

REPORT

ON THE

ADMINISTRATION

OF THE

STAMP DEPARTMENT

JN THE

PROVINCE OF SIND

FOR THE YEAR 1905-1906.



BOMBAY PRINTED AT THE GOVERNMENT CENTRAL PRESS. 1906

No. 977.

REVENUE DEPARTMENT.

From

H. C. MULES, ESQUIRE, M. V. O., Superintendent of Stamps, Karáchi;

·То

R. P. BARROW, ESQUIRE, I.C.S.,

Secretary to Government, Revenue Department,

Bombay.

Central Stamp Office, Karáchi, 10th July 1906.

Sir,

I have the honour to submit my report on the Stamp Revenue in the Province of Sind for the 12 months ending 31st March 1906. The returns and statements which accompany this report have been framed in strict conformity with the orders of the Government of India and have been compiled from the information received from the District Treasuries.

2. The Karáchi Central Stamp Depôt, although opened on the 16th June 1905, commenced the work of issuing stamps only in the middle of July last and will complete 12 months of its work during the current month.

Statement I.

3. The gross revenue from all sources under the Indian Stamp Act and Receipts and charges. Receipts and charges.

realized during the preceding year; the decrease of Rs. 2,730 is chiefly due to the withdrawal of one anna receipt stamps from circulation.

4. Under "General Stamps" the income under the Court-fees Act VII of 1870 amounted to Rs. 4,04,090 and under the Stamp Act, Rs. 3,01,820.

5. Charges which are principally made up of discount to stamp vendors and refunds of stamp duties amounted to Rs. 27,133 against Rs. 24,690 during the last year. The increase of Rs. 2,443 is due to a large amount of refund having been paid under both the Acts in the Hyderabad and Sukkur Districts.

Statement II.

6. The total receipts under Court-fee (judicial) stamps amounted to Court-fee and miscellaneous receipts. Court-fee and miscellaneous receipts. Court-fee and miscellaneous receipts during the last year is due to a heavy probate duty on one large estate.

Statement III.

7. The income under the marginally noted head amounted to Rs. 2,24,547 Impressed stamps and against Rs. 2,33,861 collected during the previous labels or Special Adhesive year, showing a net decrease of Rs. 9,314 due to Stamps.

8. The rise under this head has been Rs. 5,787, the total collections having Hundis or Inland Bills of Exchange. Builts of Inland Bills of Bills of Bills of Bills of Bills of Inland Bills of Increase in the sales is solely due to increase in the number of banks and the

development of the grain trade in the City of Karáchi.

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These stamps are sold in the City of Karáchi alone and the realizations 9. of the year under report show an increase of Rs. 1,849 Fereign Bill Stamps. over that of the collections of the previous year.

10. The issue of these stamps was discontinued by Government from 4st Octoher 1905, and to this cause is due the decrease in India Revenue Stamps. . the total sale of stamps in the Province.

11. No collections were made under this head in Karáchi during the year. The machine which has been set up for doing such Skeleton forms of cheques work in Karáchi has only been working since 1st April 1906, and the realizations will be reported. and receipts. "next year.

12. There is hardly any sale at present of this kind of stamps in the

Province and the realizations during the whole year amount to Rs. 24 only as against Rs. 11 in the Share Transfer Stamps, previous year.

13. No such stamps were sold in this Province during the year under review. At present the fees paid by lawyers in this Stamps for legal practiprovince are credited direct at the Treasury and the tioners' licenses. Sanads are issued to them without stamps being affixed on them.

14. The miscellaneous receipts during the year under notice amounted to Miscellaneous receipts. amount, viz., Rs. 10,500, on account of composition fee. The rest of the receipts

are on account of penalities and adjudication fees on documents.

Statement IV.

15. There is a net decrease of 8 licenses during the year over those of the Stamp vendors. In the Karáchi District 6 new licenses were granted during the year and 3 of the 42 licenses of the last year were cancelled. This left a balance of 45 at the end of the year under review. In the Larkana District the number of these licenses was reduced from 62 to 56. The Hyderabad District reported 1 less and the Sukkur District 4.

16. The discount paid shows a reduction of Rs. 666 over that paid last year due to the discontinuance of the one anna receipt Discount. stamps for which discount at $6\frac{1}{4}$ % used to be paid.

Statement V.

One hundred and seven (107) cases were dealt with under section 35 17. of Act II of 1899 against 135 of the last year and

Impressed documents. the duty and penalty realized was Rs. 720-14-0 against Rs. 2,147-14-0 in the previous year. Documents impounded by Collectors under sections 32, 37, 40 and 41 of Act JI of 1899 numbered 58 against 35 in the Impressed documents. last year and the duty and penalty realized amounted to Rs. 931 against Rs. 706 in the previous year showing an increase of Rs. 225 during the year under report.

