
Indian Stamp Act

Act 2 of 1899

As Applicable to the States of Punjab & Haryana

Legislative History

1.	Affected by Punjab Act 5 of 1957
2.	Amended by Punjab Act 13 of 1958
3.	Amended by Punjab Act 26 of 1959
4.	Amended by Punjab Act 34 of 1960
5.	Amended by Punjab Act 14 of 1961
6.	Amended by Punjab Act 11 of 1963
7.	Amended by Punjab Act 24 of 1964
8.	Amended by Punjab Act 6 of 1965
9.	Amended by Haryana Act 2 of 1967
10.	Amended by President Act 7 of 1967
11.	Amended by Punjab Recorginsation and Delhi High Court Adoption of Laws on Union Subjects) Order 1968
12.	Amended by Haryana Act 16 of 1969
13.	Amended by Punjab Act 24 of 1971
14.	Amended by Haryana Act 49 of 1971
15.	Amended by Punjab Act 13 of 1973
16.	Amended by Punjab Act 27 of 1973
17.	Amended by Haryana Act 37 of 1973
18.	Amended by Punjab Act 18 of 1974
19.	Amended by Punjab Act 66 of 1976
20.	Amended by Punjab Act 28 of 1978
21.	Amended by Haryana 17 of 1979
22.	Amended by Punjab 21 of 1982
23.	Amended by Haryana Act 1 of 1987
24.	Amended by Punjab Act 17 of 1994
25.	Amended by Punjab Act 18 of 1995
26.	Amended by Haryana Act 21 of 1997
27.	Amended by Punjab Act 17 of 1998
22.	Amended by Haryana Act 10 of 2000
28.	Amended by Punjab Act 14 of 2001

An Act to consolidate and amend the law relating to Stamps. Whereas it is expedient to consolidate and amena the law relating to Stamps; it is hereby enacted as follows:

CHAPTER I

Preliminary

1. Short title, extent and commencement. - (1) This Act may be called the Indian Stamp Act, 1899.

1 (2) It extends to the whole of India except the State of Jammu and Kashmir:

Provided that it shall not apply to 2[the territories which, immediately before the 1st November, 1956, were comprised in Part B State] (excluding the State of Jammu and Kashmir) except to the extent to which the provisions of this Act relate to rates of stamp duty in respect of the documents specified in entry 91 of list I in the seventh Schedule to the Constitution.

(3) It shall come into force on the first day of July, 1899 .

✓ NOTES

Statement of Objects and Reasons. - Since the Stamp Act of 1879 was passed the stamp law has been amended by ten different enactments. The present Bill proposes to repeal and reenact in a consolidated form the whole of these enactments. It also proposes to introduce certain amendments where the working of the stamp law had disclosed defects. Alterations are printed in italics, and the material amendments which it is proposed to introduce are referred to in the notes on clauses given below. For facility of reference a comparative table is appended to this statement, showing how each section of the Indian Stamp Act, 1879, has been dealt with in the present Bill 3.

Statement of Object and Reasons - Haryana Act No.1 of 1987. - Due to short supply of Non-Judicial Stamp Papers of the value and denomination upto Rs. 10 from the Central Stamp Store, Nasik Road, the public in the State is facing a great difficulty to execute various documents. It is proposed to add a proviso in sub-section (1) of section 10 of the Indian Stamp Act, 1899 to avoid inconvenience to the public in such a situation. Hence the Indian Stamp (Haryana Amendment) Bill, 1986 ..

Object, Scope and. Nature. - The Indian Stamp Act, 1899 has been engrafted in the statute-book to consolidate and amend the law relating to stamps. Its applicability thus stands restricted to the scheme of the Act. It is a true fiscal statute in nature, in such strict construction is required to be effected and not liberal interpretation. Undoubtedly, Section 2(15) includes a decree of partition and S. 35 of the Act of 1899 lays down a bar in the matter of an stamped or insufficient stamp being admitted in evidence or being acted upon - but that does not mean that the prescribed period shall remain suspended until the stamp paper is furnished and (ie partition decree is drawn thereon and subsequently signed by the Judge. Such all interpretation would result in all utter absurdity. The intent of the legislature in engrafting the Limitation Act shall have to be given its proper weightage. Absurdity Cannot be the Outcome of interpretation by a court order and wherever there is even a possibility of such absurdity, it would be a plain exercise of judicial power to repel the same. The whole purport of the Indian Stamp Act is to make available certain dues and to Collect revenue but it does not mean and imply overriding the effect over another statute operating in a completely different sphere. *Hameed Johran v. Abdul Salam. (2001) 7 SEC 573.*

Applicability -Judicial proceedings - The provisions of the Stamp Act are ordinarily not intended to apply to judicial proceedings. *Mis. Label Art Press v. Mis. Indo European Machinery Co. (P) Ltd, A.I.R. 1974 Delhi 136 : 1973 Raj. LR 347.*

The provisions of Stamp Act are not meant to arm the litigants with the technique to defeat the claim of opponent *AIR 1969 SEC 1238.*

Instrument - Determination of - Nature of instrument - For finding out the true character of an instrument, one had to read the instrument as a whole, and then find out its dominant pur-

1. Substituted for the old sub-section by Parliament Act 43 of 1955, section 3.

2. Substituted by Adaptation of Laws (No.2), Order, 1956, for the words "Part B States".

3. Gazette of India 1897, Part V, page 175.

4. Published vide Haryana Government Gazetted (Extra.) dated 25.11.1986 (Aghn. 4, 1908 Saka) page 1346.

pose. A single instrument may embody several purpose. But what is relevant for the purpose of the Stamp Act, is the dominant purpose of the instrument. *In the matter of Hamdard Dawakhana (Wakf) De/hi 69 PLRD. 270: 3 D.L.T. 413 (FB).*

Bar against admittance in evidence of un stamped or insufficiently stamped document - The bar is not absolute. Bar stands removed as soon as duty chargeable with prescribed penalty is paid. Person producing unstamped or insufficiently stamped document has a right to claim that instrument be admitted in evidence on payment of deficient stamp and penalty. *Saran Dos v. Smt. Sila, 1986 (1) LLR 275 (HP).*

Definitions of Registration Act - The Stamp Act and the Registration Act may be read together. The definitions contained in one may be adopted for the purpose of construing the other Act. *AIR 1928 Bombay 553; AIR /914 Bombay 55.*

Interpretation of Registration Act - The object of Stamp Act is only to collect revenue. The object of the Registration Act on the other hand is to prevent people being duped into purchasing property from 'a person who does not own it. Principles which govern interpretation of Stamp Act do not govern interpretation of Registration Act. *AIR /970 Raj. 171*

Construction of provisions of Stamp Act - The sole object of the Stamp Act is to increase the revenue and therefore all its provisions must be construed as having in view the protection of the revenue. *AIR 1927 Mad 786; AIR 1920 Patna 50.*

Objections relating to stamp - The Court looks with disfavour upon objections taken merely on account of the absence of stamps as this matter really relates to revenue. *AIR 1960 Punjab 182.*

Stamp Duty is leviable on instrument and not on transaction - The stamp duty is on the instrument as it stands and not on the transaction. *AIR 1935 Lahore 567.*

2. Definitions. - In this Act, unless there is something repugnant in the subject or context-

- (1) "Banker". - "banker" includes a bank and any person acting as a banker;
- (2) "Bill of exchange" . - "bill of exchange " means a bill of exchange as defined by the Negotiable Instruments Act, 1881, and includes also a hundi, and any other document entitling or purporting to entitle any person whether named therein or not, to payment by any other person of, or to drawn upon any other person for, any sum of money;
- (3) "Bill of exchange payable on demand". - "bill of exchange payable on demand" includes -
 - (I) an order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which mayor may not be available, or upon any condition or contingency which mayor may not be performed or happen;
 - (b) an order for the payment of any sum of money weekly, monthly or at any other stated periods; and
 - (c) a letter of credit, that is to say, any instrument by which one person authorises another to give credit to the person in whose favour it is drawn;
- (4) "Bill of lading". - "bill of lading" includes a "through bill of lading", but does not include a mate's receipt;
- (5) "Bond" .• "bond" includes -

- (a) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be;
 - (b) any instrument attested by a witness and not 'payable to order or bearer, whereby a person obliges himself to pay money to another; and
 - (c) any instrument so attested, whereby a person obliges himself to deliver grain or other agricultural produce to another;
- (6) "Chargeable". - "chargeable" mean, as applied to an instrument executed or first executed after the commencement of this Act, chargeable under this Act, and, as applied to any other instrument, chargeable under the law in force in India when such instrument was executed or, where several persons executed the instrument at different times, first executed;
- (7) "Cheque". - "cheque" means a bill of exchange drawn on a specified banker and not expressed to be payable otherwise than on demand;
- (8) [-]
- (9) "Collector". - "Collector -
- (a) means within the limits of the towns of ²[Calcutta and Madras and of the city of Bombay] the Collector of Calcutta, Madras and Bombay, respectively, and without those limits, the Collector of a district; and
 - (b) includes a Deputy Commission and any officer whom the ³[State Government] may, by notification in the Official Gazette, appoint in this behalf;
- (10) "Conveyance". - "conveyance" includes a conveyance on sale and every instrument by which property, whether movable or immovable, is transferred *inter vivos* and which is not otherwise specifically provided for by Schedule I or by Schedule I-A, as the case may be;
- (11) "Duly stamped". - "duly stamped", as applied to an instrument means that the instrument bears an adhesive or impressed stamp of not less than the proper amount, and that such stamp has been affixed or used in accordance with the law for the time being in force in India;
- (12) "Executed and execution". - "executed" and "execution", used with reference to instruments, mean "signed" and "signature".
- (12-A) [-]
- (13) "Impressed Stamps". - "impressed stamp" includes
- (a) labels affixed and impressed by the proper officer; and
 - (b) stamps embossed or engraved on stamped paper;

1. Omitted by the Government of India (Adaptation of Indian Laws) Order, 1937.

2. See Bombay Act 17 of 1945.

3. Subs. for the words "Collecting Government" by the Adaptation of Laws Order, 1950, First Schedule.

I (13-A) 'India' means the territories of India excluding the State of Jammu and Kashmir;

(14) "Instrument". - "instrument" includes every document by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded;

(15) "Instrument of Partition". - "instrument of partition" means any instrument whereby co-owners of any property divide or agree to divide such property in severally, and includes also a final order for effecting a partition passed by Revenue-authority or any Civil Court and awarded by an arbitrator directing a partition;

(16) "Lease". - "lease" means a lease of immovable property and includes also-

(a) a patta;

(b) a kabuliyat or other Undertaking 'in writing, not being a counterpart of a lease, to cultivate, occupy or pay or deliver rent for immovable property;

(c) any instrument by which tolls of any description are let;

(d) any writing on an application of a lease intended to signify that the application is granted;

(16-A) "Marketable security". - "marketable security" means a security of such a description as to be capable of being sold in any stock market in India, or in the United Kingdom;

(17) "Mortgage-deed". - "mortgage-deed" includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to, or in favour of another, a right over or in respect of specified property;

(18) "Paper". - "paper" includes vellum, parchment or any other material on which an instrument may be written;

(19) "Policy of Insurance". - "policy of insurance" includes -

(a) any instrument by which one person, in consideration of a premium engages to indemnify another against loss, damage or liability arising from an unknown or contingent event;

(b) a life-policy, and policy insuring any person against accident or sickness, and any other personal insurance;

2(c) [-]

3(19-A) "policy. of group insurance" means any instrument covering not less than fifty or such smaller number as the Central Government may approve, either

1. Ins. by Parliament Act 43 of 1955, section 4, clause (a).

2. Sub-clause (c) and the word "and" prefixed thereto were repealed by the Indian Stamp (Amendment) Act, 1906 (V of 1906).

3. New clause (19-A), inserted by Parliament Act, 43 of 1955, section 4, clause (b).

generally or with reference to any particular case, by which an insured, in consideration of a premium paid by an employer or by an employer and his employees jointly, engages to cover, with or without medical examination and for the sole benefits of persons other than the employer, the lives of all the employees or of any class of them, determined by conditions pertaining to the employment, for amounts of insurance based upon a plan which precludes individual selection);

(20) "Policy of sea-insurance" or "sea-policy". - "policy of sea- insurance" of "sea-policy" -

(a) means any insurance made upon any ship or vessel (whether for marine or inland navigation), or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or vessel, or upon the freight of, any other interest which may be lawfully insured in, or relating to any ship or vessel; and

(b) includes any insurance of goods, merchandise, or property for any transit . which includes not only a sea risk within the meaning of clause (a), but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance;

Where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise agrees to take upon himself any risk attending goods, merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea-insurance;

(21) "Power-of-attorney". - "power of attorney" includes any instrument (not chargeable with a fee under the law relating to court fees for the time being in force) empowering a specified person to act for and in the name of the person executing it;

(22) "Promissory note". - "promissory note" means a promissory note as defined by the Negotiable Instruments Act, 1881 (XVI of 1881);

It also includes a note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen;

(23) "Receipt". - "receipt" includes any note, memorandum or writing-

(a) whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received; or

(b) whereby any other movable property is acknowledged to have been received in satisfaction of a debt, or

(c) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or

(d) which signifies or imports any such acknowledgement, and whether the same is or is not signed with the name of any person;

(24) "Settlement". . :: "Settlement" means any non-testamentary disposition in writing of movable or immovable property made –

- (a) in consideration of marriage;
- (b) for the purpose of distributing property of the settler among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or
- (c) for any religious or charitable purpose;

and includes an agreement in writing to make such a disposition and whereby any such disposition has not been made in writing, any instrument recording, whether by way of declaration of trust or otherwise the terms of any such disposition; [-]

(25) "Soldier". - "soldier" includes any person below the rank of non-commissioned officer who is enrolled under the Indian Army Act, 1911;

(26) **Stamp**:- "Stamp" means any mark, seal or endorsement by any agency or person duly authorized by the State Government, and included and adhesive or impressed stamp, for the purposes of duty chargeable under this Act]²

✓ . NOTES

Partition Decree. - Instrument of partition - A decree for partition is also an instrument of partition in terms of Section 2(15) of Stamp Act - Section 35 records that no instrument chargeable with duty shall be admissible in evidence - Stamp Act is purely an independent and financial legislation and cannot in any manner be read to obliterate the mandate of Article 136 of Limitation Act - Decision of Special Bench of Calcutta High Court in *Bholanath Karmakar v. Madanmohan Karmakar*, AIR 1988 Cat. I does not lay down good law and has been based on a manifest error in recording that the period of limitation for execution of a partition decree shall not begin to run until the decree is engrossed on requisite stamp *paper.HameedJoharan (died) by'LRs. v. Abdul Salti{m (died) 2001(4) RCR(Civil) 185(SC)*

Receipt. - Leave to defend on ground that receipt is inadmissible in evidence being unstamped - Contention of plaintiff that on payment of penalty of one rupee said receipt can be admitted in evidence under Section 35(b) of the Act - Not tenable - In summary suit admissibility of document has to be seen at time of filing of suit and said receipt cannot be looked into at this stage - Suit is not maintainable under Order 37 CPC. *Laxmi Narain Gupta v. Suraj Bhan Daruka, 2002(1) RCR(civil) 27(Delhi)* ..

Bond and Agreement."- 'Loan given to a party by company - Signatures of party obtained on a document after affixing revenue stamp of paise 20 only - Party also agreed to pay interest at the rate of 2% P.M. - Acknowledgement containing a stipulation to pay interest must be treated as "Agreement" for the purpose of Stamp Act - Hence document is an "Agreement" and more duty and penalty. must be paid as *such.M/S. MM Savings and Finance Private Limited v. Krishna Kumari,* 1998(2) RCR (Civil) 201(Rajasthan)

Bond and Agreement - Difference between, An instrument containing a covenant to do a particular act, the breach of which is to be compensated in damages, is not a bond. *Mohinder Singh v. Samir Singh 1968 Cur. L.J. 489: 1966-68 PLR (Sup.) 120: 1LR (1969) 1 Punjab 529.*

Bond and agreement :- Essential features. The essential feature for constituting a document as a bond is that there must be an obligation to pay and the instrument must be attested. If there is a promise to pay without attestation it will be called an agreement. *Saroop Chand v. State of Punjab,* 1971 PLJ722: 1971 RLR502: 1971 LLT65 (FCP).

"Bond" -Meaning - The clause (5) of Section 2 of the Stamp Act, 1899 gives the definition of "Bond" but it is an inclusive definition. On this definition, for an instrument to be a

1. The word "and" was omitted by the Adaptation of Laws Order, 1950, First Schedule.

2. Inserted by Finance (No.2) Act 2004(23 of 2004) w.e.f 10/9/2007

bond, a person must oblige himself to pay money or deliver certain goods, as given in the definition, to another. Where the primary object of such an instrument is to incur an obligation to pay, it comes within the definition of a "bond". *Mohinder Singh v. Samir Singh*, 1966-68 P LR Supp. 120 : ILR (1969) J Punj. 529 : 1968 Cur. L.J. 489 (P&H).

Document, whether an agreement or a Bond -It is undisputed that in order to determine whether a particular document is an agreement or a bond the same has to be read as a whole ' and one has to find out its dominant purpose and the intention of the parties in executing it. In order that a certain document should be a "bond" within the meaning of Section 2(5) of the Stamp Act, it is necessary that by that document itself the executant should create his liability to pay money to another person. Where, however, there is a pre- existing liability and the subsequent document merely evidences the liability of the debtor for the balance of the money due from him that document would not be a 'bond' but merely an 'agreement', *The Dadri Roadways Private Ltd v. Mis. Chinaria Transport Co. (Regd)*, 1971 RLR 531 (P&H).

"Duly stamped" -Document cannot be impounded nor it can be revalued on the basis of market value for enhanced duty under Section 40. An instrument according to the definition given in Section 2(11) of the Stamp Act is said to be "duly stamped" if it bears adhesive or impressed stamp of not less than the proper amount chargeable under the Act. The amount of stamp duty chargeable upon various kinds of instruments is to be according to either Schedule I or I-A of the Act. According to these Schedules, deed of conveyance are required to be ' stamped on a slab according to "the amount of the consideration for which conveyance is set forth therein". It follows, therefore, that even where the market value' is higher than the amount of consideration that is mentioned by an executant in the conveyance deed, the stamp duty that will make it "duly stamped" will be the duty leviable on the amount that is set forth in the document itself. So long as the stamp duty is not less than this amount, the document must be held to be "duly stamped" and its registration cannot be refused under Section 35 of the Act. It can- . not be impounded nor it can be revalued on the basis of market value for enhanced duty under Section 40 of the Act. The only Safeguard available under this Act against under-valuation is the provision for prosecution of the executants under Section 64 provided the under-valuation is done with an intent to defraud the Government. The proper course to adopt for the Sub-Registrar is to register the document and then to refer the matter for prosecution of the executants under Section 64 of the Stamp Act. *Ram Nath v. Sub-Registrar, Rohtak*, 1970 PL.1 13 ; 1970 RLR 136 (FCH).

Instrument and Mortgage deed liable to stamp duty - Keeping in view the difference in definition of the expressions 'instrument' and 'mortgage' occurring in section 2(14) and 2(17) of the Indian Stamp Act an instrument would be liable to stamp duty even if it purported to create transfer a right or liability, a mortgage deed could only be liable if it effected a transfer valid in law and not only that it purported to effect a transfer. *Nihal Chand v. Ram Niwas*, 1974 RLR. 677 (Punjab).

Instrument - Impartible property. Decree for sale is an instrument of partition and requires to be engrossed as provided in Art. 45 of Sch. I. *Must. Shahabla Begum v. Must. Pukhraj Begum*, AIR 1973 Delhi 154.

Document filing within definition of lease. When a document comes within the definition of the word 'lease' under Section 2(16) it is liable to stamp duty under Article 34 of Schedule. I of the Act. Importation of interpretation clause from any other Act is not justified. *Smt. Vidya Wativ. Babu Ram*, AIR 1974 Punjab 275 ;-1975 Cur.L.1 221.

