

(1) Number of pages 52(2) Date of repair 25-1-15(3) Initials of the Referencer G.**MADRAS RECORD OFFICE.****Government of Madras.***Revenue* **DEPARTMENT.**G.O. No. 1092-93.Press L
Mis Dated 11-10-1882.*With G.O.
2309 m
20 7-82***Not to be folded or roughly handled**

11TH OCTOBER 1882, No. 1092, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—again the following G.O., dated 20th July 1882, Mis. No. 2309, Revenue.

Read—the following letter from S. JACOB, Esq., Officiating Under Secretary to the Government of India, Department of Finance and Commerce, Separate Revenue, &c., (Stamps), to the Chief Secretary to the Government of Fort St. George, dated Simla, 8th July 1882, No. 2185:—

I am directed to forward a copy of the papers noted on the margin, and to request that you will be good enough to move His Excellency the Governor in Council, to favor the Government of India with his views on the proposals of the Government of the Punjab, in regard to the payment of stamp duty in cases of partitions of land paying revenue.

Endorsement.

Copy forwarded to the Government of the Punjab for information.

ENCLOSURES.

Letter from W. M. YOUNG, Esq., Secretary to Government, Punjab and its Dependencies, Home, Registration and Stamps, to the Secretary to the Government of India, Department of Finance and Commerce, dated Lahore, 15th February 1882, No. 6.

I am directed to forward, for the consideration of the Government of India, the correspondence marginally noted, on the subject of the levy of stamp duty in partition cases under Article 37 of Schedule I of Act I of 1879.

2. The Financial Commissioner of the Punjab has pointed out that the present stamp duty falls very heavily on partitions of small properties such as exist commonly in the Punjab, and that in consequence, the people are likely to refrain from effecting formal divisions of land to so large an extent as they used to do formerly. Mr. Lyall is of opinion that if this result is brought about by the existing law, it will be much to be regretted, and with this view the Lieutenant-Governor concurs. It is therefore proposed—

- 1st, that the rule for the valuation of lands paying revenue shall, for the purposes of calculating the stamp duty payable on a partition, be that prescribed in the Court Fees Act, i.e., five times the revenue payable on the land; and
- 2ndly, that it shall be optional with the revenue officer directing a partition, to remit the duty due on the portion of a property which remains undivided in cases where some shareholders elect to continue to hold jointly, and to levy it only on the share or shares partitioned off.

These proposals appear to the Lieutenant-Governor to be desirable ones, and he would therefore recommend them for the sanction of the Governor-General in Council. As far as

His Honor is at present advised, it would seem that the proposals can be sanctioned by the Governor-General in Council under the powers conferred on him by Section 8 of the Stamp Act; but should there be any legal objection to this procedure, opportunity might be taken of the present reconsideration of the Act to allow the above proposals being legalized under it.

Letter from J. M. DOUIE, Esq., Secretary to Financial Commissioner, Punjab, to the Secretary to Government, Punjab, dated 16th January 1882, No. 23.

I am directed to forward, for the perusal of His Honor the Lieutenant-Governor, the correspondence marginally noted. The Financial Commissioner thinks it very desirable that the stamp duty on instruments of partition of land should be very light in a country of small proprietors like the Punjab, to encourage persons who divide, without reference to the courts, to execute instruments of partition instead of trusting to mere verbal agreement, and also to prevent persons who cannot divide without reference to the courts from being discouraged from applying to the courts. At present a vast quantity of partitions are made without execution of any instrument or reference to the courts to avoid trouble and cost, and afterwards litigation often arises. Mr. Lyall also believes that the stamp duty imposed by the General Stamp Act on partitions by Revenue Officers will, as the Commissioner of Amritsar thinks, still further discourage applications to the courts, which is an undesirable result, particularly in the case of partitions of joint holdings of cultivated land.

2. It also seems to the Financial Commissioner distinctly unfair that, when in the case of a joint holding held by many persons only certain individuals wish for partition of their shares and others elect to continue to hold jointly, all should be made to pay stamp duty on the whole value of the joint property. As is pointed out in the correspondence, the shareholders who elect to hold jointly may have to pay stamp duty several times. Mr. Lyall therefore recommends that the Government of India be asked, under Section 8 of the Act,

- (1) to direct that the rule for the valuation of land paying revenue to Government given in the Court Fees Act shall be used in valuing revenue-paying land for the purposes of assessing stamp duty on instruments of partition, whether the instrument is made by the parties out of court or is the final order of a revenue authority. This will much facilitate the valuation, and also considerably reduce the duty, except in the case of partition of shamilat, or common lands of village communities. In these cases, as in suits relating to such lands, the valuation will be according to the market-value. There is something to be said against facilitating partition of such shamilat by lowering the stamp-duty, and therefore Mr. Lyall does not on the whole regret that the duty in such cases will not be lowered. Moreover, the market-value of such land is generally low.
- (2) to direct that in cases of partition by the revenue authorities, where, out of the shareholders in a joint holding certain shareholders wish for and obtain partition and others elect to continue to hold their shares in common, it shall be optional with the revenue authorities to remit the stamp duty on the shares not actually divided off, but remaining as a joint holding. This will, Mr. Lyall thinks, enable the revenue authorities to meet the hard cases referred to by Major Wace, when it is equally unfair to charge the whole stamp duty on all the parties, or to direct under Section 29, Clause (e), that the parties dividing off only shall pay the whole.

3. The Financial Commissioner would leave it optional with the revenue authorities to remit the duty on shares not divided off, as he thinks it would be almost impossible to frame a hard-and-fast rule which would not be difficult to interpret when applied to various cases, and which would not often cause the remission of stamp duty unnecessarily. In practice, in the great majority of cases it would be fair and proper, even when the shares of certain shareholders remain undivided and held in common, to make all pay, or else to make the persons applying for partition pay for all. The hard cases in which neither course would be fair would be few, but still they should, in the Financial Commissioner's opinion, be provided for.

Letter from Major E. G. WACE, Settlement Commissioner, Punjab, to the Settlement Secretary to Financial Commissioner, Punjab, dated Kasauli, 16th December 1880, No. 523.

ABSTRACT.—Enclosing copy of correspondence between the Settlement Commissioner, Punjab, and the Settlement Officers of Jhaag and Jullundur on the subject of stamp duty leviable in cases of partition of land paying revenue.

G.O., dated 20th July 1882, Mis. No. 2309, Revenue.

Referred to the Board of Revenue for an expression of their views on the subject.

READ—also the following Proceedings of the Board of Revenue, dated 22nd August 1882, Mis. No. 6433 :—

Read—G.O., dated 20th July 1882, Mis. No. 2309, Revenue.

Resolution—dated 22nd August 1882, Mis. No. 6433.

The proposals of the Financial Commissioner of the Punjab are embodied in paragraph 2 of his letter to the Government of the Punjab.

2. The Board observe that the second of these proposals has reference to a procedure which does not obtain in the Madras Presidency.

3. With regard to the first it is remarked, that the requirements of the Stamp and Registration Acts make any change in the existing law unnecessary in the case of lands of any considerable value as the consideration or value must be specified in the instrument. In dealing with properties of small value, however, the Board agree with Mr. Lyall that where, as may happen, the subject of partition is land described by its number, name or assessment only and not valued in money, the standard of value proposed by the Commissioner might with advantage be adopted in the interests of the poorer classes.

4. The Board have to observe, however, that Section 8 of the Act does not, as supposed by the Financial Commissioner, give the Governor-General in Council the power to determine the standard of valuation. He may reduce or remit rates, but he cannot determine the standard; and if it is resolved to apply the standard of the Court Fees Act for the valuation of Deeds of Partition under the Stamp Act, separate legislation will be necessary.

(True Extract.)

(Signed) R. SEWELL,
Acting Sub-Secretary.

To the Secretary to Government, Revenue Department, with original enclosure, returned.

ORDER—dated 11th October 1882, No. 1092, Revenue.

Separate Revenue, No. 242.

Stamps.

Adverting to paragraph 2 of the Board's Proceedings, the Government are at a loss to understand what the Board mean by saying that the procedure mentioned in Mr. Lyall's second proposal does not obtain in this Presidency. There are many such cases each Jamabandi. The Board are requested to explain the matter more fully.

(True Extract.)

(Signed)

E. F. WEBSTER,
Secretary to Government.

To the Board of Revenue.

Exd. W. H. French.

60 Copies.

Original

Govt. of (1882) Madras.
REVENUE.

Order, dated 11th October 1882, No. 1092.

Stamp duty — payable in cases of partition of land paying revenue.—Revenue Board requested to explain more fully certain observation made by them on the subject of —.

11TH OCTOBER 1882,

1093, REVENUE.

REVENUE DEPARTMENT.

LETTER from—

THE SECRETARY TO THE GOVERNMENT OF
FORT ST. GEORGE,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF FINANCE AND COMMERCE.

SIR,

In reply to your letter of the 8th July.

Separate Revenue, No. 243.

Stamps.

partition of shámilat or common lands of
be made according to the market value, as
instead of under the rule given in the Court
by this Government.

No. 2185 (Stamps), I am directed
state, that this Government have no
action to the proposals of the Govern-
ment of the Punjab in regard to the
ment of Stamp duty in cases of parti-
s of land paying revenue.

2. The suggestion that in cases of
ge communities, the valuation should
lone in suits relating to such lands,
es Act, is also, I am to add, approved

I have

honor to be,
Sir,

Your most obedient servant,

(Signed) E. F. WEBSTER,
Secretary to Government.

OOTACAMUND,
11th October 1882.

Exd. W. H. French.

40 Copies

4.9.26 II

Original

1882.

DEPARTMENT OF FINANCE AND
COMMERCE

From the Government of
Fort St. George.

Letter dated 11.10.82, No. 1093.
Letter, dated 11th October 1882, No. 1093.

with G.O. No. 2307, dated 20.7.82

Stating that this Government have no objection to the proposals of the Punjab Government in regard to the Stamp duty leviable on partitions of land paying revenue.

No. 2185.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

SEPARATE REVENUE, &c.
Stamps.

To

*The Chief Secretary to the Govt. of
Fort Saint George*

Simla, the 1st July 1882.

SIR,

I AM directed to forward a copy of the papers noted on the margin, and to request that you will be good enough to move *His Excellency the Governor in Council* to favour the Government of India with *his* views on the proposals of the Government of the Punjab in regard to the payment of stamp duty in cases of partitions of land paying revenue.

I have the honour to be,

SIR,

Your most obedient Servant,

Stephen Jacob

Offg. Under-Secy. to the Govt. of India.

No.

Copy forwarded to the Government of the Punjab for information.

Recd. Sept 6

GOVERNMENT OF INDIA,
DEPARTMENT OF FINANCE AND
COMMERCE.

SEPARATE REVENUE, &c.
Stamps.

To
GOVERNMENTS OF BENGAL, BOMBAY,
MADRAS, NORTH-WESTERN PROV-
INCES, CENTRAL PROVINCES, BRI-
TISH BURMA, ASSAM, AND AJ-
MERE.

No. 2155.

Dated Simla, the 8 July 1882.

Stamp duty payable in cases of partition of land
paying revenue.

Recd. Sept 2009 of 20 July 1882.

Govt. Central Branch Press, Simla, No. 509 G. P.—7-7-82.—200.

FROM

No. 6.

W. M. YOUNG, ESQUIRE,
Secretary to Government,
Punjab and its Dependencies,

To

THE HON'BLE T. C. HOPE, C. S. I.,
Secretary to the Government of India,
Department of Finance and Commerce.

Dated Lahore, 15th February 1882.

