6	7	8	9
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.
Under the Stamp Act ...	3,88,434 6 9	14,308 9 6	3,516 5 0	916 14 8	18,741 13 2	3,69,692 9 7	...	...
Under the Court Fees Act .	4,05,505 11 6	4,277 7 2	2,713 12 0	866 2 4	7,857 5 6	3,97,648 6 0	...	...
Total ...	7,93,940 2 3	18,586 0 8	6,230 1 0	1,783 1 0	26,599 2 8	7,67,340 15 7	...	...
Total of previous year ...	7,35,598 12 9	18,088 6 1	8,932 2 0	2,250 15 7	29,271 7 8	7,06,327 5 1	...	...

2. In paragraph 6, page 11 of the Report, for the figures "Rs. 26,534" and "Rs. 2,737" read "Rs. 26,599" and "Rs. 2,672", respectively.

STATEMENT IV.

Arrangements for the vend of Stamps during the year ending 31st March 1910.

District.	Number of Vendors.	Discount allowed to vendors.			
		On Judicial Stamps.	On plain Paper.	On Non-judicial Stamps.	Total.
1	2	3	4	5	6
		Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
Karachi ...	41	425 15 5	...	3,403 2 0	3,829 1 5
Hyderabad ...	105	869 10 8	...	3,057 5 0	3,926 15 8
Sukkur ...	78	786 7 10	...	3,572 0 6	4,358 8 4
Larkana ...	62	578 15 7	...	2,034 2 9	2,613 2 4
Thar and Parkar ...	22	66 1 2	...	308 9 10	374 11 0
Total ...	308	2,727 2 8	...	12,375 4 1	15,102 6 9
Total of previous year ...	303	2,747 14 8	...	11,974 2 0	14,722 0 8

Central Stamp Office,
Karachi, 7th June 1910. }

H. S. LAWRENCE,
Superintendent of Stamps.

STATEMENT V.

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1910.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and Penalty realised.	Number of cases dealt with.	Duty and Penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Karachi ...	20	193 2 0	7	39 12 0
Hyderabad ...	20	431 4 0	6	44 7 0
Sukkur ...	29	153 12 0	15	282 9 0
Larkana ...	12	171 14 0	6	42 4 0
Thar and Parkar ...	...	.....	5	54 7 0
Total ...	81	950 0 0	39	463 7 0
Total of previous year ...	90	2,421 5 0	75	2,296 12 0

Central Stamp Office,
Karachi, 7th June 1910. }

H. S. LAWRENCE,
Superintendent of Stamps.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1910.

District.	Number of Cases instituted.	Number of Persons			Amount of Fines imposed.	Amount of Rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
Karachi ...	...	...	...	...	...	...
Hyderabad ...	...	...	...	...	...	...
Sukkur ...	7	9	8	1	110	...	
Larkana ...	1	1	1	...	15	...	
Thar and Parkar ...	...	...	...	...	...	...
Total ...	8	10	9	1	125	...	
Total of previous year ...	4	1	1	...	5	...	

Central Stamp Office,
Karachi, 7th June 1910. }

H. S. LAWRENCE,
Superintendent of Stamps.

STATEMENT VII.

Showing result of action taken by Collector to test Valuation of Estates for which Applications for Probate and Letters of Administration were put in in the year ending 31st March 1910.

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

*Central Stamp Office,
Karachi, 7th June 1910.*

H. S. LAWRENCE,
Superintendent of Stamps.

ANNUAL REPORT
OF THE
STAMP DEPARTMENTS
IN THE
BOMBAY PRESIDENCY
AND
SIND
FOR THE YEAR 1911-1912.

No. 1796 OF 1912.

From

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

To

THE HONOURABLE MR. W. H. LUCAS, ESQUIRE, I. C. S.,
Chief Secretary to Government,
Revenue Department, Bombay.

GENERAL STAMP OFFICE :
Bombay, 25th June 1912.

Sir,

I have the honour to submit the following report on the working of the Stamp Administration of the Bombay Presidency during the official year 1911-12. A full report on the revenue of the previous triennium having been submitted last year, the present compilation is made up of brief notes on the more salient features of the year that has just ended. The report for the Province of Sind is annexed.

STATEMENT No. I.

2. The total realizations amounted to Rs. 63,82,157 against Rs. 67,96,928 Revenue. in the preceding year, a decrease of Rs. 6,14,771, out of which only a little over Rs. 20,000 are traceable to smaller recoveries under the Stamp Act, the remainder being due to a falling off in the court-fees paid. The realizations under the two Acts shown separately are as follows :—

	Stamp Act.	Court Fees Act.	Total.
	Rs.	Rs.	Rs.
1910-11 ...	29,59,867	40,37,061	69,96,928
1911-12 ...	29,39,085	34,43,072	63,82,157

3. The revenue recovered in Bombay City alone amounted to Rs. 33,77,296, representing 52 per cent. of the total revenue of the Presidency.

4. Charges show a decrease of Rs. 7,660 on the total expenditure of Rs. 2,50,611; this decrease in expenditure is due to a smaller number of payments on account of refunds and discount. The percentage of charges to receipts is 4.2 in the case of the Stamp Act and 3.6 in that of the Court Fees Act.

STATEMENT No. II.

5. The total recoveries on account of Judicial stamps amount to Rs. 34,43,072, showing a decrease of Rs. 5,93,990 as compared with the previous year. The decrease is due to the fact that a smaller number of suits were filed in the year under review than in the preceding year. The rise in the number of suits filed last year was due to the amendment of the Limitation Act.

In Bombay the sales of these stamps amounted to Rs. 15,77,134 against Rs. 13,82,420 in the previous year, exhibiting an increase of Rs. 1,94,714.

STATEMENT No. III.

- Non-Judicial
(a) Impressed Stamps
and
(b) Impressed Labels
or
Special Adhesive Stamps.
6. The receipts on account of Impressed Stamps and Impressed Labels taken together show a decrease of Rs. 72,984 on the figures of the preceding year.
- (c) Hundis or Inland Bills
of Exchange.
7. The revenue from the sale of Hundi Stamps amounts to Rs. 4,67,932 against Rs. 4,99,834 in the year 1910-11, showing a decrease of Rs. 31,902.
8. The increase under Foreign Bill Stamps as compared with the previous year amounts to Rs. 6,369. Out of the total proceeds (Rs. 1,90,500), Rs. 1,85,400 were collected in Bombay City alone.
- (d) Foreign Bill Stamps.
9. The realizations from Share Transfer Stamps Rs. 1,68,219 show an increase of Rs. 10,055. To the total revenue Bombay City alone contributed Rs. 1,55,072.
- (e) Share Transfer Stamps.
10. Applications for Legal Practitioners' Licenses continue to increase, an additional sum of Rs. 10,750 having been realized in 1911-12 over the amount (Rs. 25,500) collected last year.
- (f) Stamps for Legal
Practitioners' Licenses.
11. Notarial Stamps show an increase of Rs. 592 over receipts during the previous year.
- Notarial Stamps.
12. The introduction of this mode of stamping skeleton forms of agreement and contracts was brought into effect from April 1911 and no comparison with previous receipts can therefore be made. The proceeds have amounted to Rs. 4,936 during the year.
- Forms for agreement and
contracts chargeable with
2 anna coloured impression.
13. The revenue derived from this source amounts to Rs. 1,07,659, showing an increase of Rs. 9,803 over the receipts during 1910-11.
- Forms for cheques and
receipts.
14. The increase of Rs. 41,597 in the total receipts (Rs. 1,68,493) under this head is chiefly due to higher recoveries on account of composition of stamp duty on debentures issued by the Port Trust and the Bombay Municipal Corporation.
- Miscellaneous receipts.
15. Although there has been a fall in some of the more important items as indicated above, the rise from other sources of revenue has brought it down to a net sum of Rs. 20,782 only.
- General Remarks on
Statement No. III.

STATEMENT No. IV.

16. The 894 Licenses issued for the sale of stamps in the Presidency in 1910-11 were reduced by 74 in the year under report.
- Vendors.
17. The total discount paid amounted to Rs. 81,565, showing a decrease of Rs. 5,309 on the figures for the previous year.
- Discount.

STATEMENT No. V.

18. The rise in the number of cases coming up for consideration under section 35 or impounded or adjudicated upon under sections 32, 37, 40 and 41 continued during the year under review; an increase being noticeable under both heads. Over 2,000 cases were dealt with in this manner, and a sum of Rs. 40,740 was realized in the aggregate inclusive of penalties imposed.
- Insufficiently stamped or
unstamped and impounded
documents.

STATEMENT No. VI.

19. The number of prosecutions for infringement of the Stamp Regulations were 10 as against 6 last year. There were 8 convictions and 3 acquittals and the fines inflicted aggregated Rs. 265.
- Prosecution.

STATEMENT No. VII.

20. Four hundred and twenty-four cases were considered to be fit for investigation in Bombay City under section 19-H of the Court Fees Act, out of a total number of 584 shown in the return for the whole Presidency. Enquiries made in 236 cases resulted in the recovery of a sum of Rs. 5,988 as deficient duty. Rs. 5,684 were recovered in Bombay City. No penalties were imposed.
- Estates duties.

21. The detailed work of the office was efficiently conducted during the year by Mr. Balkrishna Wasoodew Pandoorang.

I have the honour to be,

Sir,

Your most obedient servant,

E. L. SALE,

Superintendent of Stamps.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1912.

1	Receipts.	CHARGES.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and plain paper supplied from Central Depot.
		Discount and Establishment for sale of Stamps.	Refunds.	Other Charges.	Total.			
2	3	4	5	6	7	8	9	
	Rs.	Bs.	Rs.	Rs.	Rs.	Bs.	Rs.	
Under the Stamp Act ...	88,40,077	72,689	32,292	20,537	1,25,517	37,16,160	.....	24,145
Under the Court Fees Act ...	34,43,072	20,995	86,070	18,029	1,23,094	38,17,978	.....	9,311
Total 1911-12 ...	72,83,749	93,683	1,18,362	38,566	2,50,611	70,33,138	.....	33,456
Total of previous years 1910-11 ...	80,94,193	98,677	1,19,366	40,223	2,59,271	78,35,927	.....	38,210

General Stamp Office,
Bombay, 25th June 1912. }

E. L. SALE,
Superintendent of Stamps.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1912.

District.	Sale of Court Fee Stamps.	Sale of Stamps for Copies.	Sale of plain paper used with Court Fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.			Rs. a. p.	Rs. a. p.
Bombay ...	15,77,133 12 0	...	...	.....	15,77,133 12 0
Ahmedabad ...	1,40,749 6 0	...	...	.....	1,40,749 6 0
Ahmednagar ...	91,851 11 0	...	...	.....	91,851 11 0
Belgaum ...	1,05,242 5 0	...	...	.....	1,05,242 5 0
Bijapur ...	49,326 4 0	...	...	.....	49,326 4 0
Broach ...	63,727 10 0	...	...	.....	63,727 10 0
Dhárwar ...	1,09,888 12 0	...	...	.....	1,09,888 12 0
Kaira ...	74,627 10 0	...	...	.....	74,627 10 0
Kánara ...	54,135 13 0	...	...	.....	54,135 13 0
East Khándesh ...	1,65,901 9 0	...	...	.....	1,65,901 9 0
West Khándesh ...	1,15,712 10 0	...	...	.....	1,15,712 10 0
Kolába ...	60,364 13 0	...	...	.....	60,364 13 0
Násik ...	1,47,737 1 0	...	...	.....	1,47,737 1 0
Poona ...	1,83,007 13 0	...	...	.....	1,83,007 13 0
Ratnágiri ...	93,408 14 0	...	...	.....	93,408 14 0
Sátára ...	1,10,347 4 0	...	...	.....	1,10,347 4 0
Sholápur ...	71,097 10 0	...	...	.....	71,097 10 0
Surat ...	1,02,619 14 0	...	...	.....	1,02,619 14 0
Thána ...	1,08,038 5 0	...	...	.....	1,08,038 5 0
Aden ...	16,066 10 0	...	...	.....	16,066 10 0
Baroda ...	730 0 0	...	...	.....	730 0 0
Cutch ...	24 1 0	...	...	.....	24 1 0
Káthiáwár ...	1,832 0 0	...	...	.....	1,832 0 0
Total 1911-12 ...	34,43,071 11 0	...	...	.....	34,43,071 11 0
Total of previous years 1910-11 ...	40,37,061 9 4	...	...	.....	40,37,061 9 4

General Stamp Office,
Bombay, 25th June 1912. }

E. L. SALE,
Superintendent of Stamps.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1912.

Districts.	Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed stamps as defined in section 2 (13) (a) of the stamp Act.	Foreign Bill Stamps.	Half anna and one anna unified stamps.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	1,82,831 4 0	4,84,061 6 0	5,20,871 6 0	1,85,400 13 9	5,65,411 0 3
Ahmedabad	78,087 0 0	1,148 0 0	.....	115 8 0	31,969 3 6
Ahmednagar	41,718 6 0	15 0 0	.....	.....	17,091 1 6
Belgaum	72,289 10 0	74 0 0	.....	.....	6,136 7 6
Bijapur	42,865 0 0	3 6 0	.....	.....	7,334 8 0
Broach	51,612 0 0	20 4 0	.....	.....	17,280 3 0
Dharwar	64,297 8 0	554 0 0	.....	.....	18,385 5 0
Kaira	80,574 4 0	1 8 0	.....	.....	25,298 4 0
Kánara	22,104 8 0	82 0 0	.....	.....	5,973 13 0
East Khándesh	1,51,911 0 0	779 0 0	.....	.....	15,039 7 0
West Khándesh	61,864 0 0	158 0 0	.....	.....	7,956 7 0
Kolába	35,914 14 0	.....	.....	.....	5,404 13 0
Násik	59,200 4 0	72 0 0	.....	.....	17,607 8 0
Poona	80,214 0 0	39 0 0	.....	.....	52,888 0 0
Ratnágiri	41,017 4 0	436 0 0	.....	.....	10,960 4 6
Sátára	56,186 10 0	16 0 0	.....	.....	17,494 11 6
Sholápur	36,574 0 0	39 0 0	.....	.....	13,591 3 6
Surat	63,651 8 0	377 8 0	.....	.....	23,455 5 6
Thána	44,530 6 0	.....	.....	.....	9,116 14 6
Aden	4,722 0 0	11 0 0	19,726 0 0	4,975 0 0	3,578 0 0
Baroda	1,223 0 0	.....	.....	.....	7,415 12 0
Cutch	22 6 0	.....	.....	9 6 0	2,422 8 0
Káthiáwár	21 4 0	.....	.....	.....	19,832 0 0
Total 1911-12 ...	12,52,382 0 0	4,67,932 0 0	5,40,697 6 0	1,90,500 11 9	9,01,532 12 3
Total of previous years 1910-11	12,63,132 14 0	4,99,833 15 0	6,02,829 4 0	1,84,131 4 4	10,97,269 13 6

Districts.	Share Transfer Stamps.	Stamps for Legal Practitioners' Licenses.	Notarial Stamps.	Forms for agreements and contracts chargeable with two annas coloured impression.	Forms for Cheques or Receipts.	Miscellaneous Receipts.	Total.
1	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	1,55,072 8 0	36,250 0 0	1,948 0 0	4,935 12 0	1,07,236 5 0	1,42,055 0 6	23,85,578 7 6
Ahmedabad	12,703 8 0	.....	.....	.....	46 14 0	4,962 10 11	1,28,962 12 5
Ahmednagar ... ..	.....	.....	.....	.....	12 8 0	563 1 0	59,400 0 6
Belgaum ... ..	.....	.....	.....	.....	6 4 0	1,371 11 0	79,878 0 6
Bijapur ... ..	.....	.....	.....	.....	.....	924 3 0	50,627 1 0
Broach	62 12 0	.....	.....	.....	.....	388 1 0	69,358 4 0
Dharwar ... ..	.....	.....	.....	.....	28 10 0	1,598 12 4	84,814 3 4
Kaira ... ..	.....	.....	.....	.....	.....	1,254 0 0	87,128 0 0
Kánara ... ..	.....	.....	.....	.....	18 12 0	374 9 0	28,563 10 0
East Khándesh	100 0 0	.....	.....	.....	.....	4,734 13 0	1,72,564 4 0
West Khándesh ... ..	.....	.....	.....	.....	.....	498 7 0	70,471 14 0
Kolába ... ..	.....	.....	.....	.....	31 4 0	842 15 0	42,193 14 0
Násik ... ..	.....	.....	.....	.....	6 4 0	2,303 9 3	70,150 9 3
Poona ... ..	.....	.....	.....	.....	6 4 0	708 5 6	1,33,905 9 6
Ratnágiri ... ..	.....	.....	.....	.....	6 4 0	1,199 1 6	53,618 14 0
Sátára ... ..	.....	.....	.....	.....	3 2 0	1,127 2 11	74,827 10 5
Sholápur ... ..	.....	.....	.....	.....	.....	1,133 15 0	51,338 2 6
Surat	260 0 0	.....	.....	.....	93 12 0	725 13 0	88,583 14 6
Thána ... ..	.....	.....	.....	.....	162 8 0	678 10 0	54,488 6 6
Aden ... ..	.....	.....	163 0 0	.....	.....	876 0 0	34,051 0 0
Baroda ... ..	.....	.....	.....	.....	.....	46 10 0	8,685 6 0
Cutch ... ..	.....	.....	.....	.....	.....	18 12 8	2,471 0 8
Káthiáwár ... ..	.....	.....	.....	.....	.....	119 4 0	19,972 8 0
Total 1911-12 ...	1,68,218 12 0	36,250 0 0	2,111 0 0	4,935 12 0	1,07,658 11 0	1,68,498 7 7	38,40,677 8 7
Total of previous years 1910-11	1,58,164 0 0	25,500 0 0	1,519 0 0	.....	99,855 10 0	1,20,900 15 7	40,57,136 12 5

General Stamp Office,
Bombay, 25th June 1912.

E. L. SALE,
Superintendent of Stamps.

STATEMENT IV.

Arrangements for the vend of Stamps during the year ending 31st March 1912.

District.	Number of Vendors.	DISCOUNT ALLOWED TO VENDORS.			
		On Judicial Stamps.	On plain paper.	On Non-Judicial Stamps.	Total.
1	2	3	4	5	6
		Rs. a. p.		Rs. a. p.	Rs. a. p.
Bombay	13	558 9 1	...	15,339 5 0	15,897 14 1
Ahmedabad	45	809 6 7	...	4,067 15 10	4,877 6 5
Ahmednagar	43	700 1 7	...	2,026 6 10	2,726 8 5
Belgaum	88	741 9 9	...	3,686 9 4	4,428 3 1
Bijápur	79	359 15 3	...	2,176 13 6	2,536 12 9
Broach	17	454 4 1	...	2,308 12 9	2,763 0 10
Dhárwár	77	709 12 4	...	3,170 11 9	3,880 8 1
Kaira	56	603 2 1	...	3,025 12 9	3,628 14 10
Kánara	22	427 6 3	...	1,053 8 9	1,480 15 0
East Khándesh	72	1,237 2 0	...	7,909 9 0	9,146 11 0
West Khándesh	31	686 9 6	...	3,094 11 2	3,781 4 8
Koláta	32	478 1 3	...	1,754 11 6	2,232 12 9
Násik	59	1,146 10 6	...	3,004 4 3	4,150 14 9
Poona	80	1,225 6 11	...	3,550 12 10	4,776 3 9
Ratnágiri	50	767 10 3	...	2,103 5 3	2,870 15 6
Sátára	31	893 13 0	...	2,753 7 6	3,647 4 6
Sholápur	27	514 12 8	...	1,681 11 6	2,196 8 2
Surat	30	568 4 4	...	2,697 2 11	3,265 7 3
Thána	33	696 3 1	...	2,064 3 4	2,760 6 5
Aden	2	87 0 0	...	368 0 0	455 0 0
Baroda	2	4 2 4	...	57 5 3	61 7 7
Cutch	1	.....	...	.....	.....
Káthiáwár	4	.....	...	.....	.....
Total 1911-12...	894	13,669 14 10	...	67,895 5 0	81,565 3 10
Total of previous years ... 1910-11...	968	17,916 15 11	...	68,957 2 7	86,874 2 6

General Stamp Office, }
Bombay, 25th June 1912. }

E. L. SALE,
Superintendent of Stamps.

STATEMENT V.

Insufficiently stamped or unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1912.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and Penalty realised.	Number of cases dealt with.	Duty and Penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay	216	1,907 13 0	220	19,425 15 0
Ahmedabad	75	587 2 0	18	432 4 0
Ahmednagar	96	527 2 0	23	85 11 0
Belgaum	37	1,014 12 0	24	260 8 0
Bijápur	59	506 7 0	23	400 2 0
Broach	24	131 14 0	16	232 14 0
Dhárwár	172	863 12 0	145	725 9 4
Kaira	82	690 6 0	50	501 0 0
Kánara	35	155 15 0	16	215 11 0
East Khándesh	3	30 8 0	60	4,676 1 0
West Khándesh	15	76 11 0	24	414 4 0
Kolába	21	293 15 0	28	116 8 0
Násik	52	1,116 8 0	33	356 6 0
Poona	28	208 14 0	41	400 9 0
Ratnágiri	113	759 6 0	18	216 3 0
Sátára	30	226 11 0	9	350 15 0
Sholápur	36	288 10 0	24	264 11 0
Surat	52	300 14 0	20	382 7 0
Thána	62	505 6 0	15	163 8 0
Aden	16	764 6 0	17	106 0 0
Baroda	2	37 10 0	...	.....
Cutch ... ..	...	.....	...	.....
Káthiáwár ... ..	...	.....	...	.....
Total 1911-12...	1,226	11,002 10 0	824	29,737 2 4
Total of previous years 1910-11...	1,175	11,845 8 0	761	33,594 14 9

General Stamp Office,
Bombay, 25th June 1912. }

E. L. SALE,
Superintendent of Stamps.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1912.

District.	Number of cases instituted.	NUMBER OF PERSONS.			Amount of fines imposed.	Amount of Rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs. a. p.	Rs. a. p.	
Bombay ... ..	...	...	...	...	.....	...
Ahmedabad ... ..	...	...	...	...	.....	...
Ahmednagar ... ..	...	...	...	...	.....	...
Belgaum ... ..	...	...	...	...	.....	...
Bijápur ... ..	...	...	...	...	.....	...
Broach ... ..	...	...	...	...	.....	...
Dhárwár ... ..	...	...	...	...	.....	...
Kaira ... ..	...	...	...	...	.....	...
Kánara ... ..	...	...	...	...	.....	...
East Khándesh	4	5	4	1	115 0 0	...	
West Khándesh ... ..	...	...	...	...	.....	...
Kolába	1	1	1	...	50 0 0	...	
Násik	1	1	...	1	.....	...
Póona	1	1	...	1*	60 0 0	...	*Compounded.
Ratnágiri ... ..	...	...	...	...	.....	...
Sátára ... ..	...	...	...	...	.....	...
Sholápur ... ..	...	...	...	...	.....	...
Surat	3	3	3	...	40 0 0	...	
Thána ... ..	...	...	...	...	.....	...
Aden ... ..	...	...	...	...	.....	...
Baroda ... ..	...	...	...	...	.....	...
Cutch ... ..	...	...	...	...	.....	...
Káthiáwár ... ..	...	...	...	...	.....	...
Total 1911-12...	10	11	8	3	265 0 0	...	
Total of previous years. 1910-11.	6	7	4	1	75 0 0	...	