Mortgage deed - Possession of property given to a person who was to hand over the same to purchasers when he discharged the debt - Document to this effect executed -It was held, document was neither a mortgage deed nor 'Declaration of the Trust' - No stamp duty required under Stamp Act -It is only a case of personal relationship and personal obligations and nothing more - Document could not be characterised mortgage deed or a document as a declaration of trust. *Chief Controlling Revenue Authority (Stamp Act) and Inspector General of Registration v. Coimbatore Alcohol and Chemicals Pvt. Ltd Erode*, 1990(1) RRR 238 (Madras) (FB).

Bond -It is true that a bond for the purpose of the Stamp Act is not the same thing as a promissory note. But it appears to us that the word "Bond" is not used in Section 2(f) in the special

sense in which it has been defined in the Indian Stamp Act. It appears to have been used in its general sense that is a deed by which one person binds himself to pay a sum to another person. *Jiwanlal Achariya v. Rameshwarlal Agarwal/a*, AIR 1967 SC 1118.

Conveyance - "Conveyance" means transfer of ownership. *Commissioner of Gift Tax, Madras v. N.S. Getty Chettiar*, 1971(2) SCC 741 : AIR 1971 2410.

Duly stamped - The instrument can be said to be duly stamped only if it bears stamps of the amount and description in accordance with the law of the State concerned - the law including not only the Act but also the rules framed under the Act. *New Central Jute Mills Co. Ltd v. State of W.B.*, AIR 1963 SC 1307.

India. - "India" shall mean -

(a) as respects any period before the establishment of the Dominion of India, British India together with all territories of Indian Rulers then under the suzerainty of His Majesty, all territories under the suzerainty of such an Indian Ruler, and the tribal area;

(b) as respects any period after the establishment of the Dominion of India and before the commencement of the Constitution, all territories for the time being included in that Dominion; and

(c) as respects any period after the commencement of the Constitution, all territories for the time being comprised in the territory of India.

Instrument. - The General Clauses Act does not define the expression "instrument". Hence, it must be taken to have been used in the sense in which it is generally understood in the legal parlance. In *Stroud's Judicial Dictionary of Words and Phrases*, "instrument" is described "a writing". Generally, it is a document of a formal legal kind and includes deed, will, enclosure, award and Act of Parliament. The expression "instrument" is also used to signify a deed inter partes or a charter or a record, or other writing of a formal nature. In the text of the General Clauses Act, it has to be understood as including a reference to the formal legal writing, or an order made under a statute, or subordinate legislation, or any document of a formal character made under the constitutional, or statutory authority. The expression "instrument" in Section 8 was made to include reference to the order made by the President in exercise of his constitutional powers. *Mohan Chowdhury v. Chief Commissioner, Union Territory of Tripura*, AIR 1964 SC 173 ..

The expression "instrument" in Section 147 of the Delhi Municipal Corporation Act has the same connotation as the word has under the Indian Stamp Act. The expression 'instrument of sale of immovable property' under Section 147 must, therefore, mean a document effecting transfer. The title to the property in question has to be conveyed under the document. The document has to be a vehicle for the transfer of the right, title and interest. A document merely stating as a fact that transfer has already taken place cannot be included within this expression. A paper which is recording a fact or is attempting to furnish evidence of an already concluded transaction under which title has already passed cannot be treated to be such an instrument. *Municipal Corporation of Delhi v. Parmod Kumar Gupta*, 1991 (1) RRR 270 (SC): .

An "instrument" normally indicates a document executed as between the parties to it. But if the intention of the Legislature was to confine the word "instrument" to such documents alone, it would have said "under any law, contract or other instrument". The use of the word 'other' would have justified the contention that the instrument should be of the same category as a contract, and cannot take in a document which evidences adjudication by an Industrial Court. The scope of the denotation of the word "instrument" has to be judged in the light of the general object which the amended definition of "wages" is intended to achieve. The word "instrument" has a wider denotation in the context and cannot be confined only to documents executed as between the parties. *Parshottam H Judy v. V.B. Potdar*. AIR 1966 SC 856 : 1966(1) LLJ 412 .

1. See General Clauses Act, 1897, Section 3(28).

Lease. - Lease has been defined in Section 105 of the Transfer of Property Act. The essential elements of a lease are: 1. the parties, 2. the subject matter, or immovable property, 3. the demise, or partial transfer, 4. the term, or period, 5. the consideration, or rent. The relationship of lessor and lessee is one of contract. When the agreement vests in the lessee a right of possession for a certain time it operates as a conveyance or transfer and is a lease; The section defines a lease as a partial transfer, i.e., a transfer of a right of enjoyment for a certain time. *Puran Singh Sahni v. Sundari Bhagwandas Kripalani*, 1991(2) *SC 180*.

Mortgage or lease. - Mortgages are not always simple, English or usufructuary or such other types as defined in the Transfer of Property Act. They are anomalous too and sometimes more anomalous than what is defined in the said Act. Even so, there is one most essential feature in a mortgage which is absent in a lease, that is, that the property transferred is a security for the repayment of debt in a mortgage whereas in a lease it is a transfer of right to enjoy the property. *Puzhalkkal Kuttappu v. C. Bhargavi*, AIR 1977 SC 105.

Where the mortgager binds himself to repay the mortgage money on a certain date, and transfers the mortgaged property absolutely to the mortgagee, but subject to a proviso that he will transfer it to the mortgager upon payment of the mortgage money as agreed, the transaction is called an English mortgage (Para 27). *Narandas Karsondas v. S.A. Kamtam*, AIR 1977 SC 774.

Settlement. - "Settlement" means settling the property, right or claim - conveyance or disposition of property for the benefit of another. *Commissioner of Gift Tax, Madras v. N.S. Getty Chettiar*, AIR 1971 SC 2410.

Sec. 2 (25)

Under s. 3 (xv) of the Army Act, 1950 non-commissioned officer means a person holding a non-commissioned rank or an acting non-commissioned rank in the regular Army of the Indian Reserve Forces and includes a non-commissioned officer or acting non-commissioned officer of the Indian Supplementary Reserve Force or the Territorial Army, who is for the time being subject to this Act.

CHAPTER II

Stamp Duties

A.. - Of the Liability of Instruments to Duty.

3. Instruments chargeable with duty. - Subject to the provisions of this Act and the exemptions contained in Schedule I, the following instruments shall be chargeable with duty of the amount indicated in that Schedule as the proper duty there for, respectively, that is to say -

(a) every instrument mentioned in that Schedule which, not having been previously executed by any person, is executed in 1[India] on or after the first day of July, 1899;

(b) every bill of exchange,²[payable otherwise than on demand] ³[***]or promissory note drawn or made out of India on or after that day and accepted or paid, or presented for acceptance or payment, or endorsed, transferred, or otherwise negotiated in India, and

(c) Every instrument (other than a bill of exchange or promissory note) mentioned in the Schedule, which not having been previously executed by any person, is executed out of India on or after that day, relates to any property situate, or to any matter or thing done or to be done in India and is received in 1[India];

PROVIDED that no duty shall be chargeable in respect of---

(1) any instrument executed by, or on behalf of, or in favour of the government in cases where, but for this exemption, the government would be liable to pay the duty chargeable in respect of such instrument.

(2) any instrument for the sale, transfer or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part, interest, share or property of or vessel registered under the Merchant Shipping Act, 1894, or under Act 19 of 1938, or the Indian Registration of Ships Act, 1841, as amended by subsequent Acts.

⁴(3) any instrument executed by, or on behalf of, or in favour of the Developer, or Unit or in connection with the carrying out of purposes of the Special Economic Zone.

Explanation: For the purposes of this clause, the expressions " Developer", Special Economic Zone and "Unit" shall have meaning respectively assigned to them in clause (g). (za) and (zc) of section 2 of the Special Economic Zones Act, 2005.]

3A. [Omitted by Act 15 of 1973.]

1. Substituted for words " the States" w.e.f 1.1.1956 by 3 of 1955.

2. Inserted by Act 1927

3. word "cheque" omitted by Act 5 of 1927

4. Inserted by Special Economic Zones Act, 2005 (26 of 2005) dt. 23.6.2005.

✓ NOTES

Immoveable Property.- Lease - Registration of - Right to catch and carry away fish from tank for a period of five years for consideration -It is immovable property as defined in Section 3(26) of General Clauses Act - Instrument creating right to catch fish is a lease chargeable to stamp duty under Article 35(b) of Stamp Act - It can only be made by a registered instrument under Section 107 of T.P. Act;' 1984 ALJ 331 and 1986 RD 11 0 overruled. Transfer of Property Act, Sections 195, 107 and 53. *Smt. Guddi v. State of Uttar Pradesh* 1997(1) RCR (Rent) 708(Allahabad)(F~B.)

Sale of immovable property by Tax Recovery Officer (Income-tax Department) by Public Auction -Certificate of Sale issued -Certificate of Sale whether liable to stamp duty -Question left open. *Smt. Shanti Dev; L. Singh v. The Tax Recovery Officer, 1990(2) RRR 281 (SC)*.

Shares transfer - Stamp duty - Transfer in favour of Government. Ordinarily, it is the transferor of sharer who is liable for stamp duty. Where shares are transferred in favour of the Government, it cannot be said that the Government was liable for paying the stamp duty simply because an instrument for transfer of sharers is to be executed both by the transferor and the transferee. That being so, the transaction does not fall within the exemption referred to in the first proviso to Section 3 of the Indian Stamp Act. *Mrs. G.R. Parry v. Union of India, 62 PLR 895: 1961 AIR 123 : 1961(1) ILR / Punjab*.

Recovery of loan - Contention that pronote was insufficiently stamped as that pronote was chargeable with additional duty often paise bearing inscription 'Refugee Relief' and thus inadmissible in evidence - Held that suit cannot be thrown out on this score alone. *Wa/aiti Ram v. Harnel Singh* 1991(2) RRR /92(P&H)

"Matter to be done in India" Held that when an award executed outside India declares a liability of a person residing in India to pay certain specified amount is brought in India and an application for enforcing it by making it a rule of the Court it will be an instrument relating to a matter or a thing to be done in India and it will have to be stamped in accordance with the provisions of the Stamp Act *M/S Gujral's Co. v M/S MA. Marries, 1962 AIR 167: 1962(1) IL 353 (Punjab)*.

3-A. [Inserted vide Central Act 44 of 1971 and Repealed vide Refugee Relief Taxes (Abolition) Act No. 13 of 1973.]

13_B. Instruments chargeable with additional duty. - (1) Every instrument chargeable with duty under section 3 read with Schedule I-A other than the instruments mentioned in Article Nos. 13, 14, 27, 37, 47, 49, 52, 53 or 62 (a) shall, in addition to such duty, be chargeable with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "Refugee Relief" whether with or without any other design, picture or inscription.

(3) Except as otherwise provided in sub-section (2), the provisions of this Act shall, so far as may be, apply in relation to the additional duty chargeable under sub-section (1) in respect of the instrument referred to therein as they apply in relation to the duty chargeable under section 3 in respect of those instruments.

✓ NOTES

Article 246(1) of The Constitution of India. - Parliament has the exclusive power to enact law regarding the rates of Stamp duty in respect of promissory notes - Therefore, Section 3B enacted by Punjab Govt. by Punjab Amendment Act, 1971 will have to be read in such a manner that it does not tread in the field occupied by list I (Union List) by virtue of the mandate of Article 246(1) of the Constitution - State Legislature of Punjab was not enacting law on the subject of promissory note which is covered by Item No. 49 of Schedule to the Stamp Act Promissory note is required to be stamped with "Refugee Relief" stamp under Section 3(A) of the Act. 1978 Rev.L.R. 131 and RSA No. 1565 of 1978 Walaiti Ram v. Hamek Singhove, over-ruled. *Kapur Singh (deceased) represented by his LRs v. Dalbara Singh 1997(1) RCR (Civi 127(P&H)*

Contractual terms - Pronote - Pronote not properly stamped is not admissible in evidence - Suit filed on the basis of pronote if fails the plaintiff is not entitled to relief by relying on the receipt on the basis of which pronote was executed -. No new cause of action can be made out by the plaintiff when it is not pleaded in the plaint - Only conclusion will be that loan was advanced on the basis of pronote and not the receipt. *Kapur Singh (deceased) represented by his LRs v. Dalbara Singh 1997(1) RCR (Civil) 127 (P&H)*

4. Several instrument used in single transaction of sale, mortgage or settlement - (1) Where, in the case, of any sale, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed in Schedule I-A for the conveyance, mortgage or settlement, and each of the other instruments shall be chargeable with a duty of two rupees instead of duty (if any) prescribed for it in the Schedule.

(2) The parties may determine for themselves which of the instruments so employed shall for the purposes of sub-section (1), be deemed to be the principal instrument :

Provided that the duty chargeable on the instrument so determined shall be the highest duty which would be chargeable in respect of any of the said instruments employed.

5. Instruments relating to several distinct matters. - Any instrument comprising, or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

6. Instrument coming within several descriptions in Schedule I and Schedule I-A. - Subject to the provisions of the last preceding section and instrument so framed as to come within two or more of the description given in Schedule I and Schedule I-A shall, where the duties chargeable there under be different, be chargeable only with the highest of such duties:

Provided that nothing in this Act contained shall render chargeable with duty exceeding two rupees. a counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid unless it falls with the provisions of Section 6-A.

6-A. Payment of the Punjab Stamp duty on copies, counterparts or duplicates when that duty has not been paid on the principal or original instrument. - (I) Not with standing anything contained in section 4 or 6 or in any other law, unless it is proved that the duty chargeable under the Indian Stamp (Punjab Amendment) Act, 1922, has been paid -

- (a) on the principal or original instrument as the case may be, or
- (b) in accordance with the provisions of this section.

the duty chargeable on an instrument of sale, mortgage, or settlement other than a principal instrument or on a counterpart duplicate, or copy of any instrument shall if the principal or original instrument would, when received in Punjab, have been chargeable under the Indian Stamp (Punjab Amendment) Act, 1922, with a higher rate of duty be the duty with which the principal or original instrument would have been chargeable under section 19-A.

(2) Notwithstanding anything contained in section 35 or in any other law no instrument, counterpart, duplicate or copy chargeable with duty under this section shall be received in evidence as properly stamped unless the duty chargeable under this section has been paid thereon :

Provided that a court before which any such instrument, counterpart, duplicate or copy is produced, shall permit the duty chargeable under this section to be paid thereon, and shall then receive it in evidence.

7. Policies of sea-insurance. - [Subsections (1), (2) and (3) repealed by Act II of 1963.]

(4) Where any sea-insurance is made for or upon' a voyage and also for time, or to extend or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy shall be charged with , duty as a policy for or upon a voyage, and also with duty as a policy for time.

8. Bonds, debentures or other securities issued on loans under Act XI of 1879. - (1) Notwithstanding anything in this Act, any local authority missing a loan under the provisions of the Local Authorities Loan Act, 1879, (XI of 1879), or of any other law for the time being in force, by the issue of bonds, debentures or other securities, shall, in respect of such loan, be chargeable with a duty of one per centum on the total amount of the bonds, debentures or other securities issued by it, and such bonds, debentures or other .. securities need not be stamped, and shall not be chargeable with any further duty on renewal, consolidation, sub-division or otherwise.

(2) The provisions of sub-section (1) exempting certain bonds, debentures or other securities from being stamped and from being chargeable with certain further duty shall apply to the bonds, debentures or other securities of all outstanding loans of the kind mentioned therein, and all such bonds, debentures or other securities shall be valid, whether the same are stamped or not:

Provided that nothing herein contained shall exempt the local authority which has issued such bonds, debentures or other securities from the duty chargeable in respect thereof prior to the twenty-sixth day of March,] 897, when such duty has not already been paid or remitted by order issued by the Central Government.

(3) In the case of wilful neglect to pay the duty required by this section the local authority shall be liable to forfeit to the Government a sum equal to ten per centum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect continues ..

8-A. Securities dealt in depository not liable to stamp duty. - 1 [Not with standing anything contained in this Act or any other law for the time being in force, -

- (a) an issuer, by the issue of securities to one or more depositories shall, in respect of such issue, be chargeable with duty on the total amount of security issued by it and such securities need not be stamped;
- (b) where an issuer issues certificate of security under. sub-section (3) of Section 14 of the Depositories Act, 196 (22 of 1996), on such certificate duty shall be payable as is payable on the issue of duplicate certificate under this Act;
- (c) the transfer of -
 - (i) registered ownership of securities from a person to a depository or from a depository to a beneficial owner;
 - (ii) beneficial ownership of securities, dealt with by a depository;

- (iii) beneficial ownership of units, such units being units of a Mutual Fund including units of the Unit Trust of India established under subsection (1) of Section 3 of the Unit Trust of India Act, 1963 (52 of 1963), dealt with by a depository,

shall not be liable to duty under this Act or any other law for the time being in force ..

Explanation 1. - For the purposes of this section, the expressions "beneficial ownership", "depository" and "issuer" shall have the meaning respectively assigned to them in Cls. (a), (e) and (f) of sub-section (1) of Section 2 of the Depositories Act, 1996 (22 of 1996).

Explanation 2. - For the purposes of this section, the expression "securities" shall have the meaning assigned to it in Cl. (h) of Section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956).]

9. Power to reduce, remit or compound duties. ¹[(1)] The 2[_] Government may, by rule or order published in the Official Gazette _

- (a) reduce or remit, whether prospectively or retrospectively, in the whole or any part of [the territories under its administrative], the duties with which any instruments, or any particular class of instruments, or any of the instruments belonging to such class or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class are chargeable :

Provided that with respect to instruments which are chargeable with duty under Schedule I-A, such reduction or remissions may, by notification, be granted by the State Government, and

- (b) provide for the composition or consolidation of duties in the case of issues by any incorporated company or other body corporate [of policies [or of transfers (where there is[of insurance and]⁴ a single transferee, whether incorporated or not)] ,

⁵(2) In this section the expression "the Government" means _

- (a) in relation to stamp duty in respect of bills of exchange, cheques promissory notes, bills of lading, letters of credit, policies of insurance, transfer of shares, debentures, proxies and receipts, and in relation to any other stamp duty chargeable under this Act falling within Entry 96, List I in the Seventh Schedule to the Constitution, the Central Government;
- (b) Save as aforesaid, the State Government.

✓ NOTES

Remission of stamp duty :- Haryana Government Notification dated 11.8.1995 and its clarification dated 9. 10.1996 - The notification dated 11.8.1995 provides exemption from

I. Existing section renumbered as sub-section (1) of section 9, by the Adaptation of Laws Order, 1950,
 2. The word "collecting" omitted by the Adaptation of Laws Order, 1950, first Schedule.
 3. Subs. by the A.O. 1937 for "British India".
 4. Finance (No.2) Act, (23 of 2004) w.e.f. 10.9.2004
 5. Added by the Adaptation of Laws Order, 1950, First Schedule.
 6. Inserted by central Act 32 of 1994 (w.e.f 13.5.94)

stamp duty on the sale deeds of agricultural lands purchased by the farmers whose lands were acquired by the Govt. and from the date of payment of compensation the sale deed has been executed and registered within one year - The date of payment of compensation is relevant and . date of award is immaterial - Haryana Govt. clarification dated 9.10.1996 does not correctly explain the effect of notification dated 11.8.1995 - Only date of purchase of land and date of payment of compensation are relevant for the applicability of exemption under notification dated 11.8.1995 - Instructions dated 9.10.1996 declared *invalid Anoop Singh v. State of Haryana 1998(4) RCR(Civil) 556(P&H)*

Scope and object of the Articles 23 and 62 – Relief under. The Notification No. I, dated 16th January, 1937, issued by the Central Government under Section 9(a) of the Indian Stamp Act relating to Articles 23 and 62 of the Act is designed to facilitate reconstruction of a company or amalgamation of two companies which are more or less under the same ownership so that they should be able to re-arrange their affairs without being saddled with liability for payment of stamp duties. A company wishing to claim relief from stamp duty under the provision of this notification must satisfy the officers concerned (1) that the document evidences the transfer of properties between companies limited by shares, and (2) that shares of the transferee company are in the beneficial ownership of the transferor company to the extent of 90 per cent. The share must be in the beneficial ownership of the transferor company but legal ownership is not necessary. *Associated Clothiers Ltd v. Union of India, 59 PLR 122 : 1957 AIR 261 (Punjab): 1957ILR 1505 (Punjab).*

[9-A. "Commissioner" means the Commissioner of a Division appointed as such by the State Government.]