Home.

Registration and Stamps.

SIR,

I AM directed to forward, for the consideration of the Government Financial Commissioner's No. 28, of 16th of India, the correspondence marginally noted, on the subject of the levy of stamp duty in partition cases under article 37 of Schedule I. of Act I. of 1879.

2. The Financial Commissioner of the Punjab has pointed out that the present stamp duty falls very heavily on partitions of small properties such as exist commonly in the Punjab, and that in consequence the people are likely to refrain from effecting formal divisions of land to so large an extent as they used to do formerly. Mr. Lyall is of opinion that if this result is brought about by the existing law it will be much to be regretted, and with this view the Lieutenant-Governor concurs. It is therefore proposed—

1st, that the rule for the valuation of lands paying revenue shall for the purposes of calculating the stamp duty payable on a partition be that prescribed in the Court Fees Act, i. e., five times the revenue payable on the land; and

2ndly, that it shall be optional with the revenue officer directing a partition to remit the duty due on the portion of a property which remains undivided in cases where some shareholders elect to continue to hold jointly, and to levy it only on the share or shares partitioned off.

These proposals appear to the Lieutenant-Governor to be desirable ones, and he would therefore recommend them for the sanction of the Governor-General in Council. As far as His Honor is at present advised, it would seem that the proposals can be sanctioned by the Governor-General in Council under the powers conferred on him by section 8 of the Stamp Act; but should there be any legal objection to this procedure, opportunity might be taken of the present reconsideration of the Act to allow the above proposals being legalized under it.

I have the honor to be,

Sir,

Your most obedient Servant,

28 H. C. Fausbair.

Secretary to Government Punjab.

Printed at the Punjab Government Civil Secretariat Press, Lahore.—27-2-82.—30.

True Copy
W. D. Smith
Registrar
Dept of Finance & Commerce

No. 28, dated 16th January 1891.

From—J. M. DOVIE, Esquire, Secretary to Financial Commissioner, Punjab,
To—The Secretary to Government, Punjab.

I AM directed to forward, for the perusal of His Honor the Lieutenant-Governor, the correspondence marginally noted. The Financial Commissioner thinks it very desirable that the stamp duty on instruments of partition of land should be very light in a country of small proprietors like the Punjab, to encourage persons who divide without reference to the courts, to execute instruments of partition instead of trusting to mere verbal agreement, and also to prevent persons who cannot divide without reference to the courts from being discouraged from applying to the courts. At present a vast quantity of partitions are made without execution of any instrument or reference to the courts to avoid trouble and cost, and afterwards litigation often arises. Mr. Lyall also believes that the stamp duty imposed by the General Stamp Act on partitions by Revenue Officers will, as the Commissioner of Amritsar thinks, still further discourage applications to the courts, which is an undesirable result, particularly in the case of partitions of joint holdings of cultivated land.

2. It also seems to the Financial Commissioner distinctly unfair that, when in the case of a joint holding held by many persons only certain individuals wish for partition of their shares and others elect to continue to hold jointly, all should be made to pay stamp duty on the whole value of the joint property. As is pointed out in the correspondence, the shareholders who elect to hold jointly may have to pay stamp-duty several times. Mr. Lyall therefore recommends that the Government of India be asked, under section 8 of the Act,

- (1) to direct that the rule for the valuation of land paying revenue to Government given in the Court Fees Act shall be used in valuing revenue-paying land for the purposes of assessing stamp duty on instruments of partition, whether the instrument is made by the parties out of court or is the final order of a revenue authority. This will much facilitate the valuation, and also considerably reduce the duty, except in the case of partition of shamilat, or common lands of village communities. In these cases, as in suits relating to such lands, the valuation will be according to the market-value. There is something to be said against facilitating partition of such shamilat by lowering the stamp-duty, and therefore Mr. Lyall does not on the whole regret that the duty in such cases will not be lowered. Moreover, the market-value of such land is generally low.
- (2) to direct that in cases of partition by the revenue authorities, where out of the shareholders in a joint holding certain shareholders wish for and obtain partition and others elect to continue to hold their shares in common, it shall be optional with the revenue authorities to remit the stamp duty on the shares not actually divided off, but remaining as a joint holding. This will, Mr. Lyall thinks, enable the

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Rev: 1/1/92

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revenue authorities to meet the hard cases referred to by Major Wace, when it is equally unfair to charge the whole stamp-duty on all the parties, or to direct under section 29, clause (e), that the parties dividing off only shall pay the whole.

3. The Financial Commissioner would leave it optional with the revenue authorities to remit the duty on shares not divided off, as he thinks it would be almost impossible to frame a hard-and-fast rule which would not be difficult to interpret when applied to various cases, and which would not often cause the remission of stamp duty unnecessarily. In practice, in the great majority of cases it would be fair and proper, even when the shares of certain shareholders remain undivided and held in common, to make all pay, or else to make the persons applying for partition pay for all. The hard cases in which neither course would be fair would be few, but still they should, in the Financial Commissioner's opinion, be provided for.

No. 523, dated Kasauli, 16th December 1880.

From—Major E. G. WACE, Settlement Commissioner, Punjab.
To—The Settlement Secretary to Financial Commissioner, Punjab.

With reference to the provision of the Stamp Act of 1879 (section 3 (11), and article 37 of Schedule I) directing that stamp-duty be levied on

Settlement Officer Jhang's No. 274, dated 17th September 1880.
Settlement Officer Jullundur's No. 458, dated 22nd November 1880.
Settlement Commissioner's No. 173 C, dated 12th December 1880, to Settlement Officer, Jullundur.

and Jullundur.

2. The instances of the effect of this new provision of the Stamp Law which are quoted by the Settlement Officer of Jhang are deserving of attention. The partition proceedings in these cases were instituted by the weaker sharers in village common lands, who desired by partitioning their shares to protect their rights from the encroachment of the stronger sharers; or they probably found it impracticable to obtain their fair share of the profits so long as the lands remained common, and therefore resorted to partition proceedings.

3. The special hardship of these cases appears to be this. If a man brings a suit, or borrows money, or mortgages land, in each such case (and in all other instances of the operation of the Stamp Law) he is taxed on the value of the property claimed, of the money borrowed, or of the right transferred or acquired by himself personally. But in partition proceedings he will usually be compelled to pay the stamp revenue due not on his own share only, but on the entire holding under partition. He will not always have to do so, but he will in the great majority of cases. If the partition is opposed, the adverse party can practically compel him to do so. For if he does not pay up the stamp-duty, the partition will not be completed.

4. I do not think this hardship is one that ought to be inflicted by the operation of the stamp law. In the existing circumstances of the people, it is no sufficient answer that the stamp-duty paid by an applicant on the shares of the adverse party can be recovered afterwards in the same way as other costs. The majority of agriculturists have a real difficulty in paying such cash demands, and commonly have to borrow money for the purpose. And in such circumstances we ought not to require one man to pay up in advance the duty really chargeable to another man, nor to throw on the first man the trouble of recovering the State's dues from the second.

5. As the Legislature has decided to levy stamp-duties on these partitions, it is no doubt premature to re-open the question. But there seems to me no doubt that some special orders are required concerning the manner in which they are to be levied. The orders on the subject laid down in the Financial Commissioner's recent Circulars, for the reasons above stated, are not suitable, and will make the levy of these duties unnecessarily burdensome.

6. Probably, if the matter were represented, Government would be willing to allow stamp-duties on partitions to be levied in the same way as the fees hitherto paid under the Land Revenue Act Rules; that is to say, at the close of the proceedings a list of the stamp-duty due from each individual could be drawn up, and be levied in cash, as contemplated by section 44

of the Land Revenue Act. Section 9 of the Stamp Act may appear to stand in the way of such a procedure. If so, Government might direct the stamp-duty to be paid by separate stamps for each share partitioned, i. e., if a holding is held jointly on 3 equal shares, and it is divided into 2 holdings, viz, one of $\frac{1}{3}$ rd and two of $\frac{2}{3}$ rds of the former joint holding, then two stamps could be filed, one representing the duty on $\frac{1}{3}$ rd and the other that on $\frac{2}{3}$ rds, the stamps being levied directly from the respective owners of these shares.

7. At the same time, I think some relief is needed in such a case as the following, which is not of unfrequent occurrence. A with 9 others owns 100 acres on 10 equal shares. A partitions off his $\frac{1}{10}$ th. As the law now stands, stamp-duty will be payable on the whole area partitioned. But the charge seems to me unfair against the owners of $\frac{9}{10}$ ths. They did not desire the partition and are not benefited by it. At the same time, it would be equally unfair to order A to pay the entire duty, instead of only what is due on the value of his tenth.

No. 274, dated 17th September 1880.

From—E. B. STEDMAN, Esquire, Settlement Officer, Jhang.
To—The Settlement Commissioner, Punjab.

I HAVE the honor to forward a statement showing the fees that have been, or would have been, realised on partitions of shamilat deb in this district during settlement.

The amounts will clearly indicate to you that the levy of them from poor Khewat-dars will be prohibitive to the filing of applications for partition by the very men who are injured by the land not being divided. In the Haveli Bahadar Shah case the applicants have not paid, and the case has been filed.

I think that the hardship caused by the law is likely to be severe, and an amendment appears to be needed.

Ghoriwala	Maghiana	Suleman	Thatta Wara
Rs. 121	Rs. 114	Rs. 119	Rs. 97-8-0
Shekhán	Haveli Bahadar Shah.		
Rs. 95	Rs. 357		

No. 458, dated 22nd November 1880.

From—W. E. FRASER, Esquire, Settlement Officer, Jullundur.
To—The Settlement Commissioner, Punjab.

HAS the honor to enquire whether the stamp-duty leviable in partition cases under paragraph 37, Schedule I, Act I. of 1879, should be calculated on the value of the whole land divided or only on the value of the portion belonging to the applicants for partition.

No. 173 C, dated 12th December 1880.

From—Major E. G. WACE, Settlement Commissioner, Punjab.
To—The Settlement Officer, Jullundur.

IN reply to his No. 458, dated 22nd November, Settlement Commissioner believes that the stamp-duty leviable in partition cases should be calculated on the whole land divided; but a reference on the subject will be submitted to the Financial Commissioner.

Nos. 1308-10, dated 22nd February 1881.

From—J. M. DOWIE, Esquire, Secretary to Financial Commissioner, Punjab,
To—The Commissioners and Superintendents, Jullundur, Amritsar, and Delhi Divisions.

I AM directed to forward to you a copy of a letter No. 523, dated 16th December, relating to the stamp duty in partition cases, addressed by the Settlement Commissioner to the Financial Commissioner, and to state that in his No. 862, dated 31st July 1879, to the address of the Secretary to Government, Mr. Lyall expressed an opinion that the duty was too high. But Government, for good reasons, thought it was too soon to ask for any amendment of the Act or remission of duty.

2. Major Wace now points out in his paragraph 7 a class of cases in which the grievance of having to pay a stamp-duty on partition is aggravated by the fact that a minority of sharers only desire partition, the rest being content to continue to hold in common. It certainly seems hard that in such cases the stamp-duty should be charged on the whole property. But this is clearly the law, and cannot, Mr. Lyall thinks, be avoided or mitigated by an order of remission or reduction in favour of those continuing to hold in common, as it would be impossible to draft a rule which would distinguish between parties consenting to

partition and parties not consenting, and which would remit the duty on the shares of the latter. Any rule of the kind which could be drafted would produce confusion, and give different results in different cases.