General Stamp Office,
Bombay, 25th June 1912. }

E. L. SALE,
Superintendent of Stamps.

STATEMENT VII.

Showing result of action taken by Collector to test valuation of estates for which applications for Probate and Letters of Administration were put in in the year ending 31st March 1912.

District.	Number of cases reported to Collector, Section 19 H of the Court Fees Act.	Number of such cases in which inquiries were instituted.	Amount of Court-fee originally paid in cases inquired into.	Amount of deficit Court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bombay	424	136	65,636 0 0	5,684 9 0	.....
Ahmedabad ... ..	...	...	.....	.....	.....
Ahmednagar ... ..	...	...	.....	.....	.....
Belgaum ... ..	...	...	.....	.....	.....
Bijápur ... ..	...	...	.....	.....	.....
Broach	10	...	1,159 9 0	.....	.....
Dhárwár ... ..	...	...	.....	.....	.....
Kaira ... ..	...	...	.....	.....	.....
Kánara	1	1	432 0 0	.....	.....
East Khándesh	2	1	.....	.....	.....
West Khándesh ... ..	...	...	.....	.....	.....
Kolába	7	7	1,218 1 0	.....	.....
Násik	4	...	706 0 0	.....	.....
Poona	26	26	1,956 8 0	235 6 0	.....
Ratnágiri	4*	...	.....	.....	.....	*Under enquiry.
Sátára	12	...	90 14 0	.....	.....
Sholápur	5	3	140 0 0	.....	.....
Surat	59	50	.....	.....	.....
Thána	6	3	1,228 8 3	67 11 0	.....
Áden	24	...	.....	.....	.....
Baroda ... ..	...	...	.....	.....	.....
Cutch ... ..	...	...	.....	.....	.....
Káthiáwár ... ..	...	...	.....	.....	.....
Total 1911-12	584	286	72,567 8 3	5,987 10 0	.....
Total of previous years. 1910-11.	743	328	30,296 10 0	2,152 4 0	.....

General Stamp Office, }
Bombay, 25th June 1912. }

E. L. SALE,
Superintendent of Stamps.

No. 509 OF 1912.

REVENUE DEPARTMENT:

CENTRAL STAMP OFFICE,
Karachi, 6th June 1912.

From

H. S. LAWRENCE, ESQUIRE, I. C. S.,
Superintendent of Stamps, Karachi ;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Sir,

I have the honour to submit the following brief notes on the administration of the stamp revenue in Sind during the year ending the 31st March 1912. The triennial report was submitted last year.

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

Statement No. I.

3. The gross revenue under the Stamp Act and the Court Fees Act amounted to Rs. 9,51,380 in 1911-12 as compared with Rs. 8,68,963 in the previous year. The increase is made up as follows :—

				Rs.
Act II of 1899	...	...	...	79,811
Act VII of 1870	...	...	...	2,805

and is due to the amendment of Act II of 1899, the opening of several marriage and provident funds and to a rise in the general prosperity of the people.

4. The total charges under the Stamp and Court Fees Acts amounted to Rs. 30,940 during the year as compared with Rs. 28,962 in the year 1910-11, the increase being due chiefly to larger payments on account of discount on the sale of stamps. Of the total charges, Rs. 21,854 were incurred in connection with the General Stamp Act, and Rs. 9,085 in connection with the Court Fees Act.

Statement No. II.

5. The total receipts under court fee stamps amounted to Rs. 4,35,591 against Rs. 4,32,786 in the year 1910-11, or an increase of Rs. 2,805. The receipts in the Karachi District show a large increase of Rs. 16,029, due to increase in litigation; the other districts show decreases attributable partly to less litigation and partly to the fact that the value of the suits filed was less, the decrease in the Sukkur District (Rs. 7,500) being the largest.

Statement No. III.

6. The income under the marginally noted heads amounted to Rs. 4,25,080 against Rs. 3,45,494 or Rs. 79,586 more than in the previous year. The increase was due to the reasons already mentioned in paragraph 3.

Non-judicial stamps.
Column 2—Impressed stamps.
Do. 4— do. do. as
defined in section 2 (13) (a) of the
Stamp Act.

7. The realizations from the sale of hundis amounted to Rs. 49,539 against Rs. 49,967, showing a decrease of Rs. 428 only.
8. Rs. 20,153 were collected during the year 1911-12 against Rs. 19,518 during the year 1910-11, the increase being due to an increase in foreign trade.

Hundis.

Foreign bill stamps.

Share transfer and Notarial
stamps.

9. These stamps are at present sold in Karachi only. The receipts show decreases of Rs. 55 and Rs. 24, which need no remark.

Forms of agreements and contracts chargeable with duty of 2 anna coloured impressions. 10. There has been no demand as yet for such stamps.

11. The revenue derived from stamps impressed on cheques and receipt forms amounted to Rs. 8,578, or Rs. 668 more than the year 1910-11, which is an indication of the fact that this mode of stamping is being better appreciated by merchants and bankers.

12. The principal items are composition of stamp duty and adjudication fees which yielded Rs. 8,407 out of the total miscellaneous receipts amounting to Rs. 11,863. The total receipts under this head were slightly less than in 1910-11 in which year they amount to Rs. 12,432. This fluctuation appears to need no detailed explanation.

Statement No. IV.

13. The number of stamp vendors for the sale of judicial and non-judicial stamps in the Province of Sind during the year 1911-12 was 311 or 12 more than the previous year, *i. e.*, 9 more in the Hyderabad District and 3 in the Sukkur District.

14. The total amount of discount paid during the year was Rs. 17,374 against Rs. 15,996 during the previous year. The increase is due to larger sales of stamps on which discount is admissible.

Statement No. V.

15. One hundred and thirty-nine cases were dealt with under section 35, and 68 cases under sections 32, 37, 40 and 41 of the Stamp Act, as compared with 92 and 53 respectively in the year 1910-11. The total amount realized under the two heads amounted to Rs. 2,864 against Rs. 2,211 in the previous year.

Statement No. VI.

16. Three cases involving three persons were brought to trial and convictions were obtained in all the cases. The amount of fines imposed was Rs. 12 only.

Statement No. VII.

17. Twelve cases were reported to the Collector of Karáchi under section 19-H of the Court Fees Act; and in four cases Rs. 1,037 were recovered as additional court fee duty.

18. The establishment continued to work satisfactorily. The good work done by Mr. Pohumal Narainsing, the Storekeeper, and Mr. Mahomed Sidik, the Accountant, deserves special mention.

I have the honour to be,

Sir,

Your most obedient servant,

H. S. LAWRENCE,

Superintendent of Stamps, Karáchi.

Through the Commissioner in Sind, Karáchi.

No. 1754 OF 1912.

REVENUE DEPARTMENT.

Office of the Commissioner in Sind:

Government House, Karachi, 12th June 1912.

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

R. E. GIBSON,

for Commissioner in Sind.

To

The Superintendent of Stamps, Bombay.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1912.

1	Receipts.	Charges.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and Plain Paper supplied from Central Depot.
		Discount and Establishment for sale of Stamps.	Refunds.	Other Charges.	Total.			
2	3	4	5	6	7	8	9	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.
Under the Stamp Act ...	5,15,988 15 2	16,218 12 9	4,838 5 3	797 6 10	21,854 8 10	4,94,134 6 4	.....	.....
Under the Court Fees Act.	4,35,591 11 0	5,514 7 9	2,860 4 8	710 15 0	9,085 11 5	4,26,505 15 7	.....	.....
Total ...	9,51,580 10 2	21,733 4 6	7,698 9 11	1,508 5 10	30,940 4 3	9,20,640 5 11	.....	.....
Total of previous year ...	8,68,968 10 4	19,718 2 10	7,114 15 0	2,129 13 10	28,962 15 8	8,40,000 10 8	.....	.....

Central Stamp Office,
Karachi, 6th June 1912. }

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

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1912.

District.	Sale of Court-fee Stamps.	Sale of Stamps for Copies.	Sale of Plain Paper used with Court-fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	1,29,066 14 0	.....	.....	.....	1,29,066 14 0
Hyderabad ...	1,15,088 14 0	.....	.....	.....	1,15,088 14 0
Sukkur ...	1,10,949 2 0	.....	.....	.....	1,10,949 2 0
Larkana ...	73,637 2 0	.....	.....	.....	73,637 2 0
Thar and Parkar ...	6,848 11 0	.....	.....	1 0 0	6,849 11 0
Total ...	4,35,590 11 0	.....	.....	1 0 0	4,35,591 11 0
Total of previous years ...	4,32,352 0 0	.....	.....	434 6 2	4,32,786 6 2

Central Stamp Office,
Karachi, 6th June 1912. }

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

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1912.

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-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 impression.	Forms for Cheques or Receipts.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	44,001 12 0	33,733 0 0	1,46,762 4 0	18,201 0 0	.....	608 0 0	...	78 0 0	...	9,126 1 0	10,365 11 0	2,62,062 12 0
Hyderabad ...	80,248 14 0	978 4 0	.....	.....	.....	...	...	...	...	375 0 0	382 4 9	81,984 9
Sukkur ...	97,413 0 0	14,091 6 0	.....	1,852 0 0	.....	...	...	...	...	74 15 0	940 13 5	1,16,472 2 5
Larkana ...	47,242 4 0	723 0 0	.....	.....	.....	...	...	...	...	2 2 0	158 1 0	48,131 7 0
Thar and Parkar ...	9,323 14 0	8 8 0	.....	.....	.....	...	...	...	...	...	16 13 0	9,348 3 0
Total ...	2,78,819 12 0	40,530 2 0	1,46,762 4 0	20,153 0 0	.....	608 0 0	...	78 0 0	...	8,578 2 0	11,963 11 2	5,15,958 15 2
Total of previous years ...	2,41,307 12 0	40,907 14 0	1,04,187 2 0	19,518 0 0	.....	758 12 0	...	100 0 0	...	7,010 1 0	12,432 11 2	4,36,177 4 2

Notes.—* Includes, besides General Impressed Stamps, Cattle Pound Kabulyata, Salt and Customs Bonds and Bill of Lading.

† Comprises Impressed Stamps for Pleaders, Revenue Agents, and Mukhtyars' Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

Central Stamp Office,
Karachi, 6th June 1912. }

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

STATEMENT IV.

Arrangements for the vend of Stamps during the year ending 31st March 1912.

District.	Number of Vendors.	Discount allowed to Vendors.			
		On Judicial Stamps.	On plain Paper.	On Non-judicial Stamps.	Total.
1	2	3	4	5	6
		Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
Karachi ...	32	499 1 7	...	3,982 5 1	4,481 6 8
Hyderabad ...	105	817 1 6	...	3,522 10 9	4,339 12 3
Sukkur ...	93	798 8 4	...	4,567 7 9	5,366 0 1
Larkana ...	60	604 13 11	...	2,179 5 9	2,784 3 8
Thar and Parkar ...	21	59 7 4	...	843 2 3	402 9 7
Total ...	311	2,779 0 8	...	14,594 15 7	17,374 0 3
Total of previous years ...	299	2,760 6 3	...	13,229 9 11	15,996 0 2

Central Stamp Office,
Karachi, 6th June 1912. }

W. N. RICHARDSON,
for Superintendent of Stamps.

STATEMENT V.

Inadequately Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1912.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and Penalty realised.	Number of cases dealt with.	Duty and Penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Karachi ...	17	556 14 0	26	962 13 0
Hyderabad ...	54	315 3 0	5	57 0 0
Sukkur ...	50	611 7 0	22	187 4 0
Larkana ...	18	101 5 0	10	54 8 0
Thar and Parkar ...	...	.....	5	17 13 0
Total ...	139	1,584 13 0	68	1,279 6 0
Total of previous years ...	92	905 8 0	53	1,206 8 0

Central Stamp Office,
Karachi, 6th June 1912. }

W. N. RICHARDSON,
for Superintendent of Stamps.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1912.

District.	Number of Cases instituted.	Number of Persons.			Amount of Fines imposed.	Amount of Rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
Karachi ...	...	...	...	...	...	...
Hyderabad ...	...	...	...	...	...	...
Sukkur ...	3	3	3	...	12	...	
Larkana ...	...	...	...	...	...	...
Thar and Parkar ...	...	...	...	...	...	...
Total ...	3	3	3	...	12	...	
Total of previous years ...	1	1	...	1	...	...

Central Stamp Office,
Karachi, 6th June 1912. }

W. N. RICHARDSON,
for Superintendent of Stamps.

STATEMENT VII.

Showing result of action taken by Collector to test Valuation of Estates for which Applications for Probate and Letters of Administration were put in in the year ending 31st March 1912.

District.	Number of Cases reported to Collector, Section 19-H of the Court-fees Act.	Number of such cases in which inquiries were instituted.	Amount of Court-fee originally paid in cases inquired into.	Amount of deficit Court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7
Karachi	12*	4	Rs. a. p.	Rs. a. p.	...	* Four pending at the end of the year.
Hyderabad ... ..	...	...	...	1,037 6 0	...
Sukkur ... ..	...	...	...	...	...
Larkana ... ..	...	...	...	...	...
Thar and Parkar ... ..	...	...	...	...	...
Total	12	4	...	1,087 6 0	...	
Total of previous years	5	2	312	18 0 0	...	

Central Stamp Office,
Karachi, 6th June 1912. }

W. N. RICHARDSON,
for Superintendent of Stamps.

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Henry S. King & Co., 65, Cornhill, E. C., London.
P. S. King & Son, 2 & 4, Great Smith Street, Westminster, S. W.,
London.
Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E. C.,
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Superintendent, Government Central Press, Bombay.
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N. B. Mathur, N. K. H. Press, Allahabad.

ANNUAL REPORT
OF THE
STAMP DEPARTMENTS
IN THE
BOMBAY PRESIDENCY
AND
SIND
FOR THE YEAR 1912-1913.

No. 2023 of 1913.

From

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

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

GENERAL STAMP OFFICE:
Bombay, 21st June 1913.

SIR,

I have the honour to submit the following brief notes on the working of the Stamp Administration of the Bombay Presidency during the year 1912-13. The report for the Province of Sind is annexed.

Statement I.

2. The total realizations under both the Stamp and the Court Fees Acts amounted to Rs. 68,49,495 against Rs. 63,82,157 in the preceding year and indicate an increase of Rs. 4,67,338.

The subjoined statement shows the realizations separately under the two Acts :

	Stamp Act.	Court Fees Act.	Total.
	Rs.	Rs.	Rs.
1911-12	29,39,095	34,43,072	63,82,157
1912-13	33,40,861	35,09,134	68,49,495

3. The recoveries in Bombay City alone amounted to Rs. 36,83,892 against Rs. 33,77,296 in the preceding year and represent 53.78 per cent. of the total revenue of the Presidency.

4. It is satisfactory to note that while the receipts have gone up, charges have diminished to the extent of Rs. 6,176.

The total expenditure for the year was Rs. 2,44,435 as against Rs. 2,50,611 in the previous year. The decrease is due to a smaller number of payments on account of refunds. The percentage of charges to receipts is 4.18 in the case of the Stamp Act and 2.09 in the case of the Court Fees Act.

Statement II.

5. The total receipts from the sale of Judicial Stamps amounted to Rs. 35,09,134, showing an increase of over Rs. 66,000 as compared with the previous year. Out of this sum, Rs. 15,69,801 were recovered in Bombay City alone.

Statement III.

6. The sum total of the revenue under these two heads amounted in the year under review to Rs. 18,89,621 as against Rs. 17,92,979 during the preceding year, showing an increase of Rs. 96,642. Bombay City, with a revenue of Rs. 7,37,414, shows an increase of Rs. 34,212 as compared with last year. East Khándesh takes second place with a total revenue of Rs. 1,68,564.

Non-Judicial Stamps.
(a) Impressed Stamps
and

(b) Impressed labels
or
Special Adhesive Stamps.

7. The revenue from this source during the year under review has also helped the rise under the head 'General Stamps' to the extent of Rs. 49,260, the total receipts having amounted to Rs. 5,17,192. This must, to a certain extent, be attributed to the enhancement in duty under the Amended Act No. I of 1912.

(c) Hundis or Bills of Exchange. Foreign Bill Stamps. The revenue derived from the sale of Foreign Bill Stamps, was collected in Bombay City, Aden having contributed only Rs. 6,097 to the receipts from this source.

The total realizations exhibit an increase of Rs. 21,091 over the previous year.

9. The revenue derived from the sale of Share Transfer Stamps amounted during the year under review to Rs. 3,95,492 as against Rs. 1,68,219 in the preceding year, showing the enormous increase of Rs. 2,27,273.

To the total revenue collected under this head, Bombay City contributed Rs. 3,61,922 indicating brisk business after a long period of comparative quiet.

10. This source of revenue shows a fall of Rs. 10,750, the receipts having amounted during the year to Rs. 25,500 against Rs. 36,250 in the preceding year.

Notarial Stamps. 11. In Notarial Stamps there has been a decrease of Rs. 381, the total receipts being Rs. 1,730.

Forms of agreement and contracts chargeable with 2-anna coloured impression. 12. The variations under this head have been slight, the total realizations having amounted to Rs. 4,890 as against Rs. 4,936 in the preceding year.

13. There has been a rise in recoveries on stamping skeleton forms of cheques and receipts with one anna coloured impression. The total sum realized during the year under notice was Rs. 1,23,805 against Rs. 1,07,659 during the preceding year.

Forms of Cheques and Receipts.

14. The revenue under this head amounted during the year under review to Rs. 1,70,539 against Rs. 1,68,498 during 1911-12, showing an increase of Rs. 2,041.

Miscellaneous.

General Remarks on Statement No. III. 15. The total revenue derived from the several sources noted in Statement No. III exhibits a rise of Rs. 4,01,276.

The provincial share of the sale-proceeds of Unified Stamps credited to non-Postal Revenue which has been worked out at Rs. 3,30,000 has been included in the above statistics.

Statement IV.

Vendors. 16. The number of licenses issued for the sale of stamps in the Presidency numbered 898 as against 894 recorded last year.

17. The total discount paid during the year under review amounted to Rs. 90,618, an increase of Rs. 9,053 on the figures for the year 1911-12.

Discount.

Statement V.

18. The cases which came up for consideration under Section 35 or were impounded or adjudicated upon under Sections 32, 37, 40 and 41 numbered 1,446 against 1,226 under Section 35 and 939 against 824 under the last four Sections.

Insufficiently stamped or unstamped or impounded documents.

The total duty and penalty realized amounted to Rs. 27,399.

Statement VI.

19. Seven prosecutions for infringement of Stamp regulations were instituted against ten in the previous year. There were six convictions and two acquittals, and the fines inflicted aggregated Rs. 76.

Statement VII.

20. Six hundred and seventeen cases were taken up for investigation in Bombay City under section 19-H of the Court Fees Act, out of the total number 809 shown in the return for the whole Presidency. In 318 cases enquiries were instituted resulting in the recovery of the sum of Rs. 4,771 as deficient duty. Out of this amount Rs. 3,976 were recovered in Bombay City. No penalties were imposed.

I have the honour to be,

Sir,

Your most obedient servant,

E. L. SALE,

Superintendent of Stamps.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1913.

1	Receipts.	CHARGES.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and plain paper supplied from Central Depot.
		Discount and Establishment for sale of Stamps.	Refunds.	Other Charges.	Total.			
2	3	4	5	6	7	8	9	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under the Stamp Act ...	*38,70,301	61,115	24,214	23,734	1,20,763	35,30,698	.....	120,605
Under the Court Fees Act ...	35,09,134	18,516	67,757	18,309	1,04,072	34,04,462	.....	17,251
Total 1912-13 ...	71,79,435	99,631	1,03,671	42,133	2,44,435	69,35,060	.....	27,756
Total of previous year 1911-12 ...	72,88,749	93,688	1,18,362	38,566	2,50,611	70,33,138	.....	33,456

* This sum includes Rs. 3,30,000 which represents the provincial share of the sale-proceeds of unified stamps credited to non-Postal Revenue as per Government Resolution No. 9153 of 5th October 1912, R. D.

† Arrived at by deducting 30 per cent. in the aggregate value as per D'La Rue's Contract.

General Stamp Office,
Bombay, 21st June 1913.

E. L. SALE,
Superintendent of Stamps.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1913.

District.	Sale of Court Fee Stamps.	Sale of Stamps for Copies.	Sale of plain paper used with Court Fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.			Rs. a. p.	Rs. a. p.
Bombay ...	15,69,801 8 0	...	...	.....	15,69,801 8 0
Ahmedabad ...	1,43,382 15 0	...	...	.....	1,43,382 15 0
Ahmednagar ...	92,846 7 0	...	...	.....	92,846 7 0
Belgaum ...	1,07,732 8 0	...	...	.....	1,07,732 8 0
Bijapur ...	61,039 4 0	...	...	.....	61,039 4 0
Broach ...	58,879 12 0	...	...	301 9 0	59,181 5 0
Dhárwár ...	1,18,380 9 0	...	...	.....	1,18,380 9 0
Kaira ...	82,278 2 0	...	...	.....	82,278 2 0
Kánara ...	53,581 3 0	...	...	1 13 0	53,583 0 0
East Khándesh ...	1,52,940 2 0	...	...	.....	1,52,940 2 0
West Khándesh ...	1,09,514 3 0	...	...	.....	1,09,514 3 0
Kolába ...	62,112 12 0	...	...	4 8 0	62,117 4 0
Násik ...	1,46,071 6 0	...	...	.....	1,46,071 6 0
Poona ...	1,99,190 9 0	...	...	77 1 2	1,99,267 4 2
Ratnágiri ...	96,622 11 0	...	...	.....	96,622 11 0
Sátára ...	1,22,709 1 0	...	...	.....	1,22,709 1 0
Sholápur ...	82,727 2 0	...	...	.....	82,727 2 0
Surat ...	1,17,830 3 0	...	...	.....	1,17,830 3 0
Thána ...	1,09,553 15 0	...	...	.....	1,09,553 15 0
Aden ...	18,890 0 0	...	...	.....	18,890 0 0
Baroda ...	1,046 0 0	...	...	.....	1,046 0 0
Cutch ...	157 2 0	...	...	.....	157 2 0
Káthiáwár ...	1,462 0 0	...	...	.....	1,462 0 0
Total 1912-13 ...	35,08,749 0 0	...	...	384 15 2	35,09,133 15 2
Total of previous year 1911-12 ...	34,43,071 11 0	...	...	.....	34,43,071 11 0

General Stamp Office,
Bombay, 21st June 1913.