B. - Of Stamps and the Mode of Using Them:

10. Duties how to be paid. - (1) Except as otherwise expressly provided this Act, all duties with which any instruments are chargeable shall be paid and such payment shall be indicated on such instruments, by means of stamps _

(a) according to the provisions herein contained, or

(b) when no such provision is applicable thereto as the State Government may by rule direct.

(2) The rules made under sub-section (1) may; among other matters, regulate, _ (a) in the case of each kind of instrument - the description stamps which may be used;

(b) in the case of instruments stamped with impressed stamps - the number of stamps which may be used;

(c) in the case of bills of exchange or promissory notes ²[-] the size of the paper on which they are written.

✓ *Section 10 for Haryana*

10. Duties how to be paid. - (1) Except as otherwise expressly provided this. Act, all duties with which any instruments are chargeable shall be paid and such payment shall be indicated on such instruments, by means of stamps _

(a) according to the provisions herein contained, or

1. Inserted by Punjab Act No. 14 of 2001.

2. The words "written in any Oriental Language" omitted by Parliament Act-43 of 1955, Section 5.

; (b) when no such provision is applicable thereto as the State Government may by rule direct.

[provided that whenever the stamp paper of smaller value and denomination¹ ranging from rupee one to rupee ten is in short supply or is not available, the duty payable under the Act, on any instrument, shall be paid in such a manner as the State Government may by rules Direct.]

[2] The rules made under sub-section (1) may; among other matters, regulate,

(a) in the case of each kind of instrument - the description stamps which may be used;

(b) in the case of instruments stamped with impressed stamps - the number of stamps which may be used;

(c) in the case of bills of exchange or promissory notes²[-] the size of the paper on which they are written.

11. Use of adhesive stamps. - The following instruments may be stamped with adhesive stamps, namely :-

(a) instruments chargeable³ [with a duty not exceeding ten naye paise] except parts of bills of exchange payable otherwise than on demand and drawn bill. sets;

(b) bills of exchange, and promissory notes drawn or made out of India;

(c) entry as an advocate, vakil and attorney on the roll of a High Court;

(d) notarial acts; and

(e) transfers by endorsement of shares in any incorporated company or other body, corporate.

12. Cancellation of adhesive stamps. - (1) (a) Who ever affixes any adhesive stamp to any instrument chargeable with duty which has been executed by any person shall, when affixing such stamp, cancel the same so that it cannot be used again and

(b) whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution unless such stamp has been already cancelled in manner aforesaid, cancel the same so that it cannot be used again.

(2) Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again, shall, so far as such stamp is concerned, be deemed to be unstamped.

1. Added vide Haryana Act 1 of 1987.

2. The words "written in any Oriental Language" omitted by Parliament Act 43 of 1955, Section 5.

3. Substituted by the Indian Stamp (Amendment) Act, 1958 (19 of 1958) Section 2 w.e.f. 1.10.1958.

(3) The person required by sub-section (1) to cancel an adhesive stamp may cancel it by writing on or across the stamp his name or initials or the name or initials of his firm with the true date of his so writing, or in any other effectual manner.

✓ NOTES

Cancellation of stamps - Stamps on the pronote - Not cancelled in accordance with the requirements of law - Documents must be treated as unstamped. There is no particular manner provided for cancellation of the Stamp under Section 2 of the Stamp Act. What is important is that the cancellation should be in such a manner so that the stamps cannot be used again. Even the first three stamps may not be regarded as properly cancelled because the three stamps which have the signatures can be lifted and affixed on another document giving signatures. In order that the stamps can be called effectually cancelled the signatures should commence on the paper on which the stamp is affixed, go across the stamps and finish on the paper on the other side. If signatures are not affixed to cancel the stamp some other effectual manner of cancellation be adopted running right across the stamps, the cancellation commencing the paper on which the stamp is affixed and ending also on the paper on the other side. Held' therefore that the stamps on the pronote, not being cancelled called in accordance with the requirements of law this document must be treated as unstamped. *R. B. Suraj Bhan v. Dr. Dewan Singh, 1974(2) ILR 581 (Delhi) (DB).*

13. Instruments stamped with impressed stamps how to be written. - Every instrument written upon paper stamped with an impressed stamp shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

14. Only one instrument to be on same stamp. - No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written:

Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon' any instrument for the purpose of transferring any right created or evidenced" thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

15. Instrument written contrary to section 13 or 14 deemed unstamped. - Every instrument written in contravention of section 13 or section 14 shall be deemed to be unstamped.

16. Denoting duty. - Where the duty with which an instrument is chargeable, or' its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last mentioned duty shall, if application is made in written to the Collector for that purpose, and on production of both the instruments,. be denoted upon such first mentioned instrument, by endorsement under the hand of the Collector or in such other manner (if any) as the State Government may by rule prescribed.

C. - Of the time of stamping instruments :

17. Instruments executed in India. - All instruments chargeable with duty and executed by any person in India shall be stamped before or at the time of execution.

18. Instruments other than bills and notes executed out of India. - Every instrument chargeable with duty executed only out of India, and not being a bill of exchange or promissory note, may be stamped within three months after it has been first received in India.

(2) Where any such instrument cannot, with reference to the description of stamp prescribed therefore, be duly stamped by a private person, it may be taken within the said period of three months to the Collector, who shall stamp the same, in such manner as the State Government may by rule prescribed, with a stamp of such value as the person so taking such instrument may require and pay for .

✓ NOTES

Documents executed abroad - Not stamped in accordance with section 18. The stamping is not necessary if action taken by a Diplomatic or Consular Officer under section 3 of Diplomatic and Consular Officer (Oaths and Fees) Act, 1948. *Dhanna Sihgh v. Malkiat Singh, 1984(2) LLR 396 (P&H).*

Impounding of document for under payment of stamp duty. - Production of document after 3 months of its execution - Document does not become invalid - It makes the only difference that if it is produced within three months, the stamp duty can be collected without impounding and without penalty - If produced after 3 months, the document can be impounded u/s 33 and stamp duty and penalty are levied - Once the Stamp duty and penalty is paid, an endorsement to that effect has to be made on it U/S 42(1) and the original document is to be returned to the party. *Malaysian Airlines Systems Bhd v. Mis. Stic Travels (P) Ltd, 200(2) RCR(Civil) 45(SC)*

19. Bills and notes drawn out of India – The first holder in India of any bill of exchange payable or otherwise than on demand or promissory note drawn or made out of India shall, before he presents the same for acceptance or payment, or endorses, transfers or otherwise negotiates the same in Indian affix thereto the proper stamp and cancel the same:

Provided that, -

- (a) if, at the time any such bill of exchange or note comes into the hands of any holder thereof in India, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section 12, and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates, to such holder, be deemed to have been duly affixed and cancelled;
- (b) Nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

✓ **NOTES**

New Plea. - Objection that power of attorney was not properly embossed not raised before the trial Court. Objection cannot be allowed to be taken in *appeal Kanwar Sain Shukla v. Sm/ Bala Shukla*, 1983(2) RCR 321 (P&H).

19-A. Payment of duty on certain instruments liable to increased duty in Punjab under clause (bb) of section 3. - Where any instrument has become chargeable in any part of India other than Punjab with duty under this Act or under any other law for the time being in force in any part of India and thereafter becomes chargeable with a higher rate of duty in Punjab under clause (bb) of the first proviso to section 3 as amended by the Indian Stamp (Punjab Amendment) Act, 1922-

- (i) notwithstanding anything contained in the said proviso that amount of duty chargeable on such instrument shall be the amount chargeable on it under Schedule I-A less the amount of duty, if any, already paid on it in India;
- (ii) in addition to the stamps, if any, already affixed thereto such instrument shall be stamped with the stamps necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same persons as though such instruments were an instrument received in India for the first time at the time when it become chargeable with the higher duty.

D. : Of Valuations for Duty

20. Conversion of amount expressed in foreign currencies. - (1) Where an instrument is chargeable with ad valorem duty in respect of any money expressed in any currency other than that of India, such duty shall be calculated on the value of such money in the currency of India according to the current rate of exchange on the day or the date of the instrument.

(2) The Central Government may, from time to time, by notification in the Official Gazette, prescribe a rate of exchange for the conversion of British or any foreign currency into the currency of the States for the purposes of calculating stamp-duty and such rate shall be deemed to be the current rate of the purposes of sub-section (1).

21. Stock and marketable securities how to be valued. - Where an instrument is chargeable with ad valorem duty in respect of any stock or of any marketable or other security, such duty shall be calculated on the value of such stock or security according to the average price or the value thereof on the day of the date of the instrument.

22. Effect of the Statement of rate of exchange or average price. - Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement it shall, so far as regards the subject-matter of such statement, be presumed, until the contrary is proved, to be duly stamped .

23. Instruments reserving interest. - Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

23-A. Certain instruments connected with mortgages of marketable securities to be chargeable as agreements. - (I) Where an instrument (not being a promissory note or bill of exchange) _

- (a) is given upon the occasion of the deposit of any marketable security by way of security for money advanced or to be advanced by way of loan, or for an existing or future debt; or
- (b) makes redeemable or qualifies a duly stamp-transfer, intended as a security, or any marketable security;

it shall be chargeable with duty as if it were an agreement or memorandum of an agreement chargeable with duty under Article No.5 (c) of Schedule (I-A).

(2) A release or discharge of any such instrument shall only be chargeable with the like duty.

24. How transfer in consideration of debt, or subject to future payment, etc., to be charged. - Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or encumbrance upon the property or, not, such debt, money or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem duty* :

Provided that nothing in this section shall apply to & any such certificate of sale as is mentioned in Article No. 18 of Schedule I, or Schedule I-A, as the case may be.

Explanation. - In the case of a sale of property subject to a mortgage on other encumbrance, any unpaid mortgage money or money charged together with the interest (if any) due on the same, shall be deemed to be part of the consideration for the sale :

Provided that, where property subject to a mortgages, is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer, the amount of any duty already paid in respect of the mortgage.

Illustrations

(1) A owes B Rs. 1,000. A sells property to B, the consideration being Rs. 500 and the release of the previous debt of Rs. 1,000. Stamp-duty is payable on Rs. 1,500.

(2) A sells a property to B for Rs. 500 which is subject to a mortgage to C for Rs. 1000 and unpaid interest Rs. 200. Stamp-duty is payable on Rs. 1,700.

(3) A mortgages a house of the value of Rs. 10,000 to B for Rs. 5,000. B afterwards buys the house from A. Stamp-duty is payable on Rs. 10,000 less the amount of stamp-duty already paid for the mortgage.

✓ NOTES

Scope and object. - The object of Section 24 of the Stamp Act is that when a purchaser purchases a property for a certain amount subject to the payment of another debt, actual or contingent, he is virtually purchasing the property for the said amount plus the amount of the debt and the aggregate of the two amounts ought to be treated as the true amount for which the property is being sold. Otherwise there is bound to be a difference between the true consideration and the consideration which is made liable to stamp duty. A contingent liability to the payment of any debt means such outstanding debt or possible adverse verdict which has to be complied with but which is not ascertained on the relevant date. A security, for any contingent future payments also falls within the meaning of Section 24 of the Act.

Meaning of expression "Subject to". "A" lessee of the Delhi Development Authority, transferred the lease to "B". The Delhi Development Authority granted permission to "A" for the said transfer subject to deposit of Rs. 52,401.95 as non-earned increase besides Rs. 271.85 as non-construction penalty which "B" agreed to pay. The transfer deed executed prior to the deposit of said amounts indicated a sale consideration of Rs. 29,700/-. The proposition for determination was as to whether the amounts of Rs. 52,401.95 and Rs. 271.80 were a part of the sale consideration.

Held that the consideration for sale deed was constituted by all three seems payable. *Dayal Singh v.*

The Collector of Stamps, 1972(1) ILR 563: 1972 AIR 131 Delhi (FB).

25. Valuation in case of annuity, etc. - Where an instrument is executed to secure the payment of an annuity or other sum payable periodically, or where the consideration for conveyance is an annuity or other sum payable periodically, the amount secured by such instrument or the consideration for such conveyance, as the case may be, shall, for the purposes of this Act, be deemed to be _

- (a) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained such total amount;
- (b) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance - the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due; and
- (c) where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance the maximum amount which will or may be payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

✓ NOTES

Instrument whether agreement or bond. that what brings an instrument within the scope of Section 25 of the Stamp Act is the act of any party to that instrument, obliging him to pay money to the other to the instrument, which can only mean a legal obligation. In order to determine the true character of the instrument all that has to be seen is whether any of the parties thereto has obliged himself to pay money to others. If there is such an obligation, the instrument is a "bond". The possibility of an instrument becoming ineffective on a future date, or the

chance of its being avoided by one of the parties thereto, are wholly irrelevant circumstances for the purpose of determining whether the instrument is a bond or not. Every bond is an agreement and so is the case with a mortgage, sale or exchange. In case of bond, in the event of the breach the party to the instrument, who had obliged to pay money to the other, is liable to pay the sum stipulated in the instrument. In the case of an agreement the quantum of damages has to be fixed by the Court. *In the matter of Hamdard Dawakhana (Wakf) Delhi 3 DLI 413: 69 PLR 270 Delhi (FB)*

26. Stamp where value of subject-matter is indeterminate - Where the amount of value of the subject-matter of any instrument chargeable with ad valorem duty cannot be, or (in the case of an instrument executed before the commencement of this Act) could not have been ascertained at the date of its execution or first execution nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient : .

Provided that, in the case of the lease of a mine in which royalty or a share of the produce is received as the rent, or part of the rent, it shall be sufficient to have estimated such royalty or the value of such share for the purpose of stamp duty, -

- (a) when the lease has been granted by or on behalf of the Government, at such amount or value as the Collector may, having regard to all the circumstances of the case, have estimated as likely to be payable by way of royalty or share to the Government under the lease, or
- (b) when the lease has been granted by any other person, at twenty thousand rupees a year;

and the whole amount of such royalty or share, whatever it may be, shall be claimable under such lease :

Provided also, that where proceedings have been taken in respect of an instrument under section 31 or 41, the amount certified by the Collector shall be deemed to be the stamp actually used at the date of execution.

✓ *For Punjab*

27. Facts affecting duty to be set forth in instrument. - (1) The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

¹[(2) In the case of instruments relating to immovable property chargeable with an *ad valorem* duty on the value of the property, and not on the value set forth in the instrument, the instrument shall fully and truly set forth, the annual land revenue in the case of revenue paying land, the annual rental or gross assets, if any, in the case of other immovable property, the local rates, municipal or other taxes, if any, to which such property may be subject, and any other particulars which may be prescribed by rules made under this Act.]

✓ *For Haryana*

27. Facts affecting duty to be set forth in instrument. - The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall fully and truly set forth therein .

✓ **NOTES**

Consideration - Value of property - If a person Contracts for the purchase of the property but before it is duly conveyed to him, contracts to sell it to another person and in consequence the property is immediately conveyed further to sub-purchaser, the duty is payable on the consideration paid by the sub-purchaser - The provisions of Section 28(3) is meant to obviate payment of double duty. *Dr. Hem Lata v. Collectors of Stamps 1997(1) RCR (Civil) 229 (Delhi)*

Stamp duty - Registration of sale deeds - Valuation of property _ Stamp duty is chargeable on the consideration disclosed in the document of conveyance - The Collector cannot say that the consideration mentioned in the document is not true consideration value and cannot proceed to hold own enquiry to assess the true value of the property _ Failure to comply with the provisions of Sections 27 and 28 may be punishable under Section 64 of the Act, but registration cannot be stalled on that ground. *Dr. Hem Lata v. Collectors o/Stamps 1997(1) R (Civil) 229(Delhi)*

Instrument of partition - Encumbrances and liabilities to be deducted. The value of separated share or shares of the property means the market value at the time of partition. market value *is* liable to reduce if there are encumbrances which are charged on the property and the value to be calculated for the purpose of stamp duty will be the market value minus encumbrances of liabilities. What those encumbrances and liabilities are can be disclosed by the petitioners at any stage when the Registrar refused to register it On the ground that it is not duly stamped or when the Collector has to give his opinion under Section 40 whether the instrument *is* duly stamped or not. At all these stages it is open to person to supply details which go to reduce the value of the market value even *if* the same had not been included in the instrument in the first instance provided by Section 27. The test, therefore, in case will be whether the property *is* encumbered with the certain liability and if it is so encumbered then the value of the property will be market value minus encumbrances. *O.N. Talwar v. The Collector of Stamps 7 D'LT 319: 73 PLR D 255: ILR 1972(1) 137 Delhi (FB).*

Non-compliance - Whether particulars can be supplied late to the Collector. The penalty for not setting forth all the facts and circumstances fully and truly as required by Section 27 is only that if a person has done it with intent to defraud the Government he *is* liable prosecution. But non-compliance with Section 27 does not entail the consequences that even if a person is entitled to claim that various encumbrances be deducted from the total value. the property for the purpose of determining the stamp duty, he will be debarred from doing so because of the failure to give all these details under Section 27. No doubt it is true that Section 27 requires that all facts and circumstances affecting the changeability of an instrument shall be fully and truly set forth therein. But it does not mean that if all the facts and circumstance as required by Section 27 are not set forth, it is not open to the petitioner to supply the details in order to show that the instrument is duly stamped. The non-compliance of Section 27 has been made punishable by Section 64. It is no where provided in the Act that if the details are not given under Section 27 the same cannot later on be supplied to the Registrar or the Collector in order to supply them that the value though apparently to a higher amount was mentioned at a lower figure because the property was encumbered by liabilities. *O.N. Talwar v. The Collecton o/Stamps 7 DLT 319: 73 PLR D 255: 1971(1) ILR 137 Delhi (FB).*

28. Direction as to duty in case of certain conveyances .. - (1) Where any property has been contracted to be sold for one consideration or the whole, and is

conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, provided that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable and ad valorem duty in respect of such distinct consideration.

(2) Where property contracted to be purchased for one consideration or the whole by two or more persons jointly, or by any persons for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with ad valorem duty in respect of the distinct part of the consideration therein specified.

(3) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof contracts to sell the same to any other person and the property is in consequence conveyed immediately to the sub purchaser, the conveyance shall be chargeable with ad valorem duty in respect of the consideration for the sale by the original purchaser to the sub- purchaser.

(4) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the whole, or any part. Thereof to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts in conveyance of each part sold to a sub-purchaser shall be chargeable with ad valorem duty in respect only of the consideration paid by such sub-purchaser, without regard to the amount or value of one original consideration; and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with ad valorem duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub- purchasers:

Provided that the duty on such last -mentioned conveyance shall in no case be less than one rupee.

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with ad valorem duty in respect of the consideration paid by him and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller, or where such duty would exceed five rupees, with a duty of five rupees.

E. - Duty by whom payable.

29. Duties by whom payable. -In the absence of an agreement to the contrary, the expense of providing the proper stamps shall be borne,

(a) in the case of any instrument described in any of the following articles of Schedule I-A namely :-

No.2 (Administration Bond),

No.6 (Agreement relating to Deposit of Title Deeds, Pawn or Pledge),

No. 13 (Bill of exchange),

No. 15 (Bond),

No. 16 (Bottomry Bond),

No. 26 (Customs Bond),

No. 27 (Debenture),

No. 32 (Further charge),

No. 34 (Indemnity bond),

No. 40 (Mortgage-deed),

No. 49 (Promissory-note),

No. 55 (Release),

No. 56 (Respondentia Bond),

No. 57 (Security-bond or Mortgage-deed),

No. 58 (Settlement),

No. 62 (a) (Transfer of shares in an incorporated company or other body corporate).

No. 62 (b) (Transfer of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8).-

No. 62 (c) (Transfer of any interest secured by a bond, mortgage-deed or policy of insurance), - by the person drawing, making or executing such instrument :

(b) in the case of policy of insurance other than fire-insurance by the person effecting the insurance;

(bb) in the case of a policy of fire-insurance by the person issuing the policy

(c) in the case of a conveyance (including a re-conveyance of mortgage property) by the grantee; in the case of a lease or agreement to lease – by the lessee or intended lessee;

(d) in the case of a counterpart of a lease - by the lessor;

(e) in the case of an instrument of exchange - by the parties in equal share;

(f) in the case of a certificate of sale - by the purchaser of the property to which such certificate relates; and,

(g) in the case of an instrument of partition - by the parties thereto in proportion to their respective shares in the whole property, partitioned, or when the partition is made in execution of an order passed by a Revenue authority or civil Court or arbitrator, in such proportion as such authority, Court or arbitrator directs.