3. Major Wace also suggests in his paragraph 6 that, to prevent individual share-holders having under the rule contained in Book Circular XX of 1880 to pay up stamp-duty on the whole property under penalty of having the proceedings struck off the file in default, it might be ruled that his separate share of stamp-duty should be collected under paragraph 64 of the Land Revenue Act from each share-holder at the conclusion of the case. As to this the Financial Commissioner notices that Section 29 of the Stamp Act gives power to the Revenue Court to direct in its order of partition the share of stamp-duty to be paid by each shareholder. He therefore supposes that the Deputy Commissioner could levy the value of the stamp as revenue due in accordance with the order of partition. But this would, in Mr. Lyall's opinion, give much trouble to the courts, and there would be a danger of the money being embezzled before the whole was collected and the stamp purchased.

4. Mr. Lyall is strongly of opinion that it is not good policy, in a country of village communities like the Punjab, to impose any but a very light stamp-duty on instruments of partition of landed property. For this reason, and with reference to the difficulties pointed out in this correspondence, he is inclined to recommend that the Government of India be asked to reduce the duty on partitions of land in the Punjab to the following scale, *viz.*, eight annas per ten acres, and eight annas for every additional ten acres or part of ten acres. This would be, generally speaking, felt as a very light rate of duty, and would probably not discourage application for partition to the courts or the drawing up of private deeds of partition out of court. It might be felt as heavy in the case of large uncultivable wastes, but it is no harm to discourage partition of such wastes. With a light duty it would not be necessary to alter the rule contained in the Financial Commissioner's Book Circular No. XX of 1880 as to the payment of the duty by the party wishing for partition.

5. Mr. Lyall will be obliged if, after enquiry in your own division as to the manner in which the present rules and rates of duty work in practice, you will favor him with an expression of your opinion on the points raised in the Settlement Commissioner's letter.

No. 1616, dated Delhi, 23rd June 1881.

From—Major G. G. Young, Commissioner and Superintendent, Delhi Division,
To—The Secretary to Financial Commissioner, Punjab.

In reply to your No. 1310, dated 22nd February 1881, on the subject of the present rate of stamp-duty in partition cases, I have the honor to submit the result of my enquiries from the Deputy Commissioners of this division as to the manner in which the present rules and rates of duty work in practice, with their opinion and my own on the question referred.

Mr. Smyth, Deputy Commissioner of Delhi, reports that, on receipt of the ordinary report that the estate is joint and applicant a share holder, the tahsildar is called on to report the market value of the land; stamp-duty under article 37, Schedule I, is called for from the applicant in accordance with the tahsildar's report; and till this is filed nothing more is done. The money thus paid is deposited with the Nazir, and at close of proceedings the proper stamp is purchased and filed.

2. In no case has Deputy Commissioner found an order directing that other parties interested are to bear their share of the cost of such stamp.

NOTE.—The procedure here described is quite erroneous and opposed to instructions of Circular No. 5 of 1880. The duty should not be levied till the order has become final. But the Deputy Commissioner does not think it any hardship that the applicant in the first instance should be asked to pay the stamp duty, or that eventually, where there is a complete partition (this expression is obviously not used in its technical sense, but as meaning when all of several joint share-holders agree to separate all their shares), other co-sharers should be called on for their proportionate quotas; but it is very hard, where only one or two out of ten or more shares are divided off that the duty should be calculated on the whole property, embracing that which is left joint.

3. If this is the proper reading, some order by way of relief is called for, as proposed by the Financial Commissioner. But this might involve an amendment of the law itself, as the stamp would be calculated no longer on the value, but on the extent, of the property. It is possible, however, that this might be got over by an order under section 8 by Governor-General in Council authorizing the value of the land in such cases to be calculated, as in Court Fees Act, at so many years' jama.

4. Mr. Macauliffe, the Deputy Commissioner of Gurgaon, after discussing the system of village communities starting from the Institutes of Manu, and giving his opinion that the patriarchal system which held village communities together no longer exists, proceeds to

Describe the ordinary process adopted in a partition proceeding, except that he does not allude to how or by whom or when the stamp is filed. It is presumed that the prescribed rules under Circular No. 20 are followed.

He then explains that he regards the desire to separate his holding as a very natural one on the part of a proprietor, and not to be discouraged by too high stamp-duties; whereas the provisions of the existing Act are likely to press hardly and restrict this natural desire for separation of interests. Under these circumstances, he advocates the rates proposed.

5. Mr. Benton, Deputy Commissioner of Karnal, reports that till Circular 20 of 1880 was received this matter had escaped attention. Since then there have hardly been enough cases to form a basis for giving a good opinion as to how the rules work, but he does not tell us when the stamp-duty is called for.

In 11 cases the Deputy Commissioner has seen one in which the stamp-duty was very heavy. On the whole, he thinks the rate imposed by the Act is certainly too high, and will in some cases prove prohibitive. He thinks therefore the Financial Commissioner's rates would be a great relief.

But, whatever rate is taken, Mr. Benton does not see that there is any difficulty in apportioning the cost of the stamp-duty among the persons interested when the whole falls too hard on individual proprietors. This the Revenue authorities can direct.

No greater risk of embezzlement is likely to be incurred than in many other instances where small sums have to be collected from a large number of proprietors.

6. There is, therefore, a general consensus of opinion, in which I concur, that as the law at present stands the stamp-duty calculated under article 37 of Schedule I. of Act I of 1879 is too high in cases of partition of lands held jointly, and that it would be well that it should be reduced. The rate suggested by the Financial Commissioner of eight annas per every ten acres or portion of every ten acres would be moderate, and such as an applicant for partition might reasonably be expected to be able to pay, the collector always having the power, under Section 29 of the Act, to assess each co-sharer with his rateable share of the stamp-duty, which under Section 64 of the Land Revenue Act could be recovered as an arrear of land revenue in the improbable event of a refusal to pay.

7. It seems doubtful, however, as pointed out by Mr. Smyth, if the Governor-General in Council can under Section 8 alter the system of valuation for stamp purposes from one based on the value of the property to one based on the area. The opinion of the Government Advocate might be invited on this point and on the solution suggested by Mr. Smyth.

8. For the rest, it appears to me that there is no solution for the matters noted by Major Wace as hardships if the Government has decided to levy stamp duty on the value of the property divided, and it is held to be too soon to ask for an amendment of the law. Nevertheless, the fact remains that it is undoubtedly hard that, if a man wishes for undisturbed possession of his own ten acres out of 1,000, he should have to find cash for stamp on the whole 1,000 acres and wait for reimbursement until 99 other persons have paid up their several quotas.

No. 1988, dated Dalhousie, 30th June 1881.

From—Colonel C. A. McMahon, Commissioner and Superintendent, Amritsar Division,
To—The Secretary to Financial Commissioner, Punjab.

In reply to your No. 1309, dated the 22nd February, I have the honor to submit copies of the replies received from District Officers, and to offer the following remarks.

2. The deterrent effects of the existing provisions of Act I of 1879 on partitions is, I think, clearly shown by the statistics furnished by the Deputy Commissioner of Gurdaspur. During the three years 1877-78 to 1879-80 the average number of partitions decided in that district was 252 per annum, "and the percentage of such cases struck off in default was 35. "In 1880-81 the number of cases disposed of was 120 only, and of these 66 (or 55 per cent.) "were struck off in default."

3. The Deputy Commissioner, Sialkot, also states that "there can be no doubt that the "present heavy duty has had the effect of discouraging petitions for partition, and that some "relief is called for."

4. I think myself that it is desirable to give all due facilities for partition. Partition adds much to the market-value of landed property, and difficulties thrown in the way of obtaining it not only tend to depreciate its selling value, but seem, from the remarks of the Deputy Commissioner, Sialkot (para. 2), to lead to increased litigation. Section 65 (3), Land Revenue Act, bars a suit for partition; and mortgagees and purchasers of an undivided share

have often, it appears, to resort to the expedient of suing the joint owners for their share of the produce in order to obtain their rights. The Deputy Commissioner of Sialkot's paragraphs 2 and 3 are suggestive and deserve attention.

5. The Deputy Commissioner of Amritsar's allusion to the "evils of sub-division" and the "example of Ireland" does not seem a happy one, as landed property in the Punjab ordinarily descends *per stirpes*, and the law of primogeniture is unknown. I do not see what the "example of Ireland" has to do with the case, or how the discouragement of "partition" would tend to cure the "evils of sub-division." If a $\frac{1}{4}$ shareholder in an undivided holding dies, leaving 8 sons, they will each take $\frac{1}{64}$ share in the $\frac{1}{4}$ th of the undivided estate. A restriction on their right of partition would not give any of them a larger share than $\frac{1}{64}$ th of $\frac{1}{4}$ th, and, so far from such a restriction curing the "evils of sub-division," it would throw obstacles in the way of some of the brothers selling their shares for full value and turning their attention to other pursuits, and thus tend to increase the "evils of sub-division." Whether an estate is formally partitioned or not, the owners will squat upon it and the land in the cultivation of each will decrease with the increase of their families.

6. I think it is sound policy to give every reasonable facility for partition to those who wish it, for facility of partition adds to the value of landed property.

7. Both the Deputy Commissioners of Sialkot and Gurdaspur consider the rate of duty proposed in your paragraph 4 to be adequate, and I concur with them.

8. If this rate be adopted, I do not see the necessity for the alternative proposal made by the Deputy Commissioner, Amritsar.

9. When all parties are agreed to the details of a partition and require merely the *fact* of partition to be registered, the present rate of duty seems peculiarly heavy, but the Financial Commissioner's proposed reduction of the rate will, as far as I can see, meet all cases.

No. 296, dated 31st May 1881.

From—C. R. HAWKINS, Esquire, Deputy Commissioner, Amritsar,
To—The Commissioner and Superintendent, Amritsar Division.

In reply to No. 52-694, dated 28th ultimo, I have the honor to forward the following suggestions as to stamp-duty on partition cases.

2. The fees are no doubt felt to be high in some cases, and if it is desired to facilitate sub-division of land, some reduction might be made. On the other hand, there is much to be said as to the evils of sub-division, and the example of Ireland may be quoted, where minute sub-division has been the rule for a long time.

3. It may also be fairly argued that when the assistance of Government is afforded to settle a disposition of property, often with much difficulty, a fee of $\frac{1}{4}$ per cent. is not a high rate of payment for services rendered.

4. There are two modes which seem to be generally thought advisable for the reduction of charges on division of land;—1st, the exemption from fees of cases in which only a small quantity of land is affected, say 12 acres; 2nd, a general reduction of the rate of fees.

5. To these I would suggest the addition of a third plan, *viz.*, in cases where partition has been arranged by the parties themselves, and all that is required from the revenue officials is the registration of such partitions; in such cases the partition might be recorded on payment of twice the ordinary mutation-fee.

6. It is in my opinion in this class of cases that the amount of fee is most felt, and such cases might reasonably be exempted. It may seem paradoxical, but in the cases of partition of common (shamilat) land the amount of fee is less felt. In such a typical case as that quoted by Major Wace in paragraph 7 of his letter the single shareholder in all probability acquires practically a new property by partition, having been prevented from enjoyment of his share by the stronger shareholders. He therefore pays his fee gladly; while the remaining shareholders have individually only a small share to pay, and can afford to do so from previous enjoyment of more than their proper shares.

7. Lastly, I would note that practically the stamp-duty is collected without trouble by the tahsildars.

No. 262, dated 3rd June 1881.

From—F. P. BEACHEFF, Esquire, Deputy Commissioner, Sialkot,
To—The Commissioner and Superintendent, Amritsar Division.