E. L. SALE,
Superintendent of Stamps.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1913.

District.	Impressed Stamps.	Hundia 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.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	1,76,887 12 0	5,13,125 8 0	5,60,526 8 0	2,05,480 11 1	.....
Ahmedabad	88,113 6 0	1,932 0 0	.....	8 0 0	.....
Ahmednagar	43,662 8 0	15 0 0	.....	.....	.....
Belgaum	74,004 0 0	138 0 0	.....	.....	.....
Bijapur	58,407 2 0	6 8 0	.....	.....	.....
Broach	37,395 8 0	82 4 0	.....	.....	.....
Dhárwár	74,615 8 0	152 0 0	.....	.....	.....
Kaira	66,812 6 0	.....	.....	.....	.....
Kánara	23,183 10 0	20 0 0	.....	.....	.....
East Khándesh	1,68,564 0 0	782 0 0	.....	.....	.....
West Khándesh	56,462 6 0	49 0 0	.....	.....	.....
Kolába	36,304 8 0	.....	.....	.....	.....
Násik	64,884 12 0	77 0 0	.....	.....	.....
Poona	87,621 8 0	147 0 0	.....	.....	.....
Ratnágiri	42,436 12 0	516 0 0	.....	.....	.....
Sátára	56,616 0 0	13 0 0	.....	.....	.....
Sholápur	39,740 4 0	62 0 0	.....	.....	.....
Surat	67,193 2 0	76 0 0	.....	.....	.....
Thána	44,573 10 0	.....	.....	.....	.....
Aden	5,447 0 0	.....	19,814 0 0	6,097 0 0	.....
Baroda	1,289 0 0	.....	.....	.....	.....
Cutch	32 0 0	.....	.....	6 0 0	.....
Káthiáwár	34 0 0	.....	.....	.....	.....
Total 1912-13 ...	13,09,280 10 0	5,17,192 4 0	5,50,340 8 0	2,11,591 11 1	*3,30,000 0 0
Total of previous year 1911-12	12,52,332 0 0	4,67,932 0 0	5,40,597 6 0	1,90,500 11 9	9,01,592 12 3

District.	Share Transfer Stamps.	Stamps for Legal Practitioners' Licenses.	Notarial Stamps.	Forms of agreements and contracts chargeable with two anna coloured impression.	Forms for Cheques and Receipts.	Miscellaneous Receipts.	Total.
	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	3,61,922 4 0	25,500 0 0	1,576 0 0	4,890 0 0	1,23,479 7 0	1,40,702 11 6	21,14,030 8 7
Ahmedabad	32,692 12 0	.....	.....	.....	15 7 0	1,965 14 0	1,24,927 7 0
Ahmednagar ... ..	.....	.....	.....	.....	15 10 0	697 14 0	44,391 0 0
Belgaum ... ..	.....	.....	.....	.....	1 0 0	1,976 5 0	76,119 5 0
Bijapur ... ..	.....	.....	.....	.....	6 4 0	563 12 0	53,983 10 0
Broach	157 4 0	.....	.....	.....	.....	273 1 0	37,908 1 0
Dhárwár	134 0 0	.....	.....	.....	2 14 0	1,368 0 8	76,272 6 8
Kaira ... ..	.....	.....	.....	.....	31 4 0	1,115 16 0	67,969 9 0
Kánara ... ..	.....	.....	.....	.....	18 12 0	327 4 0	28,549 10 0
East Khándesh	50 0 0	.....	.....	.....	.....	4,040 11 3	1,73,436 11 3
West Khándesh ... ..	.....	.....	.....	.....	31 4 0	1,287 0 6	57,829 10 6
Kolába ... ..	.....	.....	.....	.....	.....	818 9 0	37,123 1 0
Násik ... ..	.....	.....	.....	.....	6 4 0	1,175 2 0	66,143 2 0
Poona ... ..	.....	.....	.....	.....	.....	2,945 11 10	90,714 3 10
Ratnágiri ... ..	.....	.....	.....	.....	15 10 0	1,177 9 9	44,144 15 9
Sátára ... ..	.....	.....	.....	.....	46 14 0	815 7 3	57,491 5 3
Sholápur ... ..	.....	.....	.....	.....	6 4 0	5,889 4 0	45,607 12 0
Surat	336 0 0	.....	.....	.....	46 14 0	1,184 7 2	68,835 7 2
Thána ... ..	.....	.....	.....	.....	.....	1,902 6 0	46,476 0 0
Aden ... ..	.....	.....	154 0 0	.....	81 0 0	265 0 0	31,858 0 0
Baroda ... ..	.....	.....	.....	.....	.....	12 2 0	1,301 2 0
Cutch ... ..	.....	.....	.....	.....	.....	.....	33 0 0
Káthiáwár ... ..	.....	.....	.....	.....	.....	35 5 9	69 5 9
Total 1912-13 ...	3,95,492 4 0	25,500 0 0	1,730 0 0	4,890 0 0	1,23,804 12 0	1,70,539 9 8	33,40,361 5 9
Total of previous year 1911-12	1,68,218 12 0	36,250 0 0	2,111 0 0	4,935 12 0	1,07,658 11 0	1,68,498 7 7	33,40,677 8 7

* The sum represents the provincial share of the sale-proceeds of unified stamps credited to non-Postal Revenue (vide Government Resolution No. 9183, dated 5th October 1911, B. D.)

General Stamp Office,
Bombay, 21st June 1913.

E. L. SALE,
Superintendent of Stamps.

STATEMENT IV.

Arrangements for the vend of Stamps during the year ending 31st March 1913.

District.	Number of Vendors.	DISCOUNT ALLOWED TO VENDORS.			
		On Judicial Stamps.	On plain paper.	On Non-Judicial Stamps.	Total.
1	2	3	4	5	6
		Rs. a. p.		Rs. a. p.	Rs. a. p.
Bombay ...	13	567 7 2	...	20,669 8 4	21,236 15 6
Ahmedabad ...	45	835 6 1	...	4,871 12 5	5,707 2 9
Ahmednagar ...	42	702 7 7	...	2,125 6 1	2,827 13 8
Belgaum ...	82	779 2 4	...	3,713 14 10	4,493 1 2
Bijápur ...	88	434 12 8	...	2,707 1 4	3,141 14 0
Broach ...	16	413 10 9	...	1,680 8 6	2,094 3 3
Dhárwár ...	79	776 14 9	...	3,711 3 0	4,488 1 9
Kaira ...	54	679 3 7	...	3,348 1 0	4,027 4 7
Kánara ...	22	418 1 3	...	1,075 12 3	1,493 13 6
East Khándesh ...	72	1,153 11 6	...	8,618 2 6	9,781 14 0
West Khándesh ...	30	674 14 4	...	2,821 14 11	3,496 13 3
Kolába ...	31	480 11 4	...	1,820 2 0	2,300 13 4
Násik ...	59	1,133 6 8	...	3,322 8 7	4,455 15 3
Poona ...	79	1,332 0 0	...	3,906 10 3	5,238 10 3
Ratnágiri ...	52	801 6 7	...	2,192 13 2	2,994 3 9
Sátára ...	34	981 15 8	...	2,779 0 1	3,760 15 9
Sholápur ...	27	570 2 4	...	1,867 9 9	2,437 12 1
Surat ...	30	557 7 10	...	2,695 6 1	3,252 13 11
Thána ...	32	699 14 9	...	2,093 2 0	2,793 0 9
Aden ...	3	97 0 0	...	430 0 0	527 0 0
Baroda ...	2	7 3 5	...	60 6 9	67 10 2
Cutch ...	1	.....	...	.....	.....
Káthiáwár ...	5	.....	...	.....	.....
Total 1912-13...	898	14,107 0 7	...	76,510 15 10	90,618 0 8
Total of previous year ... 1911-12...	894	13,669 14 10	...	67,895 5 0	81,565 3 10

General Stamp Office,
Bombay, 21st June 1913.

E. L. SALE,
Superintendent of Stamps.

STATEMENT V.

Insufficiently stamped or unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1913.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and Penalty realised.	Number of cases dealt with.	Duty and Penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay	203	1,577 8 0	366	11,165 5 0
Ahmedabad	77	998 7 0	15	242 14 0
Ahmednagar	85	595 2 0	25	81 3 0
Belgaum	47	1,143 2 0	40	798 0 0
Bijápur	32	334 8 0	22	224 0 0
Broach	47	301 9 0	25	266 6 0
Dhárwár	195	999 10 0	70	326 8 8
Kaira	97	721 15 0	20	349 13 0
Kánara	38	160 1 0	20	166 12 0
East Khándesh	52	323 3 0	49	3,703 6 0
West Khándesh	12	488 14 0	38	777 12 0
Kolába	32	190 13 0	31	311 12 0
Násik ... ..	...	.....	...	.....
Poona	117	965 14 0	66	1,907 13 0
Ratnágiri	77	742 10 0	24	288 8 0
Sátára	90	192 4 0	13	117 9 0
Sholápur	41	614 0 0	38	4,895 4 0
Surat	28	480 10 0	31	652 1 0
Thána	125	777 2 0	41	1,101 12 0
Aden	51	289 8 0	5	22 0 0
Baroda ... ..	...	.....	...	.....
Cutch ... ..	...	.....	...	.....
Káthiáwár ... ..	...	.....	...	.....
Total 1912-13...	1,446	11,851 12 0	939	27,398 10 8
Total of previous year 1911-12...	1,226	11,002 10 0	824	29,737 2 4

General Stamp Office,
Bombay, 21st June 1913. }

E. L. SALE,
Superintendent of Stamps.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1913.

District.	Number of cases instituted.	NUMBER OF PERSONS.			Amount of fines imposed.	Amount of rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs. a. p.	Rs. a. p.	
Bombay ... ..	...	...	...	...	.....	...
Ahmedabad ... ..	...	...	...	...	.....	...
Ahmednagar ... ..	...	...	...	...	.....	...
Belgaum ... ..	...	...	...	...	.....	...
Bijápur	2	1	1	...	20 0 0	...	
Broach ... ..	...	...	...	...	.....	...
Dhárwár ... ..	...	...	...	...	.....	...
Kaira ... ..	...	...	...	...	.....	...
Kánara ... ..	...	...	...	...	.....	...
East Khándesh	2	4	3	1	21 0 0	...	
West Khándesh ... ..	...	...	...	...	.....	...
Kolába ... ..	...	...	...	...	.....	...
Násik ... ..	...	...	...	...	.....	...
Poona	3	3	2	1	35 0 0	...	
Ratnágiri ... ..	...	...	...	...	.....	...
Sátára ... ..	...	...	...	...	.....	...
Sholápur ... ..	...	...	...	...	.....	...
Surat ... ..	...	...	...	...	.....	...
Thána ... ..	...	...	...	...	.....	...
Aden ... ..	...	...	...	...	.....	...
Baroda ... ..	...	...	...	...	.....	...
Cutch ... ..	...	...	...	...	.....	...
Káthiáwár ... ..	...	...	...	...	.....	...
Total 1912-13...	7	8	6	2	76 0 0	...	
Total of previous year 1911-12...	10	11	8	3	265 0 0	...	

General Stamp Office,
Bombay, 21st June 1913.

E. L. SALE,
Superintendent of Stamps.

STATEMENT VII.

Showing result of action taken by Collector to test valuation of estates for which applications for Probate and Letters of Administration were put in in the year ending 31st March 1913.

District.	Number of cases reported to Collector, Section 19 H of the Court Fees Act.	Number of such cases in which inquiries were instituted.	Amount of Court-fee originally paid in cases inquired into.	Amount of deficit Court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bombay	617	179	42,638 10 0	3,976 4 0	.....
Ahmedabad ... ..	...	...	.....	.....	.....
Ahmednagar ... ..	...	...	.....	.....	.....
Belgaum	4	1	325 0 0	125 0 0	.....
Bijápúr ... ..	...	...	.....	.....	.....
Broach	8	...	1,929 11 0	.....	.....
Dhárwár ... ..	...	...	.....	.....	.....
Kaira ... ..	...	...	.....	.....	.....
Kánara	1	1	38 0 0	.....	.....
East Khándesh	7	4	.....	.....	.....
West Khándesh ... ..	...	...	.....	.....	.....
Kolába	6	6	288 6 0	10 12 0	.....
Násik ... ..	...	...	.....	.....	.....
Poona	23	23	3,666 15 0	56 13 0	.....
Ratnágiri	8	1	.....	.....	.....
Sátára	8	8	483 0 0	158 8 0	.....
Sholápur	7	7	302 0 0	181 5 6	.....
Surat	79	79	.....	.....	.....
Thána	21	8	422 0 11	262 13 9	.....
Aden	20	1	.....	.....	.....
Baroda ... ..	...	...	.....	.....	.....
Cutch ... ..	...	...	.....	.....	.....
Káthiáwár ... ..	...	...	.....	.....	.....
Total 1912-13	809	318	50,088 10 11	4,771 8 3	.....
Total of previous year 1911-12...	584	236	72,567 8 3	5,987 10 0	.....

General Stamp Office,
Bombay, 21st June 1913. }

E. L. SALE,
Superintendent of Stamps.

No. 849 OF 1913-1914.

REVENUE DEPARTMENT:
CENTRAL STAMP OFFICE,
Karachi City, 28th June 1913.

From

W. F. HUDSON, Esquire, I. C. S.,
Superintendent of Stamps, Karachi;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Sir,

I have the honour to submit the following report on the Stamp administration in the Province of Sind for the 12 months ending 31st March 1913.

2. The stamp revenue is realized under the Stamp Act (II of 1899), and Court Fee Act (VII of 1870).

Statement I.

3. The gross revenue under the Stamp and Court Fees Acts amounted to Rs. 10,27,443 as compared with Rs. 9,51,580 in the previous year. The increase is made up as follows:—

			Rs.
Revenue.	Act II of 1899	... ..	57,359
	Act VII of 1870	... ..	18,509

and is due to (1) land speculation in Karachi and (2) to increase in the stamp duty on bills of exchange (article 13 schedule I of the Stamp Act.)

4. The total charges under the Stamp and Court Fees Acts amounted to Rs. 36,624 during the year, as compared with Rs. 30,940 in the year 1911-12, the increase being due to larger payments on account of discount and refund. Of the total charges, Rs. 27,456 were incurred in connection with the General Stamp Act and Rs. 9,168 in connection with the Court Fees Act.

Statement II.

5. The total receipts under Court Fee Stamps amounted to Rs. 4,54,100 against Rs. 4,35,591 in the year 1911-12, or an increase of Rs. 18,509. The receipts in the Karachi and Sukkur Districts advanced by Rs. 18,866 and Rs. 6,225 owing to increase of litigation, while those in the Hyderabad District declined by Rs. 7,551. The fluctuations in the other districts were slight.

Statement III.

6. The income under the marginally noted heads amounted to Rs. 4,10,127 against Rs. 4,25,050, or Rs. 15,047 more than in the previous year. The increase is due to the increase in land speculation and in stamp duty referred to in paragraph 3.

Non-Judicial Stamps.
Column 2—Impressed Stamps.
Do. 4. Do. do. as
defined in section 2 (13) (a) of the
Stamp Act.

7. The revenue from the sale of hundis amounted to Rs. 78,668 against Rs. 49,539, or an increase of Rs. 29,129, due to the increase in the stamp duty.

8. The recoveries under this head amounted to Rs. 22,424 against Rs. 20,153, or Rs. 2,271 more than the previous year. Foreign Bill Stamps. The increase is due to increase in foreign trade.
9. The income under this head rose from Rs. 698 in the previous year to Rs. 2,399 in the year under review. The increase is due to larger transfers of shares in the town of Karáchi where alone these stamps are sold. Share Transfer Stamps.
10. Rs. 74 were recovered under this head as compared with Rs. 76 recovered during the year 1911-12. Notarial Stamps.
11. There has been no demand for these stamps during the year under report. Forms of agreements and contracts chargeable with duty of 2 anna (coloured impressions.)
12. The stamp duty derived from stamps impressed on cheques and receipt forms shows a steady increase, the receipts being Rs. 10,771 against Rs. 8,578 in the previous year. Cheques and receipt forms.
13. There has been an increase of Rs. 7,020 in miscellaneous receipts chiefly under the head composition of stamp duty. The income under this head being of a fluctuating nature calls for no remarks. Miscellaneous

Statement IV.

14. The number of stamp vendors licensed for the sale of judicial and non-judicial stamps in the province of Sind during the year 1912-13 has increased by 6 as shown below:— Stamp vendors.

Name of district.	1911-12	1912-13.	Increase.	Decrease.
Karáchi	32	42	10	.....
Hyderabad	105	92	.....	13
Sukkur	93	96	3	.....
Larkana	60	63	3	.....
Thar and Parkar	21	24	3	.....
	.....	.....	19	13
Total increase ... ..	.....	.....	6	.....

15. The total amount of discount paid during the year was Rs. 19,063 against Rs. 17,374 during 1911-12, the increase being due to larger sales of stamps on which discount is allowable. Discount.

Statement V.

16. One hundred and thirty-seven cases were dealt with under section 35 and 73 cases under sections 32, 37, 40 and 41 of the Stamp Act, 1899.

Statement VI.

17. Two cases involving 2 persons were brought to trial and convictions were obtained in both the cases. The amount of fines imposed was Rs. 25 only. Prosecutions.

Statement VII.

18. Out of the 7 cases which were reported to the Collector under section 19-H of the Court Fees Act, 1870 during the year, inquiries were made in one case only. The remaining 4 cases (column 3) belong to the year 1911-12. The total amount recovered as a result of these five enquiries was Rs. 281-8-0.

General Miscellaneous.

19. A case containing reply post cards despatched from this depôt by rail to the Treasury Officer, Ajmere, was tampered with in transit and stamps worth Rs. 3 were found short. Three cases containing stamps despatched to the Treasury Officers, Gurdáspur and Jhelum, were stolen in transit. The cases were subsequently recovered but stamps worth Rs. 97 and Rs. 15-13 were found missing. The value of stamps lost was written off the accounts under proper authority.

20. In February 1913 a case of stamps received from England per S. S. "Gorgistan" was found to have been tampered with. It was opened in the presence of the Survey Committee and the Captain of the vessel and stamps worth Rs. 28-11-8 were found short. The amount was recovered from the agents of the steamer.

21. The delay in the submission of this report, which is due to the late receipt of statement VII for the Karáchi District, is regretted.

Establishment. 22. The establishment has worked satisfactorily throughout the year.

I have the honour to be,

Sir,

Your most obedient servant,

W. F. HUDSON,

Superintendent of Stamps, Karáchi.

Through the Commissioner in Sind, Karáchi.

No. 2033 OF 1913.

REVENUE DEPARTMENT.

Office of the Commissioner in Sind :

Government House, Karáchi, 1st July 1913.

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

J. W. SMYTH,

for Commissioner in Sind.

To

The Superintendent of Stamps, Bombay.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1913.

1	Receipts.	Charges.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and Plain Paper supplied from Central Depot.
		Discount and Establishment for sale of Stamps.	Refunds.	Other Charges.	Total.			
2	3	4	5	6	7	8	9	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.
Under the Stamp Act ...	5,73,347 12 6	19,003 12 1	7,181 1 6	1,271 10 6	27,456 8 1	5,45,891 4 5	.....	.....
Under the Court Fees Act ...	4,54,100 13 7	4,444 6 10	3,846 5 0	877 4 7	9,168 0 5	4,44,932 13 2	.....	.....
Total ...	10,27,448 10 1	23,448 2 11	11,027 6 6	2,148 15 1	36,624 8 6	9,90,824 1 7	.....	.....
Total of previous year ...	9,51,580 10 2	21,733 4 6	7,698 9 11	1,508 5 10	30,940 4 3	9,20,640 5 11	.....	.....

Central Stamp Office,
Karachi, 28th June 1913. }

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

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1913.

District.	Sale of Court-fee stamps.	Sale of Stamps for Copies.	Sale of Plain Paper used with Court-fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	1,47,932 3 0	.....	.....	.....	1,47,932 3
Hyderabad ...	1,07,537 12 0	.....	.....	.....	1,07,537 12
Sukkur ...	1,17,174 13 0	.....	.....	.....	1,17,174 13
Larkana ...	73,634 11 0	.....	.....	.....	73,634 11
Thar and Parkar ...	7,799 2 0	.....	.....	22 4 7	7,821 6
Total ...	4,54,078 9 0	.....	.....	22 4 7	4,54,100 13
Total of previous year ...	4,35,590 11 0	.....	.....	1 0 0	4,35,591 11

Central Stamp Office,
Karachi, 28th June 1913. }

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

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1913.

District.	* Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed Stamps as defined in section 3 (13) (a) of the stamp Act.	Foreign Bill Stamps.	Half-anna and one-anna unlined Stamps.	Share Transfer Stamps.	† Stamps for Legal Practitioners' Licenses.	Notarial Stamps.	Forms for agreements and contracts chargeable with two-anna coloured impression.	Forms for Cheques or Receipts.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.
Karachi ...	41,510 12 0	60,783 0 0	1,60,588 12 0	22,148 0 0	.....	2,300 4 0	...	74 0 0	...	10,368 7 0	17,25 4 7	3,15,063 7
Hyderabad ...	18,763 8 0	1,353 0 0	.....	.....	.....	...	...	...	...	312 8 0	410 14 6	1,60,830 7
Sukkur ...	83,330 0 0	15,141 3 0	.....	278 0 0	.....	...	...	...	...	...	915 13 3	80,705 0
Larkana ...	46,338 0 0	1,368 8 0	.....	.....	.....	...	...	...	...	65 10 0	285 5 1	47,925 5
Thar and Parkar ...	9,750 0 0	10 12 0	.....	.....	.....	...	...	...	...	25 0 0	20 12 1	9,824 8
Total ...	2,79,568 4 0	78,668 14 0	1,60,588 12 0	22,424 0 0	.....	2,300 4 0	...	74 0 0	...	10,771 0 0	18,683 1 6	5,73,347 12
Total of previous year ...	2,78,318 12 0	49,539 2 0	1,40,762 4 0	20,183 0 0	.....	608 0 0	...	78 0 0	...	8,578 2 6	11,663 11 2	5,15,938 16

Notes.—* Includes, besides General Impressed Stamps, Cattle Pound, Kabulyate, Salt and Customs Bonds and Bill of Lading.

† Comprises Impressed Stamps for Pleaders, Revenue Agents, and Mukhtyars' Licenses and Adhesive Advocate, Unfiled and Attorney Stamps.

STATEMENT IV.

Arrangements for the vend of Stamps during the year ending 31st March 1913.