30. Obligation to give receipt in certain cases. - Any person receiving any money exceeding twenty rupees in amount, or any bill of exchange, cheque or promissory note for an amount exceeding twenty rupees, or receiving in satisfaction or part satisfaction of a debt any movable property exceeding twenty rupees in value, shall, on demand by the person paying or delivering such money, bill, cheque, note or property; give a duly stamped receipt for the same.

Any person receiving or taking credit for any premium or consideration for any renewal of any contract of fire insurance, shall within one month after receiving or taking credit for such premium or consideration; give a duly stamped receipt for the same.

CHAPTER III

Adjudication as to Stamps

31. Adjudication as to proper stamp. - (I) When an instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding five rupees and not less than [fifty naye paise] as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgment, the instrument is chargeable.

(2) For this purpose the Collector may require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly :

Provided that -

- (a) no evidence furnished in pursuance of this section shall be used against any person in any civil proceedings except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and
- (b) every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty which he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts of circumstances aforesaid.

32. Certificate by Collector. - (1) When an instrument brought to the Collector under Section 31 is, in his opinion, one of a description chargeable with duty, and-

- (a) the Collector determines that it is already fully stamped, or

(b) the duty determined by the Collector under section 31, or such a sum with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid,

the Collector shall certify by endorsement on such instrument that the full duty (standing the amount) with which it is chargeable has been paid ..

(2) When such instrument is, in his opinion, not chargeable with duty, the Collector shall certify in manner aforesaid that such instrument is not so chargeable

(3) Any instrument upon which an endorsement has been made under this section, shall be deemed to be duly stamped or not chargeable with duty, as the case may be; and if chargeable with duty shall be receivable in evidence or otherwise and may be acted upon and registered as if it had been originally duly stamps

Provided that nothing in this section shall authorise the Collector to endorse

(a) any instrument other than an instrument chargeable with a duty un clause (bb) of the first proviso to section 3 as amended by the Indian Stamp (Punjab Amendment) Act, 1922, executed or first executed in India and brought to him after the expiration of one month from the date its execution or first execution, as the case may be;

(b) any instrument executed or first executed out of India and brought to him, after the expiration of three months after it has been first received in India;

(c) any instrument chargeable ²[with a duty not exceeding ten naye paise any bill of exchange or promissory note, or acknowledgement or delivery order, when brought to him, after the drawing or execution thereof, paper not duly stamped, or

(d) any instrument chargeable with duty under clause (bb) of the first proviso to section 3 as amended by the Indian Stamp (Punjab Amendment)A 1922, and brought to him after, the expiration of three months from date on which it is first received in Punjab.

CHAPTER IV

Instruments Not Duly Stamped

33. Examination and impounding of instruments. - (I) Every person having by law or consent of parties authority to received evidence, and every person incharge of a public office, except an officer of police before whom any instrument chargeable, in his opinion, with duty, is produced or comes in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped impound the same.

I. Substituted for the words "the States" by the Parliament Act No. 43 of 1955, Section 2.

2. Substituted by the Indian Stamp (Amendment) Act, 1958 (19 of 1958), section 4.

(2) For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in India when such instrument was executed or first executed:

Provided that –

- (a) nothing herein contained shall be deemed to require any magistrate or Judge of a Criminal Court to examine or impound, if he does not think fit so to do, any instrument coming before him in the course of any proceeding other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898 (V of 1898);
 - (b) in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf .
- (3) For the purposes of this section, in cases of doubt
- (a) the State Government may determine what offices shall be deemed to be public offices; and,
 - (b) the State Government may determine who shall be deemed to be persons in charge of public offices.

✓ NOTES

Impounding of document for under payment of stamp duty. - Production of document after 3 months of its execution - Document does not become invalid - It makes the only difference that if it is produced within three months, the stamp duty can be collected without impounding and without penalty - If produced after 3 months, the document can be impounded *U/s* 33 and stamp duty and penalty are levied - Once the Stamp duty and penalty is paid, an endorsement to that effect has to be made on it *U/s* 42(I) and the original document is to be returned to the party. *Malaysian Airlines Systems Bhd v. M/S. Stic Travels (P) Ltd, 2001(2) RCR(Civil) 45(SC)*

Documents which require registration .- Tests to determine depend on facts of each case _ Mere words and phrases used in a document are not decisive of the fact - It has to be read as a whole -If it emerges that the parties arranged (a) A document setting out all terms and conditions in extenso ; (b) A document acknowledging parties being members of a Joint Hindu Family until its execution; (c) A document executed immediately after understanding; (d) A document providing for release of rights of parties under such document - Such a document of family arrangement reduced to writing purporting to create, declare, assign, limit or extinguish any right, title or interest in any immovable property should be stamped and registered. *A.C. Lakshmi pathy v. A.M Chakrapani Reddiar, 2001(2) RCR(Civil) 24(Madras)(DB)*

Partition between two real brothers. - A document drawn to this effect - Document showed that by document it self a partition was effected - It cannot be said to be a mere memorandum of family arrangement which has already been effected and has been recorded for the purpose of remembrance or for record - Not admissible in evidence without registration. AIR 1988 SC 881 relied. *Bankey Bihari v. Surya Narain alias Munnoo, 1999(3) RCR(Civil) 469(Allahabad)*

Family partition _ Registration of.- Family arrangement requires registration if it is reduced into a written document for use in future - However a memorandum of record of past family settlement prepared for the information of the court or for entry of mutation which do not create any title, do not require registration. *A.C. Lakshmi pathy v. A.M Chakrapani Reddiar, 2001(2) RCR(Civil) 24(Madras)(DB)*

Unregistered document but properly stamped.- Document could be used for collateral purpose but if it is not properly stamped, it cannot be used even for collateral purposes. Reg-

istration Act, Section 17(1). Transfer of Property Act, Section 105 *Dhan Prakash Gupta Vs Jai Narain Goel 1997(1) RCR (Rent) 395(Delhi)*

Necessarily registerable documents. - Non-registration of - Admissibility in evidence -Effect of - Collateral purposes - A document which is compulsorily registrable under Act the cannot be admitted in evidence if not registered - However it can still be received in evidence to be read for collateral purposes if it was stamped properly but not registered _ Collateral purposes pointed out - Unstamped document as per Stamp Act cannot be read for any purposes all .A.C. *Lakshmipathy v. A.M Chakrapani Reddiar, 2001(2) RCR(Civil) 24(Madras)(DB)*

Partition Decree. - Instrument of partition - A decree for partition is also an instrument Partition in terms of Section 2(15) of Stamp Act - Section 35 records that no instrument chargeable with duty shall be admissible in evidence - Stamp Act is purely an independent . financial legislation and cannot in any manner be read to obliterate the mandate of Article I of Limitation Act - Decision of Special Bench of Calcutta High Court in *Bholanath Karmakar v. Madanmohan Karmakar, AIR 1988 Cal. I* does not lay down good law and has been based on a manifest error in recording that the period of limitation for execution of a partition decree shall not begin to run until the decree is engrossed on requisite stamp *paperHameed Joh (died) by LRs. v. Abdul Salam (died) 2001(4) RCR(Civil) 185(SC)*

Stamp duty - A stamped or insufficiently stamped document if produced before an authority as a piece of evidence can be impounded and stamp duty and penalty can be levied _ Lease Deeds registered in 1976 and 1978 on a stamp paper of Rs. 3/- only _ At that time there was no such provision in the Stamp Act which enabled the Government to recover the stamp duty - The provision incorporated by the State Legislature of Punjab in 1980 _ Notices issued for payment of stamp duty on the Lease Deeds not proper and in accordance with law - Notice quashed. *Mis. Gauri Farm Equipments, Ludhiana v. State of Punjab 1997(3) RCR (Civil) 674(P&H)* Mortgage Deeds executed and registered prior to Punjab Amendment 1980 not produced before any authority in evidence are not covered under section 47-A _Section 47-A is not applicable to .such documents - Notices issued to pay stamp duty/penalty held illegal and quashed. *Doaba Co-op. Milk Producers Union Ltd, Jullundur v. State of Punjab 1997(3) RCR (Civil)436(P&H)*

Document duly registered and delivered - Recovery of deficiency in stamp duty. Sub-Registrar *becomes functus officio* after the registration of the deed and its delivery to executants, and he cannot make an order for the recovery of the deficiency in the stamp after the document has been delivered to the executants. *Tara Chand Sugla v. State of Punjab 1962 LJ 54 (FCP) : 1962 LLT 67 .*

Court has no power to impound a document after it had become functus officio in performance of his functions" – Meaning . Where an order impounding a document passed by a sub-judge on 25.2.61 after the suit in which the said document was filed had been decreed by the sub-judge on 3.12.60. As the Sub-Judge had no power to impound the document on 25th February, 1961, his order impounding the document was illegal, therefore, had no power or jurisdiction to send the document to the Collector of Stamp under Section 38(2) and that consequently the Collector of Stamps also had no jurisdiction to pass the impugned order imposing the Stamp Duty and penalty and to demand the payment of the same under section 40 of the Act, and the said order is, therefore, liable to be quashed. *M Chowdhury v. The Collector of Stamps, Delhi 1970(1) ILR 606 Delhi.*

Instrument of Gift - Value of property gifted not stated - Instrument not chargeable to stamp duty. An instrument of gift does not state the value of the property gifted, the instrument is not chargeable to any duty at all. The Collector has no power to ascertain the value of the property with a view to causing the instrument to be stamped with reference to the value thus ascertained, and that if the failure to state the value was intentional, the remedy is a prosecution under Section 64 9f.the Indian Stamp Act. In case of an under-valuation, the proper course to adopt should really be prosecution. *Punnu v. Rirku and The Punjab State, 1960 PLJ 19 (FCP).*

34. Special provision as to unstamped receipts. - Where any receipt chargeable [with a duty not exceeding ten naya paise] is tendered to, or produced before, any officer unstamped in the course of the audit of any public account, such officer may in his discretion, instead of impounding the instrument require a duly stamped receipt to be substituted thereof.

35. Instruments not duly stamped inadmissible in evidence, etc. - No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped:

Provided that - .

- (a) any such instrument not being an instrument chargeable 2[with a duty not exceeding ten naya paise] only or a bill or exchange or promissory note, or acknowledgement or delivery order, shall subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable, or, in the case of an instrument insufficiently stamped, of the amount required to make up such duty, together with a penalty of five rupees, or, when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion;
- (b) where any person from whom a stamped receipt could have been demanded, has given an unstamped receipt and such receipt, if stamped, would be admissible in evidence against him then such receipt shall be admitted in evidence against him on payment of a penalty of one rupee by the person tendering it; .
- (c) where a contract or agreement of any kind is effected by correspondence consisting of two or more letters, and anyone of the letters bears the proper stamp, the contract or agreement shall be deemed to be duly stamped;
- (d) nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a Criminal Court, other than a proceeding under Chapter XII of Chapter XXXVI of the Code of Criminal Procedure, 1898 (V of 1898);
- (e) nothing herein contained shall prevent the admission of any instrument in any Court when such instrument has been executed by or on behalf of the ³[Government], or where it bears the certificate of the Collector as provided by section 32 or any other provisions of this Act.

1. Subs. by the Indian Stamp (Amendment) Act, 1958 Sections 5 and 6.

2. Subs by the Indian Stamp (Amendment) Act, 1958 (19 of 1958), sections 5 and 6.

3. Substituted for the word "Crown" by the Adaptation of Laws Order, 1950.

✓ NOTES

Landlord claiming ownership on basis of three separate deeds. - Deeds not duly stamped - Deeds not admissible in evidence under Section 35 of Stamp Act to prove title Court has an independent liability to look into admissibility of the evidence either oral or documentary to decide the question of stamp duty even if the parties fail to take up the point. AIR 1925 Lahore 552 followed. West Bengal Premises Tenancy Act, Section 13(1)(f) . *Smt. Gita Devi Shah v. Smt. Chandra Moni Kanani* 1994(1) RCR (Rent)200(Calcutta)(DB)

Carbon Copy of Document (Agreement to Sell) produced before court - No. evidence that original was on a Stamp paper - In view of Sections 35 and 36 of Stamp Act, where original document is admissible as being not duly stamped secondary evidence of its contents can. not be allowed to be received. Evidence Act, Section 62 . *Dr. Shiv Kant Pandey v. Iswari Singh* 1997(3) RCR (Civil) 60(Rajasthan)(Jaipur Bench)

Copies of document not covered. Section 35 of the Act relates to the originals and has no reference to the copies. *Ram Chand Gupta v. Wazir Chand*, 64 PLR 203 (Punjab) .

Insufficient stamp duty. - Permission to deposit stamp duty and penalty on two receipts produced by the petitioner rejected - Held that a party has absolute right to make good deficiency of the stamp duty payable on any document together with penalty except in those documents which are inadmissible if they are not stamped at the time of their execution. = *M/s Haryana Tractors v. State Bank of India*, 1987 RRR 509 (P&H).

Rent note in bahi - Inadmissible in evidence for being not duly stamped. The rent note is not secondary evidence regarding its contention can be given. *Kartar Singh v. Mohinder Singh*, 1971 AIR 458 (Punjab): 1971 Cur.LJ 212 Punjab.

36. Admission of instrument where not to be questioned. - Where no instrument has been admitted in evidence, such admission shall not, except as provided in section 6], be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

✓ NOTES

Pronote insufficiently stamped. - Pronote admitted and received as evidence without any objection - Suit filed on basis of such pronote cannot be dismissed on the ground that pronote is insufficiently stamped - Judgment of lower court set aside. *Palevala Suryanarayana v. Mosa Kamaraju*, 1998(4) RCR(Civil) 507(AP)

Unstamped document -Secondary evidence of if admitted cannot be called in question subsequently. Where secondary evidence of an original instrument not properly stamped has been admitted in evidence, such admission cannot be called in question in view of Section 36. *Ram Chand Gupta v. Wazir Chand*, 64 PLR 203 (Punjab).

Unstamped document - Execution of document not denied - Marking of document as exhibit cannot be regarded as the document having been admitted into evidence. The document (pronote) was unstamped but its execution was not denied by the appellant and the trial court marked the document as exhibit. The marking of the document as exhibit cannot be regarded as the document having been admitted into evidence within the meaning of Section 36 of the Stamp Act. The mere marking of documents cannot be regarded as dispensing with proof of documents in accordance with law. Furthermore, it is the duty of the court recording evidence to see that it does not admit into evidence a document which is not properly stamped. *R.B. Suraj Bhan v. Dr. Dewan Singh*, 1974(2) ILR 581 (Delhi) (DB).

Document exhibited subject to objection -Objection to admissibility upheld and document held in admissible by trial court. It is not correct that simply because document exhibited by trial Court, its admissibility could not be challenged later on. *Udey Singh v. Bakshish Singh*, 1986 PLJ 97: 1986(J) LLR 589 (P&H).

Objection that as the document required stamp and no stamp had been fixed, it could not be taken into evidence. The objection rejected by appellate as well as revisional authorities cannot be raised in writ proceedings in view of Section 36. *Sh. Ba/bir Singh Bedi v. Bhaika Bagh Co-operative Society*, 1979PLJ 211 : 1979 RLR 278 (P&H).

Documents not duly stamped admitted by lower Court -Objection to admission at appellate stage - Not allowed. Held that an instrument has been admitted in evidence 'Such admission cannot except provided in Section 61, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped: That the expression "any stage" covers the stage of appeal is in disputable. *Bawa Gurdas Ram Bedi v. Hans Raj Ram Parshad Khatri*, 1967 AIR 331 (Punjab).

37. Admission of improperly stamped instruments. - The State Government may make rules providing that, where an instrument bears a stamp of sufficient amount but of improper description, it may, on payment of the duty with which the same is chargeable be certified to be duly stamped, and any instrument so certified shall then be deemed to have been duly stamped as from the date of its execution.

38. Instruments impounded how dealt with. - (1) Where the person impounding an instrument under Section 33 has by law or consent to parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by Section 35 or of duty as provided by Section 37, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing, stating the amount of duty and penalty levied in respect thereof, and shall send such amount to the Collector, or to such person as he may appoint in this behalf.

(2) In every other case, the person so impounding an instrument shall send it in original to the Collector .

/ NOTES

Collection of Stamp duty. - Inadequately stamped agreement of sale admitted in evidence _ Respondent did not take any objection for exhibiting said document - Plaintiff when realised the insufficiency of stamp sent the document to Collector for impounding and collecting necessary stamp duty - Held, that once document chargeable with stamp but not properly stamped has been admitted in evidence there is no embargo to send the document to the Collector for impounding and collecting stamp duty - Not open to the respondents to object the same.c. *Ramachandra Naidu v. M. Rajamma*, 1999(2) RCR(Civi/) 326(AP)

Instrument impounded - Power of the Court to make an enquiry as to value of the property to determine the stamp duty. Held that where the instrument has been impounded and has not been admitted into evidence. The party, who is liable to make good the deficiency and pay the penalty, has not done so under section 38(1). Therefore, the provisions of Section 38(2) will come into play and all that the Court can do is to send the instrument so impounded in original to the Collector. There is no provision in the Act, whereby the Court can embark upon the enquiry as to the 'valuation of the property in order to determine the quantum of stamp and also the quantum of penalty. *Mohani Ram v. Roshan Lal*, 1966 Cur. I. J. 528.

39. Collector's power to refund penalty paid under-Section 38, sub-section (1). _ When a copy of an instrument is sent to the Collector under section 38, subsection (1), he may, if he thinks fit refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument.

(2) When such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may refund the whole penalty so paid.

40. Collector's power to stamp instruments impounded. - (1) When the collector impounds any instrument under section 33-, or receives any instruments sent to him under section 38, sub-section (2), not being an instrument chargeable [with a duty not exceeding ten naye paise] only or a bill of exchange or promissory note, or acknowledgement 'or deliver order, he shall adopt the following procedure :

(a) if he is of opinion that such instrument is duly stamped or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be;

(b) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require that payment of the proper duty or amount required to make up the same, together with a penalty of five rupees; or if he thinks fit an amount not exceeding ten times the amount of the proper duty or of the deficient portion thereof, whether such amount exceeds or falls short of five rupees: .

Provided that, when such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may, if he thinks fit, remit the whole penalty prescribed by this section.

(2) Every certificate under clause (a) of sub-section (1) shall, for the purposes of this Act be conclusive evidence of the matter stated there in .

(3) Where an instrument has been sent to the Collector under section 38, sub-section (2), the Collector shall, when he has dealt with it as provided by this section return it to the impounding officer.

✓ NOTES

Stamp duty - Registration of documents. - Once a document with insufficient stamp duty is registered, the Registering Authority is not competent to call upon the parties for recovery or to pay deficit stamp duty subsequently - It is only the Collector who can impound such documents under Section 40 after registration - The other consequence may be that authority before whom such document is produced may not admit it for the purpose it is produced unless deficiency is made up and/or penalty paid. *SUresh Kumar and others v. State Punjab and others*, 1995(2) RRR 513 (P&H).

Impounding of lease deed. - Lease deeds executed and registered in favour of petitioners- Once the lease deeds were registered, they can only be impounded, if they are found to be in sufficiently stamped by Collector under Section 40 - No provision in the Act apart from Section 40, to recover deficit stamp duty - The Registering Authority is not empowered to c upon either the executant or beneficiary to pay deficit stamp duty; subsequent to and long after the registration of document - After registration of the document, the Registering Authority becomes *functus officio*. Punjab Land Revenue Act, 1877, Section 68. *Rajinder Kumar Mital v. State of Punjab through the Secretary*, 1995(2) RRR 685 (P&H).