In reply to your circular No. 52-694, dated 28th February 1881, I have the honor to forward you the information called for in the Financial Commissioner's letter No. 1309 of 22nd February 1881.

2. There can be no doubt that the present heavy duty has had the effect of discouraging petitions for partition, and that some relief is called for. Cases in which the mortgagee or the purchaser of an undivided share sues for his portion of the produce are very numerous in this district. The mortgagee or the purchaser, being generally the sahukar, has wealth to back him and superior astuteness in providing the kind of evidence which will secure him a decree; and if unsuccessful is sure to appeal. Such litigation, whatever the result, ends in impoverishing the original owners of the holding and preventing them from attending to cultivation. In such cases anything that hinders partition is objectionable.

3. Similarly, where the shareholders are on bad terms, litigation is inevitable, and they waste both time and money which would be saved by partition.

4. The rate of duty proposed in paragraph 4 of the Financial Commissioner's letter appears to me to be adequate, and of the tahsildars three entertain the same opinion, one only considering it too light.

5. There are very few large uncultivable wastes in this district, and one of the causes of distress is the insufficiency of pasturage for cattle. Their sub-division is not desirable.

6. But where, as is very often the case in this district, holdings are so small as to be insufficient to maintain the shareholders, I consider that the heavy duty which discourages those of them who are willing to do so from partition and selling their shares is productive of more harm than good, as the introduction of the mortgagee or purchaser into an undivided holding only weakens the co-sharers still more.

7. The injustice of making the applicant pay an *ad valorem* stamp on the whole holding, or of making those who do not care for a partition pay, appears incontestable.

No. 276, dated 23rd June 1881.

From—Colonel F. J. MILLAR, Deputy Commissioner, Gurdaspur,
To—The Commissioner and Superintendent, Amritsar Division.

I HAVE the honor to acknowledge receipt of your circular No. 52-694, dated 28th February last, and in reply to state that, in my own opinion and that of the tahsildars and Extra Assistant Commissioner Hidiat Ali, an officer who has had much experience in such matters, the rules and rates of duty have in this district had the effect of diminishing the number of applications for partition. During the past three years 1877-78 to 1879-80 the average number of partition cases decided was 252 per annum, and the percentage of such cases struck off in default was 35. In 1880-81, however, the number of cases disposed of was 120 only, and of these 66 (or 55 per cent.) were struck off in default. Generally, a minority of the sharers apply for partition and the fee falls heavily upon them, the result being that they keep away from the court and their cases are struck off in default.

2. As a matter of practice, the fee in almost all cases is realized with much difficulty. I think myself that a modification of the rate of duty on partition cases is required, and that the proposal contained in the Financial Commissioner's No. 13091, of 22nd February, will exactly meet the requirements of the case.

No. 2587, dated Jullundur, 19th November 1881.

From—Colonel W. G. DAVIES, C.S.I., Commissioner and Superintendent, Jullundur Division,
To—The Secretary to Financial Commissioner, Punjab.

On the receipt of your letter No. 1308 of the 22nd February last, on the subject of the stamp duty levied in partition cases, copies were sent to the district officers of this division for opinion, and they were requested before sending in their replies to consult certain selected officers. On the receipt of their answers some further inquiries were made, and the last reply to these was received on the 18th ultimo. This is stated to explain the delay which has occurred in replying to your reference.

2. The correspondence in original as noted in the margin is herewith forwarded for the Financial Commissioner's perusal, and, as an introduction to the expression of my own opinion, it will perhaps be as well to give a brief *résumé* of the facts and opinions elicited during the course of the inquiry made in this division.

3. The facts are contained in the replies of the Deputy Commissioners of Jullundur and Hoshiarpur to the inquiries made in my Circular No. 84 of 23rd May, and may be abstracted as follows.

In the Jullundur district during the past financial year 50 cases of partition were disposed of, in which the aggregate value of the land divided amounted to Rs. 46,757, The aggregate value of the stamps levied in these cases

or an average of Rs. 935 per case.
was Rs. 255, or an average of Rs. 5.

In the Hoshiarpur district the number amounted to 122 cases, and the value of the land divided to Rs. 1,67,609, or an average value per case of Rs. 1,374; while the value of stamps amounted to Rs. 964, or an average of Rs. 8. In 10 out of the 122 cases the value of the stamp amounted to Rs. 20 and upwards, and the largest amount levied in any one case was Rs. 52-5. In this case the area of the land divided was 224 bighas and 19 biswas, and the value Rs. 10,112, or Rs. 45 per bigha. In the great majority of cases it will be seen the value of the stamp realised was very trifling.

Except in Hoshiarpur, where the procedure varied somewhat, the value of the stamp was calculated on the market value of the land which was ascertained by inquiring from patwaris, and in some cases by reference to files of mutation cases and the stamps, or rather the cash value of them, was generally realised when the order was passed laying down how the partition should be effected, and, as a rule, it was taken from the applicants for partition, provision being made in the final order to enable them to recover their quotas from the co-sharers in the land partitioned. In some cases in the Hoshiarpur district this was not done.

4. As to the opinions elicited, it will, I think, be sufficient if I draw attention to those which appear to me the more valuable. Among these I place that of Mr. Purser, who was consulted at my request by the Deputy Commissioner of Jullundur. Mr. Purser writes that in his opinion ordinarily the stamp duty on partition cases is not excessive in respect of any one concerned. It is so sometimes when large blocks of "shamilat" land have to be divided, but then only when the bulk of the proprietors object to partition, and keep the bulk of the property still common. In such cases he truly remarks that if the applicant has to pay all costs, it is obvious he is pressed on heavily; while, on the other hand, if the costs are distributed over all the proprietors, they may have to pay over and over again as each man applies separately for partition. Mr. Purser is of opinion that in the case of *cultivated* land the stamp duty should be taken on the share or shares separated off, and should be paid by the applicants; and in the case of *uncultivated* land, he would take the stamp duty on the whole land, leaving it to the officer making the division to decide whether the applicants should pay all the stamp duty, or whether a portion of it should be put on the other share-holders. He adds that he makes the distinction because division of unculturable land is often much more difficult than of culturable land, and applications for such division are more likely to be caused by a desire to annoy the other sharers.

Mr. Coldstream writes that there is a consensus of opinion among all the officers consulted by him that the existing rule presses hardly, and he quotes in support of this statement the opinions of Mr. Montgomery, Settlement Officer, and of the native officials consulted by him and Mr. Montgomery. Among the latter, he refers with approval to the suggestion made by the Harbans Lal, Tahsildar of Dasiya, that the rate of 8 annas for 10 acres proposed by the Financial Commissioner (which he thinks rather high generally) should be reduced in the case of uncultivated land. Both Mr. Coldstream and Mr. Montgomery are, it will be seen, in favor of Mr. Lyall's plan of levying from the applicant a low duty calculated on the value of the whole area to be partitioned, and the former prefers it "to the proposal to recover the stamp duty at present rates from each shareholder, because it avoids, he says, the anomaly of levying duty for proceedings which may not only not have been applied for by, but may be even distasteful to, those from whom it is levied."

5. My own opinion coincides with that given by Mr. Purser. From the figures given in the statement annexed to Mr. Coldstream's No. 816 of 14th ultimo it will be seen that the value of the stamp realisable under article 37 of the General Stamp Act is, as a rule, not excessive, and is only high where large areas of common land are divided. At the same time it would, I think, be a fairer rule if the value of the stamp were calculated on the estimated value of the share for the division of which application is made, and I would recommend that application be made to the Legislature to alter the law to this extent. A proviso might be added that where, in addition to the applicant for division any others of the co-sharers agreed to the division of the land jointly held, and their shares as well as that of the applicant were included in the partition, the value of the stamp should be calculated on the estimated value of the shares actually divided off. With a rule of this kind the hardship brought to notice by Major Wace would cease to exist, and together with it the anomaly of calling on those who object to the division to share in the expenses of the operation. If article 37 be referred to, it will be seen that a very slight alteration of the wording of that article would effect this object. The article quoted should be read with clause (c) of section 29 of the Stamp Act. Indeed, it is a question if a rule of this kind might not be laid down by executive order, without altering the law; for section 29, clause (c), lays down that the expense of providing the proper stamp shall be borne in the case of an instrument of partition, *when the partition is made in execution of an order passed by a revenue authority, by the parties thereto in such proportion as such authority directs*. In the final order of partition the revenue authorities would state the share payable by each of the parties who wish for and agree to the partition (and they are the only "parties thereto"), and before their shares were divided off to them they would be called on to pay the value of the stamp due on their shares, and on their paying the amount their shares would be made over to them, and not till then. I commend this solution of the question under discussion to the consideration of the Financial Commissioner.

No. 36-530, dated 5th March 1881.

From—Colonel W. G. DAVIES, C. S. I., Commissioner and Superintendent, Jullundur Division,
To—All Deputy Commissioners, Jullundur Division.

FORWARDS copy of Secretary to Financial Commissioner, Punjab's No. 1308 of the 22nd February, and annexure, on the subject of the levy of stamp-duty in partition cases, and, with reference thereto, requests Deputy Commissioners will, after consulting selected European and Native officers who have had revenue experience, favor Commissioner with a report in the matter.

Deputy Commissioner, Jullundur, should consult Mr. Purser, Settlement Officer, on the point. Deputy Commissioner, Hoshiarpur, should consult Captain Montgomery, Settlement Officer of his district. Deputy Commissioner, Kangra, should, among others, obtain the opinions of Messrs. Tucker and Anderson, Assistant Commissioners.

No. 220, dated 25th March 1881.

From—Colonel E. P. GURDON, Deputy Commissioner, Jullundur,
To—The Commissioner and Superintendent, Jullundur Division.

I HAVE the honor to reply to your circular No. 36-530, of 5th March 1881, forwarding copy of Secretary to Financial Commissioner's No. 1308 of 22nd February, with annexures, regarding the amount of stamp-duty at present levied in partition cases under the Stamp Act I of 1879.

2. I have only just returned from England, and have had no practical experience myself of the working of the new stamp law in cases of partition.

3. Previous to Act I of 1879 becoming law, applications for partition were, as a general rule, received on an eight-anna stamped paper, as provided for in article 1 (b), second clause, Schedule II of the Court Fees Act, VII of 1870, coming under the category of "an application or petition when presented to a revenue court or to a collector, or any revenue officer having jurisdiction equal or subordinate to a collector, and not otherwise provided for in this Act;" whereas under the new stamp law, Act I of 1879 expressly provides for instruments of partition in schedule I, article 37, referring back to article 13, which, as for bonds, fixes an *ad valorem* duty.

NOTE.—The Deputy Commissioner, Jullundur, has mixed up together two matters which, so far as this reference is concerned, have no connection.—W. G. D.

4. It follows necessarily, therefore, that this change from a uniform fixed court-fee stamp of only 8 annas to an *ad valorem* stamp must fall very heavily on the agricultural community.

5. Of course, as long as a uniform stamp-fee of 8 annas under the Court Fees Act sufficed for petitions of partition in the collector's court, there was no necessity for requiring to apportion the requisite stamp-duty according to the share sought to be divided. I mean the low rate of stamp precluded the necessity for such; but once the act of partition is subject to an *ad valorem* duty, and that calculated on the whole of the joint holding, it becomes, as Major Wace justly observes, a very hard case for a single applicant in instances where the remainder of the co-parceners in the holding sought to be divided opposed the partition.

6. I quite agree with Major Wace that the majority of agriculturists have a difficulty in paying such cash demands, and that it therefore seems unfair to make one partitioner pay up in advance* the duty leviable *ad valorem* on the entire joint holding.