District.	Number of Vendors.	Discount allowed to Vendors.			
		On Judicial Stamps.	On plain Paper.	On Non-Judicial Stamps.	Total.
1	2	3	4	5	6
		Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
Karachi	42	552 6 9	...	5,580 11 5	6,133 2 2
Hyderabad	92	754 10 11	...	3,946 4 1	4,700 15 0
Sukkur	96	814 8 0	...	4,154 4 3	4,968 12 3
Larkana	63	603 10 8	...	2,208 3 1	2,811 13 9
Thar and Parkar	24	64 9 8	...	404 8 6	469 2 2
Total	317	2,789 14 0	...	16,293 15 4	19,083 13 4
Total of previous year	311	2,779 0 8	...	14,594 15 7	17,374 0 3

Central Stamp Office,
Karachi, 28th June 1913. }

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

STATEMENT V.

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1913.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and Penalty realised.	Number of cases dealt with.	Duty and Penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Karachi	22	276 4 0	17	1,184 9 0
Hyderabad	37	225 9 0	13	186 9 0
Sukkur	45	682 13 0	30	262 14 0
Larkana	31	205 4 0	13	78 8 0
Thar and Parkar	2	27 7 0	...	.....
Total	137	1,417 5 0	73	1,710 8 0
Total of previous year	139	1,584 13 0	68	1,279 6 0

Central Stamp Office,
Karachi, 28th June 1913. }

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

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1913.

District.	Number of Cases instituted.	Number of Persons.			Amount of Fines imposed.	Amount of Rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
Karachi ... ..	...	...	...	...	...	...
Hyderabad ... ..	...	...	...	...	...	...
Sukkur ... ..	...	...	...	...	...	...
Larkana ... ..	...	...	...	...	...	...
Thar and Parkar	2	2	2	...	25	...	
Total	2	2	2	...	25	...	
Total of previous year	3	3	3	...	12	...	

Central Stamp Office,
Karachi, 28th June 1913. }

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

STATEMENT VII.

Showing result of action taken by Collector to test Valuation of Estates for which Applications for Probate and Letters of Administration were put in in the year ending 31st March 1913.

District.	Number of Cases reported to Collector, Section 19-H of the Court-fees Act.	Number of such cases in which inquiries were instituted.	Amount of Court-fee originally paid in cases inquired into.	Amount of deficit Court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7
Karachi	7*	5	Rs. a. p. 3,500 3 0	Rs. a. p. 281 8 0	...	* Inquiry made in one case and six are pending.
Hyderabad ... ..	...	...	...	...	...
Sukkur ... ..	...	...	...	...	...
Larkana ... ..	...	...	...	...	...
Thar and Parkar ... ..	...	...	...	...	...
Total	7	5	3,500 3 0	281 8 0	...	
Total of previous year	12	4	...	1,087 6 0	...	

Central Stamp Office, }
Karachi, 29th June 1913. }

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

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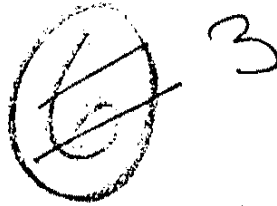
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ANNUAL REPORT
OF THE
STAMP DEPARTMENTS

IN THE
BOMBAY PRESIDENCY

AND



SIND

FOR THE YEAR 1913-1914.

No. 2610 of 1914.

From

A. H. A. SIMCOX, ESQUIRE, I. C. S.,
Superintendent of Stamps, Bombay;

To

THE HONOURABLE MR. G. S. CURTIS, C.S.I., I.C.S.,
Acting Chief Secretary to Government,
Revenue Department, Bombay.

GENERAL STAMP OFFICE :
Bombay, 17th August 1914.

SIR,

Brief notes, reviewing the Stamp Administration of the Presidency, having been submitted during the two previous years, I have the honour to submit a full report dealing with the Stamp Revenue for the official year 1913-14 as compared with 1911-12 and 1912-13 as well as with the previous triennial period. The report for the Province of Sind is attached as usual, but does not form part of the following review. The sales of Postage Stamps from the Bombay Depôt, which amounted during 1913-14 to Rs. 54,42,527, have also not been treated in this report.

Statement No. I.

2. The gross receipts from all sources both under the Indian Stamp Act and the Court Fees Act have continued to rise. Revenue. The following figures show the realizations under the two Acts separately during the three years under notice :—

	Stamp Act.	Court Fees Act.	Total.
	Rs.	Rs.	Rs.
1911-12	29,39,085	34,43,072	63,82,157
1912-13	33,40,361	35,09,134	68,49,495
1913-14	35,61,762	39,71,104	75,32,866

3. The largest revenue, which at any time was recovered under the two Acts, was Rs. 69,96,928 in 1910-11, but the realizations during this year (1913-14) have considerably exceeded that sum and have amounted to Rs. 75,32,866, a figure which has never been reached in former years.

4. The actual revenue for the two triennial periods, irrespective of the figures for unified stamps, compares as shown below :—

Triennial period ending 1910-11.	Triennial period ending 1913-14.
Rs.	Rs.
1,84,79,392	2,07,64,518

and exhibits an average annual increase of Rs. 7,61,709.

5. Bombay City was responsible for nearly 52 per cent. of the whole income for the year and for Rs. 2,20,459 out of the total increase of Rs. 6,83,371.

6. Rs. 35,61,762 out of the total revenue represent the receipts under the Indian Stamp Act and Rs. 39,71,104 under the Court Fees Act. The increase, as compared with the preceding year, is Rs. 2,21,401 under the former Act and Rs. 4,61,970 under the latter Act.

7. The total charges for the year under notice amounted to Rs. 2,74,087 or 29,652 more than the preceding year. Of these Charges. Rs. 1,47,916 were debitable to the Indian Stamp Act and Rs. 1,26,171 to the Court Fees Act. The increase is due to larger amounts of refunds having been paid during the year under both the Acts. The percentage of gross charges to gross receipts is 3.6. Taking the figures for the Stamp Act and for the Court Fees Act separately, the results are 4.1 per cent. in the case of the former and 3.2 per cent. in that of the latter. Compared with the previous triennium there has been a rise amounting to Rs. 46,260 in the total charges for the three years ending 1913-14.

Statement No. II.

8. The total recoveries in the case of Judicial Stamps otherwise designated Adhesive and Impressed Court Fee Stamps amounted during the year 1913-14 to Rs. 39,71,104. To this sum Bombay City contributed nearly 16 lakhs an increase of Rs. 68,545 over last year. Poona came next with a contribution of Rs. 2,29,983. Twelve districts realized sums varying from one lakh upwards.

9. The receipts of the triennium ending with the year under notice when compared with the previous three years exhibit an increase of Rs. 3,52,757 or an annual average increase of Rs. 1,17,586.

Statement No. III.

10. The gross revenue derived from the sale of Impressed stamps amounted during the year 1913-14 to Rs. 13,77,534 exhibiting an increase of Rs. 68,253 as compared with the previous year. As compared with the first year of the triennium, a rise of Rs. 1,25,152 is noticeable.

11. The receipts from the sale of Impressed labels, *i.e.*, stamps affixed to documents at the Bombay and Aden Stamp Offices have amounted to Rs. 6,32,319 showing an increase of Rs. 51,979 as compared with the year 1912-13.

12. The total revenue under this head during the triennial period ending 1913-14 shows an increase of Rs. 3,92,077 compared with the preceding triennial period, which is equivalent to an average annual increase of Rs. 1,30,693.

13. There has again been a steady rise in the income from this source of revenue in the triennial period treated in this report, the revenue during the year 1913-14 amounting to Rs. 5,77,316 against Rs. 4,67,932 in the first year of the triennium. Practically the whole of the amount was collected in Bombay City.

14. Compared with the preceding triennium the figures for the three years ending 1913-14 show a total additional revenue of Rs. 4,17,154.

15. The activity in trade, which has manifested itself in the increase of Hundi stamps, has been equally apparent in the recoveries on account of Foreign Bill Stamps, the total sum realized during 1913-14 having amounted to Rs. 2,33,257 against Rs. 2,11,592 in the preceding year. Almost the whole of the realizations were made in Bombay City, Aden having contributed Rs. 8,822.

As in the case of the Hundi Stamps, Foreign Bill Stamps show a considerable improvement during the triennium, the rise having amounted to Rs. 2,38,889.

16. During the year under review there has been a decrease of Rs. 45,217 compared with the preceding year and an increase of Rs. 1,82,056 as compared with the first year of the triennium.

It is noteworthy that notwithstanding the downward tendency during the year under review, the figures for the triennium exceed those of the preceding triennium by a sum of Rs. 5,41,035.

17. Rs. 31,750 were realized under this head during the year 1913-14 against Rs. 25,500 in the preceding year and Rs. 36,250 during the first year of the triennium. An increase of Rs. 15,250 over the last triennial period is noted.

18. Notarial Stamps or stamps used by Notaries Public have to be credited with an income of Rs. 1,831 during the year 1913-14 showing a slight increase over the receipts during the preceding year. Aden is the only other district where these stamps are in use and the sale there realized Rs. 165.

19. The total revenue derived from this source during the year 1913-14 has amounted to Rs. 6,860 showing an increase of Rs. 1,970 over the preceding year and Rs. 1,924 over the first year of the triennium.

20. The total sum recovered by the impressment of One Anna Stamps on skeleton forms at the Bombay General Stamp Office amounted during the year 1913-14 to Rs. 1,21,098 a decrease of Rs. 2,706 which is negligible. As compared with the first year of the triennium an increase of Rs. 13,439 has taken place.

21. This head of revenue comprises several items, chief amongst which is the composition of stamp duty paid in lump by corporate bodies. Out of the total sum of Rs. 2,29,522 shown under this head, the composition of stamp duty amounted to Rs. 1,50,000 against Rs. 1,22,500 in the previous year and Rs. 1,05,124 for the first year of the triennium.

The rest of the receipts were made up of the duty and penalties on unstamped and insufficiently stamped documents and adjudication fees. The results as a whole indicate an improvement by Rs. 58,982 over the figures of 1912-13 and Rs. 61,023 over 1911-12.

Statement No. IV.

22. The number of Licensed Stamp Vendors for the sale of Judicial and Non-Judicial Stamps in the Presidency (882 against 898 and 894 during 1912-13 and 1911-12) underwent no change of importance during the triennium, sixteen fewer licenses having been issued as compared with a total number of 898 in 1912-13.

23. The discount paid to the Bombay Vendors amounted to Rs. 20,412 in Bombay City. The total disbursements on this account for the Presidency amounted to Rs. 95,536 as compared with Rs. 90,618 during 1912-13.

Statement No. V.

24. Out of the total number (1,291) of documents dealt with under section 35 by Courts and officers receiving evidence and of 1,083 cases under sections 32, 37, 40 and 41 of the Stamp Act, Bombay City shows the largest number, *viz.*, 180 and 449.

The duties and penalties in the first case during the year amounted to Rs. 19,943 and in the second to Rs. 34,746 against Rs. 11,852 and Rs. 27,399 respectively in the previous year.

Statement No. VI.

25. The number of prosecutions for the infringement of the Stamp Regulations were 7 the same number as in the previous year. Of these 6 were instituted in East Khándesh and one in Káthiáwár.

Statement No. VII.

26. 1,436 cases of applications for Probate or Letters of Administration were reported to the Collectors during the year of which those reported from Bombay formed the majority. Out of the 1,220 cases in Bombay 151 cases were considered to be fit subjects for enquiry, and an additional revenue of Rs. 4,805 was realized. The total realization of deficit Court Fees in the whole Presidency amounted to Rs. 20,457 against Rs. 4,772 in 1912-13 and Rs. 5,988 in 1911-12.

27. During the time I have been in Bombay I have found that Mr. Balkrishna Wassoodew Pandoorang and his staff have both been efficient and energetic servants of Government and uniformly courteous to the public.

I have the honour to be,
Sir,
Your most obedient servant,
A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT I.

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Abstract of Receipts and Charges for the year ending 31st March 1914.

1	Receipts.	CHARGES.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and plain paper supplied from Central Depot.
		Discount and Establishment for sale of Stamps.	Refunds.	Other Charges.	Total.			
2	3	4	5	6	7	8	9	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under the Stamp Act ...	93,01,762	83,280	33,348	26,308	1,47,016	37,43,646	.....	116,830
Under the Court Fees Act ...	39,71,104	19,981	82,471	23,719	1,26,171	38,44,033	.....	17,072
Total ...	78,62,866	1,03,241	1,20,819	50,027	2,74,037	76,88,779	.....	23,952
Total of previous years ...								
1912-13...	71,79,465	99,631	1,02,071	43,133	2,44,435	69,35,060	.....	27,756
1911-12...	72,83,749	93,683	1,18,362	39,566	2,50,611	70,33,138	.....	33,456

* This sum includes Rs. 3,30,000 which represents the provincial share of the sale-proceeds of unfiled stamps credited to non-Postal Revenue as per Government Resolution No. 9183 of 5th October 1912, B. D.

† Arrived at by deducting 30 per cent. in the aggregate value as per D'La Rue's Contract.

General Stamp Office,
Bombay, 17th August 1914. }

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1914.

District.	Sale of Court Fee Stamps.	Sale of Stamps for Copies.	Sale of plain paper used with Court Fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.			Rs. a. p.	Rs. a. p.
Bombay ...	16,38,346 9 0	...	...	.....	16,38,346 9 0
Ahmedabad ...	1,62,256 13 0	...	...	.....	1,62,256 13 0
Ahmednagar ...	1,10,341 10 0	...	...	.....	1,10,341 10 0
Belgaum ...	1,36,107 6 0	...	...	.....	1,36,107 6 0
Bijapur ...	65,957 1 0	...	...	.....	65,957 1 0
Broach ...	71,570 2 0	...	...	228 7 0	71,798 9 0
Dhárwár ...	1,56,417 4 0	...	...	.....	1,56,417 4 0
Kaira ...	1,07,928 2 0	...	...	.....	1,07,928 2 0
Kánara ...	63,117 11 0	...	...	0 12 6	63,118 7 6
East Khándesh ...	1,94,944 13 0	...	...	.....	1,94,944 13 0
West Khándesh ...	1,47,650 13 0	...	...	.....	1,47,650 13 0
Kolába ...	67,135 8 0	...	...	5 8 0	67,141 0 0
Násik ...	1,63,685 3 0	...	...	.....	1,63,685 3 0
Poona ...	2,29,865 9 0	...	...	117 10 8	2,29,983 3 8
Ratnágiri ...	1,20,253 2 0	...	...	.....	1,20,253 2 0
Sátára ...	1,61,749 6 0	...	...	.....	1,61,749 6 0
Sholápur ...	97,486 11 0	...	...	.....	97,486 11 0
Surat ...	1,17,628 14 0	...	...	.....	1,17,628 14 0
Thána ...	1,33,413 3 0	...	...	.....	1,33,413 3 0
Aden ...	20,784 0 0	...	...	.....	20,784 0 0
Baroda ...	1,024 0 0	...	...	.....	1,024 0 0
Cutch ...	187 3 0	...	...	.....	187 3 0
Káthiáwár ...	2,392 0 0	...	...	.....	2,392 0 0
Pálanpur ...	509 1 0	...	...	.....	509 1 0
Total ...	39,70,852 0 0	...	...	352 6 2	39,71,104 6 2
Total of previous years ...					
1912-13...	35,08,749 0 0	...	...	384 15 2	35,09,133 15 2
1911-12...	34,43,071 11 0	...	...	.....	34,43,071 11 0

General Stamp Office,
Bombay, 17th August 1914. }

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1914.

District.	Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed stamps as defined in section 3 (13) (a) of the Stamp Act.	Foreign Bill Stamps.	Half-anna and one-anna unified stamps.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	1,69,361 14 0	5,74,070 5 0	6,08,724 13 0	2,24,354 13 11	.....
Ahmedabad ...	98,825 8 0	1,629 0 0	.....	86 0 0	.....
Ahmednagar ...	42,874 6 0	14 4 0	.....	.....	.....
Belgaum ...	77,646 1 0	37 0 0	.....	.....	.....
Bijapur ...	53,202 0 0	8 4 0	.....	.....	.....
Broach ...	50,823 0 0	153 0 0	.....	0 6 0	.....
Dhárwár ...	80,850 0 0	77 0 0	.....	.....	.....
Kaira ...	74,665 8 0	.....	.....	.....	.....
Kánara ...	22,502 10 0	22 0 0	.....	.....	.....
East Khándesh ...	1,82,577 2 0	417 0 0	.....	.....	.....
West Khándesh ...	64,033 4 0	146 0 0	.....	.....	.....
Kolába ...	36,521 0 0	.....	.....	.....	.....
Násik ...	69,209 0 0	95 0 0	.....	.....	.....
Poona ...	88,550 8 0	116 0 0	.....	.....	.....
Ratnágiri ...	48,317 14 0	368 0 0	.....	.....	.....
Sátára ...	58,503 8 0	7 0 0	.....	.....	.....
Sholápur ...	41,459 8 0	38 0 0	.....	.....	.....
Surat ...	71,159 4 0	117 14 0	.....	.....	.....
Thána ...	44,652 14 0	.....	.....	.....	.....
Aden ...	5,662 0 0	.....	23,594 0 0	8,822 0 0	.....
Baroda ...	807 0 0	.....	.....	.....	.....
Cutch ...	0 4 0	.....	.....	14 4 0	.....
Káthiáwár ...	154 10 0	.....	.....	.....	.....
Palampur ...	170 6 0	.....	.....	.....	.....
Total ...	13,77,534 1 0	5,77,315 11 0	6,32,318 13 0	2,38,257 7 11	..... *3,30,000 0 0
Total of previous years { 1912-13...	13,09,280 10 0	5,17,192 4 0	5,80,340 3 0	2,11,591 11 1	..... *3,30,000 0 0
{ 1911-12...	12,52,382 0 0	4,67,982 0 0	5,40,597 6 0	1,90,500 11 9	9,01,592 12 3

District.	Share Transfer Stamps.	Stamps for Legal Practitioners' Licenses.	Notarial Stamps.	Forms of agreement and contracts chargeable with two-anna coloured impressions.	Forms for Cheques and Receipts.	Miscellaneous Receipts.	Total.
	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	3,25,815 4 0	31,750 0 0	1,666 0 0	6,859 11 0	1,20,794 4 0	2,02,606 11 6	22,66,003 12 5
Ahmedabad ...	22,723 8 0	.....	.....	.....	12 8 0	4,112 11 0	1,27,369 2 0
Ahmednagar ...	.....	.....	.....	.....	15 10 0	461 11 6	43,365 15 6
Belgaum ...	.....	.....	.....	.....	.....	1,715 8 8	79,399 9 8
Bijapur ...	.....	.....	.....	.....	15 10 0	640 1 0	53,665 16 0
Broach ...	332 8 0	.....	.....	.....	6 4 0	235 2 6	51,550 4 6
Dhárwár ...	.....	.....	.....	.....	81 6 0	1,314 1 6	82,275 7 6
Kaira ...	.....	.....	.....	.....	31 4 0	1,350 3 0	76,046 15 0
Kánara ...	.....	.....	.....	.....	37 8 0	476 8 0	23,038 10 0
East Khándesh ...	55 0 0	.....	.....	.....	1 0 0	3,694 6 3	1,86,744 8 3
West Khándesh ...	.....	.....	.....	.....	3 2 0	729 7 0	64,911 13 0
Kolába ...	.....	.....	.....	.....	81 4 0	1,496 6 6	38,048 10 6
Násik ...	1 0 0	.....	.....	.....	6 4 0	2,117 4 6	71,428 8 6
Poona ...	.....	.....	.....	.....	78 2 0	1,843 13 4	90,688 7 4
Ratnágiri ...	.....	.....	.....	.....	9 6 0	1,424 7 6	45,119 11 6
Sátára ...	.....	.....	.....	.....	.....	561 0 0	59,076 8 0
Sholápur ...	.....	.....	.....	.....	6 4 0	1,128 11 0	42,632 7 0
Surat ...	1,348 0 0	.....	.....	.....	2 12 0	1,689 0 0	74,316 14 0
Thána ...	.....	.....	.....	.....	12 8 0	1,125 8 0	45,790 14 0
Aden ...	.....	.....	105 0 0	.....	.....	498 0 0	38,741 0 0
Baroda ...	.....	.....	.....	.....	.....	12 14 0	819 14 0
Cutch ...	.....	.....	.....	.....	.....	21 8 8	36 0 8
Káthiáwár ...	.....	.....	.....	.....	.....	265 3 9	419 13 9
Palampur ...	.....	.....	.....	.....	.....	1 5 3	171 11 3
Total ...	3,50,275 4 0	31,750 0 0	1,831 0 0	6,859 11 0	1,21,098 0 0	2,29,521 10 5	35,61,761 10 4 *3,30,000 0 0 38,91,761 10 4
Total of previous years { 1912-13...	3,95,492 4 0	25,500 0 0	1,730 0 0	4,890 0 0	1,23,804 12 0	1,70,639 9 8	36,70,361 5 9
{ 1911-12...	1,88,218 12 0	36,250 0 0	2,111 0 0	4,935 12 0	1,07,658 11 0	1,68,498 7 7	58,40,677 8 7

* The sum represents the provincial share of the sale-proceeds of unified stamps credited to non-Postal Revenue (vide Government Resolution No. 2183, dated 6th October 1912, B. D.)

General Stamp Office,
Bombay, 17th August 1914.A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT IV.

Arrangements for the vend of Stamps during the year ending 31st March 1914.

District.	Number of Vendors.	DISCOUNT ALLOWED TO VENDORS.			
		On Judicial Stamps.	On plain paper.	On Non-Judicial Stamps.	Total.
1	2	3.	4	5	6
		Rs. a. p.		Rs. a. p.	Rs. a. p.
Bombay	13	590 12 10	...	19,821 5 7	20,412 2 5
Ahmedabad	40	1,000 13 10	...	5,170 4 9	6,171 2 7
Ahmednagar	41	832 12 8	...	2,006 10 3	2,839 6 11
Belgaum	80	985 1 8	...	3,965 1 4	4,900 3 0
Bijápur	93	454 8 8	...	2,685 9 10	3,140 2 6
Broach	17	507 6 5	...	2,281 15 6	2,789 5 11
Dhárwár	78	955 14 9	...	3,950 2 3	4,906 1 0
Kaira	54	885 15 5	...	3,800 5 3	4,686 4 8
Kánara	22	493 5 3	...	1,034 7 6	1,527 12 9
East Khándesh	72	1,401 15 7	...	9,203 12 6	10,605 12 1
West Khándesh	32	865 9 11	...	3,138 0 2	4,003 10 1
Kolába	29	523 5 10	...	1,849 14 6	2,373 4 4
Násik	59	1,236 1 4	...	3,529 11 7	4,765 12 11
Poona	80	1,537 7 4	...	3,836 1 6	5,373 8 10
Ratnágiri	48	959 7 2	...	2,190 4 5	3,149 11 7
Sátára	34	1,281 2 4	...	2,850 11 0	4,131 13 4
Sholápur	27	668 2 0	...	1,886 5 6	2,554 7 6
Surat	26	660 10 8	...	3,001 15 8	3,662 10 4
Thána	31	774 8 5	...	2,087 1 0	2,861 9 5
Aden	3	114 0 0	...	522 0 0	636 0 0
Baroda	2	6 13 11	...	37 13 3	44 11 2
Cutch	1	.....	...	.....	.....
Káthiáwár ... ..	...	.....	...	.....	.....
Pálanpur ... ..	...	.....	...	.....	.....
Total	882	16,686 0 0	...	78,849 9 4	95,535 9 4
Total of previous years { 1912-13... ..	898	14,107 0 7	...	76,510 15 10	90,618 0 8
{ 1911-12... ..	894	13,669 14 10	...	67,895 5 0	81,565 3 10

General Stamp Office,
Bombay, 17th August 1914.