Application for getting the document properly stamped after making up a deficiency in stamp duty - Penalty - Lenient view. Held that the petitioner made application to the Collector praying that the document be verified duly stamped after having charged the deficiency in the stamp duty thereof, upon which the Collector after examining the document ordered the petitioner to pay the deficiency in stamp duty along with a penalty equal to ten times of the stamp duty. As the petitioner had himself made application under Section 40 of the Indian Stamp Act for getting the document properly stamped and in view of the explanation that there was no stamp vendor in the village and the petitioner was quite ignorant of the rules on the subject, a lenient view should be taken, therefore, the penalty reduced to one-fourth. *Saroop Chand v. State of Punjab*, 1971 PLJ 722 (FCP) : 1971 RLR 502: 1971 LLT65 .

Recovery of deficiency in stamp duty on a registered deed - Proceedings by Sub-Registrar. Held that proceedings were initiated by the Sub Registrar as Assistant Collector Second Grade for recovery of the deficiency in stamp duty on a registered deed, held the order for recovery is competent in every respect as it was passed by the Sub Registrar as Assistant Collector Second Grade. *Milki Ram v. State of Punjab*, 1967 PLJ 166 (FCP) : 1967 LLT 187.

Chargeability with stamp duty. Held that Collector to formulate opinion on the basis of terms settled between the parties and relevant provision of statute or as provided in Schedule I of the Act. No provision in Stamp Act which empowers making of independent inquiry about value of property conveyed for determining duty chargeable. Registrar cannot rely on market value of property sold for determining chargeability of stamp duty. *Siri Krishan Jindal v. Registrar (Deputy Commissioner) District Patiala*, 1982 PLJ 55: 1982 LLR 528 (P&H).

41. Instrument unduly stamped by accident. - If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable [with a duty not, exceeding ten naye paise] only or a bill of exchange or promissory note, or acknowledgement or delivery order is produced by any person of his own motion before the collector with one year from the date of its execution or first execution and such person brings to the notice of the Collector the fact that such instrument is not duly stamped and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity; he may, instead of proceeding under sections 33 and 40 receive such amount and proceed as next hereinafter prescribed.

42. Endorsement of instruments on which duty has been paid under sections 35, 40 or 41. - (1) When the duty and penalty, (if any) leviable in respect of any instrument have been paid under section 35, section 40 or section 41, the person admitting such instrument in evidence or the Collector as the case may be, shall certify by endorsement thereon that the proper duty or, as the case may be the proper duty and penalty (stating the amount of each) have been levied in respect thereof and the name and residence of the person paying them ..

(2) Every instrument so endorsed shall thereupon be admissible in evidence; and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it or as such person may direct :

Provided that –

1. Substituted by Indian Stamp (Amendment) Act, 1958 (19 of 1958) section 6.

- (a) no instrument which has been admitted in evidence upon payment of duty and a penalty under section 35, shall be so delivered before the expiration of one month from the date of such impounding or if the Collector ha' certified that its further detention is necessary and has not cancelled such certificate,
- (b) nothing in this section shall affect the Code of Civil Procedure, XIV of 1882, section 14, clause 3.

43. Prosecution of offence against Stamp Law. - The taking of proceedings the payment of a penalty under this chapter in respect of any instrument shall not bar the prosecution of any person who appears to have committed an offence against the Stamp-law in respect of such instrument:

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper duty.

44. Persons paying duty or penalty may recover same in certain cases. - (1) When any duty or penalty has been paid under section 35, section 37, section 4 or section 41, by any person in respect of an instrument, and, by agreement or under the provisions of section 29 or any other enactment in force at the time such instrument was executed some person was bound to bear the expense of providing the proper stamp for such instrument, the first-mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.

(2) For the purpose of such recovery, any certificate granted in respect of such instrument under this Act shall be conclusive evidence of the matters therein certified.

(3) Such amount may, if the Court thinks fit, be included in any order as to costs in any suit or proceeding to which such persons are parties and in which such. instrument has been tendered in evidence. If the Court does not include the amount in such order, no further proceedings for the recovery of the amount shall be maintainable.

✓ **NOTES**

Deficiency in stamp - Penalty when to be included in costs of the suit. Held that where a party is compelled while giving evidence to pay duty or penalty on the document which proves it has a right to be reimbursed from the person whose liability it was to bear the expenses of the stamp on that document. Where such a matter arises during the course of litigation between the parties, the court deciding the matter has to include such costs in the costs of the proceedings. *Badri Parsadv. Bachan Singh, 70 PLR 853 (Punjab).*

45. Power to Revenue - authority to refund penalty or excess duty in certain cases. - (I) Where any penalty is paid under section 35 or section 40, the [Chief

1. For its definition, see the General Clauses Act, 1897, section 3.

Controlling Revenue-authority] may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.

(2) Where, in the opinion of the] [Chief Controlling Revenue-authority], stamp duty in excess of that which is legally chargeable has been charged and paid under section 35 or section 40, such authority may, upon application in writing made within three months of the order charging the same, refund the excess.

46. Non-liability for loss of instruments sent under section 38.- (1) If any instrument sent to the Collector under section 38, sub-section (2), is lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

(2) When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same, may require a copy thereof to be made at the expense of such first mentioned person and authenticated by the person impounding such instrument.

47. Power of payer to stamp bills, promissory notes and cheques received by him unstamped. - When any bill of exchange, [or promissory note] chargeable with a duty of exceeding ten naye paise is presented for payment unstamped, the person to whom it is so represented may affix thereto the necessary adhesive stamp, and, upon canceling the same in manner hereinbefore provided, may pay the sum payable upon such bill, or note and may charge the duty against the person who ought to have paid the same, or deduct it from the sum payable as aforesaid, and such bill 3[or note] shall, so far as respects the duty, be deemed good and valid:

Provided that nothing herein contained shall relieve any person from any penalty or proceeding to which he may be liable in relation to such bill or note.

For Punjab

⁴ **[47_A. Instruments under-valued how to be dealt with. _** [(I) If the market value of any property, which is the subject of any instrument on which duty is chargeable on market value as set forth in such instrument, is less than even the minimum value as determined in accordance with the rules made under this Act, the Registering Officer appointed under the Registration Act, 1908, shall, after registering the instrument, refer the same to the Collector for determination of the market value of such property and the proper duty payable thereon; and]

(2) On receipt of reference under sub-section (I), the Collector shall, after giving the parties reasonable opportunity of being heard and after holding an enquiry in such manner as may be prescribed by rules under this Act, determine the value or

1. For its definition, see the General Clauses Act, 1897, section 3.

2. Subs. by Indian Stamp (Amendment) Act, 1958 (19 of 1958), section 7.

3. Substituted by Indian Stamp (Amendment) Act, 1958 (19 of 1958), Section 7.

4. Section 47-A added vide Punjab Act No. 21 of 1982.

5. Substituted vide PU'liab Act No. 14 of 2001.

consideration and the duty as aforesaid and the deficient amount of duty, if any shall be payable by the person liable to pay the duty.

¹[(3) The Collector may, suo moto, or on the receipt of a reference from the Inspector General of Registration or Registrar of a District appointed under Registration Act, 1908 (Central Act No. 16 of 1908), in whose jurisdiction property or any portion thereof which is the subject matter of the instrument is situated or on the receipt of a report of audit by the Comptroller and Auditor General of India or by any other authority authorised by the State Government in behalf or otherwise •.. within a period of three years from the date of the registration of an instrument, call for and examine any instrument for the purposes of satisfying himself as to the correctness of the value of the property or of the consideration disclosed and of all other facts and circumstances affecting the chargeability of the instrument or as to the true character and description thereof and the amount of the duty with which it was chargeable and if after such examination, he has reason to believe that proper duty has not been paid, he may, after giving the person concerned reasonable opportunity of being heard and after holding an enquiry in the manner provided under sub-section (2), determine the value of the property or the consideration or the character or description of instrument and the duty with which it was chargeable and the deficient amount of duty, would be payable by the person liable to pay the duty.]

(4) Any person aggrieved by an order of the Collector under sub-section (2) or sub-section (3) may, within thirty days from the date of that order, prefer an appeal before the [Commissioner] and all such appeals shall be heard and disposed of in such manner as may be prescribed by rules made under this Act.

Explanation. - For the purpose of this section, value of any property shall be estimated to be the price which in the opinion of the Collector or the appellate authority, as the case may be, such property would have fetched if sold in the open market on the date of execution of the instrument relating to the transfer of such property.

✓ *For Haryana*

3 [47-A. Instruments under-valued how to be dealt with. - (I) If the Registering Officer appointed under the Registration Act, 1908, while registering instrument transferring any property has reason to believe that the value of property or the consideration, as the case may be, has not been truly set forth in the instrument, he may, after registering such instrument, refer the same to Collector for determination of the value or consideration, as the case may be; the proper duty payable thereon.

(2) On receipt of reference under sub-section (I), the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an enquiry in such manner as may be prescribed by rules made under this Act, determine the

1. Substituted vide Punjab Act 17 of 1994.

2. Substituted for the words "District Judge" vide Punjab Act No. 14 of 2001.

3. Inserted by Haryana Act 37 of 1973.

value or consideration and the duty as aforesaid and the deficient amount of duty, if any, shall be payable by the person liable to pay the duty.

(3) The Collector may *suo motu*, or on/receipt of reference from the Inspector General of Registration or the Registrar of a district in whose jurisdiction the property or any portion thereof which is the subject-matter of the instrument is situate, appointed under the Registration Act, 1908, shall, within three years from the date of registration of any instrument, not already referred to him under subsection (1), call for and examine the instrument for the purpose of satisfying himself as to the correctness of its value or consideration, as the case may be, and the duty payable thereon and if after such examination, he has reasons to believe that the value or Consideration has not been truly set forth in the instrument, he may determine the value or consideration and the duty as aforesaid in accordance with the procedure provided for in sub-section (2); and the deficient amount of duty, if any, shall be payable by the person liable to pay the duty:

Provided that the Collector shall, within a period of two years from the date of the commencement of the Indian Stamp (Haryana Amendment) Act, 1973, also be competent to act as aforesaid in respect of the instruments registered on or after the first day of November, 1966 and before the first day of October, 1970.

(4) Any person aggrieved by an order of the Collector under sub-section (2) or sub-section (3) may, within thirty days from the date of the order, prefer an appeal before the [the Commissioner of the Division]¹ and all such appeals shall be heard and disposed of in such manner as may be prescribed by rules made under this Act.]

✓ NOTES

Scope. - Section 47 A will come into play only when the document is presented for registration – When the document presented before the Civil Court and found insufficiently stamped, Section 40 of the Stamp Act is relevant - The court has to power to ask the party to pay stamp duty - If paid, the court will send an authenticated copy thereof along with a certificate of payment to the registering authority - If refused to pay, only then the court has the option to impound the document and send it to the Collector for necessary action - Court straight away impounded the document and sent it to the Collector - Orders of the court as well as of the authorities quashed directing the court to proceed in accordance with Section 40. *Chilakuri Gangulappa v. Revenue Divisional Officer Madanpalle, 2001(2) RCR(Civil) 659(SC)*

Section 47 A has been engrafted in the statute book for the State of Tamil Nadu only to meet the exigencies of the situation in the State - It categorically provides the methods to be taken recourse to in the event of instrument or conveyance stands under-valued - Registration of the document itself cannot be refused by reason of under-valuation - Section 35 clearly provides that refusal to register is not permissible but it will not be admissible in evidence - A special power has been conferred on the Registrar and Collector to impose appropriate fees and stamp duty in terms of provision of Sections 38, 39 and 40 of the Act. *Govt of Tamil Nadu v. Pv. Enter. Rep. by SCM Jamuludeen, 2001 (1) RCR(Civil) 467 (SC)*

Only District Collector has power to determine the market value of the property covered by document for registration - Joint Sub - Registrar has no such jurisdiction to determine market value - When sale deed is presented even District Collector has not such power - When Stamp

¹ Substituted for the words "District Judge" vide Haryana Act No. 21 of 1997.

Duty and Registration fee are paid on the bid amount *G. Usha Rani v. Joint Sub-Registrar-I R.o., Chittoor, 1999(1) RCR(Civil) 557(AP)*

Applicability in Punjab and Haryana - Reference - Market value determined by the Collector - Proviso appearing below sub-section (3) of Section 47-A as applicable to the State of Haryana, is not incorporated in the Punjab amendment and Explanation below Sub-section (4) Section 47-A as applicable in Punjab has not been embodied in the provisions applicable Haryana - The decision of D.s. in Chamkaur Singh's case is based on interpretation of Explanation as applicable to Punjab - Therefore the same cannot be relied upon for granting declaration that any reference to or reliance upon the market value determined by the collector would *ipso facto* invalidate the order of reference made V/s 47-A(1) in *Haryana.Mulakh Raj V State of Haryana, 2001(1) RCR(Civil) 581(P&H)(DB)*

Impounding of sale deed. - Fixation of value of the land sold - Procedure for - An order under Section 47-A of the Stamp Act passed by the Collector after impounding the sale deed issuing notices and giving hearing to the parties acting as a quasi-judicial authority recording evidence fixing the value of the land sold is a relevant piece of evidence - State can not plead that it is not relevant for determining the market price of the acquired land. Land Acquisition Act, 1894, Section 23 .*Smt. Bindu Garg v. State of Haryana, 1999(2) RCR(C' 261(P&H) -*

Deficient stamp duty - Recovery. - Reference can only be made immediately after the registration of the document or in the course of the registration of the document - Reference after 8 days which is not in accordance with law - There is no provision in the Indian Stamp Act wherein deficient stamp duty can be recovered by the registering authority either from vendor or from the vendee subsequent to and after the registration of the sale deed. *Abhinav Kumar. V State of Haryana, 2001(1) RCR(Civil) 91(P&H)*

Application of mind. - Consideration of relevant material available before the Registering Officer - Mere personal view for forming an opinion without reference to any material considered by the authority will indicate non-application of mind - Such an order shall be vitiated non- application of mind - Such an omission cannot be supplied without any authenticated documentary proof of market value *Mulakh Raj v. State of Haryana, 2001(1) RCR(C 581 (P&H)(DB)*

Natural justice. -In view of the nature of power exercisable by the Sub-Registrar and collector at the stage of reference and indication of the legislative intention to exclude the principles of natural justice at that stage, the Registering Officer is not required to afford opportunity of hearing to the party and it is sufficient that he should consider some material available before him for his satisfaction that the property/consideration has not been properly valued - An enquiry similar to the one required to be made by the Collector before making final determination is not required at the stage of reference.

The observations of D.B. in Chamkaur Singh's case , 1991 PLJ 249 _that the decision of Registering Officer to make reference is *quasi-judicial* in nature, have to be treated as *curiam* because the D.B. failed to notice the stark difference in the language of sub-section (1) and (2) - Supreme Court has not approved these observation of the D.H. in appeal and used the expression "*quasi-judicial* satisfaction" not "*function*".*Mulakh Raj v. State of Haryana, 2001(1) RCR(Civil) 58/(P&H)(DB)*

Payment of additional stamp-duty. - Opportunity of hearing - Collector is under statutory duty to hold enquiry and also give opportunity of hearing on issue of determination of land or property which is subject matter of the deed - Collector is also required to disclose evidence collected during course of enquiry and give opportunity to both parties to support controvert such evidence.*Lalita Devi v. The Commissioner, Gurgaon Division, 20 RCR(Civil) 653(P&H)*

Quasi Judicial Authority. - Reason which makes it imperative for quasi judicial authorities to give reasons is that their orders are not only subject to right of aggrieved persons to challenge the same by filing statutory appeal and revision but also by filing writ petition under article 226 of Constitution and appeal under Article 136 of Constitution.*Lalita Devi v. Commissioner, Gurgaon Division, 2001(3) RCR(Civil) 654(P&H)*

Valuation of property - Penalty. - Property undervalued in sale deed of house - Collector can determine market value of property and duty payable on instrument - But he had no power to impose penalty ~ The law regarding fiscal matters being well settled, power to impose penalty must be conferred by the Statute itself - The language of Sec. 47-A along can be seen and such a power cannot be inferred by implication or by reference to some general word~ contained in the Rules - In absence of a specific provision to that effect the Collector is not empowered to impose penalty. *Girjesh Kumar Srivastava v. State of u.P.*, 1998(4) RCR (Civil) . 194(Allahabad) (Full Bench)

Limitation. - Period of limitation applies to action initiated by Collector and not reference from any court - Reference made within time .*Girjesh Kumar Srivastava v. State of u.P.*, 1998(4) RCR (Civil) 194(Allahabad) (Full Bench)

Conveyance Deed - Stamp duty. - Sale of business including land, building and machinery which was installed permanently on land for running the business - machinery would be treated as immovable property for ascertaining value of property for stamp duty. *Duncans Industries Ltd. v. State of U.P.*, 2000(4) RCR(Civil) 147(SC)

Acquisition of land - Market value - Determination of - Admissibility and evidentiary value of the entries in the Basic Value Register - Consideration of - Held, Basic Value Register is maintained only for fiscal purpose of collecting stamp duty and registration charges _ The market value mentioned therein cannot form a foundation to determine compensation under section 23(1) of the Act - Market value to be determined on the hypothesis of the price fetched in the bona sale by a willing vendor who would agree to sell lands to a willing vendee of acquired land or the land in the neighborhood possessed of similar features. Land Acquisition Act, 1894, Sections 4(1) and 23(1).*Land Acquisition Officer, Eluru etc. v. Smt. Jasti Rohmi*, 1995(2) RRR 205 (SC).

Sale deed - Registered sale deed - Stamp duty - Under-valuation of property - Evasion of stamp duty - Mutation - Objection regarding under- valuation of property sold by way of registered sale deed can be taken only at the time of registration of the document or within the limitation thereafter as prescribed under the Act - After expiry of limitation even D.C.-cum Collector cannot in exercise of his suo-moto powers call for and examine the instrument to satisfy himself about the adequacy of stamp duty paid thereon - Collector did not take any action despite reference by the Assessment Collector regarding under-valuation - It will be presumed that the document was properly valued and stamped - The Revenue Officer has jurisdiction to refuse to sanction mutation on the basis of registered document - The Act provides other safeguards against the evasion of stamp duty - Entry of mutation sanctioned by the Asstt. Collector upheld. *Tarlok Singh v. Kashmir Singh* 1997(1) RCR (Civil) 58(FCP)

Undervalued sale deed. Agreement to sell in 1981 - Sale deed executed in 1983 two years later - Collector initiated proceedings under Section 47-A on the ground that sale price had been undervalued - Sale price cannot be fixed on basis of acquisition of land in 1982 - Held, price was correctly reflected in sale deed. *Sushil Kumar v. Haryana State*, 1990(2) RRR 290 (P&H).

Registration of sale deeds of lands/Fixation of floor price by instruction - True price of the land as sale consideration has to be reflected in the sale deeds - Fixing floor rates and laying condition for registration of sale deed that at least the floor rate has to be mentioned and stamp duty paid for getting sale deed registered - Condition cannot be sustained - True sale consideration has to be mentioned in the sale deed - It is no ground for fixing floor rates that stamp duty may not be saved by the parties or that the farmers will get less rates if subsequently some land is acquired - Authorities can take action under the Act if on enquiry the sale deeds are found under-valued. Delhi Land (Restriction on Transfers) Act, 1972, Section 64 . *Kikki Farms (P) Ltd. v. Additional District Magistrate* 1994(1) RRR 5(Delhi)

Registration charges on sale deeds of immovable properties - Estimated market value-Value has to be determined by the authority under the Act on the basis of evidence brought by the persons concerned - This jurisdiction and power given under the Act vested in the authority cannot be curtailed by issuing instructions fixing minimum market price for the purpose of stamp duty - Estimated market value determined on the basis of instructions ignoring the evidence brought by the persons affected - Such instructions have been declared violative of sec-

-tion 47-A of the Act in Chamkaur Singh's case AIR 1991 Punjab and Haryana 26 - Demand. of additional stamp duty quashed. *Inderjit Singh v. Punjab State* 1997(3) RCR; (Civil) 351 (P&H)(D.B.)

. 48. Recovery of duties and penalties. - All duties, penalties and other sums required to be paid under this Chapter may be recovered by the Collector by distress. and sale of the movable property of the person from whom the same are due, or by any other process of the time being in force for the recovery of arrears of land revenue.