7. At the same time, on the other hand, it may appear hard to opposing co-parceners in the joint holding to have to pay up their quota of stamp-duty when they have never desired to divide and hold in severalty.

8. No doubt, as the Financial Commissioner observes, the apportioning of the stamp duty payable by shareholders under section 29, Act I of 1879, clause (c), would cause an immense deal of trouble where the co-parceners were very numerous and the holding itself large and valuable; and, if therefore this section of the Act be not made use of for the object in view, it seems better to return either to a light uniform fixed fee of 8 annas or to the graduated scale proposed by Mr. Lyall.

9. Diwan Ram Nath, Extra Assistant Commissioner, who has been referred to for his opinion, remarks that "partition cases are made rather to have the collector's register in order, and to keep all changes duly entered into it, and hence the act of preparing the files is called an act of administration; and for

NOTE.—Diwan Ram Nath seems to be thinking of mutation cases, and not of partition cases.—W. G. D.

the amount of stamp-duty out of account), when properly carried out, with surveys of land and due remuneration to the arbitrators, &c., very expensive, and as education extends and the condition of the rural classes is raised, are likely to become more so.

8. Some such arrangement as that proposed by the Financial Commissioner would be probably best; and I think the suggestion of Tahsildar Harbans Lal to vary the rate of stamp-duty according as the land is cultivated or uncultivated worthy of consideration.

No. 363, dated 12th March 1881.

From—W. COLDSTREAM, Esquire, Deputy Commissioner, Hoshiarpur.
To—The Settlement Officer, Hoshiarpur.

HAS the honor to forward, in original, Commissioner's circular No. 36-530, dated 5th March 1881, with annexures, on the subject of the levy of stamp-duty in partition cases, and requests he will favor Deputy Commissioner with his opinion.

No. 411, dated 26th March 1881.

From—Captain J. A. L. MONTGOMERY, Settlement Officer, Hoshiarpur,
To—The Deputy Commissioner, Hoshiarpur.

I HAVE the honor to reply to your No. 363, dated 12th instant, forwarding a file of correspondence (which is herewith returned), regarding the levy of stamp-duty in partition cases.

2. I have consulted Mirza Azam Beg, Extra Assistant Settlement Officer, and Ghulam Farid, Superintendent of Una, both officers of considerable revenue experience. The former is of opinion that no change in the present law is needed; for he says that most of the land which require partition has already been divided, and the majority of partition cases now brought are filed by litigious people, to place difficulties in the way of whom is no harm.

Ghulam Farid, on the other hand, thinks that the present law presses hardly on most of the parties seeking partition. He would not charge ordinary joint holdings anything extra. But what would he do in cases where besides the usual fees leviable under rule 11 2 of the Land Revenue Act, while in partitions of shamilat which are more troublesome, he would calculate the value of the stamp on the land-revenue, or at most on double the land-revenue.

3. I certainly do not agree with Mirza Azam Beg in assuming that nearly all partition cases which are now brought are unnecessary. I think Major Wace has put a very strong case for an alteration in the law, and have always thought the new rule, by which a stamp-duty is levied in addition to the ordinary fees, calculated to stop people applying for a remedy to which they are entitled from our courts. It is almost always the weaker and poorer party that applies for a partition, and the opposite party can always compel the applicant to deposit all expenses at the outset. I am inclined to think the Financial Commissioner's plan the most practicable. A duty of eight annas for every 10 acres is not excessive, while, as Mr. Lyall says, it is no harm to discourage partitions of waste lands.

Circular No. 84-1233, dated 23rd May 1881.

From—Colonel W. G. DAVIES, Commissioner and Superintendent, Jullundur Division.
To—The Deputy Commissioners, Jullundur and Hoshiarpur.

REQUESTS, with reference to his No. J. 250 of 25th March 1881, that he will report the number of applications for partition which have been disposed of during the past financial year, the aggregate value of the land for which these applications for division were preferred, and the amount of stamp-duty levied under Article 37 of Schedule I. of the General Stamp Act I. of 1879, also how the value of the land has been calculated in such cases; further, at what stage of the proceedings this duty has been levied, and by whom it has been paid; and if by the applicant for partition, whether provision has been made in the final order to enable him to recover from his co-sharers the quotas due by them. On this subject, Deputy Commissioner's attention is drawn to Section 29(e) of the General Stamp Act, and Financial Commissioner's Book Circular No. XX. of 1880.

2. Care should be taken to see that the value of the stamp leviable under the Court Fees Act on the application for partition is not included in calculating the sums levied as stamp duty on these partitions under the General Stamp Act.

3. A very early reply is requested to this inquiry, as the Financial Commissioner is pressing for a reply to the reference which led to this correspondence.

No. 551, dated Jullundur, the 18th July 1881.

From—Colonel E. P. GURDON, Deputy Commissioner, Jullundur,
To—The Commissioner and Superintendent, Jullundur Division.

IN the matter of your circular No. 84-1233, of the 23rd May 1881, for the delay in replying to which I must apologise owing to press of other work, I have the honor to state that there have been during the past financial year 1880-81 thirty-five cases of partition disposed of in the district courts exclusive of the Settlement Department, and regarding which Department's procedure I beg to submit a copy of the Settlement Officer's report.

2. Of the 35 partition cases disposed of in the district, stamp-duty was levied in 17 cases, and not in 18. Of these last 18 cases, 14 were dismissed or struck off in default of attendance; in short, the applications were never followed up, and proved abortive; and in the remaining 4 cases I find no stamp-duty whatever was realized by the tahsil courts. I have now ordered the tahsildars to recover the amount of stamp-duty due.

3. The value of the land in the 17 cases where stamp-duty was taken aggregated Rs. 23,819, and the stamp-duty amounted to Rs. 154.

4. In 16 cases the stamp-duty was realized from the parties, and in one case only was it taken from the plaintiff or applicant for partition, and in the final judgment and order a provision was recorded that the petitioner should recover from his co-parceners.

5. The court-fee stamp on the application for partition was not included in calculating the sum levied as stamp-duty under the General Stamp Act.

6. The value of the land in the partition cases was calculated through the agency of the kaurungas and patwaris, and was assessed according to the market-value of the land as obtainable for land sold and mortgaged by "proprietors between themselves privately."

7. The stage at which the stamp-duty was realized was when the final order for partition was given.

8. The instructions contained in Financial Commissioner's Circular No. XX. of 1880 were duly carried out.

No. 300, dated 16th June 1881.

From—W. E. PURSER, Esquire, Settlement Officer, Jullundur District,
To—The Deputy Commissioner, Jullundur.

IN reply to his No. 862, dated 26th May 1881, begs to state that the number of applications for partition disposed of was 33; the value of the land was Rs. 17,933; the value of stamp-duty levied was Rs. 101. The value of the land was ascertained from the patwaris, and sometimes reference was made to the tahsil register of mutation as a guide. The stamp-duty was levied when the method of partition was fixed, and in one tahsil, contrary to orders, after partition was effected. As a rule the stamp-duty was taken from the applicant for partition, and provision was made in the final order to enable him to recover their quota from his co-sharers when this seemed fair.

No. 816, dated 14th October 1881.

From—W. COLDSTREAM, Esquire, Deputy Commissioner, Hoshiarpur,
To—The Commissioner and Superintendent, Jullundur Division.

I HAVE the honor to reply to your circular No. 84-1233, dated 23rd May last. There has been considerable trouble experienced in collecting the statistics called for, and you will perceive that the list of cases, which had to be carefully examined, is a very long one. The cases had to be traced and a large number of them collected from the Settlement Department.

2. In answer to the enquiries contained in the circular, I have to report as follows:—

There were 122 cases of partition disposed of during last financial year.

The aggregate value of the land was Rs. 1,67,609.

The amount of stamp-duty levied was Rs. 964.

The value of the land assessed was the market-value except in 10 cases, when it was calculated on the jama.

In 70 cases the value of the stamp-duty was realized before the final order, and in 52 cases it was realized *after* the final order.

In 43 cases the stamp-duty has been realized from the parties, and in 79 cases it has been realized from the applicant.

In 18 cases it would appear that, where applicant has paid, there was no order given to enable him to recover from co-sharers the quotas due by them.

3. The statement of cases compiled in office herewith accompanies.

Statement showing the number of applications for Partitions made during the year 1880-81.

Serial number.	Name of parties and officers, with date of stamp duty levied.	Quantity of land.	Value of land.	Value of Court fees levied.	How the value of land has been calculated, whether at market rate or on basis of the land.	Value of stamp duty levied.	Value of stamp when realized, whether before or after the final order, or after partition has been effected.	From whom the value of stamp duty has been realized, whether from plaintiff or from co-sharers.	If received from plaintiff, is it stated in the final order that the co-sharers should pay the value of the stamp of their own.	Whether any proceedings were taken with regard to the realization of the stamp duty.
		D. B. B.	Rs. A. P.	Rs. A. P.		Rs. A. P.				
1	Musammatt Joo versus Idn... Settlement Officer, dated 6th September 1880.	57 18 0	800 0 0	0 8 0	Market.	5 0 0	After final order.	Plaintiff.	Yes.	No.
2	Taka Shah versus Shah Cheragh. Extra Assistant Commissioner, Settlement, dated 20th July 1880.	19 14 0	650 0 0	0 8 0	Ditto	3 8 0	Ditto	Ditto	Ditto	Ditto.
3	Khairatli versus Mana Ditto, dated 27th June 1880.	24 2 0	1,500 0 0	0 8 0	Ditto	7 8 0	Ditto	Ditto	Ditto	Ditto.
4	Musammatt Imam Bibi versus Jamu. Ditto, dated 8th March 1881.	71 8 0	1,620 0 0	0 8 0	Ditto	10 0 0	Ditto	Ditto	Ditto	Ditto.
5	Musammatt (Naribibi) versus Muhammad Bakhsah. Ditto, dated 17th December 1880.	9 10 0	490 0 0	0 8 0	Ditto	2 8 0	Ditto	Ditto	Ditto	Ditto.
6	Punnun versus Nihala Ditto, dated 11th June 1880.	3 3 8	155 0 0	—	Ditto	1 0 0	Ditto	Ditto	Ditto	Ditto.
7	Atta Muhammad versus Jamu. Ditto, dated 8th March 1881.	57 4 0	3,361 6 0	0 8 0	Ditto	17 8 0	Ditto	Ditto	Ditto	Ditto.
8	Mada versus Dyal Chand Ditto, dated 8th March 1881.	70 3 0	1,172 12 0	—	Ditto	7 8 0	Ditto	Ditto	Ditto	Ditto.
9	Kura versus Waras Ditto, dated 8th March 1881.	86 15 0	2,744 1 0	0 8 0	Ditto	15 0 0	Before final order.	Ditto	Ditto	Ditto.
10	Mada versus Dyal Chand Ditto, dated 17th March 1881.	11 11 0	105 0 0	—	Ditto	1 0 0	After final order.	Ditto	Ditto	Ditto.
11	Nihala versus Jowala Singh. Ditto, dated 25th August 1880.	16 2 8	100 12 0	0 8 0	Ditto	20 0 0	Ditto	Ditto	Ditto	Ditto.
12	Chanda Singh versus Bhut Singh. Ditto, dated 18th October 1880.	277 13 10	3,715 0 0	0 8 0	Ditto	20 0 0	Ditto	Ditto	Ditto	Ditto.
13	Mahandi versus Umra Ditto, dated 8th March 1881.	77 10 0	1,536 0 0	0 8 0	Ditto	10 0 0	Before final order.	Ditto	Ditto	Ditto.
14	Sultan Ali versus Jhandu Khan. Ditto, dated 25th July 1880.	22 8 0	775 0 0	0 8 0	Ditto	4 0 0	Ditto	Ditto	Ditto	Ditto.
15	Sardar Singh versus Jaimal Singh. Ditto, dated 7th December 1880.	23 17 0	710 0 0	0 8 0	Ditto	4 0 0	Ditto	Ditto	Ditto	Ditto.
16	Khairatli versus Imamuddin. Ditto, dated 8th March 1881.	60 13 0	3,509 4 0	0 8 0	Ditto	20 0 0	Ditto	Ditto	Ditto	Ditto.