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT V.

Insufficiently stamped or unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1914.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and Penalty realised.	Number of cases dealt with.	Duty and Penalty realised.
1	2	3	4	5
Bombay	180	Rs. a. p. 9,134 2 0	449	Rs. a. p. 42,891 11 0
Ahmedabad	92	2,062 14 0	30	1,307 4 0
Ahmednagar	57	343 15 0	9	32 9 0
Belgaum	40	722 0 0	52	879 9 8
Bijápur	41	334 11 0	34	286 14 0
Broach	30	228 7 0	12	216 12 0
Dhárwár	118	927 2 6	81	334 5 0
Kaira	79	841 15 0	38	460 8 0
Kánara	61	337 7 0	16	140 1 0
East Khándesh	53	434 3 0	87	3,231 12 0
West Khándesh	18	182 7 0	32	505 0 0
Kolába	53	319 15 0	11	1,064 6 0
Násik ... ..	...	.....	...	.....
Poona	91	802 5 0	53	947 10 0
Ratnágiri	105	999 15 0	45	368 6 0
Sátára	32	211 0 0	23	250 4 0
Sholápur	54	603 8 0	31	171 8 0
Surat	50	377 0 0	18	1,072 10 0
Thána	93	698 1 0	48	411 9 0
Aden	44	382 8 0	14	113 4 0
Baroda ... ..	...	.....	...	.....
Cutch ... ..	...	.....	...	.....
Káthiáwár ... ..	...	.....	...	.....
Pálanpur ... ..	...	.....	...	.....
Total	1,291	19,943 7 6	1,083	54,745 14 8
Total of previous years { 1912-13...	1,446	11,851 12 0	939	27,398 10 8
{ 1911-12...	1,226	11,002 10 0	824	29,737 2 4

General Stamp Office,
Bombay, 17th August 1914. }

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1914.

District.	Number of cases instituted.	NUMBER OF PERSONS.			Amount of fines imposed.	Amount of rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs. a. p.	Rs. a. p.	
Bombay ... ..	...	...	...	...	.....	...
Ahmedabad ... ..	...	...	...	...	.....	...
Ahmednagar ... ..	...	...	...	...	.....	...
Belgaum ... ..	...	...	...	...	.....	...
Bijápur ... ..	...	1	...	1	.....	...
Broach ... ..	...	...	...	...	.....	...
Dhárwár ... ..	...	...	...	...	.....	...
Kaira ... ..	...	...	...	...	.....	...
Kánara ... ..	...	...	...	...	.....	...
East Khándesh	6	10	9	1	105 0 0	...	
West Khándesh ... ..	...	...	...	...	.....	...
Kolába ... ..	...	...	...	...	.....	...
Násik ... ..	...	...	...	...	.....	...
Poona ... ..	...	...	...	...	.....	...
Ratnágiri ... ..	...	...	...	...	.....	...
Sátára ... ..	...	...	...	...	.....	...
Sholápur ... ..	...	...	...	...	.....	...
Surat ... ..	...	...	...	...	.....	...
Thána ... ..	...	...	...	...	.....	...
Aden ... ..	...	...	...	...	.....	...
Baroda ... ..	...	...	...	...	.....	...
Cutch ... ..	...	...	...	...	.....	...
Káthiáwár	1	1	1	...	.....	...
Pálanpur ... ..	...	...	...	...	.....	...
Total	7	12	10	2	105 0 0	...	
Total of { 1912-13... previous years ... { 1911-12... years ... {	7	8	6	2	76 0 0	...	
	10	11	8	3	265 0 0	...	

General Stamp Office,
Bombay, 17th August 1914. }

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT VII.

Showing result of action taken by Collector to test valuation of estates for which applications for Probate and Letters of Administration were put in in the year ending 31st March 1914.

District.	Number of cases reported to Collector, section 19 H of the Court Fees Act.	Number of such cases in which inquiries were instituted.	Amount of Court-fees originally paid in cases inquired into.	Amount of deficit Court-fees required.	Penalty.	Remarks
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bombay	1,220	151	72,831 0 0	4,804 8 0	.....
Ahmedabad	30	26	1,548 7 0	28 8 0	.....
Ahmednagar	5	5	29 1 0	.....	.....
Belgaum	2	1	369 9 0	.....	.....
Bijápur ... ..	...	...	.....	.....	.....
Broach	13	...	3,337 2 0	.....	.....
Dhárwár ... ..	...	...	.....	.....	.....
Kaira	1	1	.....	.....	.....
Kánara ... ..	...	...	.....	.....	.....
East Khándesh	2	...	.....	.....	.....
West Khándesh ... ..	...	...	.....	.....	.....
Kolába	5	3	179 2 0	.....	.....
Násik ... ..	...	...	.....	.....	.....
Poona	38	38	5,08,422 9 1	12,325 0 0	.....
Ratnágiri	6	5	521 12 0	.....	.....
Sátára	6	6	140 0 0	4 0 0	.....
Sholápur	6	6	5,042 6 0	300 0 0	.....
Surat	57	57	.....	.....	.....
Thána	22	14	4,321 5 1	2,495 6 9	.....
Aden	23	...	.....	.....	.....
Baroda ... ..	...	...	.....	.....	.....
Cutch ... ..	...	...	.....	.....	.....
Káthiáwár ... ..	...	...	.....	.....	.....
Pálanpur ... ..	...	...	.....	.....	.....
Total	1,436	313	6,00,742 5 2	20,457 6 9	.....
Total of previous years ... { 1912-13...	809	318	50,088 10 11	4,771 8 3	.....
... { 1911-12...	584	236	72,567 8 3	5,987 10 0	.....

General Stamp Office,
Bombay, 17th August 1914.

A. H. A. SIMCOX,
Superintendent of Stamps.

No. 1192 OF 1914-1915.

REVENUE DEPARTMENT.
CENTRAL STAMP OFFICE:
Karachi, 14th August 1914.

From

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

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Sir,

I have the honour to submit the following report reviewing the stamp administration of the Province of Sind during the last three years ending 1913-14. The statements, which accompany, show totals of the two previous years and have been compiled from the information received from the District Treasuries.

Statement I.

2. The gross receipts under the Stamp Act II of 1899 and the Court Fees Act VII of 1870 amounted to Rs. 10,15,997 against Revenue. Rs. 10,27,443 in the year 1912-13, and Rs. 9,51,580 in the year 1911-12. The receipts show a fall of Rs. 11,451 as compared with the figures of 1912-13 and a rise of Rs. 64,417 over those of the year 1911-12.

3. The receipts under the Stamp Act amounted to Rs. 5,10,410 and under the Court Fees Act Rs. 5,05,587. There is a fall of Rs. 62,938 under the Stamp Act while the Court Fees Act exhibits an increase of Rs. 51,487 on the figures of the preceding year. Compared with the year 1911-12 there is a decrease of Rs. 5,579 under the Stamp Act and increase of Rs. 69,996 under the Court Fees Act. The decrease under the Stamp Act is chiefly due to smaller realizations in the Karachi District for which the recent depression in the money market is responsible. The increase under the Court Fees Act is due to increased litigation caused chiefly by losses sustained by merchants owing to the failure of a number of banks and firms.

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

Triennial period ending 1910-11.	Triennial period ending 1913-14.
Rs.	Rs.
23,98,501	23,95,025

5. The total charges during the year 1913-14 amounted to Rs. 34,364 as compared with Rs. 36,624 or Rs. 2,260 less than the Charges. previous year due to smaller amounts having been paid on account of refunds under the Court Fees Act and other charges under the Stamp Act. Of the total charges Rs. 26,004 were debitable to the Stamp Act and Rs. 8,360 to the Court Fees Act. Compared with the preceding triennium the total charges show a triennial increase of Rs. 17,095.

Statement II.

6. Adhesive and Impressed Court Fee Stamps brought in a total revenue of Rs. 5,05,587 during the year under review against Court Fee Stamps. Rs. 4,54,100 and Rs. 4,35,591 in the two preceding

years of the triennium. The income under the head has increased in almost all the districts, as detailed below:—

				Rs.
Karachi	...	...	...	10,804
Hyderabad	...	...	...	27,338
Sukkur	...	...	...	6,320
Larkana	...	...	...	4,254
Tbar and Parkar	...	...	...	2,768

The reason for the increase is explained in the last sentence of paragraph 3 *ante*.

7. The revenue for the triennium ending 1913-14 compared with that for the triennium ending 1910-11 is shown below:—

Triennium ending 1910-11.	Triennium ending 1913-14.
Rs.	Rs.
12,35,074	13,95,273

8. Plain paper used with Court Fee labels and stamps for copies are not used in this Province. Columns 3 and 4 of the statement are, therefore, blank.

Statement III.

9. The revenue from the marginally noted heads, which heretofore exhibited a steady rise every year has decreased this year by Rs. 39,330 out of which Karachi is responsible for Rs. 38,703 and the other districts, with the exception of Larkana, for Rs. 627. The increase in Larkana is not of any consequence. Of the above decline Rs. 7,169 are debitable to column 2 and the rest to column 4.

Non-Judicial Stamps.
Column 2—Impressed stamps.
Do. 4. Do do. as
defined in section 2 (13) (a) of the
Stamp Act.

10. Notwithstanding the sudden unexpected drop experienced by Karachi in the collections of the last year under the above two heads, the aggregate total revenue of the closing triennium exceeds that in the previous triennium by Rs. 3,29,752 owing to larger realizations in the first two years of the triennium.

11. During the year under report there has been a decrease of Rs. 12,888 compared with the preceding year and an increase of Rs. 16,242 as compared with the first year of the triennium. The total realizations amounted to Rs. 65,781 against Rs. 78,669 in 1912-13 and Rs. 49,539 in 1911-12. The decrease is to be observed in the two sea-borne trade centres, *i. e.*, Karachi and Sukkur and is due to the tightness of the money market owing to the failure of Indian Banks and firms. Comparing, however, the two triennial periods, the triennium ending with the year under notice exhibits an increase of Rs. 55, 150 or an annual average increase of Rs. 21,716.

12. The income from the sale of these stamps amounted to Rs. 26,483 showing an increase of Rs. 4,059 over the realizations of the past year and Rs. 6,330 over those of the year 1911-12. The increase is chiefly due to favourable foreign trade.

13. A lump sum of Rs. 3,30,000 representing the Provincial share of the sale proceeds of unified stamps is credited to non-postal revenue and is to be accounted for every year by the Superintendent of Stamps, Bombay, in his report for the Presidency Proper, *vide* Government Resolution No. 9183, dated 5th October 1912, Revenue Department. Column 6 of the statement is therefore left blank.

14. Rs. 867 were realized from the sale of these stamps against Rs. 2,399 in the year 1912-13 and Rs. 698 in the year 1911-12. The year 1912-13 was exceptional and cannot be taken as a criterion of a normal year.

Share Transfer Stamps.

15. These stamps are not sold in this Province as the fees by Legal Practitioners for their sanads are paid in cash.

16. Notarial stamps or stamps issued for the use of Notaries Public at Karáchi form a very small portion of the stamp revenue, the realizations having amounted to Rs. 162 against Rs. 74 and 76 in the years 1912-13 and 1911-12 respectively.

17. The die for stamping documents with a two-anna embossed stamp was sent for by this office in the month of March 1911 in accordance with Government of India letter No. 6365-F., dated 6th September 1910, but up to the present no document has been presented to be denoted. There is therefore no income under this head.

18. The collections under this head amounted to Rs. 10,485 in the year under report against Rs. 10,771 in 1912-13 showing a decrease of Rs. 286. It is due to the failure of the banks during the year. The total realizations of the triennium, however, exceeds that of the previous triennium by Rs. 10,905.

19. The last item of the statement consist of miscellaneous receipts, *i. e.*, the receipts which cannot be classified under any of the above heads. It will be observed that the collections under this head show a falling off of Rs. 13,058 as compared with the year 1912-13. This head comprises several items of a fluctuating nature chiefly the composition of stamp duty which alone is responsible for Rs. 12,455.

20. The figures for the present triennial period compared with those for the previous triennium show an improvement of Rs. 5,831.

21. Except sub-heads 5 and 9 referred to in paragraphs 12 and 16 all the other heads of revenue dealt with in this important statement exhibit a falling off resulting in a net decrease of Rs. 62,937 and Rs. 5,578 as compared with the figures of 1912-13 and 1911-12 respectively.

Statement IV.

22. The total number of vendors in this province numbers 316 against 317 in the year 1912-13. Discount paid to them on Judicial and Non-Judicial Stamps was Rs. 18,579 against Rs. 19,083 and Rs. 17,374 in the two preceding years.

Statement V.

23. One hundred and sixty-seven cases were dealt with under section 35 of Act II of 1899 and 86 cases under other sections of the Act against 137 and 73 cases respectively in the year 1912-13 and 139 and 68 in the year 1911-12. Duties and penalties recovered under section 35 amounted to Rs. 1,105 and Rs. 2,201 under other sections.

Statement VI.

24. Only one prosecution involving one person was instituted at Karáchi, resulting in a fine of Rs. 15 during the year under notice against two prosecutions involving 2 persons in 1912-13 and three prosecutions involving 3 persons in 1911-12.

Statement VII.

25. In 7 cases enquiries were instituted by the Collector of Karáchi and Rs. 51-4-0 recovered as additional Court fee duty.

General Miscellaneous.

26. Two cases of theft of stamps by rail occurred this year.

A case containing various kinds of stamps booked by this office for Hissar was, through a mistake, on the part of the Railway Department, misdirected to Mirpurkhás. It was redirected to Hissar and in transit stamps of the value of Rs. 1,239-4-0 were stolen.

Another case containing postage stamps worth Rs. 1,05,323-4-0 despatched to the address of the Treasury Officer, Ludhiána, was found tampered with at Dádu Railway Station and stamps worth Rs. 600 missing therefrom.

Enquiries into both the cases are still being made by the police.

27. A case containing Court fee stamps despatched by the Superintendent of Stamps, Rangoon, by sea was found to have been tampered with. It was opened in the presence of Survey Committee and the Official of the Agents of the Steamer and stamps worth Rs. 14 were found short. The value of stamps was recovered from the Agents of the Steamer.

28. The establishment worked very satisfactorily throughout the year. The good work done by Mr. Pohumal Narainsing, the Store-keeper, and Mr. Mahomed Sidik, the Accountant, deserves special mention.

I have the honour to be,

Sir,

Your most obedient servant,

A. S. A. WESTROPP,
Superintendent of Stamps, Karáchi.

Through the Commissioner in Sind.

No. 2952 OF 1914.

REVENUE DEPARTMENT,

OFFICE OF THE COMMISSIONER IN SIND:

Government House, Karáchi, 22nd August 1914.

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

W. H. LUCAS,
Commissioner in Sind.

To the Superintendent of Stamps,
Bombay.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1914.

1	Receipts.	Charges.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and Plain Paper supplied from Central Depot.
		Discount and Establishment for sale of Stamps.	Refunds.	Other Charges.	Total.			
2	3	4	5	6	7	8	9	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.
Under the Stamp Act ...	5,10,410 11 5	17,946 5 5	7,198 15 0	864 0 2	26,004 4 7	4,84,406 6 10	.....	.....
Under the Court Fees Act ...	5,05,587 4 0	4,953 8 9	2,641 11 8	764 9 10	8,359 14 3	4,97,227 5 9	.....	.....
Total ...	10,15,997 15 5	22,899 14 2	9,835 10 8	1,628 10 0	34,364 2 10	9,81,633 12 7	.....	.....
Total of { 1912-13 ...	10,27,448 0 0	23,448 0 0	11,027 0 0	2,149 0 0	36,624 0 0	9,90,324 0 0	.....	.....
{ 1911-13 ...	9,51,580 0 0	21,738 0 0	7,699 0 0	1,508 0 0	30,940 0 0	9,20,640 0 0	.....	.....

Central Stamp Office,
Karachi, 14th August 1914.

J. H. MARSTON,
for Superintendent of Stamps, Karachi.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1914.

District.	Sale of Court-fee Stamps.	Sale of Stamps for Copies.	Sale of Plain Paper used with Court-fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	1,58,635 11 0	.....	.....	51 4 0	1,58,736 15 0
Hyderabad ...	1,34,513 9 0	.....	.....	362 8 0	1,34,876 1 0
Sukkur ...	1,23,495 2 0	.....	.....	.....	1,23,495 2 0
Larkana ...	77,889 1 0	.....	.....	.....	77,889 1 0
Thar and Parkar ...	10,555 13 0	.....	.....	34 4 0	10,590 1 0
Total ...	5,05,139 4 0	.....	.....	448 0 0	5,05,587 4 0
Total of { 1912-13 ...	4,54,078 0 0	.....	.....	22 0 0	4,54,100 0 0
{ 1911-12 ...	4,35,590 0 0	.....	.....	1 0 0	4,35,591 0 0

Central Stamp Office,
Karachi, 14th August 1914.

J. H. MARSTON,
for Superintendent of Stamps, Karachi.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1914.

District.	* Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed Stamps as defined in section 3 (13) (a) of the Stamp Act.	Foreign Bill Stamps.	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 impression.	Forms for Cheques or Receipts.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	34,077 13 0	40,467 0 0	1,28,397 11 0	26,433 0 0	.....	876 4 0	...	162 0 0	...	10,363 15 0	3,537 5 0	2,54,211 15 0
Hyderabad ...	98,172 6 0	1,434 8 0	.....	.....	.....	...	...	...	...	87 8 0	624 2 0	1,00,318 3 0
Sukkur ...	62,414 0 0	13,894 9 0	.....	50 0 0	.....	...	...	...	...	18 12 0	987 0 0	96,864 5 0
Larkana ...	47,600 12 0	1,400 0 0	.....	.....	.....	...	...	...	...	3 2 0	646 8 2	49,710 6 2
Thar and Parkar ...	9,234 8 0	25 6 0	.....	.....	.....	...	...	...	...	15 10 0	30 1 3	9,305 9 3
Total ...	2,72,890 6 0	65,781 7 0	1,28,397 11 0	26,483 0 0	.....	876 4 0	...	162 0 0	...	10,483 15 0	5,825 0 5	5,10,410 11 5
Total of { 1912-13 ...	2,78,588 0 0	78,769 0 0	1,00,559 0 0	22,424 0 0	.....	2,399 0 0	...	74 0 0	...	10,771 0 0	19,183 0 0	5,73,347 0 0
{ 1911-13 ...	2,78,310 0 0	49,630 0 0	1,40,702 0 0	20,153 0 0	.....	368 0 0	...	76 0 0	...	8,679 0 0	11,863 0 0	5,15,958 0 0

Notes.—* Includes, besides General Impressed Stamps, Cattle Pound Kabulyats, Salt and Customs Bonds and Bills of Lading.

† Comprises Impressed Stamps for Pleaders, Revenue Agents, and Mukhtyars' Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

Column 6.—A lump sum of Rs. 3,30,000 representing the Provincial share of the sale proceeds of unified stamps credited to non-Postal Revenue is accounted for in the report for the Presidency Proper (Vide Government Resolution, Revenue Department, No. 9182, dated 5th October 1912).

Central Stamp Office,
Karachi, 14th August 1914.

J. H. MARSTON,
for Superintendent of Stamps, Karachi.

STATEMENT IV.

Arrangements for the vend of Stamps during the year ending 31st March 1914.

District.	Number of Vendors.	Discount allowed to Vendors.			
		On Judicial Stamps.	On plain Paper.	On Non-Judicial Stamps.	Total.
1	2	3	4	5	6
		Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
Karachi ...	40	617 9 5	...	4,952 8 4	5,570 1 9
Hyderabad ...	94	869 9 4	...	4,018 15 1	4,888 8 5
Sukkur ...	98	859 14 2	...	3,883 5 0	4,743 3 2
Larkana ...	62	625 13 2	...	2,259 0 6	2,384 13 8
Thar and Parkar ...	22	80 10 8	...	412 8 6	493 3 2
Total ...	316	3,053 8 9	...	15,526 5 5	18,579 14 2
Total of { 1912-13 ...	317	2,789 0 0	...	16,294 0 0	19,083 0 0
{ 1911-12 ...	311	2,779 0 0	...	14,595 0 0	17,374 0 0

Central Stamp Office,
Karachi, 14th August 1914. }

J. H. MARSTON,
for Superintendent of Stamps, Karachi.

STATEMENT V.

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1914.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and Penalty realised.	Number of cases dealt with.	Duty and Penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Karachi ...	10	143 7 2	21	805 14 11
Hyderabad ...	62	340 12 0	10	344 8 0
Sukkur ...	45	293 0 0	29	685 12 0
Larkana ...	44	289 9 0	24	342 10 0
Thar and Parkar ...	6	38 4 0	2	28 3 0
Total of 1913-14 ...	167	1,105 0 1	86	2,201 15 11
Total of { 1912-13 ...	137	1,417 5 0	73	1,710 0 0
{ 1911-12 ...	139	1,584 13 0	68	1,279 0 0

Central Stamp Office,
Karachi, 14th August 1914. }

J. H. MARSTON,
for Superintendent of Stamps, Karachi.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1914.

District.	Number of Cases instituted.	Number of Persons,			Amount of Fines imposed.	Amount of Rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
Karachi ...	1	1	1	...	15	...	
Hyderabad ...	...	...	...	...	...	...
Sukkur ...	...	...	...	...	...	...
Larkana ...	...	...	...	...	...	...
Thar and Parkar ...	...	...	...	...	...	...
Total of 1913-14 ...	1	1	1	...	15	...	
Total of { 1912-13 ...	2	2	2	...	25	...	
{ 1911-12 ...	3	3	3	...	12	...	

Central Stamp Office,
Karachi, 14th August 1914. }

J. H. MARSTON,
for Superintendent of Stamps, Karachi.

STATEMENT VII.

Showing result of action taken by Collector to test Valuation of Estates for which Applications for Probate and Letters of Administration were put in in the year ending 31st March 1914.