✓ **NOTES**

Sub. Registrar acting as Assistant Collector - Recovery of duty and penalty. Held that a Sub-Registrar acting as Assistant Collector is competent to recover duty and penalty under the Act. *Milki Ram v. The State of Punjab*, 1967 LLT 187: 1967 PLJ 166.

CHAPTER V

Allowances for Stamps in Certain Cases

49. Allowance for spoiled stamps. - Subject to such rules as may be made by the State Government as to the evidence to be required, or the enquiry to be made the Collector may, on application made within the period prescribed in section 50 and if he is satisfied as to the facts; make allowance for impressed stamps spoiled in the cases hereinafter mentioned, namely :-

- (a) the stamp on any paper in advertently and undersignedly spoiled, obliterated or by error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by a person;
- (b) the stamp on any document which is written out wholly or in part but which is not signed or executed by any party thereto;
- (c) in the case of bills exchange payable otherwise than on demand or promissory notes:
 - (1) the stamp on any such bill of exchange signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance: provided that the paper on which a such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange to be afterwards written thereon;
 - (2) the stamp on any promissory note signed by, or on behalf of, the maker which has not been made use of in any manner whatever or delivered out of his hands;
 - (3) the stamp used or intended to be used for any such bill of exchange or promissory note signed by, or on behalf of the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange may have been pre-

sented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee: provided that another completed and duly stamped bill of exchange, or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill or note.

(d) the stamp used for an instrument executed by any party thereto which -

- (1) has been afterwards found to be absolutely void in law from the beginning;
- (2) has been afterwards found unfit by reason of any error or mistake therein, for the purpose originally intended;
- (3) by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the form proposed;
- (4) for want of the execution thereof by some material party, and his inability or refusal to sign the same is in fact incomplete and insufficient for the purpose for which it was intended;
- (5) by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose;
- (6) becomes useless in consequence of the transaction intended to be thereby effected or being effected by some other instrument between the same parties and bearing a stamp of not less value;
- (7) is deficient in value and the transaction intended to be thereby effected has been effected by some other instrument between the same parties and bearing a stamp of not less value;
- (8) is inadvertently and undersignedly spoiled and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped :

Provided that, in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled.

Explanation. _ The certificate of the Collector under section 32 that the full duty with which an instrument is chargeable has been paid is an impressed stamp within the meaning of this section .

✓ NOTES

Refund of Stamps/Refund of Court-fee - Application for refund of unused Court-fee stamps _ Refund not allowed for an unreasonably long time - Applicant has to be compensated with interest at the rate of 12% P.A. beyond the reasonable period of one month. *Jagmohan Singh v. The Collector Chandigarh* 1993(2) RRR 336 (P&H)(D.B.)

Collector disallowing refund - Reasons. According to Rule 19 of the Punjab Stamp fund, Renewal and Disposal Rules, if the Collector decides that the refund is not admissible, he shall record his reasons, for refusal. The Collector while rejecting the application for refund ordered - "Refund not allowed." Since no reasons for refusal have been recorded, his order defective. *Harkishan Singh v. State, 1968 PLJ 237 (FCP).*

50 Application for relief under section 49 when to be made. - The application for relief under section 49 shall be made within the following periods, that to say, -

(1) in the cases mentioned in clause (d) (5), within two months of the date the instrument;

(2) in the case of stamped paper on which no instrument has been executed by any of the Parties thereto, within six months after stamp has been spoiled; , -

(3) in the case of a stamped paper in which an instrument has, been executed by any of the parties thereto, within six months after the date of the instrument, or, if it is not dated, within ,six months after the execution thereof by the person by whom it was first or alone executed,

Provided that-

(a) when the spoiled instrument has been for sufficient reasons sent out I [India], the application may be made within, six months after it has been received back in [India];

(b) when, from unavoidable circumstances, any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period the application may be made within six months after the date of execution of the substituted instrument.

51. Allowance in case of printed forms no longer required by corporation - The Chief Controlling Revenue-authority or the Collector if empowered by Chief Controlling Revenue-authority in this behalf may, without limit of time, make allowance for stamped papers used for printed forms of instruments by any banker or by the incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by the said banker com" or body corporate, provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid.

52. Allowance for misused stamps. - (a) When any person has in advertently used, for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty; or

I. Substituted for the words "the States" by the Parliament Act No. 43 of 1955, section 2. 2. Substituted for the words "the states" by the ,Parliament Act No. 43 of 1955, section 2.

(b) When any stamp used for an instrument has been inadvertently rendered useless under section 15, owing to such instrument having been written in contravention of the provisions of section 13; the Collector may, on application made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

53. Allowance for spoiled or misused stamps how to be made. - In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof-

- (a) other stamps of the same description and value; or
- (b) if required, and he thinks fit, stamps of any other description to the same amount in value; or
- (c) at his discretion the same value in money, deducting 1 [ten naye paise for each rupee or fraction of a rupee.

54. Allowance for stamps not required for use. - When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which, he has not immediate use, the Collector shall repay to such person the value of such stamp or stamps in money, deducting [ten naye paise] for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction:-

- (a) that such stamp or stamps were purchased by such person with a bona fide intention to use them; and
- (b) that he has paid the full price thereof; and
- (c) that they were so purchased within the period of six months next preceding the date on which they were so delivered:

Provided that, where the person is a licensed vendor of stamps, the Collector may, if he thinks fit, make the re-payment of the sum actually paid by the vendor without any such deduction as aforesaid.

54-A. Allowances for stamps in denomination of annas. - Notwithstanding anything contained in section 5; when any person is possessed of stamp or stamps in any denomination, other than in denominations of annas four or multiples thereof and such stamp or stamps has or have not been spoiled, the Collector shall repay to such person the value of such stamp or stamps in money calculated in accordance with the provisions of sub-section (2) of section 14 of the Indian Coinage Act, 1906, upon such person delivering up, within six months from the

1. Substituted by the Indian Stamp (Amendment) Act, 1958 (19 of 1958), section 8.

2. Substituted by the Indian Stamp (Amendment) Act, 1958 (19 of 1958), section 8.

Commencement of the Indian Stamp (Amendment) Act, 1958, such stamp or stamps to the Collector.

54-B. Allowances for refugee relief stamps. - Notwithstanding anything contained in section 54, when any person is possessed of stamps bearing inscription "Refugee Relief" (being stamps issued in pursuance of section before its omission) and such stamps have not been spoiled, the Collector upon such person delivering up, within six months from the commencement of Refugee Relief Taxes (Abolition) Act, 1973, such stamps to the Collector, refund to such person the value of such stamps in money or give in lieu thereof others stamps of the same value:

Provided that the State Government may, with a view to facilitating expeditious disposal of claims for such refunds, specify, in such manner as it deems fit, any other procedure which may also be followed for claiming such refunds.]¹

55. Allowance on renewal of certain debentures. - When any duly stamped debenture is renewed by the issue of a new debenture in the same terms, the collector shall, upon application made within one month, repay to the person issuing such debenture, the value of the stamp on the original or on the new debenture, whichever shall be less;

Provided that the original debenture is produced before the Collector and cancelled by him in such manner as the State Government may direct.

Explanation. - A-debenture shall be deemed to be renewed in the same within the meaning of this section notwithstanding the following changes :-

- (a) the issue of two or more debentures in place of one original debenture the total amount secured being the same;
- (b) the issue of one debenture in place of two or more original denture, the total amount secured being the same;
- (c) the substitution of the name of the holder at the time of renewal for the name of the original holder; and
- (d) the alteration of the rate of interest or the dates of payment there

CHAPTER VI

Reference and Revision

56. Control of, and statement of case to, Chief Controlling Revenue authority. - (1)
The powers exercisable by a Collector under Chapter IV and

Chapter V and under clause (a) of the first provision to section 26 shall in all cases be subject to the control of the Chief Controlling Revenue-authority.

(2) If any Collector, acting under section 31, section 40 or section 41 feels doubt as to the amount of duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue authority.

(3) Such authority shall consider the case and send a copy of its decision to the Collector, who shall proceed to assess and charge the duty (if any) in conformity with such decision.

✓ NOTES

Reference to High Court. Held that the Chief Controlling Revenue Authority cannot make a reference to the High Court unless the case is pending before it. *Sarup Singh v. Union of India*, 1965 PLR Supp. 305: 1 DLT 255: AIR 1966 Punjab 169.

Revision Limitation. Held that no limitation has been provided under the Stamp Act for filing revisions. Revision was filed beyond a period of 90 days, the revision should be accepted as having been filed within limitation. *Milki Ram v. State of Punjab*, 1967 P L 166 : 1967 LLT 187 (FCP).

Chief Controlling Revenue Authority - Duty to state a case. Held, that when a reference has been made to the Controlling Revenue Authority or the case has otherwise come to his notice, if an application is made under Section 57(1) of the Stamp Act and it involves a substantial question of law, whether the case is pending or not, the Authority is bound to state the case in compliance with its obligation. The Authority is in a similar position as the Income-tax Tribunal under analogous provisions in the Income-tax Act. *Banarsi Das Ahluwalia v. The Chief Controlling Revenue Authority, Delhi*, 4 DLT 163: 1968 AIR 497: 1968(1) SCA 281 (SC).

References and petitions under Section 56 Stamp Act to Financial Commissioner. All references and petitions under Section 56 of the Indian Stamp Act to the Chief Controlling Revenue Authority i.e. the Financial Commissioner, should be made by the Collector through the Commissioner of the Division. The instructions require that the Commissioner of the Division after hearing the parties, if necessary, express his opinion on the case. *Ram Nath v. Sub-Registrar, Rohtak*, 1970 P L 13 : 1970 RLR 136 (FCH).

57. Statement of case by Chief Controlling Revenue-authority to High Court. - (1) The Chief Controlling Revenue-authority may state any case referred to it: under section 56, sub-section (2), or otherwise coming to its notice, and refer such case, with its own opinion thereon,-

- I [(a) if it arises in a State, to the High Court for that State;
- (b) if it arises in the Union Territory of Delhi or Himachal Pradesh, to the High Court of Punjab;
- (c) if it arises in the Union Territory of Arunachal Pradesh or Mizoram to the Gauhati High Court, the High Court of Assam, Nagaland, Meghalaya, Manipur and Tripura.

I. Substituted for the former clauses (a), (b) and (c) (substituted by Adaptation of Laws Order, 1948, G.G.O. 37 of 1948) by Adaptation of laws Order. 1950.

- (d) if it arises in the Union Territory of the Andaman and Nicobar Islands, to the High Court at Calcutta; and
- (e) if it arises in the Union-territory of the Lakshadweep to the High Court of Kerala.]

(2) Every such case shall be decided by not less than three Judges of the High Court [-]¹ to which it is referred, and in case of difference the opinion of the majority shall prevail.

✓ NOTES

Dissolution of partnership firm. - Deed of dissolution of partnership and division of assets - Nature of deed - Chargeability to Stamp Duty - Assets of dissolved firm divided in disproportionate ratio - Deed allotting assets - Whether deed of conveyance or Deed of Release- Partnership Firm dissolved by deed of dissolution - Assets divided among erstwhile partners by dissolution deed not in accordance with profit sharing ratio - One of erstwhile partners was allotted most of assets and liabilities of dissolved- firm - Such allotment of assets exceeding profit sharing ratio treated as conveyance by Registering Authorities - Registering Authorities wantonly focused its attention only on value of assets allotted without considering that all liabilities of dissolved firm were to be discharged by that partner - Deed of dissolution and division of assets was held to be release deed and not as a deed of conveyance chargeable to Stamp Duty on that basis. *Chief Controlling Revenue Authority (Stamp Act) v. Sarojini Muthusamy, 2001(3) RCR(Civil) 123(Madras)(FB)*

Stamp duty and penalty paid - No case before the authorities. Where after the due amount of stamp duty has been paid as also the penalty and a certificate is issued, by the Collector under section 42 of the Stamp Act, there is no case pending before the Revenue Authority, with the result that even if it is directed by the High Court to make a reference to-it, opinion will be expressed and the Court will decline to do so on the aforesaid ground. *M/S Cutex (India) Ltd New Delhi v, The Union of India, 62 PLR 352: 1961 AIR 12 (Punjab).*

Chief Controlling Revenue authority - Whether to make a reference to High Court The Chief Controlling Revenue Authority is bound to make a reference under Section 57(1) the Indian Stamp Act, to the High Court at the instance of a party even when the Chief Controlling Revenue authority had after hearing the party, expressed a final opinion on merits the question involved and had not thought it fit to refer that matter *suo motu* to the High Court and in which the party had also not requested for a reference to the High Court, before Chief Controlling Revenue authority had decided the matter himself without considering such a matter to be necessary. *Parshotam Sarup Aggarwal v. The Collector of Stamps, 9 DLT4 : 75 PLR D 291 : 1974 AIR 155 Delhi.*

Duty of the Chief Revenue Authority, Section 57(1) of the Indian Stamp Act imposes duty on the Authority to state a case when it raises a substantial question of law Chief Controlling Revenue Authority is bound to make a reference under Section 57(1) of the Indian St Act, to the High Court at the instance of a party, even when the C.C.R. A. had, after hearing petitioner, expressed a final opinion on merits of the question involved and has not thought it fit to refer matter *suo motu* to the High Court and in which the petitioner had also not request for a reference to the High Court before the C.C.R.A. had decided the matter himself with considering such reference to be necessary. *P.s. Aggarwal v. The Collector of Stamps Delhi 1973(2) ILR 123 Delhi (FB).*

¹ The words "Chief Court of Judicial Commissioner's Court omitted by the Adaptation of laws Order, 1950, First Schedule ..

58. Power of High Court to call for further particulars as to be stated:- If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the question raised thereby, the Court may refer the case back to the Revenue-authority which it was stated, to make such additions thereto or alternations therein the Court may direct in that behalf.

59. Procedure in disposing of case stated. - (1) The High Court, ¹[-] upon the hearing of any such case, shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded.

(2) The Court shall send to the Revenue-authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar; and the Revenue-authority shall, on receiving such copy, dispose of the case conformably to such judgment.

60. Statement of case by other Courts to High Court. - ²[-] (1) If any court, other than a Court mentioned in Section 57, feels doubt as to the amount of duty to be paid in respect of any instrument under proviso (a) to Section 35, the Judge may draw up a statement of the case and refer it, with his own opinion thereon, for the decision of the High Court, ³ [-] to which, if he were the Chief Controlling Revenue-authority, he would, under Section 57, refer the same.

(2) Such Court shall deal with the case as if it had been referred under Section 57 and sent a copy of its judgment under the seal of the Court and the signature of the Registrar to the Chief Controlling Revenue-authority and another like copy to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

(3) References made under sub-section (1), when made by a Court subordinate -to a District Court, shall be made through the District Court, and when made by any subordinate Revenue Court, shall be made through the Court immediately superior.

61. Revision of certain decisions of Courts regarding the sufficiency of stamps. - (1) When any Court in the exercise of its civil or revenue jurisdiction or any Criminal Court in any proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898, (V of 1898), makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under Section 35, the Court to which appeals lie from, or references are made by such first-mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration.

1.The words "Chief Court or Judicial Commissioner's Court" were omitted by the Indian Independence (Adaptation of Central Acts and Ordinances) Order, 1948.

2The words "Chief Court or Judicial Commissioner's Court" were omitted by the Indian Independence (Adaptation of Central Acts and Ordinances) Order, 1948 ..

3The words "Chief Court or Judicial Commissioner's Court" were omitted by the Indian Independence (Adaptation of Central Acts and Ordinances) Order, 1948.

(2) If such Court, after such consideration, is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under Section 35 or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is, to produce the same, and may impound the same when produced.

(3) When any declaration has been recorded under sub-section (2), the Court recording the same shall send a copy thereof to the Collector, and where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument.

(4) The Collector may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under Section 42, or in Section 43, prosecute any person for any offence against the stamp-law which the Collector considers him to have committed in respect of such instrument :

Provided that -

- (a) no such prosecution shall be instituted where the amount (including duty and penalty) which, according to the determination of such Court, was payable in respect of the instrument under Section 35, is paid to the collector, unless he thinks that the offence was committed with an intention of evading payment of the proper duty;
- (b) except for the purposes of such prosecution, no declaration made under this section shall effect the validity of any order admitting any instrument in evidence, or of any certificate granted under Section 42.

CHAPTER VII

Criminal Offences and Procedure

62. Penalty for executing etc., instrument not duly stamped. _ (I) Any person -

- (a) drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment, or accepting , paying or receiving payment of, or in any manner negotiating, and bill of exchange¹[payable otherwise than on demand]² [-] or promissary note without the same being duly stamped; or
- (b) executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped; or
- (c) voting or attempting to vote under any proxy not duly stamped;

1. Inserted by Act V of 1927, Section 5(7).

2. The word "cheque" omitted by *ibid*.

shall for every such offence be punishable with fine which may extend to five hundred rupees :

Providing that, when any penalty has been paid in respect of any instrument under Section 35, Section 40 or Section 61, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a share-warrant is issued without being duly stamped, the company issuing the same, and also every person, who, at the time when it is issued, is the managing director or secretary or other principal officer of the company shall be punishable with fine which may extend to five hundred rupees.

63. Penalty for failure to cancel adhesive stamp. - Any person required by Section 12 to cancel an adhesive stamp and failing to cancel such stamp in manner prescribed by that section, shall be punishable with fine which may extend to one hundred rupees .

64. Penalty for omission to comply with provisions of Section 27. - Any person who, with intent to defraud the Government, -

- (a) executes any instrument in which all the facts and circumstances required by Section 27 to be set forth in such instrument are not fully and truly set forth; or
- (b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances; or
- (c) does any other act calculated to deprive the Government of any duty or penalty under this Act;

shall be punishable with fine which may extend to five thousand rupees.

65. Penalty for refusal to give receipt; and for devices to evade duty on receipts. -- Any person who -

- (a) being required under Section 30 to give a receipt, refuses or neglects to give the same; or
- (b) with intent to defraud the Government of any duty, upon a payment of money or delivery of property exceeding twenty rupees in amount or value, gives a receipts for an amount or value not exceeding twenty rupees, or separates or divides the money or property paid or delivered;

shall be punishable with fine which may extend to one hundred rupees.

66. Penalty for not making out policy or making one not duly stamped.- Any person who -

- (a) receives or takes credit for, any premium or consideration for any contract of insurance and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance; or

- (b) makes, executes or delivers out any policy which is not duly stamped or pays or allows in account, or agrees to pay or allow in account any money upon, or in respect of, any such policy;

shall be punishable with fine which may extend to two hundred rupees.

67. Penalty for not drawing full number of bills or marine policies purporting to be in sets. - Any person drawing or executing a bill of exchange ¹[payable otherwise than on demand] or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punishable with fine which may extend to one thousand rupees.

68. Penalty for post-dating bills, and for other of devices to defraud the revenue. - Any person who-

- (a) with intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made; or
- (b) knowing that such bill or note has been so post-dated, endorses, transfers, presents for acceptance or payment or accepts, pays or receives, payment of, such bill or note; or in any manner negotiates the same; or
- (c) with the like intent practices or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force;

shall be punishable with fine which may extend to one thousand rupees.

69. Penalty for breach of rule relating to sale of stamps and for unauthorised sale. -

(a) Any person appointed to sell stamps who disobeys any rule made under Section 74; and

(b) any person not so appointed who sells or offers for sale any stamp (other than ²[ten naya paise or five naya paise] adhesive stamp);

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

70. Institution and conduct of prosecutions. - (1) No prosecution in respect of any offence punishable under this Act or any Act hereby repealed shall be instituted without the sanction of the Collector or such other officer as the ³[State Government] generally, or the Collector specially, authorises in that behalf.

1. Inserted by Act V of 1927. Section 5(8).

2. Substituted by the Indian Stamp (Amendment) Act. 1958 (19 of 1950) Section 10.

3. Substituted for the words "Collecting Government" by the Adaptation of Laws Order, 1950.

(2) The Chief Controlling Revenue-authority or any officer generally or specially authorised by it in this behalf, may stay any such prosecution or compound any such offence.

(3) The amount of any such composition shall be recoverable in the manner provided by Section 48.