Statement showing the number of applications for Partitions made during the year 1880-81
—(Continued.)

Serial number.	Name of parties and officers, with date of stamp duty levied.	Quantity of land.	Value of land.	Value of stamp duty levied.	How the value of land has been calculated, whether at market rate or on basis of the land.	Value of stamp duty levied.	Value of stamp when realized, whether before or after the final order, or after partition has been effected.	From whom the value of stamp duty has been received, whether from plaintiff or from co-sharers.	If received from plaintiff, is it stated in the final order that the plaintiff should pay the value of the stamp of their own.	Whether any proceedings were taken with regard to the realization of the stamp duty.
		B. R. B.	Rs. A. P.	Rs. A. P.		Rs. A. P.				
17	Hira Singh versus Bera ... Extra Assistant Commissioner, Settlement, dated 24th January 1881.	4 11 0	193 0 0	0 8 0	Market.	1 0 0	Before final order.	Plaintiff.	Yes.	No.
18	Fatta versus Fola ... Ditto, dated 27th March 1881.	13 0 0	223 4 0	0 5 0	Ditto	1 8 0	Ditto	Ditto	Ditto.	
19	Jaimal Singh versus Ashar ... Ditto, dated 16th August 1880.	31 1 0	953 8 0	0 9 0	Ditto	4 0 0	After final order.	Ditto	Ditto	Ditto.
20	Mook Dood Khan versus ... Ditto, dated 16th August 1881.	224 19 0	10,112 0 0	0 8 0	Ditto	52 8 0	Ditto	Ditto	Yes.	
21	Khar Singh versus Hira ... Settlement Officer, dated 2nd September 1881.	47 2 0	2,749 0 0	0 8 0	Ditto	12 8 0	Ditto	Ditto	Ditto.	
22	Bahadur Khan versus Rukundin ... Extra Assistant Commissioner, Settlement, dated 5th January 1881.	18 6 0	500 0 0	0 8 0	Ditto	1 8 0	Ditto	Ditto	No.	Ditto.
23	Karim Laksh versus Kure ... Khan, Settlement Officer, dated 6th April 1881.	23 4 0	94 15 0	0 8 0	On basis of land.	7 8 0	Before final order.	Ditto	Ditto	Ditto.
24	Alla versus Moora ... Ditto, dated 23rd February 1881.	2 10 0	200 0 0	0 8 0	Ditto	1 0 0	Ditto	Ditto	Yes.	Ditto.
25	Wazir Singh versus Bhana, & ... Ditto, dated 6th November 1880.	55 19 0	2,706 0 0	0 8 0	Market.	15 0 0	After final order.	Ditto	No.	No.
26	Moonammat Sarl versus ... Ditto, dated 27th December 1880.	14 6 0	558 0 0	0 8 0	Ditto	4 8 0	Before final order.	Ditto	Ditto	Ditto.
27	Fatta versus Hira ... Extra Assistant Commissioner, Settlement, dated 20th March 1881.	39 19 0	156 9 0	0 8 0	On basis of land.	12 0 0	After final order.	Ditto	Yes.	Yes.
28	Kahna versus Golaba ... Superintendent, Settlement, dated 24th September 1880.	52 6 0	1,300 0 0	0 8 0	Market.	7 8 0	Ditto	Ditto	No.	No.
29	Fatta versus Fatta ... Settlement Officer, dated 22nd January 1881.	2 10 0	200 0 0	0 8 0	Ditto	1 0 0	Ditto	Ditto	Yes.	Yes.
30	Mohiah versus Hira, & ... Superintendent, Settlement, dated 10th January 1881.	23 11 0	1,023 8 0	0 8 0	Ditto	7 0 0	Ditto	Ditto	No.	No.
31	Devala versus Golaba ... Assistant, Settlement Officer, dated 14th October 1880.	45 13 0	1,145 0 0	0 8 0	Ditto	7 8 0	Before final order.	Ditto	Ditto	Ditto.
32	Karin Singh versus Nihola ... Ditto, dated 21st March 1881.	0 5 0	100 0 0	0 8 0	Ditto	0 8 0	Ditto	Ditto	Ditto	Ditto.

Statement showing the number of applications for Partitions made during the year 1880-81.
—(Continued.)

Serial number.	Name of parties and officers, with date of stamp duty levied.	Quantity of land.	Value of land.	Value of Court fees levied.	How the value of land has been calculated, whether at market rate or on basis of the land.	Value of stamp duty levied.	Value of stamp when realized, whether before or after the final order, or after partition has been effected.	From whom the value of stamp duty has been received, whether from plaintiff or from co-sharers.	If received from plaintiff, is it stated in the final order that the plaintiff should pay the value of the stamp of their own.	Whether any proceedings were taken with regard to the realization of the stamp duty.
		B. R. B.	Rs. A. P.	Rs. A. P.		Rs. A. P.				
33	Hira Nand versus Kharka ... Superintendent, Settlement, dated 21st August 1880.	24 14 0	...	0 5 0	Market.	2 0 0	Before final order.	Plaintiff.	Yes.	Yes.
34	Kirpa versus Suba ... Extra Assistant Commissioner, Settlement, dated 7th October 1880.	15 10 0	1,319 14 0	0 8 0	Ditto	7 8 0	After final order.	Ditto	Ditto	Ditto.
35	Suba versus Fola ... Superintendent, Settlement, dated 24th January 1881.	69 15 0	3,300 0 0	0 8 0	Ditto	17 4 0	Ditto	Ditto	Ditto.	Ditto.
36	Dhyan Singh versus Megh ... Ditto, dated 10th March 1881.	20 14 0	1,027 8 0	0 8 0	Ditto	7 8 0	Ditto	Ditto	Ditto.	Ditto.
37	Thup Singh versus Atar Singh ... Settlement Officer, dated 6th November 1880.	44 4 0	900 0 0	0 8 0	Ditto	4 8 0	Before final order.	Ditto	Yes.	No.
38	Ganda versus Charga ... Ditto, dated 4th December 1880.	14 9 0	500 0 0	0 8 0	Ditto	2 8 0	Ditto	Ditto	Ditto.	Ditto.
39	Chait versus Bana ... Ditto, dated 29th September 1880.	1,206 10 0	11,000 0 0	0 8 0	Ditto	50 0 0	Ditto	Ditto	Ditto.	Ditto.
40	Hira versus Natar ... Ditto, dated 30th September 1880.	20 12 0	600 0 0	0 8 0	Ditto	2 8 0	Ditto	Ditto	Ditto.	Ditto.
41	Anura versus Janhard, & ... Superintendent, Settlement, dated 24th November 1880.	23 2 0	900 0 0	0 8 0	Ditto	2 8 0	Ditto	Ditto	Ditto.	Ditto.
42	Magan versus Hira ... Settlement Officer, dated 24th November 1880.	123 0 0	1,000 0 0	0 8 0	Ditto	1 8 0	Ditto	Ditto	Ditto.	Ditto.
43	Shivrao versus Narpat ... Superintendent, Settlement, dated 11th June 1881.	0 19 0	25 0 0	0 8 0	Ditto	0 8 0	Ditto	Plaintiff.	Ditto	Ditto.
44	Gammulh versus Sobha, & ... Ditto, dated 20th May 1880.	8 4 0	100 0 0	0 8 0	Ditto	0 8 0	Ditto	Ditto	Ditto.	Ditto.
45	Hamina versus Kahna ... Settlement Officer, dated 3rd May 1880.	10 12 0	40 1 0	0 8 0	Ditto	0 8 0	Ditto	Ditto	Ditto.	Ditto.
46	Muhammad Nara versus ... Superintendent, Settlement, dated 5th November 1880.	111 15 12	1,000 0 0	0 8 0	Ditto	5 0 0	Ditto	Ditto	Yes.	Yes.
47	Mansingh versus Bahadur ... Ditto, dated 27th October 1880.	32 18 0	400 0 0	0 8 0	Ditto	2 8 0	Ditto	Ditto	Ditto.	Ditto.
48	Ganesh versus Bala ... Extra Assistant Commissioner, Settlement, dated 24th November 1880.	11 14 0	100 0 0	0 8 0	Ditto	1 0 0	Ditto	Ditto	Ditto.	Ditto.

Statement showing the number of applications for Partitions made during the year 1880-81.
—(Continued).

Serial number.	Name of parties and officers, with date of stamp duty levied.	Quantity of land.	Value of land.	Value of Court fees levied.	How the value of land has been calculated, whether at market rate or on basis of the land.	Value of stamp duty levied.	Value of stamp when realized, whether before or after the final order, or after partition has been effected.	From whom the value of stamp duty has been received, whether from plaintiff or from co-shares.	If received from plaintiff, is it stated in the final order that the co-shares should pay the value of the stamp of their own.	Whether any proceedings were taken with regard to the realization of the stamp duty.
		B. B. R.	Rs. A. P.	Rs. A. P.		Rs. A.				
49	Alpna versus Musammat Kaulan Devi, Superintendent, Settlement, dated 24th March 1881.	81 6 8	1,000 0 0	0 8 0	Market.	5 0 0	Before final order.	Plaintiff.	Yes	Yes.
50	Tuler Mal versus Botanda, &c., Ditto, dated 20th May 1880.	7 8 1	250 0 0	0 8 0	Ditto	1 8 0	Ditto	Ditto	No.	
51	Julia versus Atten, &c., Extra Assistant Commissioner, Settlement, dated 4th February 1881.	4 18 7	40 0 0	0 8 0	Ditto	0 4 0	Ditto	Ditto	No	Ditto.
52	Moti versus Gokal Superintendent, Settlement, dated 20th March 1881.	1 7 8	41 0 0	0 8 0	Ditto	0 4 0	Ditto	Ditto	Ditto	Ditto.
53	Bodhawa versus Ghanya, Ditto, dated 3rd December 1880.	33 3 17	640 0 0	0 8 0	Ditto	3 0 0	Ditto	Ditto	Yes	Ditto.
54	Randhita versus Shidhita, Ditto, dated 6th October 1880.	17 17 5	150 0 0	0 8 0	Ditto	1 0 0	Ditto	Ditto	Ditto	Ditto.
55	Mangal Shah, &c., versus Bahadur, &c., Extra Assistant Commissioner, Settlement, dated 16th February 1881.	127 9 8	1,000 0 0	0 8 0	Ditto	7 9 0	Ditto	Parties	No	Ditto.
56	Mahibha versus Gurnukh Singh, Superintendent, Settlement, dated 24th March 1881.	141 4 8	500 0 0	0 8 0	Ditto	4 8 0	Ditto	Ditto	Yes	Ditto.
57	Diwan versus Kiran, Ditto, dated 22nd December 1880.	59 1 10	700 0 0	0 8 0	Ditto	3 8 0	Ditto	Ditto	Ditto	Yes.
58	Ditto, Ditto, dated 14th March 1881.	77 14 8	1,024 0 0	0 8 0	Ditto	7 8 0	Ditto	Ditto	Ditto	Ditto.
59	Arjan versus Faqir, Superintendent, Settlement, dated 30th November 1880.	34 7 17	400 0 0	0 8 0	Ditto	2 0 0	Ditto	Ditto	Ditto	No.
60	Natha versus Gurnoon, &c., Ditto, dated 20th May 1880.	75 0 10	1,200 0 0	0 8 0	Ditto	7 8 0	Ditto	Ditto	No	Ditto.
61	Sadrudin versus Nandha, Ditto, dated 10th June 1881.	2 4 1	40 0 0	0 8 0	Ditto	4 0 0	Ditto	Ditto	Yes	Ditto.
62	Banna Mal versus Ishar, Ditto, dated 30th June 1880.	22 16 17	250 0 0	0 8 0	Ditto	1 8 0	Ditto	Ditto	Ditto	Ditto.
63	Jowala Singh versus Japir, Ditto, dated 4th January 1881.	1 13 0	275 0 0	0 8 0	Ditto	1 8 0	Ditto	Ditto	Ditto	Ditto.
64	Hira versus Ishna, Ditto, dated 24th December 1880.	1 4 0	50 0 0	0 8 0	Ditto	0 4 0	Ditto	Ditto	No	Ditto.