District.	Number of Cases reported to Collector, Section 19-H of the Court-fees Act.	Number of such cases in which inquiries were instituted.	Amount of Court-fee originally paid in cases inquired into.	Amount of deficit Court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7
Karachi	7	7	Rs. a. p. 28 8 0	Rs. a. p. 52 6 0	Rs. a. p. 51 4 0	
Hyderabad ... ..	...	...	...	...	...
Sukkur ... ..	...	...	...	...	...
Larkana ... ..	...	...	...	...	...
Thar and Parkar ... ..	...	...	...	...	...
Total of 1913-14	7	7	28 8 0	52 6 0	51 4 0	
Total of { 1912-13	7	5	3,500 0 0	281 0 0	...	
{ 1911-12	12	4	...	1,087 0 0	...	

*Central Stamp Office,
Karachi, 14th August 1914.* }

J. H. MARSTON,
for Superintendent of Stamps, Karachi.

No. 1970 of 1915.

From

A. H. A. SIMCOX, Esq., I. C. S.,
Superintendent of Stamps, Bombay;

To

THE HON'BLE MR. G. CARMICHAEL, C.S.I., I. C. S.,
Chief Secretary to Government,
Revenue Department, Bombay.

GENERAL STAMP OFFICE:
Bombay, 25th June 1915.

SIR,

A full report on the revenue of the previous triennium having been submitted last year, I have the honour to submit the following brief notes on the Bombay Presidency Stamp Administration during the year 1914-15. The report for the Province of Sind is annexed.

Statement No. I.

2. The gross revenue realised under both the Stamp and Court Fees Act amounted to Rs. 67,75,547 against Rs. 75,32,866 in the preceding year, a decrease of Rs. 7,57,319, out of which Rs. 6,23,391 are attributable to smaller recoveries under the Stamp Act and Rs. 1,33,928 are due to a fall in Court Fees.

The following figures indicate separately the realizations under the two Acts:—

	Stamp Act.	Court Fees Act.	Total.
	Rs.	Rs.	Rs.
1913-14	35,51,762	39,71,104	75,32,866
1914-15	29,38,371	38,37,176	67,75,547

3. The revenue recovered in Bombay City alone amounted to Rs. 33,69,589 representing 49.7 per cent. of the total revenue of the Presidency.

4. Total charges for the year 1914-15 amounted to Rs. 2,78,842, showing an increase of Rs. 4,755 which is due to a larger number of payments on account of refunds. The percentage of charges to receipts is 5.4 per cent. in the case of the Stamp Act and 3.4 per cent. in that of the Court Fees Act.

Statement No. II.

5. The total recoveries on account of Judicial stamps amount to Rs. 38,37,176, showing a decrease of Rs. 1,33,928 as compared with the previous year. Out of this sum Rs. 16,26,295 were recovered in Bombay City alone.

Statement No. III.

Non-Judicial
(a) Impressed stamps
and
(b) Impressed Labels
or
Special Adhesive Stamps.

6. The receipts on account of Impressed Stamps and Impressed Labels taken together show a decrease of Rs. 1,53,381 as compared with the figures of the previous year.

7. The revenue from this source during the year under review amounted to Rs. 3,78,494 against Rs. 5,77,316 in the year 1913-14, showing a decrease of Rs. 1,98,822.

(c) Hundis or Bills of Exchange.

8. The sale of Foreign Bill Stamps brought in a revenue of Rs. 1,51,898 which shows a decrease of Rs. 81,360 compared with the preceding year. Out of the total proceeds Rs. 1,47,877 were collected in Bombay City alone.

Foreign Bill Stamps.

9. Realizations from Share Transfer Stamps amounted to Rs. 1,60,864 indicative of a fall of Rs. 1,89,411. To the total revenue under this head Bombay City alone contributed the sum of Rs. 1,49,084.

Share Transfer Stamps.

10. Applications for Legal Practitioners' Licenses were smaller in number this year and indicate a fall of Rs. 9,000 in the total revenue recovered Rs. 22,750.

Stamps for Legal Practitioners' Licenses.

11. Notarial Stamps show an increase of Rs. 292 over the receipts during the previous year.

Notarial Stamps.

12. Stamps for Broker's Notes and Agreement Stamps specially introduced in the year 1914 brought in a revenue of Rs. 923 and Rs. 376 respectively.

Broker's Note and Agreement Stamps.

13. The revenue derived from the impressment of two anna stamps during the year under review exhibited a fall of Rs. 3,706.

Skeleton forms of Agreement and Contract.

14. In the same manner receipts on account of Impressment of 1 anna on skeleton forms show a decrease of Rs. 22,581 on the realizations of the preceding year.

Skeleton forms of Cheques and Receipts.

15. The increase of Rs. 33,280 in the total receipts (Rs. 2,62,802) under this head is chiefly due to larger recoveries on account of composition of stamp duty on debentures issued by the Bombay Port Trust, Bombay Improvement Trust and the Bombay Municipal Corporation.

Miscellaneous.

16. The total revenue derived from the several sources noted in statement No. III shows a decrease of Rs. 6,23,391 which is attributable in a great measure to slackness in trade.

General remarks on Statement No. III.

The Provincial share of the sale proceeds of unified stamps credited to Non-Postal revenue which has been worked out at Rs. 3,30,000 has been included in the above Statistics.

Statement No. IV.

17. The number of licenses issued for the sale of stamps in the Presidency was 869 as against 882 recorded last year.

Vendors.

18. The total discount paid during the year amounted to Rs. 72,506, that is Rs. 23,030 less than in the previous year.

Discount.

Statement No. V.

19. The number of cases which came up for consideration under section 35 or were impounded or adjudicated upon under sections 32, 37, 40 and 41 was 1,592 against 1,291 under section 35 and 951 against 1,083 under the last four sections.

Insufficiently stamped or un-stamped or impounded documents.

The total duty and penalty realized amounted to Rs. 45,110.

Statement No. VI.

20. Eight prosecutions in which 14 persons were concerned in the infringement of Stamp Regulations were instituted against seven last year.

Prosecutions.

There were six convictions and eight acquittals, and the fines inflicted aggregated Rs. 215.

Statement No. VII.

21. Out of 618 cases reported, 153 cases were taken up for investigation in Bombay City under section 19-H of the Court Fees Act, resulting in the recovery of Rs. 9,730 on account of additional Probate duty. Enquiries were instituted in 283 cases out of a total number of 809 shown in the return for the whole Presidency and resulted in the recovery of a sum of Rs. 10,521 as deficient duty. No penalties were imposed.

I have the honour to be,
Sir,
Your most obedient servant,
A. H. A. SIMCOX,
Superintendent of Stamps.

D

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1915.

1	Receipts.	CHARGES.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and plain paper supplied from Central Depot.
		Discount and Establishment for sale of stamps.	Refunds.	Other Charges.	Total.			
2	3	4	5	6	7	8	9	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under the Stamp Act ...	32,08,371	70,698	51,875	23,111	1,46,573	31,19,799	.....	†16,909
Under the Court Fees Act ...	39,37,176	29,313	86,293	23,724	1,39,270	37,06,906	.....	†7,447
Total ...	71,05,547	99,899	1,38,169	49,835	2,78,843	68,26,705	.....	23,256
Total of previous year 1913-14 ...	78,62,868	1,03,241	1,20,619	50,027	2,74,037	76,88,779	.....	23,952

* This sum includes Rs. 3,30,000 which represents the provincial share of the sale-proceeds of unified stamps credited to non-Postal Revenue as per Government Resolution No. 9183 of 5th October 1912, R. D.
† Arrived at by deducting 30 per cent. in the aggregate value as per D'La Rue's Contract.

General Stamp Office, }
Bombay, 25th June 1915. }

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1915.

District.	Sale of Court Fee Stamps.	Sale of Stamps for Copies.	Sale of plain paper used with Court Fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.			Rs. a. p.	Rs. a. p.
Bombay ...	16,26,295 2 0	...	...	.....	16,26,295 2 0
Ahmedabad ...	1,66,484 1 0	...	...	.....	1,66,484 1 0
Ahmednagar ...	1,17,924 0 0	...	...	.....	1,17,924 0 0
Belgaum ...	1,34,871 0 0	...	...	21 2 0	1,34,892 2 0
Bijapur ...	67,841 6 0	...	...	.....	67,841 6 0
Broach ...	71,349 10 0	...	...	206 0 0	71,555 10 0
Dhárwár ...	1,34,838 0 0	...	...	.....	1,34,838 0 0
Kaira ...	1,02,519 4 0	...	...	.....	1,02,519 4 0
Kánara ...	59,752 1 0	...	...	10 14 8	59,762 15 8
East Khándesh ...	1,88,121 13 0	...	...	.....	1,88,121 13 0
West Khándesh ...	1,18,905 15 0	...	...	.....	1,18,905 15 0
Kolába ...	68,682 6 0	...	...	.....	68,682 6 0
Násik ...	1,45,950 10 0	...	...	.....	1,45,950 10 0
Poona ...	2,31,213 6 0	...	...	43 5 4	2,31,256 11 4
Ratnágiri ...	1,09,914 8 0	...	...	.....	1,09,914 8 0
Sátára ...	1,27,684 8 0	...	...	.....	1,27,684 8 0
Sholápur ...	1,01,944 11 0	...	...	.....	1,01,944 11 0
Surat ...	1,16,355 4 0	...	...	.....	1,16,355 4 0
Thána ...	1,05,138 4 0	...	...	.....	1,05,138 4 0
Aden ...	36,535 0 0	...	...	.....	36,535 0 0
Baroda ...	1,050 0 0	...	...	.....	1,050 0 0
Cutch ...	729 10 0	...	...	.....	729 10 0
Káthiáwár ...	2,259 0 0	...	...	.....	2,259 0 0
Pálanpur ...	535 4 0	...	...	.....	535 4 0
Total ...	38,36,894 11 0	...	...	281 6 0	38,37,176 1 0
Total of previous year 1913-14 ...	39,70,852 0 0	...	...	352 6 2	39,71,104 6 2

General Stamp Office, }
Bombay, 25th June 1915. }

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1915.

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-anna and one-anna unified stamps.	Share Transfer Stamps.
1	2	3	4	5	6	7
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	1,31,549 14 0	3,70,965 2 0	5,80,233 7 0	1,47,877 1 1	.....	1,49,083 12 0
Ahmedabad	96,208 0 0	431 0 0	.....	55 0 0	.....	10,796 0 0
Ahmednagar	43,972 4 0	6 0 0	.....	.....	.....	.....
Belgaum	76,240 6 0	8 0 0	.....	.....	.....	.....
Bijapur	49,940 4 0	.....	.....	.....	.....	.....
Broach	51,178 2 0	80 8 0	.....	.....	.....	115 0 0
Dhárwár	80,708 8 0	.....	.....	.....	.....	.....
Kaira	32,186 12 0	.....	.....	.....	.....	5 0 0
Kánara	23,528 0 0	32 0 0	.....	.....	.....	.....
East Khándesh	1,26,341 0 0	57 0 0	.....	.....	.....	70 0 0
West Khándesh	55,616 2 0	97 0 0	.....	.....	.....	.....
Kolába	38,421 8 0	.....	.....	.....	.....	.....
Násik	62,558 2 0	56 0 0	.....	.....	.....	.....
Poona	86,697 8 0	42 0 0	.....	.....	.....	.....
Ratnágiri	42,311 8 0	154 0 0	.....	.....	.....	.....
Sátára	63,286 0 0	5 0 0	.....	.....	.....	.....
Sholápur	38,517 12 0	6 0 0	.....	.....	.....	.....
Surat	67,201 12 0	90 8 0	.....	.....	.....	794 0 0
Thána	43,390 6 0	.....	.....	.....	.....	.....
Aden	8,221 2 0	6,463 12 0	7,431 2 0	3,958 0 0	.....	.....
Baroda	621 0 0	.....	.....	.....	.....	.....
Cutch	0 14 0	.....	.....	7 12 0	.....	.....
Káthiáwár	57 0 0	.....	.....	.....	.....	.....
Pálanpur	97 2 0	.....	.....	.....	.....	.....
Total ...	12,08,766 14 0	3,78,493 14 0	5,87,714 9 0	1,51,897 13 1	*3,30,000 0 0	1,60,863 12 0
Total of previous year 1913-14 ...	13,77,534 1 0	5,77,315 11 0	6,32,318 13 0	2,33,257 7 11	.....	3,50,275 4 0

District.	Stamps for Legal Practitioners' Licences.	Notarial Stamps.	Brokers' Note Stamps.	Agreement Stamps.	Forms of agreement and contracts chargeable with two-anna coloured impressions.	Forms for Cheques and Receipts.	Miscellaneous Receipts.	Total.
	8	9	10	11	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	22,750 0 0	1,871 0 0	922 12 0	375 13 0	3,154 0 0	98,313 3 0	2,36,197 12 6	17,48,293 13 7
Ahmedabad	43 12 0	1,894 3 0	1,99,427 15 0
Ahmednagar	6 4 0	1,102 11 0	45,037 3 0
Belgaum	13 2 0	1,195 9 0	77,457 1 0
Bijapur	1,038 2 0	59,978 6 0
Broach	331 2 3	51,704 12 3
Dhárwár	18 12 0	916 12 0	81,639 0 0
Kaira	31 4 0	1,361 1 0	83,524 1 0
Kánara	544 15 0	24,104 15 0
East Khándesh	8 4 0	1,781 11 0	1,28,255 15 0
West Khándesh	939 14 0	56,653 0 0
Kolába	739 13 0	39,162 5 0
Násik	2,106 8 0	64,720 10 0
Poona	1,016 15 8	87,696 7 8
Ratnágiri	9 6 0	1,147 9 9	43,622 7 9
Sátára	1,024 6 6	64,315 6 6
Sholápur	3 2 0	3,638 1 0	42,164 15 0
Surat	1,071 14 6	69,158 2 6
Thána	9 6 0	1,070 11 0	44,470 7 0
Aden	252 0 0	.....	.....	.....	62 8 0	3,429 8 0	29,868 0 0
Baroda	39 15 0	660 15 0
Cutch	23 8 6	82 2 6
Káthiáwár	249 2 6	806 2 6
Pálanpur	97 2 0
Total ...	22,750 0 0	2,123 0 0	922 12 0	375 13 0	3,154 0 0	98,516 15 0	2,62,801 14 2	29,38,371 4 3
Total of previous year 1913-14 ...	31,750 0 0	1,831 0 0	.....	.....	6,859 11 0	1,21,098 0 0	2,29,621 10 5	35,61,761 10 4

* The sum represents the provincial share of the sale-proceeds of unified stamps credited to non-Postal Revenue (vide Government Resolution No. 9183, dated 5th October 1912, R. D.)

General Stamp Office,
Bombay, 25th June 1915.

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT IV.

Arrangements for the vend of Stamps during the year ending 31st March 1915.

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
Bombay	11	Rs. a. p. 875 3 6	...	Rs. a. p. 2,313 14 3	Rs. a. p. 2,689 1 9
Ahmedabad	34	1,163 12 2	...	4,633 14 4	5,797 10 6
Ahmednagar	39	875 14 10	...	2,097 6 6	2,973 5 4
Belgaum	78	868 8 4	...	3,808 9 8	4,677 2 0
Bijápur	89	495 9 2	...	2,518 6 0	3,013 15 2
Broach	17	478 0 4	...	2,269 0 4	2,747 0 8
Dhárwár	77	851 0 9	...	3,924 8 3	4,775 9 0
Kaira	50	816 2 11	...	4,131 15 3	4,948 2 2
Kánara	23	471 3 9	...	1,111 9 2	1,582 12 11
East Khándesh	68	1,319 14 10	...	6,491 8 6	7,811 7 4
West Khándesh	34	792 5 9	...	2,662 6 5	3,454 12 2
Kolába	29	525 9 9	...	1,884 8 9	2,410 2 6
Násik	61	1,124 13 0	...	3,131 1 3	4,255 14 3
Poona	80	1,480 11 9	...	3,823 7 7	5,304 3 4
Ratnágiri	49	876 14 0	...	2,123 10 7	3,000 8 7
Sátára	85	1,017 4 0	...	3,017 11 0	4,034 15 0
Sholápur	27	703 11 9	...	1,697 4 0	2,400 15 9
Surat	28	680 0 8	...	2,755 5 5	3,435 5 8
Thána	31	725 15 9	...	1,970 9 9	2,696 9 6
Aden	1	150 0 0	...	311 0 0	461 0 0
Baroda	2	6 2 6	...	29 1 9	35 4 3
Cutch	1	.....	...	.....	.....
Káthiáwár	5	.....	...	.....	.....
Pálanpur ... ..	...	.....	...	.....	.....
Total	869	15,793 15 1	...	56,706 14 9	72,505 13 10
Total of previous year 1913-14	882	16,686 0 0	...	78,849 9 4	95,535 9 4

General Stamp Office,
Bombay, 25th June 1915. }

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT V.

Insufficiently stamped or unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1915.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and Penalty realised.	Number of cases dealt with.	Duty and Penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay	177	1,585 0 0	300	21,461 10 0
Ahmedabad	92	1,052 12 0	15	301 11 0
Ahmednagar	138	862 2 0	15	209 12 0
Belgaum	87	857 10 0	21	306 1 0
Bijápur	66	640 14 0	57	385 12 0
Broach	29	206 0 0	18	305 11 0
Dhárwár	100	584 15 0	63	291 5 0
Kaira	81	852 13 0	48	396 2 0
Kánara	51	439 10 0	8	105 5 0
East Khándesh	51	424 0 0	85	1,292 1 0
West Khándesh	11	238 12 0	31	678 6 0
Kolába	68	624 13 0	25	111 6 0
Násik	148	801 15 0	83	1,220 11 0
Poona	94	601 8 0	58	283 12 0
Ratnágiri	117	897 10 0	30	92 4 0
Sátára	40	417 8 0	23	575 12 0
Sholápur	56	3,404 10 0	10	113 0 0
Surat	59	616 6 0	22	417 6 0
Thána	86	806 2 0	27	225 13 0
Aden	45	228 14 0	12	197 4 0
Baroda ... ..	...	.....	...	.....
Cutch ... ..	...	.....	...	.....
Káthiáwár ... ..	...	.....	...	.....
Pálanpur	1	5 8 0	...	.....
Total	1,592	16,144 6 0	951	28,966 0 0
Total of previous year 1913-14	1,291	19,948 7 6	1,083	54,745 14 8

General Stamp Office,
Bombay, 25th June 1915. }

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1915.

District.	Number of cases instituted.	NUMBER OF PERSONS.			Amount of fines imposed.	Amount of rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs. a. p.	Rs. a. p.	
Bombay ... ..	...	...	...	...	.....	...
Ahmedabad	1	2	1	1	100 0 0	...	
Ahmednagar ... ..	...	...	...	...	.....	...
Belgaum ... ..	...	...	...	...	.....	...
Bijápur	1	2	...	2	.....	...
Broach ... ..	...	...	...	...	.....	...
Dhárwár ... ..	...	...	...	...	.....	...
Kaira ... ..	...	...	...	...	.....	...
Kánara ... ..	...	...	...	...	.....	...
East Khándesh	4	8	4	4	85 0 0	...	
West Khándesh ... ..	...	...	...	...	.....	...
Kolába ... ..	...	...	...	...	.....	...
Násik	2	2	1	1	30 0 0	...	
Poona ... ..	...	...	...	...	.....	...
Ratnágiri ... ..	...	...	...	...	.....	...
Sátára ... ..	...	...	...	...	.....	...
Sholápur ... ..	...	...	...	...	.....	...
Surat ... ..	...	...	...	...	.....	...
Thána ... ..	...	...	...	...	.....	...
Aden ... ..	...	...	...	...	.....	...
Baroda ... ..	...	...	...	...	.....	...
Cutch ... ..	...	...	...	...	.....	...
Káthiáwár ... ..	...	...	...	...	.....	...
Pálanpur ... ..	...	...	...	...	.....	...
Total	8	14	6	8	215 0 0	...	
Total of previous year 1913-14	7	12	10	2	105 0 0	...	

General Stamp Office,
Bombay, 25th June 1915.

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A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT VII.

Showing result of action taken by Collector to test valuation of estates for which applications for Probate and Letters of Administration were put in in the year ending 31st March 1915.

District.	Number of cases reported to Collector, section 19 H of the Court Fees Act.	Number of such cases in which inquiries were instituted.	Amount of Court-fee originally paid in cases inquired into.	Amount of deficit Court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bombay	618	153	42,074 12 0	9,730 1 0	.....
Ahmedabad	41	41	906 1 0	.....	.....
Ahmednagar	2	2	1,880 0 0	.....	.....
Belgaum	2	...	159 2 0	.....	.....
Bijápúr ... ..	...	...	.....	.....	.....
Broach	7	...	3,183 13 0	52 8 0	.....
Dhárwár ... ..	...	...	.....	.....	.....
Kaira ... ..	...	...	.....	.....	.....
Kánara ... ..	...	...	.....	.....	.....
East Khándesh	8	...	.....	.....	.....
West Khándesh ... ..	...	...	.....	.....	.....
Kolába	5	4	204 2 0	.....	.....
Násik	1	1	.....	.....	.....
Poona	23	23	17,858 8 0	141 8 0	.....
Ratnágiri	8	3	102 0 0	.....	.....
Sátára	6	6	94 0 0	.....	.....
Sholápur	7	1	.....	44 4 0	.....
Surat	41	29	.....	.....	.....
Thána	24	20	20,374 14 6	552 14 0	.....
Aden	21	...	.....	.....	.....
Baroda ... ..	...	...	.....	.....	.....
Cutch ... ..	...	...	.....	.....	.....
Káthiáwár ... ..	...	...	.....	.....	.....
Pálanpar ... ..	...	...	.....	.....	.....
Total	809	283	86,837 4 6	10,521 3 0	.....
Total of previous year 1913-14	1,436	313	6,00,742 5 2	20,457 6 9	.....

General Stamp Office,
Bombay, 25th June 1915.

A. H. A. SIMCOX,
Superintendent of Stamps.

No. 662 OF 1915.

REVENUE DEPARTMENT.
CENTRAL STAMP OFFICE :
Karachi, 21st June 1915.

From

A. S. A. WESTROPP, Esq., I. C. S.,
Superintendent of Stamps, Karachi;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Sir,

I have the honour to submit the following report on the stamp administration in the Province of Sind for the year ending 31st March 1915.

Statement I.

2. The total gross realizations amounted to Rs. 9,53,639 as against Rs. 10,15,998 in the preceding year. The decrease is due to the depression of trade owing to (1) the war in Europe, (2) the financial crisis of 1913, the position caused by which had not disappeared when war broke out. The receipts under the two Acts shown separately are as follows:—

Year.	Stamp Act.	Court Fees Act.	Total.
	Rs.	Rs.	Rs.
1913-14 ...	5,10,411	5,05,587	10,15,998
1914-15 ...	4,39,955	5,13,684	9,53,639

3. The total charges under both Acts during the year 1914-15 amounted to Rs. 28,306 as compared with Rs. 31,364 or Rs. 6,058 less than the previous year. The decrease is due to smaller payments on account of (1) refunds under both the Acts and (2) discount on non-judicial stamps. Of the total charges Rs. 21,412 were debitable to the Stamp Act and Rs. 6,894 to the Court Fees Act. The per cent. of charges to receipts is 4.86 in the case of the former and 1.34 in that of the latter or nearly 3 per cent. on the gross receipts.