71. Jurisdiction of Magistrates. - No Magistrate other than a Presidency Magistrate or a Magistrate whose powers are not less than those of a Magistrate of the second class, shall try any offence under this Act.

72. Place of trial. - Every such offence committed in respect of any instrument may be tried in any district or presidency town on which such instrument is found, as well as in any district or presidency-town in which such offence might be tried under the Code of Criminal Procedure for the time being in force.

CHAPTER VIII

Supplemental Provisions

73. Books, etc., to be open to inspection. - Every public officer having in his custody any registers, books, records, papers, documents or proceedings, the inspection whereof may tend to secure any duty or to prove or lead to the discovery of any fraud or omission in relation to any duty shall at all reasonable times permit any person authorised in writing by the Collector to inspect for such purpose the registers, books, papers, documents and proceedings and to take such notes and extracts as he may deem necessary, without fee or charge.

74. Powers to make rules relating to sale of stamps. - The State Government
1 [-] may make rules for regulating -

- (a) the supply and sale of stamps and stamped papers;
- (b) the persons by whom alone such sale is to be conducted, and
- (c) the duties and remuneration of such persons;

Provided that such rules shall not restrict the sale ten naye paise or five naye paise adhesive stamps.

✓ NOTES

Conditions in license.: Condition in licence, not being part of rules, could not be imposed - Such condition is ultra vires - Power of licensing authority to cancel licence without assigning any reason is *arbitrary*. *Satadal Kanti Pahari v. State of West Bengal*, 1999(1) RCR(Civil) 486(Calcutta)

¹
1. The words "subject to the control of the Governor-General in Council" were omitted by the Government of India (Adaptation of Indian Laws) Order, 1937.

75. Power to make rules generally to carry out Act. - The State Government may make rules to carry out generally the purposes of this Act, and may by such rules prescribe the fines, which shall in no case exceed five hundred rupees, to be incurred on breach thereof.

76: Publication of rules. - 1 [(1) All rules made under this act shall be published in the Official Gazette.]

(2) All rules published as required by this section shall, upon such publication, have effect as if enacted by this Act.

76-A. Delegation of certain powers. - The [State] Government may by notification in the Official Gazette delegate –

(a) all or any of the powers conferred on it by sections 2 (9), 33(3) (b), 70 (1) 74 and 78 to the Chief Controlling Revenue-authority; and

(b) all or any of the powers conferred on the Chief Controlling Revenue authority by sections 45 (1), (2), 56 (1) and 70 (2) to such subordinated Revenue-authority as may be specified in the notification.

77. Saving as to court fee. - Except for the provisions as to copies contained in section 6-A nothing in this Act contained shall be deemed to affect the duties chargeable under any enactment for time being in force relating to court-fees.¹

²**77 -A. Saving as to certain Stamps.** - All stamps in denomination of annas four multiples thereof shall be deemed to be stamps of the value of twenty-five naye paise or, as the case may be, multiples thereof and shall accordingly, be valid for all the purposes of this Act.

78. Act to be translated and sold cheaply. - Every [State] Government make provision for the sale of translations of this Act in the principal vernacular languages of the territories administered by it at a price not exceeding [twenty five naye paise] per copy.

79. Repealed. [Repealed by Act X of 1914, section 3 and Schedule II]

1. Substituted for the old sub-section (I) by the Government of India (Adaptation of Indian Laws) Order, 1937.
2. Inserted by the Indian Stamp (Amendment) Act, 1958 (19 of 1958), section II.
3. Substituted by Act 19 of 19-8 Section 12.

SCHEDULE - I

(See Section 3)

Description of Instrument	Proper stamp duty
1. Acknowledgement of a debt exceeding twenty rupees in amount or value, written or signed by, -or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession: Provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	One anna
2. Administration Bond, including a bond given under section 25 of the Indian Succession Act, 1865, (10 of 1865), Section 6 of the Government Savings Banks Act, 1873 (5 of 1873), Section 78 of the Probate and Administration Act, 1881 (5 of 1881), or Section 9, or Section 10 the Succession Certificate Act, 1889 (7 of 1889) - (a) where the amount does not exceed Rs. 1,000; (b) in any other case	The same duty as a bond (No. 15) for such amount. Five Rupees
3. Adoption Deed , that is to say, any instrument (other than a Will), recording an adoption, or conferring or purporting to confer an authority to adopt Advocate - See Entry as an Advocate (No. 30)	Ten rupees
4. Affidavit , including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	

Exemptions

Affidavit or declaration in writing when made

- (a) as a condition of Enrolment under the [Indian Army Act, 1950, or the 2[Indian Air Force Act, 1950
- (b) for the immediate purpose of being filed or used in any court or before the officer of any court or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

5. Agreement or Memorandum of an Agreement-

- (a) if relating to the sale of a bill of exchange; Two Annas

1. See now the Anny Act 1950 (46 of 1950).
2. See now the Air Force Act 1950 (45 of 1950)

- | | |
|--|---|
| <p>(b) if relating to the sale of a government security or share in an incorporated company other body corporate.</p> <p>(c) if not otherwise provided for :</p> | <p>subject to a maximum of twenty three rupees ,one anna , for every Rs. 10,000 or part thereof the value of the security or share .</p> <p>Eight annas</p> |
|--|---|

Exemptions

- Agreement or memorandum of agreement
- (a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum charge able under No. 43;
- (b) made in the form of tenders to the Central Government for or relating to any loan;
- (c) [Omitted by Act of 1950]

Agreement to lease- see Lease (No.35)

6.Agreement relating to Deposit of Title-Deds. Pawn or pledge, that is to say, any instrument evidencing an agreement relating to-

- (1) the deposit of title-deeds, or instructions constituting or being evidence of the title to any property whatever (other than a marketable security), OR
- (2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt.
- (a) if such loan or debt is payable on demand or in more than three months from the date of the instrument evidencing the agreement
- (b) if such loan or debt is repayable not more than three months from the date of such instrument

The same duty as a Bill of than Exchange [No.13 (b)] for the amount secured.

Half the duty payable on a Bill of Exchange[No.13(b)] for the amount secured.

Exemptions

Instrument of pawn Or pledge of goods if agreement

7. Appointment in Execution of a Power, whether of trustees or of property, movable or immovable, where made by any writing not being a Will.

Fifteen rupees

8. Appraisement or Valuation made other wise than under an order of the Court in the course of suit -

- (a) where amount does not exceed Rs. 1,000;
- (b) in any other case.

The same duty as a Bond (No.15) for such amount.

Five rupees.

Exemptions

- (a) Appraisement or valuation made for the information of one party only, and not being in

any manner obligatory between parties either by agreement or operation of law.

(b) Appraisement of crops for the purpose of ascertaining the amount to be given to land lord as rent.

9. **Apprenticeship-Deed**, including every writing relating to the serving or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being articles of clerkship (No. 11).

Five Rupees

Exemptions

Instrument of apprenticeship executed by a Magistrate under the Apprentice Act, 1850¹, or by which a person is apprenticed by or at the charge of any public charity.

10. Articles of Association of a Company

Twenty five rupees

Exemptions

Article of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1956.

See also Memorandum of Association of a Company (No. 39)

11. **Articles of Clerkship**, or contract rupees

Two hundred and fifty

whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.

Assignment. - See Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be.

Attorney - See entry as an Attorney (No. 30), and Power of Attorney (No. 48).

Authority to Adopt. - See Adoption Deed (No.3).

12. **AWARD**, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit

(a) where the amount or valuer of the property to which the award relates as set forth in such award, does not exceed Rs. 1,000;

The same duty as a Bond, (No.15) for such amount.

(b) In any other case

Five rupees.

¹ Now see Apprentices Act. 1961.

Exemption

Award under the Bombary District Municipal Act, 1873 (Born. Act 6 of 1873), Section 81, or the Bombay Herediary Offices Act, 1874 (Bom. Act of 1874), Section 18.

13. Bill of Exchange.[as defined by Section 2(2)

] not being a Bond bank-ното or currency note:-

[Entry (a) omitted by Act 5 of 1927, S.5]

(b)where payable otherwise than one demand-

(i) where payable not more than three months after date or sight-

if the amount of the bill or notes does not exceed Rs. 500 One rupee twenty-five naye paise.

If it exceeds Rs. 500 but does not exceed Rs. 1,000 Two rupees fifty naye paise.

And for every additional Rs. 100 or part thereof in excess of Rs. 1000 Two rupees fifty naye paise.

(ii) Where payable more than three months but not more than six months after date or sight-

if the amount of the bill or note does not exceed Rs. 500 Two rupees fifty naye paise

If it exceeds Rs. 500 but does not exceed Rs. 1,000 Five rupees

And for every additional Rs. 1000 or part thereof in excess of Rs. 1,0000 Five rupees

(iii) Where payable more than six months but not more than nine months after date or sight-

if the amount of the bill or note does not exceed Rs. 500 Three rupees seventy-five naye paise

if it exceeds Rs. 500 but does not exceed Rs. 1000, Seven rupees fifty naye paise.

and for every additional Rs. 1000 or part thereof in excess of Rs. 1,000 Seven rupees fifty naye paise.

(iv) Where payable more than nine months but not more than one year after date or sight-

if the amount of the bill or note does not exceed Rs. 500 Five rupees

if it exceeds Rs. 500 but does not exceed Rs. 1,000 Ten rupees

and for every additional Rs.1,000 or part thereof in excess of Rs. 1,000 Ten rupees

(c) Where payable at more than one year after date or sight-

if the amount of the bill or note does not exceed Rs. 500, Ten rupees

if it exceeds Rs. 500 but does not exceed Rs. 1,000 Twenty rupees.

and for every additional Rs. 1,000 or part thereof in excess of Rs. 1000 Twenty rupees.

14. Bill of Lading (including a through bill of lading). [Two rupees]

N.B. – If a bill of lading is drawn in parts, the proper stamp there for must be borne by each one of the set.

Exemptions

(a) Bill of lading when the goods therein described are received at a place within the limits of any part as defined under the Indian Ports Act, 1889 (10 of 1889), and are to be delivered at another place within the limits of the same port.

(b) Bill of lading when executed out of India and relating to property to be delivered in India.

15. Bond as defined by section 2(5), not being a **Debenture (No. 27)**, and not being otherwise provided for by this Act or by the Court fees Act, 1870-,
 where the amount of value secured does not exceed Rs. 10; Two annas.
 where it exceeds Rs. 10 and does not exceed Rs. 50 Four annas

Ditto	50	Ditto	100	Eight annas
Ditto	100	Ditto	200	One rupee.
Ditto	200	Ditto	300	One rupee eight annas
Ditto	300	Ditto	400	Two rupees
Ditto	400	Ditto	500	Two rupees eight annas
Ditto	500	Ditto	600	Three rupees
Ditto	600	Ditto	700	Three rupees eight annas
Ditto	700	Ditto	800	Four rupees
Ditto	800	Ditto	900	Four rupees eight annas
Ditto	900	Ditto	1,000	Five rupees.

and for every Rs. 500 or part thereof in excess of Rs. 1,000 Two rupees eight annas.

See Administration Bond (No.2), Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56) Security Bond (No. 57).

I. Substituted by Act 32 of 1994 "for "one rupee" (w.e.f. 13.5.1994).

2 See now the Indian Ports Act, 1908 (15 of 1908).

Exemptions

Bond, when executed by -

(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876), (Ben. Act 3 of 1876), Section 99, for the due performance of their duties under that Act;

(b) any person for the purpose of guaranteeing that the local income derived from private subscription to charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

16. Bottomry Bond, that is to say, any instrument whereby the master of a sea going ship borrows money on a security of the ship to enable him to preserve the ship or prosecute her voyage.

The same duty as a Bond (No. 15) for the same amount.

17. Cancellation. - Instrument of (including any instrument by which-any instrument previously executed is cancelled), if attested and not otherwise provided for. See also Release (No. 55), Revocation of Settlement (No. 58B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B) .

Five rupees.

18. Certificate of Sale. (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer

(a) where the purchase-money does not exceed Rs. 10;
(b) where the purchase money exceeds Rs. 10 but does not exceed Rs. 25;

Two annas.

Four annas.

(c) in any other case.

The same duty as a conveyance (No.23) for a consideration equal to the amount of the purchase money only.

Two annas.

19. Certificate of other document evidencing the right or title of the holder thereof, or any other person, either to any shares, scripts or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scripts or stock in or of any such company or body. See also Letter of Allotment of Shares (No. 36).

20. Charter Party, that is to say any instrument (except an agreement for the hire of a tug steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it include a penalty clause or not

21. [Omitted by Act 5 of 1927, S. 5]

One rupee.

22. Composition-Deed, that is to say any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of licence, for the benefit of his creditors Ten rupees ..

23. Conveyance, [as defined by section 2(10)], not being a transfer charged or exempted under (No. 62) –

where the amount of value of the consideration for such conveyance as set forth therein does not exceed Rs. 50. Eight annas

. where it exceeds Rs. 50 but does not exceed Rs. 100 One rupee.

Ditto	100	ditto	200	Two rupees.
Ditto	200	ditto	300	Three rupees
Ditto	300	ditto	400	Four rupees
Ditto	400	ditto	500	Five rupees
Ditto	500	ditto	600	Six rupees
Ditto	600	ditto	700	Seven rupees
Ditto	700	ditto	800	Eight rupees
Ditto	800	ditto	900	Nine rupees
Ditto	900	ditto	1000	Ten rupees

and for every Rs. 500 or part thereof in excess of Rs1000 Five rupees .

Exemptions

- (a) Assignment of copyright by entry made under the Indian Copyright Act, 1847 (20 of 1847)Section 5.]
- (b) for the purpose of this article, the portion of duty paid in respect of a document falling under Article No. 23-A shall be excluded while computing the duty payable in respect of a corresponding document relating to the completion of the transaction under this article.]²

Co-partnership-Deed - See partnership (No. 46)

Entry 23 for Punjab

I. Now refer to Copyright Act, 1957.
 2. Inserted by Central Act 48 of 200 I.

[23.]¹ Conveyance as defined by Section 2(10) not being a transfer charged or exempted under No. 62.

Where conveyance amounts to sale of immoveable property Other conveyance

Where the value or amount of the consideration for such conveyance as set forth the does not exceed Rs. 50 Five rupees One rupee and fifty paise

Where it exceeds Rs. 50 but does not exceed Rs. 100 Ten Rupees Three rupees

Where it exceeds Rs. 100 but does not exceed Rs. 200 Twenty Rupees Six rupees

Where it exceeds Rs. 200 but does not exceed Rs. 300 Thirty Rupees Nine rupees

Where it exceeds Rs. 300 but does not exceed Rs. 400 Forty Rupees Twelve rupees

Where it exceeds Rs. 400 but does not exceed Rs. 500 Fifty Rupees Fifteen rupees

Where it exceeds Rs. 500 but does not exceed Rs. 600 Sixty Rupees Eighteen rupees

Where it exceeds Rs. 600 but does not exceed Rs. 700 Seventy Rupees Twenty-one rupees

Where it exceeds Rs. 700 but does not exceed Rs. 800 Eighty Rupees Twenty-four rupees

Where it exceeds Rs. 800 but does not exceed Rs. 900 Ninety Rupees Twenty-seven rupees

Where it exceeds Rs. 900 but does not exceed Rs. 1,000 one hundred Rupees Thirty rupees

and for every Rs. 500 or party thereof in excess of Rs. 1,000 Fifty rupees Fifteen rupees

23-A.² **[Conveyance in the Nature of Part Performance.** - Contracts for the transfer of immovable property in the-nature of part performance under Section 53-A of the Transfer of Property Act, 1882.

Ninety per cent. of the duty as a Conveyance (No. 23).

24. Copy or Extract certified to be true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees-

- | | |
|--|-------------|
| (i) if the original was not chargeable with duty | Eight annas |
| or if the duty with which it was chargeable does exceed one rupee; | |
| (ii) in any other case. | One rupees |

Exemptions

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

1. Substituted by Punjab Act 28 of 1978.

2. Inserted by Central Act 48 of 2001 .

Ditto 50 ditto 100 Seventy-five naye paise.

b) Copy of, or extract from, any register relating to births, baptisms, naming, dedications, marriages, divorces, deaths or burials.

25. **Counterpart or Duplicate** of any instrument chargeable with duty and in respect of which the proper duty has been paid -,

- (a) if the duty with which the original instrument is chargeable does not exceed one rupee;
 - (b) in any other case.
- Same duty as payable on the original
- One rupee.

Exemptions

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

26. **Customs-Bonds -**

- (a) where the amount does not exceed Rs. 1,000
 - (b) in any other case.
- The same duty as is payable on the original
- Five rupees.

27. **Debenture** (whether a mortgage debenture or not), being a marketable security transferable -

- (a) by endorsement or by separate instrument of transfer - where the amount or value does not exceed Rs. 10; [Twenty naye paise].

Ditto	100	ditto	200	One rupee fifty naye paise.
Ditto	200	ditto	300	Two rupees twenty five naye paise.
Ditto	300	ditto	400	Three rupees.
Ditto	400	ditto	500	Three rupees seventy five naye paise.
Ditto	500	ditto	600	Four rupees fifty naye paise.
Ditto	600	ditto	700	Five rupees twenty-five naye paise.
Ditto	700	ditto	800	Six rupees.
Ditto	800	ditto	900	Six rupees seventy-five naye paise.
Ditto	900	ditto	1000	Seven rupees fifty naye paise.

and for every Rs. 500 or part thereof in excess of Rs. 1,000. Three rupees seventy five naye paise.

(b) by delivery -

1. Substituted by the Indian Stamp (Amendment) Act, 1958 (19 of 1958), Section 13.

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where the amount or value of the consideration for such.

debenture as set forth therein does not exceed Rs. 50. Seventy-five naye paise.

Where it exceeds Rs. 50 but does not exceed Rs. 100 One rupee fifty naye paise.

Ditto	100	ditto	200	Three rupees
Ditto	200	ditto	300	Four rupees fifty naye paise.
Ditto	300	ditto	400	Six rupees.
Ditto	400	ditto	500	Seven rupees fifty naye paise;
Ditto	500	ditto	600	Nine rupees,
Ditto	600	ditto	700	Ten rupees fifty naye paise.
Ditto	700	ditto	800	Twelve rupees.
Ditto	800	ditto	900	Thirteen rupees fifty naye paise.
Ditto	900	ditto	1000	Fifteen rupees.

and for every Rs. 500 or part thereof in excess of Rs. 1000. Seven rupees fifty naye paise

Explanation - The term "Debenture" includes any interest coupons attached there to but the amount of such coupons shall not be included in estimating the duty.

Exemptions

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued there under, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders; provided that the debentures so issued are expressed to be issued 'in terms of the said mortgage-deed.

Declaration of any Trust. See Trust (No. 64).

28. Delivery-Order in respect of Goods, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.

One Anna

Deposit of title deeds. See Agreement Relating to deposit of Title- deeds, Pawn or Pledge (No.6).

Dissolution of Partnership. See Partnership (No. 46).

29. Divorce. Instrument of that is to say, any instrument by which any person effects the dissolution of his marriage. One rupee.

Dower, Instrument of - See Settlement (No. 58)

Duplicate. See Counterpart (No. 25).

30. Entry as an Advocate, Vakil or Attorney on the roll of the High Court, (Under the Indian Bar Councils Act, 1926, (38 of 1926) or in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884) (9 of 1884).]-

- (a) in the case of an Advocate or Vakil Five hundred rupees.
 (b) in the case of any Attorney Two hundred and fifty rupees.

Exemptions

Entry of an Advocate, Vakil or Attorney on the roll of any High Court, when he has previously been enrolled in High Court.

[The entry relating to "Equitable Mortgage" Omitted by Act 15 of 1904]

31. Exchange of Property, Instrument of The same duty as a conveyances (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

Extract - See Copy (No. 24)

32. Further Charge. Instrument of, that is to say, any instrument imposing a further charge on mortgaged property-

- (a) when the original mortgage is one of the descriptions referred to in clause (a) of Article No. 40, that is, with possession; The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.
- (b) when such mortgage is one of the descriptions referred to in clause (b) of Article No. 40 (that is, without possession)-,
- (i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument; The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge.
- (ii) if possession is not so given The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

33. Gift - Instrument of, not being a Settlement (No. 58), or Will or Transfer (No. 62) The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.