Statement VI.

Three prosecutions were instituted during the year for infringing the-18. stamp law, resulting in two acquittals and one con-Prosecutions. viction. The amount of fine imposed was Rs. 5 only.

Statement VII.

19. Fourteen cases were reported to the Collector of Karachi under section 194 of the Court-fees Act and the number of such Estato duties. cases in which inquiries were instituted numbered 4 against 5 in the preceding year.

20. Mr. S. A. Whittle, the Assistant Superintendent of Stamps, has General. (Store-keeper) and Isardas (Accountant) have worked well.

> I have the honour to be, Sir, Your most obedient servant; H. C. MULES, Superintendent of Stamps.

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STATEMENT I.

Abstract of Receipts and Chan	nes for the year	ending 31st	March	1906.
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			Char	ges.			Cost of Stamps and	
	Receipts.	Discount, and Establishment for sale of Stamps.	Refunds.	Other Charges.	Total.	Net Receipts.	Cost of General Supervision.	Plain Pape
ŀ	2	8	4	5	6	7	8	9
· · · · · · · · · · · · · · · · · · ·	Bs. a. p.	Rs. s p.	Rs. a. p.	Kan a. p.	Rs, a. p.	Bs. a. p.	Ra.	Rs.
Inder the Stamp Act	8,01,820 1 0	12,383 7 6	5,406 5 2	865 13 10	18,655 10 6	2,83,164 6 6	*****	*****
Juder the Court Fees Act .	4,04,090 7 9	3,641 7 11	3,714 18 9	1,121 8 5	8,477 9 1	3,95,612 14 8		******
Total	7,05,910 8 9	16,024 15 5	9,121 8 11	1,987 1 3	27,133 3 7	6,78,777 6 2	*****	
tal of previous year	7,08,640 6 6	16,783 11.7	6,011 5 2	1,895 5 9	24,690 6 6	6,83,950 0 0		******

Central Stamp Depôt,

Karáchi, 10th July 1906.

H. C. MULES, Superintendent of Stamps, Karáchi.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1306.

District.			Sale of Court-fee Stamps.	Sale of Stamps for Copies.	Sale of Plain Paper used with Court-fee Labels.	Miscollaneous Receipts.	Total		
	1	 	2	3	4	5.	6		
Karáchi Hyderabad Sukkur Lárkána	*** *** ***	••••	Rs. a. p. 1,19,950 2 0 1,17,956 6 0 98,927 12 0 66,538 1 0	Rs. a p.	Rs. a. p.	Rs. â. p. 506 2 9 212 0 0	Rs. a. p. 1,19,950 2 0 1,18,462 8 9 98,927 12 0 66,750 1 0		
	Total Total of previous year	•••	4,03,372 5 0 3,91,988 1 0	• • • • • • •	·····	718 2 9 353 7 9	4,04,090 7 9 3,92,341 8 9		

Central Stamp Depót, Karáchi, 10th July 1906.

H. C. MULES,

Superintendent of Stamps, Karáchi.

STATEMENT III.

Showing details of Receipts on acco	unt of Non-Judicial Stamps for the year ending 31st March 1906.

District.			pte s amps		Hur Inlar of Ex	dis or d Bill change		spi Spi Adh	ressed 25, or 2012 2017 2017 2017 2017 2017 2017 2017		Forei Bis	gn E mps		Rec	anna cipt npe,		Share Transfer Stamps,	Stamps for Legal Practi- tioners' Licenses.	St	otarial amps.	Ch	ms fo eques or ccipts.	Mircel Rece		Total.
L			3	-	_	3	-		4			5			6		7	8		9		10	1	L	12
Karáchi Hyderabad Sokkur Lárkána	997 97 944 99 975 94 275 94	28,6 61,7 63,0 35,9	40 0 38,10 73*14 91 8	0	1 · ·		45		н,		•	0 8	- 1	11,421 4,637 8,565			Rs. a p. 24 0 0 		115	a , p. 0 0 	25	A. P. 0 0	10,885 296 210	20	67,201 4 69,912 5
Total of previous	Total	1,79,4			33,700 27,982		- -		12 14 (-	10,120 8,271			21,052 40,899	Wolfs	-	24 0 0 11 14 0	141 	115 59	0 0 0 0	-	• •	11,536 5,207	20	3,01,820 1 3,18,298 13

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

Central Stamp Depôt, Karáchi, 10th July 1906.

H. C. MULES,

Superintendent of Stamps, Karáchi.