Statement II.

4. The total receipts on account of judicial stamps amounted to Rs. 5,13,684, showing a net increase of Rs. 8,097 as compared with the previous year. The increase which is due to litigation occurred chiefly in the Karachi District (Rs. 20,916) and in the Larkana District (Rs. 3,041). It was however partly counter-balanced by a decrease of Rs. 15,860 in the other districts.

Statement III.

5. The realizations from the sale of non-judicial stamped papers amounted to Rs. 2,46,850 as compared with Rs. 2,72,399 of the last year, the decrease of Rs. 25,549 occurring principally in the Hyderabad and Sukkur Districts as the result of a decrease in land transactions.

6. The receipts from the sale of special adhesive stamps fell from Rs. 1,28,398 in the preceding year to Rs. 96,220 in the year under review. As was apprehended, the outbreak of war in Europe caused a depression in trade and naturally the stamp revenue suffered.

7. The other item affected by the crisis was the income from the sale of Hundis or Inland Bills of Exchange, the receipts being Rs. 42,830 as compared with Rs. 65,781 in 1913-14.

8. The receipts amounted to Rs. 17,887 against Rs. 26,483 in the previous year exhibiting a reduction of Rs. 8,596 due to the depression in trade.

9. The receipts from this source advanced from Rs. 876 in the previous year to Rs. 1,252 in the year under review. The increase is due to the sale of shares in the Sind Light Railways and the Eastern Electric Supply Corporation.

10. A sum of Rs. 132 was recovered from the sale of notarial stamps as against Rs. 162 in the preceding year.

11. Stamps of the denominations of 2, 3, 4, 6, 8, 12, annas and one rupee were introduced by the Government of India, Finance Department, Resolution No. 584-F., dated 26th March 1914. No demand for the stamps was made during the year, although the fact of their being available was duly notified.

12. The receipts under this head amounted to Rs. 24-12-0.

13. The duty derived from stamps impressed on skeleton forms of receipts and cheques amounted to Rs. 9,390 as compared with Rs. 10,486 of the previous year or a slight decrease of Rs. 1,096.

14. There has been increase of Rs. 19,544 in "miscellaneous receipts" chiefly under minor heads: (1) duty on document voluntarily brought for adjudication, (2) duty on unstamped and insufficiently stamped documents and (3) composition of stamp duty. The receipts under this head are fluctuating and no particular reason can be assigned for the variation.

Statement IV.

15. The number of licensed stamp vendors for the sale of judicial and non-judicial stamps, advanced from 316 in 1913-14 to 359 in the year under review; all districts in the Province contributing to the increase.

16. The allowances of discount to stamp-vendors on the sale of judicial and non-judicial stamps amounted to Rs. 3,017 and Rs. 13,158 as compared with Rs. 3,054 and Rs. 15,526 in the previous year respectively. The net decrease of Rs. 2,405 is chiefly due to smaller sales of non-judicial stamps.

Statement V.

17. One hundred and eighty-eight cases were dealt with by the Courts under section 35 of Act and 89 cases were disposed of by Collectors under sections 32, 37, 40 and 41 of the Stamp Act. The duties and penalties in the former amounted to Rs. 1,827 and in the latter to Rs. 2,844 against Rs. 1,105 and Rs. 2,202, respectively, levied in the preceding year.

Statement VI.

18. The number of cases instituted for offences against the Stamp Law was eight, involving the same number of persons. All resulted in convictions and the fines imposed aggregated Rs. 94. Three of the cases were instituted in the Hyderabad and five in the Sukkur District. There was only one person prosecuted in the previous year who was fined Rs. 15.

19. Of the three cases reported under section 19-H of the Court Fees Act two were enquired into by the Collector of Karáchi and a sum of Rs. 300 was recovered as an additional duty. In the other case the Collector of Hyderabad found the original valuation fair and no application was made by him for deficit Court-fees.

20. No case of theft of stamps happily occurred this year on the Railway. The Central Stamp Depôt, Karáchi, has been exercising account control over the local depôts in Sind, Baluchistan and Rájputána treasuries in addition to the supply of stamps to these provinces and also to the Punjab and North-West Frontier Province. A proposal moved by the Accountant General, Bombay, regarding the supply of stamps to the branch depôts in the Karáchi District and the sale of all kinds of stamps in the Karáchi City, by the Central Stamp Depôt instead of by the local depôt attached to Karáchi Treasury, has been discussed and submitted through the Commissioner in Sind.

21. The Establishment has as usual worked satisfactorily.

I have the honour to be,

Sir,

Your most obedient servant,

A. S. A. WESTROPP,
Superintendent of Stamps.

Through the Commissioner in Sind, Karáchi.

No. 2062 OF 1915.

REVENUE DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND:
Government House, Karáchi, 29th June 1915.

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

R. P. BARROW,
Commissioner in Sind.

To the Superintendent of Stamps, Bombay.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1915.

1	Receipts.	Charges.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and Plain Paper supplied from Central Depôt.
		Discount and Establishment for sale of Stamps.	Refunds.	Other Charge.	Total.			
2	3	4	5	6	7	8	9	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Under the Stamp Act ...	4,99,955	14,238	6,020	1,154	21,412	4,18,543	.....	.....
Under the Court Fees Act ...	5,13,684	3,963	1,733	1,198	6,894	5,06,790	.....	.....
Total ...	9,53,639	18,201	7,753	2,352	28,306	9,25,373	.....	.....
Total of previous year ...	10,15,998	27,900	9,836	1,628	34,364	9,81,634	.....	.....

Central Stamp Office,
Karachi, 21st June 1915. }

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1915.

District.	Sale of Court-fee Stamps.	Sale of Stamps for Copies.	Sale of Plain Paper used with Court-fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	1,79,652 11 0	.....	.....	.....	1,79,652 11 0
Hyderabad ...	1,23,745 7 0	.....	.....	519 6 0	1,24,264 13 0
Sukkur ...	1,22,106 15 0	.....	.....	.....	1,22,106 15 0
Larkana ...	80,929 14 0	.....	.....	.....	80,929 14 0
Thar and Parkar ...	6,710 13 0	.....	.....	18 5 0	6,729 2 0
Total ...	5,13,145 12 0	.....	.....	537 11 0	5,13,683 7 0
Total of previous year ...	5,05,139 4 0	.....	.....	448 0 0	5,05,587 4 0

Central Stamp Office,
Karachi, 21st June 1915. }

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1915.

District.	* Impressed Stamps.	Handis or Inland Bills of Exchange.	Impressed Stamps as defined in section 3 (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 impression	Forms for Cheques or Receipts.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	36,605 14 0	27,073 1 0	90,220 2 0	17,782 0 0	.....	1,252 0 0	...	132 0 0	24 13 0	9,040 15 0	23,139 2 0	2,12,063 14 0
Hyderabad ...	75,224 0 0	763 8 0	.....	.....	.....	.....	...	...	...	192 8 0	1,092 14 6	77,262 14 6
Sukkur ...	76,697 0 0	12,447 8 0	.....	105 0 0	.....	.....	...	...	...	...	763 15 8	69,893 7 8
Larkana ...	48,463 0 0	1,014 2 0	.....	.....	.....	.....	...	...	...	131 4 0	294 8 0	50,407 14 0
Thar and Parkar ...	10,075 0 0	43 4 0	.....	.....	.....	.....	...	...	...	25 0 0	68 15 0	10,232 3 0
Total ...	2,46,849 14 0	42,890 7 0	90,220 3 0	17,887 0 0	.....	1,252 0 0	...	132 0 0	24 12 0	9,382 11 0	25,309 7 2	4,30,055 5 2
Total of previous year ...	2,72,309 6 0	65,781 7 0	1,28,397 11 0	20,433 0 0	.....	870 4 0	...	162 0 0	...	10,455 15 0	5,825 0 5	5,10,410 11 5

Notes.—* Includes, besides General Impressed Stamps, Cattle Pound Endowments, Salt and Customs Bonds and Bills of Lading.

† Comprises Impressed Stamps for Pleaders, Revenue Agents, and Mukhtyars' Licenses and Adhwalie Advocate, Vakil and Attorney Stamps.

Column 6.—A sum of Rs. 3,30,000 representing the Provincial share of the sale proceeds of unified stamps credited to non-Postal Revenue is accounted for in return for the Presidency proper (vide Government Resolution, Revenue Department, No. 9183, dated 5th October 1912).

Central Stamp Office,
Karachi, 21st June 1915. }

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT IV.

Arrangements for the vend of Stamps during the year ending 31st March 1915.

District.	Number of Vendors.	Discount allowed to Vendors.			
		On Judicial Stamps.	On plain Paper.	On Non-Judicial Stamps.	Total.
1	2	3	4	5	6
		Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
Karachi ...	46	607 7 6	...	3,581 3 1	4,188 10 7
Hyderabad ...	100	888 1 7	...	3,134 18 7	4,022 15 2
Sukkur ...	103	821 6 11	...	3,701 14 3	4,523 5 2
Larkana ...	64	644 0 0	...	2,306 9 6	2,950 9 6
Thar and Parkar ...	26	55 14 5	...	433 13 3	489 11 8
Total ...	339	3,016 14 5	...	13,158 5 8	16,175 4 1
Total of previous year ...	316	3,053 8 9	...	15,526 5 5	18,579 14 2

Central Stamp Office,
Karachi, 21st June 1915. }

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT V.

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1915.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and Penalty realised.	Number of cases dealt with.	Duty and Penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Karachi ...	17	211 13 0	28	2,268 1 0
Hyderabad ...	77	926 4 0	16	139 10 0
Sukkur ...	58	455 12 0	26	294 4 0
Larkana ...	35	228 8 0	10	63 4 0
Thar and Parkar ...	1	5 0 0	9	88 5 0
Total of 1913-14 ...	188	1,827 5 0	89	2,843 8 0
Total of previous year ...	167	1,105 0 1	86	2,201 15 11

Central Stamp Office,
Karachi, 21st June 1915. }

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1915.

District.	Number of cases instituted.	Number of Persons.			Amount of Fines imposed.	Amount of Rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
Karachi ...	...	...	...	...	...	...
Hyderabad ...	3	3	3	...	35	...	
Sukkur ...	5	5	5	...	59	...	
Larkana ...	...	...	...	...	...	...
Thar and Parkar ...	...	...	...	...	...	...
Total ...	8	8	8	...	94	...	
Total of previous year ...	1	1	1	...	15	...	

Central Stamp Office,
Karachi, 21st June 1915. }

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT VII.

Showing result of action taken by Collector to test Valuation of Estates for which Applications for Probate and Letters of Administration were put in in the year ending 31st March 1915.

District.	Number of Cases reported to Collector, Section 19-H of the Court-fees Act.	Number of such cases in which inquiries were instituted.	Amount of Court-fee originally paid in cases inquired into.	Amount of deficit Court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7
Karachi ...	2	2	Rs. a. p. 2,040 0 0	Rs. a. p. 300 0 0	Rs. a. p. ...	The information required for column 4 not supplied by the District Court.
Hyderabad ...	1	1	...	...	...
Sukkur ...	...	...	...	...	...
Larkana ...	...	...	...	...	...
Thar and Parkar ...	...	...	...	...	...
Total ...	3	3	2,040 0 0	300 0 0	...	
Total of previous year ...	7	7	28 8 0	52 0 0	51 4 0	

Central Stamp Office,
Karachi, 21st June 1915. }

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

52159

No. 2154 of 1916.

From

A. H. A. SIMCOX, ESQUIRE, I. C. S.,
Superintendent of Stamps, Bombay;

To

THE HON'BLE MR. P. R. CADELL, C.I.E., I. C. S.,
Chief Secretary to Government,
Revenue Department, Bombay.

GENERAL STAMP OFFICE:
Bombay, 30th June 1916.

SIR,

I have the honour to submit the following brief notes on the working of the Stamp Administration of the Bombay Presidency during the year 1915-16. The report for the Province of Sind is annexed.

Statement No. I.

2. The total realizations under both the Stamp and the Court Fees Acts amounted to Rs. 71,87,824 against Rs. 67,75,547 in the preceding year and indicate an increase of Rs. 4,12,277. The following figures show the revenue separately under each of the two Acts:—

	Stamp Act.	Court Fees Act.	Total.
	Rs.	Rs.	Rs.
1914-15	29,38,371	38,37,176	67,75,547
1915-16	31,80,073	40,07,751	71,87,824

3. In Bombay City alone Rs. 35,75,525 were realized against Rs. 33,69,586 in the preceding year. This amount represents 49.7 per cent. of the gross revenue of the Presidency.

4. While the receipts have shown an upward tendency, charges have diminished to the extent of Rs. 12,582. This is a satisfactory feature. The total expenditure for the year has amounted to Rs. 2,66,260 against Rs. 2,78,842 in 1914-15. The decrease is due to smaller number of payments on account of refunds. The percentage of charges to receipts is 4.4 in the case of the Stamp Act and 3.1 in the case of the Court Fees Act.

Statement No. II.

5. The total revenue derived from the sale of Judicial or Court Fee Stamps amounted to Rs. 40,07,751 showing an increase of Rs. 1,70,575 as compared with the previous year. Out of this sum Rs. 16,48,128 were recovered in Bombay City.

Statement No. III.

6. The sum total of the revenue under these heads amounted in the year under review to Rs. 19,34,733 against Rs. 18,56,471 in the preceding year, an increase of Rs. 78,262. Bombay City with a total revenue under this head of Rs. 7,39,049 shows an increase of Rs. 27,266 as compared with last year. East Khândesh takes second place with a revenue of Rs. 1,45,369.

7. The revenue from this source during the year under review has also helped the rise under "General Stamps" to the extent of Rs. 37,650, the total receipts having amounted to Rs. 4,16,144. Practically the whole of the amount was collected in Bombay City. Aden with a contribution of Rs. 5,968 comes next in importance.
- Hundis or Inland Bills of Exchange.
8. Rs. 1,83,967, derived from the sale of Foreign Bill Stamps, were mostly collected in Bombay City. Aden and Ahmedabad, contributing Rs. 5,704 and Rs. 106. The total realizations exhibit an increase of Rs. 32,069 over the previous year.
- Foreign Bill.
9. The revenue derived from the sale of Share Transfer Stamps amounted during the year under review to Rs. 2,44,052 against Rs. 1,60,864 in the preceding year showing an increase of Rs. 83,188. To the total revenue under this head, Bombay City alone contributed the sum of Rs. 2,33,026, Ahmedabad giving its quota of Rs. 10,726.
- Share Transfer Stamps.
10. This source of revenue indicates a fall of Rs. 3,750. The receipts having amounted during the year to Rs. 19,000 against Rs. 22,750 in the preceding year.
- Stamps for Legal Practitioners' Licenses.
11. In Notarial Stamps there has been a decrease of Rs. 973. The total receipts being Rs. 1,150 against Rs. 2,123 in 1914-15.
- Notarial Stamps.
12. Brokers' Note Stamps and Agreement Stamps introduced in recent years brought in a revenue of Rs. 1,165 and Rs. 1,105, respectively, showing an increase of Rs. 242 in the case of the former and Rs. 729 in that of the latter.
- Brokers' Note and Agreement Stamps.
13. The revenue derived from this mode of stamping the documents with two-anna coloured impressments amounted during the year under review to Rs. 4,908, indicating a rise of Rs. 1,754 over Rs. 3,154 realized during the preceding year.
- Two-anna impressions on Skeleton Forms of Agreements and Contracts.
14. There has been a rise of Rs. 11,876 in recoveries on stamping skeleton forms of Cheques and Receipts with one-anna coloured impression. The total sum realized during the year under notice was Rs. 1,10,392 against Rs. 98,516 during the preceding year. No sum was realized at Aden this year and the entire amount represents the embossing work done at the General Stamp Office, Bombay.
- One-anna impressions on Skeleton Forms of Cheques and Receipts.
15. The revenue under this head amounted during the year under review to Rs. 2,63,456 against Rs. 2,62,802 during 1914-15, the increase being Rs. 654.
- Miscellaneous.
16. The revenue derived from the several sources, noted in Statement III, indicates a rise of Rs. 3,41,702, the total amount realized during the year under review, having amounted to Rs. 35,10,073. These figures include Rs. 3,30,000 which represent the fixed assignment to this Presidency, from the Postal Stamp receipts on account of the sale of Unified Postage Stamps for non-postal purposes.
- General Remarks on Statement No. III.
- Statement No. IV.*
17. The number of Stamp Vendors licensed for the sale of Stamps in this Presidency during 1915-16 has increased by 3. The total number being 872 against 869 of last year.
- Vendors.
18. The total discount paid during the year under review amounted to Rs. 89,456, an increase of Rs. 16,950 on the figures for the year 1914-15.
- Discount.

Statement No. V.

19. The cases which came up for consideration under section 35 or were impounded or adjudicated upon under sections 32, 37, 40 and 41 numbered 3,159 against 1,592 under section 35, and 1,629 against 951 under the last four sections. The total duty and penalty realized was Rs. 1,00,972 against Rs. 45,110 during last year. In Bombay City Rs. 51,863 were realized in this direction.

Insufficiently stamped or un-stamped or impounded documents.

Statement No. VI.

20. Five prosecutions were instituted against six persons who were concerned in the infringement of Stamp Regulations against eight last year. There were five convictions and one acquittal and the fines imposed aggregated to Rs. 175.

Prosecutions.

Statement No. VII.

21. Out of 758 cases reported to Collectors under section 19-H of the Court Fees Act, 308 appeared to require investigation. Of these 155 cases were dealt with in Bombay City and in the 121 cases in which enquiries were completed during the year under review, the sum of Rs. 20,614-8-0 was recovered on account of deficient duty. In respect of the cases located in Ahmedabad, Ahmednagar, Belgaum and Poona Rs. 141-12-0, Rs. 55-11-0, Rs. 58-8-0 and Rs. 30-7-0 only were collected.

I have the honour to be,

Sir,

Your most obedient servant,

A. H. A. SIMCOX,

Superintendent of Stamps.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1916.

District.	Receipts.	CHARGES.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and plain paper supplied from Central Depot.
		Discount and Establishment for sale of stamps.	Refunds.	Other Charges.	Total.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Under the Stamp Act ...	36,10,073	79,164	33,786	27,043	1,40,619	33,69,231	.....	13,264
Under the Court Fees Act ...	40,07,761	34,182	77,755	23,481	1,25,419	36,82,333	.....	1,177
Total ...	76,17,834	1,03,346	1,11,491	51,423	2,66,200	72,51,564	.....	14,441
Total of previous year 1914-15 ...	71,05,547	90,690	1,39,109	40,635	2,78,943	69,26,706	.....	23,256

* This sum includes Rs. 3,30,000 which represents the provincial share of the sale-proceeds of unified stamps credited to non-Postal Revenue as per Government Resolution No. 8183 of 5th October 1912, B. D.

General Stamp Office,
Bombay, 30th June 1916.

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1916.

Districts.	Sale of Court Fee Stamps.	Sale of Stamps for Copies.	Sale of plain paper used with Court Fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.			Rs. a. p.	Rs. a. p.
Bombay ...	16,48,128 3 0	...	...	.....	16,48,128 3 0
Ahmedabad ...	1,65,647 12 0	...	...	.....	1,65,647 12 0
Ahmednagar ...	1,17,493 7 0	...	...	.....	1,17,493 7 0
Belgaum ...	1,26,252 7 0	...	...	.....	1,26,252 7 0
Bijapur ...	81,853 7 0	...	...	.....	81,853 7 0
Broach ...	66,561 6 0	...	...	.....	66,561 6 0
Dhárwar ...	1,38,539 4 0	...	...	.....	1,38,539 4 0
Kaira ...	1,04,514 0 0	...	...	.....	1,04,514 0 0
Kánara ...	60,123 2 0	...	...	.....	60,123 2 0
East Khándesh ...	2,38,327 12 0	...	...	.....	2,38,327 12 0
West Khándesh ...	1,49,003 0 0	...	...	.....	1,49,003 0 0
Kolába ...	70,935 12 0	...	...	.....	70,935 12 0
Násik ...	1,59,158 4 0	...	...	.....	1,59,158 4 0
Poona ...	2,59,708 10 0	...	...	.....	2,59,708 10 0
Ratnágiri ...	1,09,882 6 0	...	...	.....	1,09,882 6 0
Sátára ...	1,35,000 10 0	...	...	.....	1,35,000 10 0
Sholápur ...	1,02,187 1 0	...	...	.....	1,02,187 1 0
Surat ...	1,33,334 13 0	...	...	.....	1,33,334 13 0
Thána ...	1,13,252 13 0	...	...	.....	1,13,252 13 0
Aden ...	23,186 3 0	...	...	.....	23,186 3 0
Baroda ...	849 0 0	...	...	.....	849 0 0
Cutch ...	232 0 0	...	...	.....	232 0 0
Káthiáwár ...	2,604 8 0	...	...	.....	2,604 8 0
Pálanpur ...	975 1 0	...	...	.....	975 1 0
Total ...	40,07,750 13 0	...	...	.....	40,07,750 13 0
Total of previous year 1914-15 ...	38,36,894 11 0	...	...	281 6 0	38,37,176 1 0

General Stamp Office,
Bombay, 30th June 1916.

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1916.