Statement showing the number of applications for Partitions made during the year 1880-81.
—(Continued).

Serial number.	Name of parties and officers, with date of stamp duty levied.	Quantity of land.	Value of land.	Value of Court fees levied.	How the value of land has been calculated, whether at market rate or on basis of the land.	Value of stamp duty levied.	Value of stamp when realized, whether before or after the final order, or after partition has been effected.	From whom the value of stamp duty has been received, whether from plaintiff or from co-shares.	If received from plaintiff, is it stated in the final order that the co-shares should pay the value of the stamp of their own.	Whether any proceedings were taken with regard to the realization of the stamp duty.
		B. B. R.	Rs. A. P.	Rs. A. P.		Rs. A. P.				
65	Narayan versus Hira, Superintendent, Settlement, dated 18th September 1880.	323 11 2	2,000 0 0	0 8 0	Market	10 0 0	Before final order.	Parties	Yes	No.
66	Haseen versus Chul, Ditto, dated 6th July 1880.	6 5 13	200 0 0	0 8 0	Ditto	1 0 0	Ditto	Plaintiff	No	Ditto.
67	Harbhaj versus Gowardhan, Ditto, dated 7th July 1880.	32 5 8	1,000 0 0	0 8 0	Ditto	5 0 0	Ditto	Ditto	Yes	Yes.
68	Duni Chand versus Pehlo, Ditto, dated 26th March 1881.	35 12 0	640 0 0	0 8 0	Ditto	3 8 0	Ditto	Ditto	Ditto	Ditto.
69	Taj Lal versus Lalman, Ditto, dated 24th March 1881.	40 14 0	800 0 0	0 8 0	Ditto	4 0 0	Ditto	Ditto	Ditto	Ditto.
70	Gujar versus Bhola, Extra Assistant Commissioner, Settlement, dated 18th July 1881.	29 7 8	1,502 0 0	0 8 0	Ditto	10 0 0	Ditto	Ditto	Ditto	No.
71	Huseen Bakhsh versus Doga, Ditto, dated 11th August 1880.	43 8 0	600 0 0	0 8 0	Ditto	3 0 0	Ditto	Parties	Ditto	Ditto.
72	Nar versus Qud, Ditto, dated 10th September 1880.	41 3 0	2,057 0 0	0 8 0	Ditto	15 0 0	After final order.	Ditto	Ditto	Ditto.
73	Musammat Nihal versus Nandh Singh, Ditto, dated 25th September 1880.	55 17 5	1,400 0 0	0 8 0	Ditto	10 0 0	Before final order.	Ditto	Ditto	Ditto.
74	Samma versus Golab, Superintendent, Settlement, dated 6th August 1880.	18 14 0	1,585 0 0	0 8 0	Ditto	10 0 0	Ditto	Ditto	Ditto	Ditto.
75	Anirudin versus Hakam Singh, Extra Assistant Commissioner, Settlement, dated 20th November 1880.	20 7 0	700 8 0	0 8 0	Ditto	4 0 0	Ditto	Ditto	Ditto	Ditto.
76	Nihal Singh versus Hamir Singh, Settlement Officer, dated 25th September 1880.	58 18 0	5,820 0 0	0 8 0	Ditto	30 0 0	Ditto	Ditto	Ditto	Ditto.
77	Shadi Khan versus Sharfa, Extra Assistant Commissioner, Settlement, dated 16th August 1880.	8 6 0	500 0 0	0 8 0	Ditto	3 0 0	Ditto	Ditto	Ditto	Ditto.
78	Pana versus Tara, Ditto, dated 23rd August 1880.	27 1 0	2,104 0 0	0 8 0	Ditto	12 3 0	Ditto	Ditto	Ditto	Ditto.
79	Musammat Kalno versus Amra, Settlement Officer, dated 6th March 1880.	15 6 0	715 0 0	0 8 0	Ditto	4 0 0	Ditto	Ditto	Ditto	Ditto.

Statement showing the number of applications for Partitions made during the year 1880-81.
—(Continued.)

Serial number.	Name of parties and officers, with date of stamp duty levied.	Quantity of land.	Value of land.	Value of Court fees levied.	How the value of land has been calculated, whether at market rate or on basis of the land.	Value of stamp duty levied.	Value of stamp when realized, whether before or after the final order, or after partition has been effected.	From whom the value of stamp duty has been received, whether from plaintiff or from co-shares.	If received from plaintiff, is it stated in the final order that the co-shares should pay the value of the stamp of their own.	Whether any proceedings were taken with regard to the realization of the stamp duty.
		B. B. B.	Rs. A. P.			Rs. A. P.				
80	Tarikat Ali versus Sandil ... Extra Assistant Commissioner, Settlement, dated 31st October 1880.	31 7 0	1,600 0 0	0 8 0	Market.	10 0 0	Before final order.	Plaintiff	Yes.	No.
81	Mamun versus Khuda Bukhal, Ditto, dated 31st August 1880.	6 11 0	214 0 0	0 4 0	Ditto	1 8 0	Ditto	Parties	Ditto	Ditto.
82	Muhammad Pukhob versus Pir Bahadur, &c., Ditto, dated 14th September 1880.	579 13 0	1,673 0 0	0 8 0	Ditto	10 9 0	Ditto	Ditto	Ditto	Ditto.
83	Muhammad Jooni versus Ghalib Khan, Ditto, dated 14th August 1880.	50 3 0	3,250 0 0	0 9 0	Ditto	17 8 0	Ditto	Ditto	Ditto	Ditto.
84	Kala Chand versus Saramb Ditto, dated 21st September 1880.	379 19 0	5,514 8 6	0 9 0	Ditto	30 0 0	Ditto	Ditto	Ditto	Ditto.
85	Chanda versus Jowan Ditto, dated 25th October 1880.	23 3 0	1,240 0 0	0 8 0	Ditto	7 9 0	Ditto	Ditto	Ditto	Ditto.
86	Hira Nand versus Fatin Superintendent, Settlement, dated 16th August 1880.	77 15 0	983 4 0	0 6 0	Ditto	5 0 0	Ditto.	Plaintiff.	No.	Ditto.
87	Muhammad Ali versus Ditta Extra Assistant Commissioner, Settlement, dated 20th March 1881.	350 15 0	400 0 0	0 5 0	Ditto	2 0 0	Ditto	Ditto	Yes.	Ditto.
88	Muhammad Ikhram versus Atra Singh, Superintendent, Settlement, dated 10th October 1880.	31 15 0	1,040 0 0	0 8 0	Ditto	7 8 0	After final order.	Ditto	No.	Ditto.
89	Anitha versus Panna Khan ... Extra Assistant Commissioner, Settlement, dated 10th September 1880.	15 4 0	1,004 11 0	0 8 0	Ditto	10 0 0	Ditto	Parties.	Yes.	No.
90	Muhammad Gurdial versus Sardar Superintendent, Settlement, dated 24th October 1880.	60 6 0	1,702 0 0	0 8 0	Ditto	10 0 0	Ditto	Ditto	Ditto	Ditto.
91	Sadha versus Chajju, &c. ... Extra Assistant Commissioner, Settlement, dated 20th September 1880.	31 11 15	1,355 0 0	0 8 0	Ditto	7 5 0	Ditto	Ditto	Ditto	Ditto.
92	Partab versus Khaku ... Superintendent, Settlement, dated 20th August 1880.	1 9 0	75 0 0	0 8 0	Ditto	0 8 0	Ditto	Ditto	Ditto	Ditto.
93	Muhammad Chandi versus Sardar Khan Extra Assistant Commissioner, Settlement, dated 10th December 1880.	7 8 0	370 0 0	0 8 0	Ditto	2 0 0	Ditto	Ditto	Ditto	Ditto.

Statement showing the number of Applications for Partition made during the year 1880-81.
—(continued.)

Serial No.	Name of parties and officers, with date of stamp duty levied.	Quantity of land.	Value of land.	Value of Court fees levied.	How the value of land has been calculated, whether at market-rate or on basis of the land.	Value of stamp duty levied.	Value of stamp when realized, whether before or after the final order, or after partition has been effected.	From whom the value of stamp-duty has been received, whether from plaintiff or from co-shares.	If received from plaintiff, is it stated in the final order that the co-shares should pay the value of the stamp of their own.	Whether any proceedings were taken with regard to the realization of the stamp-duty.
		D. B. B.	Rs. A. P.	Rs. A. P.						
94	Kharan Singh, &c., versus Dya Singh, Extra Assistant Commissioner, Settlement, dated 14th August 1880.	4-6 0 0	9,504 0 0	0 8 0	Market	50 0 0	After final order.	Plaintiff.	Yes	No.
95	Pir Bakshah versus Lebn ... Assistant Settlement Officer, dated 26th November 1880.	180 12 0	9,900 0 0	0 8 0	Ditto	50 0 0	Ditto	Parties.	Ditto	Ditto.
96	Warren versus Harnam ... Extra Assistant Commissioner, Settlement, dated 6th March 1881.	60 2 0	4,900 0 0	0 8 0	Ditto	25 0 0	Before final order.	Plaintiff.	Ditto	Ditto.
97	Muhammad Nurma versus Mamu, Ditto, dated 14th August 1880.	15 5 0	503 8 0	0 8 0	Ditto	3 0 0	After final order.	Parties.	Ditto	Ditto.
98	Chanda Singh versus Jai Singh Ditto, dated 24th March 1881.	29 8 0	1,743 0 0	0 8 0	Ditto	10 0 0	Before final order.	Plaintiff.	Ditto	Ditto.
99	Nur Muhammad versus Umar ... Superintendent, Settlement, dated 24th August 1880.	26 6 6	440 0 0	0 8 0	Ditto	6 8 0	After final order.	Parties.	Ditto	Ditto.
100	Nihala versus Kaka ... Extra Assistant Commissioner, Settlement, dated 13th August 1880.	16 3 0	745 0 0	0 8 0	Ditto	4 0 0	Ditto	Ditto	Ditto	Ditto.
101	Kahna versus Sunder ... Ditto, dated 24th March 1880.	31 7 0	1,023 0 0	0 8 0	Ditto	10 0 0	Ditto	Ditto	Ditto	Ditto.
102	Muhammad Nathi versus Nurma Superintendent, Settlement, dated 2nd September 1880.	21 9 0	419 0 0	0 8 0	Ditto	2 8 0	Before final order.	Ditto	Ditto	Ditto.
103	Nawab Shah versus Amir Khan, Extra Assistant Commissioner, Settlement, dated 6th September 1880.	3 2 0	300 0 0	0 8 0	Ditto	1 8 0	Ditto	Plaintiff.	Ditto	Ditto.
104	Alya versus Tani ... Ditto, dated 7th March 1881.	11 14 0	245 4 0	0 8 0	Ditto	1 8 0	Ditto	Parties.	Ditto	Ditto.
105	Natha versus Kamra ... Ditto, dated 3rd September 1880.	8 6 0	543 0 0	0 8 0	Ditto	3 0 0	Ditto	Plaintiff	Ditto	Ditto.
106	Iswiditta versus Alahdya ... Extra Assistant Commissioner, Settlement, dated 10th February 1881.	101 16 0	3,012 0 0	0 8 0	Ditto	20 0 0	After final order.	Ditto	Ditto	Ditto.
107	Rahije Khan versus Imamuddin, Deputy Commissioner, dated 10th August 1880.	52 9 0	450 10 0	0 8 0	Ditto	2 8 0	Ditto	Ditto	Ditto	Ditto.