					Discount allowed to vendors.											
District,			of Vendors,	On J Ste	udicia imps.	ע	On plain paper.	On Non-judicial Stamps.	Total.							
**************************************	1		2		3	······	4	б	6 -							
•	t	—		Re	i. a.	p.	·Rs.	Rs. a. p.	ks. a. p.							
Karáchi	***		45	536	12	7		3,453 1 1	3,989 13 S							
Hyderabad	***		116	928	9	5		3,189 14 8	4,118 8 1							
Sukkur			. 80	716		9		2,901 7. 9	3,618 5 6							
Lárkána	•••	•••	56	539	15	7.	•••	1,878 2 .7	2,418 2 2							
	Total	•••	297	2,722	3	4		11,422 10 1	14,144 13 5							
Total of pre	evious year	•••	305	2,820	15	5		11,959 12 4	14,810 11 9							

STATEMENT 1V. Arrangements for the rend of Stamps during the year ending 31st March 1906.

Central Stamp Depôt, Karáchi, 10th July 1305.

H. C. MULES,

Superintendent of Stamps, Karáchi.

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 1903.

			r persons re nder section 11 of 1899,	ceivír 35 o	By Collector under sections 32, 37, 40 and 41 of Act II of 1899.					
	District.	Number of Cases dealt with.	Duty and reali		alty	Number of Cases dealt with.	Daty and Penalty realised.			
<u>,</u>	1		2	ŝ	}		4	5	;	44 .
- -		_		Rs	9. a.	p		Rs	. a.	p.
Karáchi	***		18	165	18	0	19	156	15	0
Hyderabad	***		21	118		Õ	24	638		Ō
Sukkur			31	172	9	0	11	68		0
Lárkána			87	264	3	0	4	72	0	0
	Total		107	720	.14	0	58	931	0	0
Total	of previous year		135	2,147	14	0	35	700	8	0

Central Stamp Depôt, Karáchi, 10th July 1906 H. C. MULES, Superintendent of Stamps, Karáchi.

Superintendent of Stamps, K

STATEMENT VI.

	Number	Nu	mber of Pers	ions.	Amonnt	Amount of	
District.	of Cases instituted,	Brought to trial.	Convicted.	Acquitted.	of Fines imposed.	Rewards disbursed.	Remarks
1.	2	3	4	5	- 6	. 7	8
·······]		s	Rs.	Rs.	**************************************
Karáchi Hyderabad				1	•••	•••	
Sukkur Lárkána	. 1 1		1	1	5 	····	
Total	3	8	1	2	5		
Totul of previous ye	ar 4	4	4		115		

Stamp Prosecutions and Results during the year ending 31st March 1905.

Central Stump Depit, Karáchi, 10th July 1906. H. C. MULS, Superintendent of Stamps, Karáchi.

STATEMENT VIL.

	Dist	rict.		Number of cases reported to Collector, section 19 H of the Court Fees Act.	Number of such cases in which inquiries were insti- tated.	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.	Rs.	Rs	
Karáchi				14	4				
Hyderabad		***		4+4		•••	***		!
Sukkur	•	•••	• • •		•••				
Lárkána		•••	•••	•••	•••	•••	•••		
		Tota	al	14	4	* * * *	d d t	* *	-
Tota	l of p	revious yes	п	13	5		225		-

Showing result of action taken by Collector to test raluation of estates for which applications for Probate and Letters of Administration were put in in the year ending 31st March 1906.

Central Stamp Depôt, Kárachi, 10th July 1906. H. C. MULES, Superintendent of Stamps, Karáchi.

No. 1992 of 1906.

REVENUE DEPARTMENT,

Commissioner's Office, Karáchi, 20th July 1906.

Forwarded.

W. F. HUDSON, for Commissioner in Sind.

То

The Secretary to Government, Revenue Department, Bombay.

BOMEAT: FRINTED AT THE GOVERNMENT CENTRAL PRINS.

Annual Reports.

Report on the Administration of the Stamp Department in the Province of Sind for the year 1905-06.

No. 8595.

REVENUE DEPARTMENT.

Bombay Castle, 6th September 1906.

Letter from the Superintendent of Stamps, Karáchi, No. 977, dated 10th July 1906—Submitting the first report on the Stamp Revenue in the Province of Sind for the year 1905-06.

Memorandum from the Commissioner in Sind, No. 1992, dated 20th July 1906.

RESOLUTION. — Recorded.

2. The Commissioner in Sind should be asked to forward in future to the . Superintendent of Stamps, Bombay, in manuscript, the annual and triennial reports on the working of the stamp depôt at Karáchi in sufficient time to enable the latter officer to print them together with the Bombay report and to submit them to Government by the dates prescribed in Government Resolution No. 4256, dated 20th June 1901.

G. MONTEATH,

Under Secretary to Government.

To

The Commissioner in Sind, The Superintendent of Stamps, Karáchi, The Inspector General of Registration, The Superintendent of Stamps, Bombay, The Accountant General, The Compiler, General Administration Report for 1905-06, All Collectors and Deputy Commissioners in Sind, The Government of India, The Under Secretary of State for India. By letter. Rev 2401