Districts.	Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act.	Foreign Bill Stamps.	Half-anna and One-anna unified stamps.	State Transfer Stamps.
1	2	3	4	5	6	7
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	1,35,815 2 0	4,08,762 13 0	6,03,234 0 0	1,78,157 1 4	.....	2,33,026 0 0
Ahmedabad ...	97,814 0 0	728 0 0	.....	106 0 0	.....	10,726 0 0
Ahmednagar ...	47,987 4 0	.....	.....	.....	.....	.....
Belgaum ...	76,016 10 0	.....	.....	.....	.....	.....
Bijapur ...	49,563 8 0	.....	.....	.....	.....	.....
Broach ...	51,318 8 0	150 0 0	.....	.....	.....	14 0 0
Dhárwár ...	79,031 2 0	16 8 0	.....	.....	.....	.....
Kaira ...	82,998 4 0	.....	.....	.....	.....	.....
Kánara ...	24,822 8 0	44 0 0	.....	.....	.....	.....
East Khándesh ...	1,45,369 4 0	130 0 0	.....	.....	.....	100 0 0
West Khándesh ...	59,292 0 0	105 0 0	.....	.....	.....	.....
Kolába ...	41,023 14 0	.....	.....	.....	.....	.....
Násik ...	66,736 2 0	80 0 0	.....	.....	.....	.....
Poona ...	88,871 0 0	15 0 0	.....	.....	.....	.....
Ratnágiri ...	44,511 10 0	104 0 0	.....	.....	.....	.....
Sátára ...	62,561 8 0	19 0 0	5 0 0	.....	.....	.....
Sholápur ...	39,002 8 0	13 0 0	.....	.....	.....	.....
Surat ...	70,677 0 0	8 0 0	.....	.....	.....	186 0 0
Thána ...	47,043 12 0	.....	.....	.....	.....	.....
Aden ...	6,826 12 0	5,968 7 0	13,237 3 0	5,704 0 0	.....	.....
Baroda ...	762 0 0	.....	.....	.....	.....	.....
Cutch ...	32 0 0	.....	.....	.....	.....	.....
Káthiáwár ...	69 14 0	.....	.....	.....	.....	.....
Palanpur ...	112 2 0	.....	.....	.....	.....	.....
Total ...	13,18,257 4 0	4,16,143 12 0	6,16,476 3 0	1,83,967 1 4	*3,30,000 0 0	2,44,052 0 0
Total of previous year 1914-15 ...	12,68,756 14 0	3,78,493 14 0	5,87,714 9 0	1,51,897 13 1	3,30,000 0 0	1,60,563 12 0

Districts.	Stamps for Legal Practitioners' Licenses.	Notarial Stamps.	Brokers' Note Stamps.	Agreement Stamps.	Forms of Agreement and Contracts chargeable with two-anna coloured impressions.	Forms for Cheques and Receipts.	Miscellaneous Receipts.	Total.
1	8	9	10	11	12	13	14	15
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	19,000 0 0	999 0 0	1,165 0 0	1,705 0 0	4,907 12 0	1,10,142 9 0	2,31,082 15 0	19,27,397 4 4
Ahmedabad	6 4 0	2,790 7 0	1,72,170 11 0
Ahmednagar	1,612 1 0	49,599 5 0
Belgaum	46 14 0	2,119 10 0	78,182 2 0
Bijapur	40 10 0	1,425 1 0	51,029 3 0
Broach	690 1 0	52,172 9 0
Dhárwár	25 0 0	1,054 7 0	80,127 1 0
Kaira	18 12 0	930 14 0	83,947 14 0
Kánara	415 2 0	25,281 10 0
East Khándesh	31 4 0	1,978 3 11	1,47,608 11 11
West Khándesh	34 6 0	1,457 3 0	60,808 9 0
Kolába	1,460 5 9	42,484 3 9
Násik	6 4 0	2,094 0 0	68,916 6 0
Poona	2,493 4 0	91,379 4 0
Ratnágiri	6 4 0	1,233 14 3	45,855 12 3
Sátára	3 2 0	2,409 0 0	64,907 10 0
Sholápur	18 12 0	2,997 1 0	42,031 5 0
Surat	1,490 12 0	72,361 12 0
Thána	12 8 0	2,165 3 0	49,221 7 0
Aden	151 0 0	.....	.....	.....	.....	1,205 0 0	88,092 6 0
Baroda	34 14 0	796 14 0
Cutch	27 10 8	59 10 8
Káthiáwár	287 11 1	357 9 1
Palanpur	1 9 9	113 11 9
Total ...	19,000 0 0	1,150 0 0	1,165 0 0	1,705 0 0	4,907 12 0	1,10,392 9 0	2,63,456 6 5	31,80,072 15 9
Total of previous year 1914-15 ...	22,750 0 0	2,123 0 0	923 12 0	375 13 0	3,154 0 0	98,516 15 0	2,62,801 14 2	29,38,371 4 3

* This sum represents the provincial share of the sale-proceeds of unified stamps, credited to non-Postal Revenue as per Government Resolution No. 9183 of 5th October 1912, B. D.

General Stamp Office,
Bombay, 30th June 1916.

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT IV.

Arrangements for the Vend of Stamps during the year ending 31st March 1916.

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
Bombay	11	Rs. a. p. 516 1 6	...	Rs. a. p. 16,080 10 6	Rs. a. p. 16,596 12 0
Ahmedabad	37	1,139 0 11	...	4,957 13 5	6,096 14 4
Ahmednagar	34	906 1 4	...	2,263 3 2	3,169 4 6
Belgaum	75	873 10 3	...	3,782 14 9	4,656 9 0
Bijápur	81	550 11 11	...	2,471 9 6	3,022 5 5
Broach	19	471 15 5	...	2,272 14 9	2,744 14 2
Dhárwár	78	918 12 5	...	3,790 12 4	4,709 8 9
Kaira	47	834 8 10	...	4,176 0 7	5,010 9 5
Kánara	25	473 7 7	...	1,154 3 1	1,627 10 8
East Khándesh	72	1,690 7 9	...	7,390 2 9	9,080 10 6
West Khándesh	34	954 12 9	...	2,976 12 4	3,831 9 1
Kolába	33	554 1 11	...	1,992 5 9	2,546 7 8
Násik	64	1,176 2 0	...	3,298 6 6	4,474 8 6
Poona	80	1,649 7 0	...	3,807 5 3	5,456 12 3
Ratnágiri	52	883 9 11	...	2,227 11 1	3,111 5 0
Sátára	33	1,026 12 3	...	2,910 9 6	3,937 5 9
Sholápur	27	677 0 7	...	1,785 15 3	2,462 15 10
Surat	28	734 5 0	...	2,851 7 6	3,585 12 6
Thána	31	731 11 11	...	2,134 12 6	2,866 8 5
Aden	3	112 0 0	...	315 0 0	427 0 0
Baroda	2	4 11 7	...	35 11 6	40 7 1
Cutch	1	.....	...	.....	.....
Káthiáwár	5	.....	...	.....	.....
Pálanpur ... ..	...	.....	...	.....	.....
Total	872	16,879 8 10	...	72,576 6 0	89,455 14 10
Total of previous year 1914-15	869	15,798 15 1	...	56,706 14 9	72,505 13 10

General Stamp Office,
Bombay, 30th June 1916.

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT V.

Insufficiently stamped or unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1916.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and Penalty realised.	Number of cases dealt with.	Duty and Penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay	182	1,926 13 0	362	49,936 2 0
Ahmedabad	71	1,545 10 0	35	540 15 0
Ahmednagar	143	1,175 1 0	48	421 14 0
Belgaum	121	1,858 1 0	29	196 6 0
Bijápur	66	707 4 0	53	688 5 0
Broach	54	391 4 0	24	265 7 9
Dhárwár	140	881 10 0	30	133 6 0
Kaira	71	560 3 0	38	320 6 0
Kánara	42	285 5 0	16	126 9 0
East Khándesh	75	551 4 0	82	1,378 4 9
West Khándesh	8	1,160 0 0	32	290 13 0
Kolába	70	961 3 0	43	488 9 0
Násik	1,535	20,746 4 0	63	449 14 0
Poona	163	1,350 0 0	105	935 12 0
Ratnágiri	99	774 10 0	47	256 15 0
Sátára	55	680 13 0	510	1,694 14 0
Sholápur	64	642 11 0	48	1,871 10 0
Surat	91	1,227 3 0	24	198 4 0
Tháng	88	1,678 11 0	40	478 12 0
Aden	25	1,045 0 0	10	160 0 0
Baroda	<i>Nil.</i>	.....	...	.....
Cutch ... ..	...	.....	...	.....
Káthiáwár ... ..	...	.....	...	.....
Pálanpur	1	5 8 0	...	.....
Total	3,159	40,149 6 0	1,629	60,823 2 6
Total of previous year 1914-15	1,592	16,144 6 0	951	28,966 0 0

General Stamp Office,
Bombay, 30th June 1916.

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1916.

District.	Number of cases instituted.	NUMBER OF PERSONS			Amount of fines imposed.	Amount of rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs. a. p.	Rs. a. p.	
Bombay	...	...	...	...	.....	...
Ahmedabad	...	...	...	...	.....	...
Ahmednagar	...	...	...	...	.....	...
Belgaum	...	...	...	...	.....	...
Bijápur	1	2	2	...	100 0 0	...	
Broach	...	...	...	...	.....	...
Dhárwár	...	...	...	...	.....	...
Kaira	1	1	1	...	15 0 0	...	
Kánara	1	1	...	1	.....	...
East Khándesh	1	1	1	...	10 0 0	...	
West Khándesh	...	...	...	...	.....	...
Kolába	...	...	...	...	.....	...
Násik	1	1	1	...	50 0 0	...	
Poona	...	...	...	...	.....	...
Ratnágiri	...	...	...	...	.....	...
Sátára	...	...	...	...	.....	...
Sholápur	...	...	...	...	.....	...
Surat	...	...	...	...	.....	...
Thána	...	...	...	...	.....	...
Aden	...	...	...	...	.....	...
Baroda	...	...	...	...	.....	...
Cutch	...	...	...	...	.....	...
Káthiáwár	...	...	...	...	.....	...
Pálanpur	...	...	...	...	.....	...
Total	5	6	5	1	175 0 0	...	
Total of previous year 1914-15	8	14	6	8	215 0 0	...	

General Stamp Office,
Bombay, 30th June 1916.

A. H. A. SIMCOX,
Superintendent of Stamps.

STATEMENT VII.

Showing the result of action taken by Collector to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1916.

Districts.	Number of inquiries pending at the beginning of the year.	Number of cases reported to Collector, (section 19-H of the Court Fees Act).	Number of 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. a. p.		
Bombay ...	8	587	155	121	73,178 3 0	20,614 8 0	...	
Ahmedabad ...	...	34	34	34	4,228 1 0	141 12 0	...	
Ahmednagar ...	1	1	2	1	38 0 0	55 11 0	...	
Belgaum ...	1	6	7	6	678 15 0	58 8 0	...	
Bijápur ...	...	...	...	...	.....	.....	...
Broach ...	...	5	5	...	.....	.....	...
Dhárwár ...	...	...	...	...	.....	.....	...
Kaira ...	...	...	...	...	.....	.....	...
Kánara ...	...	...	...	...	.....	.....	...
East Khándesh ...	...	2	2	2	.....	.....	...
West Khándesh ...	...	...	...	...	.....	.....	...
Kolába ...	...	7	5	4	317 15 0	.....	...
Násik ...	...	...	...	...	.....	.....	...
Poona ...	2	20	21	21	3,825 14 0	30 7 0	...	
Ratnágiri ...	5	5	10	6	456 6 0	.....	...
Sátára ...	3	7	10	9	463 9 0	.....	...
Sholápur ...	...	2	2	2	595 0 0	.....	...
Surat ...	6	50	32	27	.....	.....	...
Thána ...	3	23	23	20	5,028 5 0	.....	...
Adén ...	...	9	...	9	.....	.....	...
Baroda ...	...	...	...	...	.....	.....	...
Cutch ...	...	...	...	...	.....	.....	...
Káthiáwár ...	...	...	...	...	.....	.....	...
Pálanpar ...	...	...	...	...	.....	.....	...
Total ...	29	758	308	262	83,810 4 0	20,900 14 0	...	
Total of previous year 1914-15...	...	809	283	...	86,837. 4 6	10,521 3 0	...	

General Stamp Office,
Bombay, 30th June 1916.

A. H. A. SIMCOX,
Superintendent of Stamps.

No. 759A of 1916-17.

REVENUE DEPARTMENT:
CENTRAL STAMP OFFICE,
Karachi, 30th June 1916.

From

A. S. A. WESTROPP, Esq., I. C. S.,
Superintendent of Stamps, Karachi;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Sir,

I have the honour to submit the following brief notes on the Stamp administration in Sind during the year ending the 31st March 1916.

Statement I.

2. The gross revenue under the Stamp Act and the Court Fees Act amounted to Rs. 10,10,289 in 1915-16 as compared with Rs. 9,53,639 in the previous year. The increase is made up as follows:—

	Rs.
Act II of 1899	14,217
Act VII of 1870	42,433

and is due to larger sales of lands at Hyderabad and to litigation in some of the districts.

3. By Government Resolution, Financial Department, No. 2391 of 24th June 1915, the Karachi Local Depôt which was formerly located in the Huzur Treasury was abolished, and the duty of selling stamps by retail to the public of Karachi was transferred to the Central Stamp Depôt with effect from 1st August 1915.

Stamps to the value of Rs. 2,16,366 were sold by retail and these figures are included in the figures of gross realizations, viz., Rs. 10,10,289, mentioned in paragraph 2.

4. The total charges under the Stamp and Court Fees Acts amounted to Rs. 28,967* during the year as compared with Rs. 28,306 in the preceding year, the increase being due to larger payments on account of discount on the sale of stamps at Hyderabad and Larkana.

Charges.	Rs.
Indian Stamp Act	20,350
Court Fees Act	8,617
	28,967

Statement II.

5. The total receipts under Court Fee stamps amounted to Rs. 5,56,117 against Rs. 5,13,684 in the year 1914-15 or an increase of Rs. 42,433. The receipts in the Hyderabad District show a large increase of Rs. 32,920 attributed to increase in litigation; the other districts with the exception of Thar and Parkar also show small increases. The decrease in Thar and Parkar is not of any consequence.

Statement III.

6. The income under the marginally noted heads amounted to Rs. 3,77,558 as compared with Rs. 3,43,070 or Rs. 34,488 more than in the previous year. The receipts under sub-head I show an increase of Rs. 37,378, while those under sub-head II exhibit a falling off of Rs. 2,890, for which Karachi alone is responsible.

Non-Judicial Stamps.	
Column 2 Impressed Stamps.	
Column 4 do.	
(as defined in section 2 (13) (a) of the Stamp Act).	

7. The realizations from the sale of hundis amounted to Rs. 42,834, being practically the same as last year.
Hundis.
8. The sale of foreign bill stamps resulted in an increase of Rs. 232.
Foreign Bill Stamps. The figures are :—
- | | Rs. |
|----------------|--------|
| 1915-16 | 18,119 |
| 1914-15 | 17,887 |
9. The income under this head has attained a slightly higher figure over that of the previous year.
Share Transfer Stamps.
10. The drop in the sale of Notarial stamps from Rs. 132 to 51 is a direct result of the present European War, because the number of steamers visiting the Port of Karachi has diminished.
Notarial Stamps.
11. The receipts under this head have increased by Rs. 265. This shows that the commercial businesses appreciate the convenience afforded them by Government.
Forms of agreements and Contracts chargeable with duty of two-anna Coloured impressions.
12. The revenue under this head continued to rise from 1906-07 to 1913-14 and fell only last year by Rs. 1,096, but during the year under report it has again revived and has attained its normal position.
Forms for receipts and cheques.
13. The revenue under this head amounted to Rs. 3,668 showing a decrease of Rs. 21,701 compared with the previous year's figures, but the latter included the large sum of Rs. 17,453 received on account of "Duty on documents voluntarily brought for adjudication."
Miscellaneous receipts.

Statement IV.

14. The number of Stamp Vendors engaged in the retail sale of judicial and non-judicial stamps in the Province of Sind during the year 1915-16 was 348 or 11 more than the year 1914-15.
Vendors and Discount.

Discount paid to them was Rs. 17,933-3-7 against Rs. 16,175-4-1.

Statement V.

15. Two hundred and eighty-eight cases were dealt with under section 35, and 57 cases under sections 32, 37 and 41 of the Stamp Act as compared with 185 and 89 respectively in the previous year. The total amount realized under the two heads amounted to Rs. 5,484 in the year under review against Rs. 4,671 in the preceding year.

Statement VI.

16. Five cases in which 5 persons were concerned were brought to trial during the year under report all of which resulted in convictions. The amount of fines imposed was Rs. 50 only.
Prosecutions.

Statement VII.

17. In 3 cases enquiries were instituted by the Collector of Karachi and Rs. 2,378-8-0 were recovered as additional Court Fee duty.
Estate Duties.

18. The establishment of the Central Stamp Depôt worked satisfactorily and well. Proposals for the revision of this establishment have been kept in abeyance pending the return of better days.

Establishment.

I have the honour to be,

Sir,

Your most obedient servant,

A. S. A. WESTROPP,

Superintendent of Stamps.

Through the Commissioner in Sind, Karáchi.

No. 1872 OF 1916.

REVENUE DEPARTMENT:

OFFICE OF THE COMMISSIONER IN SIND.

Government House, Karáchi, 6th July 1916.

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

W. H. LUCAS,

Commissioner in Sind.

To—The Superintendent of Stamps, Bombay.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1916.

1	Receipts.	Charges.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and Plain Paper supplied from Central Depot.
		Discount and Establishment for sale of Stamps.	Refunds.	Other Charges.	Total.			
2	3	4	5	6	7	8	9	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.
Under the Stamp Act ...	4,54,171 8 9	15,566 2 4	3,985 1 6	799 0 3	20,350 4 1	4,33,821 4 8	.....	.....
Under the Court Fees Act ...	5,56,117 2 0	4,267 1 3	3,659 14 8	690 5 10	8,617 5 9	5,47,499 12 3	.....	.....
Total ...	10,10,288 10 9	19,833 3 7	7,645 0 2	1,490 6 1	23,967 9 10	9,81,321 0 11	.....	.....
Total of previous year ...	9,53,639 0 0	18,201 0 0	7,753 0 0	2,362 0 0	23,906 0 0	9,25,333 0 0	.....	.....

Central Stamp Office,
Karachi, 30th June 1916. }

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1916.

District.	Sale of Court Fee Stamps.	Sale of Stamps for Copies.	Sale of Plain Paper used with Court Fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	1,75,292 10 0	.....	.....	.....	1,75,292 10 0
Hyderabad ...	1,56,665 0 0	.....	.....	1,985 7 0	1,58,650 7 0
Sukkur ...	1,25,618 9 0	.....	.....	.....	1,25,618 9 0
Larkana ...	90,492 14 0	.....	.....	.....	90,492 14 0
Thar and Parkar ...	6,062 10 0	.....	.....	.....	6,062 10 0
Total ...	5,54,131 11 0	.....	.....	1,985 7 0	5,56,117 2 0
Total of previous year ...	5,13,145 12 0	.....	.....	537 11 0	5,13,683 7 0

Central Stamp Office,
Karachi, 30th June 1916. }

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1916.

District.	* Impressed Stamps.	Hundis or Island Bills of Exchange.	Impressed Stamps as defined in section 3 (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. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	30,885 6 0	20,343 0 0	93,330 7 0	18,118 0 0	.....	1,323 8 0	.....	51 0 0	288 0 0	0,325 11 0	1,017 1 0	1,01,182 1 0
Hyderabad ...	92,818 0 0	1,100 7 0	.....	1 0 0	.....	.....	.....	.....	.....	.....	968 3 3	94,887 10 3
Sukkur ...	81,326 4 0	10,412 9 0	.....	.....	.....	.....	.....	.....	.....	468 12 0	677 7 6	92,884 0 6
Larkana ...	59,845 0 0	1,944 4 0	.....	.....	.....	.....	.....	.....	.....	3 2 0	388 15 0	62,631 5 0
Thar and Parkar ...	13,354 6 0	34 0 0	.....	.....	.....	.....	.....	.....	.....	31 4 0	116 12 0	13,538 6 0
Total ...	2,84,388 2 0	42,834 4 0	93,330 7 0	18,119 0 0	.....	1,323 8 0	.....	51 0 0	288 0 0	10,329 13 0	3,069 6 9	4,54,171 8 9
Total of previous year ...	2,40,649 14 0	42,830 7 0	90,230 2 0	17,337 0 0	.....	1,253 0 0	.....	133 0 0	24 12 0	0,369 11 0	25,369 7 2	4,39,035 5 2

* Includes, besides General Impressed Stamps, Cattle Pound Kambayats, Salt and Customs Bonds and Bills of Lading.

† Comprises Impressed Stamps for Pleaders, Revenue Agents, and Mukhtyars' Licenses and Adhesive Advocate, Wakil and Attorney Stamps.

Column 6—A lump sum of Rs. 3,30,000 representing the Provincial share of sale proceeds of unified stamps credited to non-Postal Revenue is accounted for in the report for the Presidency proper (vide Government Resolution, Revenue Department, No. 9183, dated 6th October 1912).

Central Stamp Office,
Karachi, 30th June 1916. }

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT IV.

Arrangements for the vend of Stamps during the year ending 31st March 1916.

District.	Number of Vendors.	Discount allowed to Vendors.			
		On Judicial Stamps.	On plain Paper.	On Non-Judicial Stamps.	Total.
1	2	3	4	5	6
		Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
Karachi ...	44	568 3 3	...	3,781 14 10	4,350 2 1
Hyderabad ...	105	1,052 7 6	...	3,935 9 3	4,988 0 9
Sukkur ...	103	876 3 3	...	3,632 12 0	4,508 15 3
Larkana ...	67	710 0 1	...	2,806 12 6	3,516 12 7
Thar and Parkar ...	29	53 9 8	...	515 11 3	569 4 11
Total ...	348	3,260 7 9	...	14,672 11 10	17,933 3 7
Total of previous year ...	339	3,016 14 5	...	13,158 5 8	16,175 4 1

Central Stamp Office,
Karachi, 30th June 1916. }

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for Superintendent of Stamps, Karachi.

STATEMENT V.

Inufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1916.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and Penalty realised.	Number of cases dealt with.	Duty and Penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Karachi ...	28	478 0 0	8	461 4 0
Hyderabad ...	123	2,405 3 0	18	531 15 0
Sukkur ...	76	485 13 0	13	116 0 0
Larkana ...	52	531 9 0	10	357 6 0
Thar and Parkar ...	9	55 4 0	8	61 8 0
Total of 1913-14 ...	288	3,955 13 0	57	1,528 1 0
Total of previous year ...	188	1,827 5 0	89	2,843 8 0

Central Stamp Office,
Karachi, 30th June 1916. }

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for Superintendent of Stamps, Karachi.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1916.

District.	Number of cases instituted.	Number of Persons,			Amount of Fines imposed.	Amount of Rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
Karachi ...	...	...	...	...	...	...
Hyderabad ...	2	2	2	...	30	...	
Sukkur ...	3	3	3	...	20	...	
Larkana ...	...	...	...	...	...	...
Thar and Parkar ...	...	...	...	...	...	...
Total ...	5	5	5	...	50	...	
Total of previous year ...	8	8	8	...	94	...	

Central Stamp Office,
Karachi, 30th June 1916. }

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT VII.

Showing result of action taken by Collector to test the Valuation of Estates for which Applications for Probate and Letters of Administration were put in during the year ending 31st March 1916.

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 Fee 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
Karachi	3	3	3	Rs. a. p. 2,140 0 0	Rs. a. p. 2,378 8 0	Rs. a. p. ...	
Hyderabad	
Sukkur	
Larkana	
Thar and Parkar	
Total	3	3	3	2,140 0 0	2,378 8 0	...	
Total of previous year	3	3	3	2,040 0 0	300 0 0	...	

Central Stamp Office,
Karachi, 30th June 1916. }

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