Statement showing the number of Application for Partition made during the year 1880-81.
—(concluded.)

Serial No.	Name of parties and officers, with date of stamp-duty levied.	Quantity of land.	Value of land.	Value of Court fee levied.	How the value of land has been calculated, whether at market rate or on jama of the land.	Value of stamp-duty levied.	Value of stamp when realized, whether before or after the final order, or after partition has been effected.	From whom the value of stamp-duty has been received, whether from plaintiff or from co-sharers.	If received from plaintiff, is it stated in the final order that the co-sharers should pay the value of the stamp of their own.	Whether any proceedings were taken with regard to the realization of the stamp-duty.
		B. B. L.	Rs. A. P.	Rs. A. P.						
109	Musammam Atr Bibi versus Gulab Khan. Extra Assistant Commissioner, dated 6th August 1880.	30 12 0	1,547 8 0	0 8 0	Market.	10 0 0	After final order.	Plaintiff.	Yes	No.
109	Bura versus Kesar. Settlement Officer, dated 20th September 1880.	144 14 0	2,150 0 0	0 8 0	Ditto	12 0 0	Ditto	Ditto	Ditto	Ditto.
110	Jama versus Hanna. Extra Assistant Commissioner, Settlement, dated 14th August 1880.	209 18 0	9,623 0 0	0 8 0	Ditto	50 0 0	Ditto	Ditto	Ditto	Ditto.
111	Panna versus Jama. Extra Assistant Commissioner, dated 31st August 1880.	1 11 0	85 0 0	0 8 0	Ditto	0 8 0	Before final order.	Ditto	Ditto	Ditto.
112	Joti versus Changa. Settlement Officer, dated 3rd January 1881.	4 5 0	200 0 0	0 8 0	Ditto	1 0 0	After final order.	Ditto	Ditto	Ditto.
113	Phupa versus Sahab. Superintendent, Settlement, dated 6th January 1881.	14 19 0	900 0 0	0 8 0	Ditto	4 8 0	Ditto	Ditto	Ditto	Ditto.
114	Deen Singh versus Joth Singh. Settlement Officer, dated 6th October 1880.	10 11 0	513 0 0	0 8 0	Ditto	3 0 0	Ditto	Ditto	Ditto	Ditto.
115	Bolaki versus Magan Singh. Superintendent, Settlement, dated 20th September 1880.	16 16 0	827 4 0	0 8 0	Ditto	3 8 0	Ditto	Parties.	Ditto	Ditto.
116	Sawan versus Surmi. Extra Assistant Commissioner, dated 10th March 1881.	4 12 10	30 11 0	0 8 0	On jama of land.	0 4 0	Ditto	Ditto	Ditto	Ditto.
117	Jiwan versus Pir Baksh. Deputy Commissioner, dated 4th June 1880.	9 10 0	100 0 0	...	Ditto	2 0 0	Ditto	Plaintiff.	No.	Ditto.
118	Sardar versus Mansabdar. Deputy Commissioner, dated 15th July 1880.	161 11 0	760 8 1	0 8 0	Ditto	3 12 0	Ditto	Parties.	Ditto	Ditto.
119	Taha, An. versus Jiwan, An. Deputy Commissioner, dated 15th July 1880.	30 13 0	207 15 11	0 8 0	Ditto	1 12 0	Ditto	Ditto	Ditto	Ditto.
120	Musammam Bhagan, versus Asad Khan. Ditto, dated 16th July 1880.	36 3 0	416 5 0	0 8 0	Ditto	2 4 0	Ditto	Ditto	Ditto	Ditto.
121	Ram Rattan versus Mir Khan. Ditto, dated 12th July 1880.	8 9 0	150 0 0	0 8 0	Ditto	0 12 0	Ditto	Plaintiff.	Ditto	Ditto.
122	Panish Singh versus Ram Singh. Ditto, dated 16th July 1880.	7 5 0	125 15 0	0 8 0	Ditto	0 12 0	Ditto	Parties.	Ditto	Ditto.
TOTAL		5,402 10 7	1,77,000 9 2	50 0 0	...	94 6 0	...	...	...	...

HOSHIAUR :
DEPUTY COMMISSIONER'S OFFICE,
The October 1881.

W. COLDSTREAN,
Deputy Commissioner.

Printed at the Punjab Government Civil Secretariat Press, Lahore.—1-5-82.—376 2301/82



Proceedings of the Board of Revenue,

Dated 22 August 1882.

No. 6433 Miscellaneous.

READ G.O. R.D. dated 20th July 1882 No. 2309.

Resolution

The proposals of the Financial Commissioner of the Punjab are embodied in para 2 of his letter to the Government of the Punjab.

2. The Board observe that the second of these proposals has reference to a procedure which does not obtain in the Madras Presidency.

3. With regard to the first it is remarked that the requirements of the Stamp and Registration Acts make any change

change in the existing Law unnecessary
in the case of lands of any considerable
value, as the consideration or value must
be specified in the instrument. In dealing
with properties of small value, however,
the Board agree with ^{Mr} Lyall that where,
as may happen, the subject of partition
is land described by its number, name
or assessment, only and not valued in
money, the standard of value proposed
by the Commissioner might with advantage
be adopted in the interests of the poorer
classes.

4. The Board have to observe, however that Section 8 of the Act does
not, as supposed by the Financial
Commissioner, give the Governor General
in Council the power to determine the
standard of valuation. He may reduce
or remit rates, but he cannot determine
the

This point is
dealt with
in the last
para of the
letter from
Rangit Galt
to the Govt of India
2nd vol
etc)

the standard; and if it is resolved to
apply the standard of the Court Fees
Act for the valuation of Deeds of
Partition under the Stamp Act, separate
legislation will be necessary.

/ True Extract /

W. S. M.
Acting Sub Secretary.

To
The Secretary to Govt R. D.
with original enclosure returned.

H. D. Chagga
Copied by
M. M. Wasekar

No. 4717
1882.

Board of Revenue,
MADRAS.

To

The Secretary to
Government P.D.

Recd.
14.10.82

Recd. 24th Aug. 1882.
Proceedings, dated 22 August 1882.
No. 6433 Miscellaneous.
Subject.

Submitting remarks on the
proposal of the Government of
the Punjab in regard to the
payment of stamp duty in
cases of partitions of land
paying revenue.

Recd
14/10

REVENUE DEPARTMENT.

No. 4717

From Board of Revenue

Dated 22nd Aug. 1882.

FOR ORDERS.

[Faint handwritten notes, mostly illegible]

The accuracy of the assertions
in Board's para 2. is ~~not~~
much doubted, and
their para 3 is not clearly
understood.

Mr Lyall's proposals
seem to be unobjectionable.
So they appear better
I would simply say
so. E.H.W.

I do not seem up to
the objection, but reply to them
that we see no objection to
Mr. Lyall's proposals.
I do then tackle the 10th
separately. asking them how they
can say that the procedure
mentioned in Mr. L's second
proposal does not obtain here.
There are many cases such
as Jamabandi, besides partitions
of mutas, & partitions under
Mudris

No 4717

FOR ORDERS.

Stamp duty on partition
deeds &c.

Handwritten signature: H. Sullivan

Madras Act I of '76; 40'
perhaps the last case more properly
under the first of Mr. d's proposals.

In regard to Mr. Sullivan's remark,
I know the Collis does not collect stamp duty
on Jamaican partitioners; but they ought to do so;
and since they may remit great part of it,
by all means let them insist on the rest being paid.
The duty is very slight, same as on Bonds. 25/19/

REVENUE DEPARTMENT.

No. 4717

From Board of Revenue

Dated 22nd August 1882. no 433

FOR ORDERS.

Resubmitted to the Honble
Mr Sullivan for perusal &
the remarks by the Honble Mr
Caruana C.

The question of enforcing
payment of Stamp duty on
Jamaican partitioners and
transfers was discussed and
dropped before. Attention
is called to the Honble
Members' notes styled with

G.O. 23rd December 1879 no 2324

Myotward settlements were
fully exempted from Stamp duty
vide G.O. 18th May 1881 no 788

C No 4717
FOR ORDERS.

Stamberg Jambaudi
Partitions-deeds

Oct. 10/93 by W. C. [unclear]

Refer Jambaudi
to India & B
as directed by [unclear]
W. C. [unclear]

7/10/93

95/10/93
Stamberg

Print { Read again his for 20th July, 1882 no. 2.309

Print { Read Board's Resoln of 22nd Augt 1882
no. 433 wise:

S. C. 1092 of 11 Oct
1882

Adverting to para 2 of the
Board's Resoln, the Govt^y are at
loss to understand what the
Board mean by saying that
the procedure mentioned in Mr
Lyall's second proposal does
not obtain in this Presidency.
There are many ^{such} cases each
Jambaudi (reside partitions
of Mithahs and partitions under
Madras Act I of 1876; though
perhaps the last comes more
properly under the first of Mr
Lyall's proposals.) The Board
are requested to explain

Print
JW

the matter more fully.

2. The Government observe

that collectors do not all

21. The Board of Officers.

22-31-10-82

40
2

hesitant collect stamp duty on
Jamaabandi partitions, but they
ought to do so. Now that
they may remit great part of
it, they can do so on the rest
being paid.

x. red with a greenish
yellowish blue at the
base - from 100 yds.
from edge of water - the
same in color.

G.O. & letter to India
Stamp duty on Partition
deeds.

9 Dec 21
Stamp
In Secy's office 10/11/22
8 O.C. 21-10-22

To

No 1093

Revenue Secy

71 51

The Secretary to the Govt of India,
Secy of Finance & Commerce

Sir,

In reply to your letter of the
8th July last, no 21 & 5 (Stamp),
I am directed to state that the
Government ^{have} ~~are~~ no objection to
the proposals of the Government
of the Punjab in regard to the
payment of the Stamp duty
in cases of partitions of land
paying revenue.
2. ^{suggestion} ~~therefore~~ that in
cases of partition of Shamilah
or common lands of villages
communities, the valuation

Print:-
M. S. soon
11/10

Recd
15/10

should be made according
to the market value, ^{is rules} as ~~now~~
suits relating to such lands,
instead of under the rule
given in the Court Decree,
~~is also~~
~~now~~, I am to add, ~~that~~
approved ^{by} this Govt.
~~Commander~~ ^{JW,}

11 October 1882

$\frac{40}{2}$

Note: This draft is based on
the Honble Mr Jamnadas's
note.