1. Repealed by Act 1 of 1938.

Hiring Agreement or agreement for service -
See Agreement (No.5) ..

Entry for 33 Punjab.

33. Gift - 1 Instrument of, not being a Settlement (No. 58), or Will or Transfer (No. 62).
• The same duty as a Conveyance amount to Sale (No. 23) as levied by this act for a consideration equal to the value of the property as set forth in such instrument.

Hiring Agreement or agreement for service See Agreement (No.5)

34. Indemnity Bond, The same duty as a Security Bond (No. 57) for the same amount.

Inspectorship-Deed - See Composition Deed (No. 22)

Insurance. See Policy of Insurance (No. 47) **35.**

Lease, including an under-lease or sublease and any agreement to let or sub-let-,

(a) where by such lease the rent is fixed and no premium is paid or delivered-,

(i) where the lease purports to be for a term of less than one year;

The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.

(ii) where the lease purports to be for a term of not less than one year, but not more than three years;.

The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.

(iii) where the lease purports to be for a term in excess of three years;

The same duty as conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

(iv) where the lease doesn't purport to be for any definite term;

The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

(v) where the lease purports to be in perpetuity.

The same duty as a Conveyance (No. 23) for a Consideration equal to one fifth or the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.

(b) where the lease is granted for a fine or premium or for money advance and where no rent is received;

The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.

(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.

The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered:

Provided that, in any Case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.

Exemptions

(a) Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

(b) [Omitted by the Act of 1937.]

36. Letter of Allotment of Shares, in any company or proposed company, or in respect of any loan to be raised by any company or proposed company.
See also Certificate or other Document (No. 19).

Two annas.

37. Letter of Credit, that is to say, any instrument by which one person authorizes another give credit to the person in whose favour it is drawn.

1 [One rupee]

Letter of Guarantee-See Agreement (No.5)

38. Letter of Licence, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion

Ten rupees

39. Memorandum of Association of a Company,

(a) if accompanied by articles of association under section 37 of the [Indian Companies Act, 1882 (6 of 1882)];

Fifteen rupees.

(b) if not so accompanied

Forty rupees.

1. Subs. by Finance Act, 1976 (Act 66 of 1976), S.40 (w.e.f. 1.6.1976) for "fifteen naye paise".

2. Subs. by Finance Act, 1976 (Act 66 of 1976), S.40 (w.e.f. 1.6.1976) for "fifteennaye paise"

Exemptions

Memorandum of any association not formed for Profit and registered under section 26 of the [Indian Companies Act, 1882 (6 of 1882)].

40. Mortgage Deed, not being an agreement relating to Deposit of Title deeds, Pawn or Pledge (No.6), Bottomry Bond (No. 16), Mortgage of a crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57)-

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given; The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.

(b) when possession is not given or agreed to be given as aforesaid The same duty as a Bond (No. 15) for the amount secured by such deed

Explanation - A mortgagor who gives to the mortgagee a power-of- attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give a possession within the meaning of this Article.

(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped.

for every sum secured not exceeding Rs. 1,000. Eight annas.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000. Eight annas.

Exemptions

Instruments executed by persons taking advances under the Land Improvement Loans Act,1883, (19 of 1883), or the Agriculturists' Loans Act, 1884, (12 of 1884), or by their sureties as Security for the re-payment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

Entry 40(a) for Punjab

2[**40(a)** when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given. The same duty as a Conveyance amounting to sale (No. 23) as levied by this Act for a consideration equal to the value of the property as set forth in such instrument.]

41. Mortgage of a Crop, Including any instrument evidencing an agreement to secure the repayment of a loan made upon any mort-

1. See now the relevant provisions of the Companies Act, 1956 (1 of 1956)

2. Entry 33 Substituted by Punjab Act 18 of 1974.

gage of a crop, whether the crop is or is not in existence at the time of the mortgage-

(a) when the loan is repayable in not more than three months from the date of the instrument-

for every sum secured not exceeding Rs. 200; One anna
and for every Rs. 200 or part thereof secured in excess of Rs. 200; One anna

(b) when the loan is repayable in more than three months, but not more than eighteen months, from the date of the instrument -

for every sum secured not exceeding Rs. 100; Two annas.
and for every Rs. 100 or part thereof secured in excess of Rs. 100. Two annas.

42. Notarial Act, that is to say, any instrument, endorsement, note, attestation certificate or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. One rupee.

See also Protest of Bill or Note (No. 50)

43. Note on Memorandum, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal-

(a) of any goods exceeding in value twenty rupees; Two annas

(b) of any stock or marketable security exceeding in value twenty rupees; Subject to maximum of ten rupees, one anna for every Rs. 10,000 or part thereof the value of the stock or security.

44. Note of Protest by the Master of a ship. Eight annas.
See also Protest by the Master of a Ship (No. 51).
Order for the Payment of Money.
See Bill of Exchange (No. 13).

45. Partition, Instrument of [as defined by section 2(15)]. The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.

N.B.- The largest share remaining after the property is partitioned (or, if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated:

Provided always that-

(a) when an instrument of partition containing an agreement to divide property in severally is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than eight annas;

- (b) where land is held on Revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue;
- (c) where a final order for effecting a partition passed by any Revenue Authority or any Civil Court or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such orders or award is subsequently executed the duty on such instrument shall not exceed eight annas.

46. Partnership-

A-Instrument of-

(a) where the capital of the partnership does not exceed Rs. 5000; Two rupees eight annas.

(b) in any other case Ten rupees.

B-Dissolution of-

Pawn or Pledge-see agreement relating to Deposit of Title Deeds, Pawn or Pledge(No.6) Five rupees.

47. Policy of Insurance

A- Sea-insurance (See Section 7)

If drawn singly If drawn in duplicate for each part

(I) for or upon any voyage –

(i) where the premium or consideration does not exceed the rate of one-eight per centum of the amount insured by the policy; ten naye paise Five naye paise

(ii) in any other case, in respect of every full sum of one thousand five hundred rupees and also any fractional part of one thousand hundred rupees insured by the policy; Ten naye paise Five naye paise.

(2) for time -

(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy -

Where the insurance shall be made for any time not exceeding six months. Fifteen naye paise. Ten naye paise.

Where the insurance shall be made for any time exceeding six months and not exceeding twelve months. Twenty-five naye paise Fifteen naye paise.

B _ Fire-insurance and other classes of insurance, not elsewhere included in this Article, covering goods merchandise, personal effects, crops, and other property against loss or damage.

(1) in respect of any original policy -

(i) when the sum insured does not exceed Rs. 5,000; Fifty naye paise.

(ii) in any other case. One rupee.

(2) and in respect of each receipt for any payment of a premium on any renewal, of an original policy.

One-half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No. 53.

C - Accident and Sickness Insurance -

(a) against railway accident, valid for a single journey only.

Ten naya Paisa

Exemption

When issued to a passenger travelling by the intermediate or the third class in any railways;

(b) in any other case-for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000 and also where such amount exceed Rs. 1,000 for every Rs. 1,000 or part thereof.

Fifteen naye paise: Provided that in case of a policy of insurance against death by accident when the annual premium payable does not exceed Rs. 2.50 per Rs. 1,000, the duty on such instrument shall be ten naye paise for every Rs. 1,000 or part thereof of the maximum amount which may become payable under it.

CC.-Insurance by way of indemnity against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923 (8 of 1923), for every Rs. 100 or part thereof payable as premium.

D.- Life Insurance or Group Insurance or other Insurance not specifically provided for, except such a Re-Insurance as is described in Division E of this article-

If drawn singly If drawn in duplicate for each part.

(i) for every sum insured not exceeding Rs. 250;

Fifteen naye paise.Ten naye paise.

(ii) for every sum insured not exceeding Rs. 250 but not exceeding Rs. 500

Twenty-five naye paiseFifteen naye paise.

(iii) for every sum insured exceeding Rs. 500 but not exceeding Rs. 1000 and also for every Rs. 1,000, or part in excess of Rs. 1,000.

Forty naye paiseTwenty naye paise.

Exemption

Policies of life-insurance granted by the Director General of Post Offices in accordance with Rules for Postal Life Insurance issued under the authority of the Central Government.

N.B. – If a policy of group insurance is renewed or otherwise modified whereby the sum insured exceeds the sum previously insured on which stamp-duty has been paid the proper stamp must be borne on the excess sum so insured.

E. - Re-Insurance by an Insurment Company, which has granted a Policy of the nature specified in Division A or Division B of this Article with another company by way of indemnity or guarantee against the payment of the original insurance of a certain part of the sum insured thereby.

One-quarter of the duty payable in respect of the original insurance but not less than ten naye paise or more than one rupee: Provided that ifthe total amount of duty payable is not a multiple of five naye paise, the total amount shall be rounded off to the next higher multiple of five naye paise.

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General Exemption

Letter of cover or engagement to issue a policy of insurance:

Provided that unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable there under, nor shall be available for any purpose, except to compel the delivery of the policy therein mentioned.

48. Power of Attorney (as defined by section 2(21), not being a Proxy (No. 52)-

- | | |
|---|---|
| (a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents; | Eight annas. |
| (b) when required in suits or proceedings under Presidency Small Cause Courts Act, 1882 (15 of 1882); | Eight annas. |
| (c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a); | One rupee. |
| (d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally; | Five rupees. |
| (e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally; | Ten rupees. |
| (f) when given for consideration and authorising the attorney to sell any immovable property; | The same duty as other Conveyance (No. 23) for the amount of consideration. |
| (g) in any other case | One rupee for each person authorized. |
- N.B.- The term "registration" includes every operation incidental to registration under the [Indian Registration Act, 1877 (3 of 1877)].

Exemption

For the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

49. Promissory Note, [as defined by section 2(22)]-

- | | |
|---|---------------------|
| (a) when payable on demand | |
| (i) when the amount or value does not exceed Rs. 250; | Ten naye paise. |
| (ii) When the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000 | Fifteen naye paise. |

1. Refer relevant provisions of the Indian Registration Act, 1908 (16 of 1908).

- (iii) in any other case. , Twenty-five naye paise.
- (b) when payable otherwise than on demand The same duty as a Bill of Exchange (No. 13) for the same amount payable otherwise than on demand.
50. **Protest .of Bill or Note**, that is to say any declaration in writing made by Notary Public or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note. One rupee
51. **Protest by the Master .of a Ship**, that is to say, any declaration of the particulars or her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the characterers or the consignees for not loading or unloading the ship when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. One rupee
- See also Note of Protest by the Master of a Ship (No. 44)
52. **Proxy** empowering any person to vote at anyone election of the members of a district or local boarder of a body of municipal commissioners, or at anyone meeting of (a) members of an incorporated company or other body corporate whose stock, or funds is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution. ¹[Thirty paise]
53. **Receipt** [as defined by section 2(23)] for any money or other property the amount or value of which exceeds ²[five hundred rupees]. ³[One rupees]

Exemptions

Receipt -

- (a) endorsed on or contained in any

Instrument duly stamped or any instrument exempted under the proviso to section 3 (instruments executed on behalf of the Government) or any cheque or bill of exchange payable on 'demand acknowledging the receipt of the consideration-money therein expressed, or the receipt of principal-money, interest .of annuity or other periodical payment thereby secured;

1. Subs. by Act 66 of 1976 for "fifteen paise" (60 of 1976)

2. Substituted vide Act No. .32 of 1994 for twenty paisa.

3. Substituted vide Act No. 32 of 1994 for twenty paise

- b) for any payment of money without consideration;
- (c) for any payment of rent by a cultivator on account of land assessed to Government revenue, 'or in the State of Madras, 1 Bombay and Andhra (as they existed immediately before the 1st November, 1956) of Inam lands;
- (d) for pay or allowances by non-commissioned or petty officers, soldiers, sailors or airmen of the Indian military, naval or air forces, when serving in such capacity, or by mounted police-constables;
- (e) given by holders of family-certificate in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned or petty officer, soldier, sailor or airman of any of the said forces, and serving in such capacity;
- (f) for pensions or allowances by person receiving such pensions or allowances in respect of their service as such non-commissioned or petty officers, soldiers, sailors, or airmen, and not serving the Government in any other capacity;
- (g) given by a headman or lambardar for land revenue of taxes collected by him;
- (h) given for money or securities for money deposited in the hands of any banker, to be accounted for:

Provided also that this exemption shall not extend to a receipt or acknowledgement for any sum paid or deposited for or upon a letter of allotment of a share, or in receipt of a call upon any script or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.

See also Policy of Insurance (No. 47-B (2)).

54. **Reconveyance of Mortgaged Property**(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;

The same duty as a conveyances (No. 23) for the amount of such consideration as set forth in the Reconveyance .

- (b) in any other case-

Ten rupees

55. **Release**, that is to say, any instrument (Not being such a release as is provided for by section 23-A) whereby a person renounces a

1. Subs. By *ibid* for "ten naye paise."

<p>claim upon another person or against any specified property-</p> <p>(a) if the amount or value of the claim does not exceed Rs. 1000;</p> <p>(b) in any other case</p>	<p>The same duty as a Bond (No.15) for such amount or value as set forth in the Release.</p> <p>Five rupees.</p>
<p>56. Respondentia Bond, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.</p> <p>Revocation of any Trust or Settlement See Settlement (No. 58); Trust (No. 64)</p> <p>57. Security-Bond or Mortgage Deed, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract.</p> <p>(a) when the. amount secured does not exceed Rs. 1,000;</p> <p>(b) in any other case</p>	<p>The same duty as Bottomry Bond (15) for the amount of the loan secured.</p> <p>The Same duty as a Bond (No.15) for the amount secured.</p> <p>Five rupees.</p>

Exemptions

Bond or other instrument, when executed-

(a) by headman nominated under rules framed in accordance with the Bengal Irrigation Act, 1876 (Beng. Act 3 of 1876), section 99, for the due performance of their duties under that Act;

(b) by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other object of public utility, shall not be less than a, specified sum per mensem:

(c) under No. 3-A of the rules made by the State Government under section 70 of the Bombay Irrigation Act, 1879 (Bom. Act. 5 of 1879).

(d) . executed by persons taking advances under . der the Land Improvement Loans Act, 1 &83 (19 of 1883), or the Agriculturists' Loan Act, 1884 (12 of 1884), or by their sureties, as security for the repayment of such advances;

(e) executed by officers of the Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.

58. Settlement-

A - Instrument of (including a deed of dower)

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property, settled as set forth in such settlement.

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas.

Exemptions

Deed of dower executed on the occasion of a marriage between Muhammadans .
 . [(Omitted by the Act of 1932)].

B – Revocation of

The same duty as a Bond (No. 15) for a sum equal to the amount or value of a property concerned as set forth in the instrument of revocation but not exceeding ten rupees.

See also Trust (No. 64).

59. **Share Warrants**, to bearer issued under the [Indian Companies Act, 1882 (6 of 1882)].

One-and-a-half times the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.

Exemptions

Share warrant when issued by a company in pursuance of [Indian Companies Act, 1882 (6 of 1882), section 30], to have effect only upon payment, as composition for that duty to the Collector of Stamp Revenue of-

- (a) one-and-half per centum of the whole subscribed capital of the company; or
- (b) if any company which has paid the duty or composition in full subsequently issues an addition to its subscribed capital, one-and-a-half per centum of the additional capital so issued.

60. Shipping Order, for or relating to the conveyance of goods on board of any vessel. One anna.

61. Surrender of Lease-

- (a) when the duty with which the lease is chargeable does not exceed five rupees; The duty with which such lease is chargeable
- (b) in any other case Five rupees.

Exemptions

Surrender or lease, when such lease is exempted from duty.

1. See now the Companies Act, 1956 (1 of 1956).

2. The relevant provisions of the Companies Act, 1956 (1 of 1956) to be referred to

62. Transfer (whether with or without consideration)-

- (a) of shares -in an incorporated company or other body corporate; Seventy-five naye paise for every hundred rupees or part thereof of the value of the share.
- (b) of debentures, being marketable securities whether the debentures is liable to duty or not except debentures provided for by section 8; One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture ..
- (c) of any interest secured by a bond, mortgage-deed or policy of insurance;
 - (i) if the duty on such bond, mortgage-deed or policy does not exceed five-rupees. The duty with such bond, mortgage-deed or policy of insurance is chargeable.
 - (ii) in any other case. Five rupees.
 - (d) for any property under the Administrator-General's Act 1874 (2 of 1874), Section 3; Ten rupees.
- (e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary Five rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.

Exemptions

Transfer by endorsement-

- (a) of a bill of exchange, cheque or promissory note;
 - (b) of a bill of lading, delivery, order, warrant for goods, or other mercantile document of title to goods; The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.
 - (c) of a policy of insurance;
 - (d) of securities of the Central Government.
- See also Section 8.

63. Transfer of Lease by way of assignment and not by way of under-lease

Exemptions

Transfer of any lease exempt from duty.

64. Trust-

- A - Declaration of - of, or concerning, any property when made by any writing not being a Will The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument, but not exceeding fifteen rupees.
- B - Revocation of - or, concerning any property when made by any instrument other than a Will The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument, but not exceeding ten rupees.

See also Settlement (No. 58).

Valuation. - See Appraisement (No.8)

Vakil. - See Entry as Vakil (No. 30)

65. Warrant for Goods, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in

or upon any dock, warehouse or wharf such instrument being signed or certified by or on behalf of the person in whose custody such goods may be •

Note - Vide Sub-sections (3) and (4) of Section 14 of the Indian Coinage Act 1906 are reproduced below :- .

"(3) All references in any enactment or in any notification, rule or order under enactment or in any contract, deed or other instrument to any value expressed in and pies shall be construed as references to that value expressed in new coins referred to in sub-section (1) converted thereto at the rate specified in sub-section (2).

(4) As from the commencement of the Indian Coinage (Amendment) Act, 1964, all references in any enactment or in any notification, rule or order under any enactment or in any contract, deed or other instrument to any value in naya paise or naye paise construed as references to the value expressed respectively in paise or paisa, coins designated as such from 1st day of June, 1964",

The new coin was designated as "Naya Paise" vide SRO 1120, published in Gazete of India, Extraordinary dated 14.5.1959, Part II, Section 3, page 883. Naya Paise legal tender by side "Paisa" , newly designated from 1st June, 1964.

SCHEDULE II - Enactments (repealed) [Repealed by the Repealing and Amending Act, 1914 (10 of 1914) S. 3 and Sch. II].

SCHEDULE I-A (For Punjab)

(See Section 3)

Note. _ The articles in Schedule I-A are numbered so as to correspond with similar articles in Schedule I.

Discription of Instrument	Proper Stamp duty
<p>1. Acknowledgment of" a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession:</p> <p>Provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.</p>	<p>¹[Fifty Rupees]</p>
<p>2. Administration Bond including a bond given under section 6 of the Government Saving Bank Act, 1873, or Sections 291, 375 and . 376 of the Indian Succession Act, 1925 :-</p> <p>(a) where the amount does not exceed Rs. 1,000;</p>	<p>The same duty as a Bond (No.15) for such amount</p>
<p>(b) in any other case</p> <p>3. Adoption Deed, that is to say, any instrument (other than a Will), recording an adoption, or conferring or purporting to confer an authority to adopt</p> <p>Advocate - See Entry as an Advocate (No. 30)</p>	<p>Twenty rupees²</p> <p>Two hundred rupees.</p>
<p>4. Affidavit, including an affirmation or declaration in the case of person by law allowed to affirm or declare instead of swearing.</p>	<p>³[Fifteen rupees].</p>

Exemptions

Affidavit or declaration in writing when made

(a) as a condition of Enrolment under the Army Act, 1950, or the Air Force Act, 1950

(b) for the immediate purpose of being filed or used in any court or before the officer of any court; or '

(c) for the sole purpose of enabling any person to receive any pension or charitable allow- ance.

1. Substituted vide Act No. 17 of 1998.

2. Substituted for the words "fifteen rupees" vide Act No. 18 of 1995.

3 Substituted vide Act No. 17 of 1998.

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¹[5 Agreement or Memorandum of an Agreement.

(a) if relating to the sale of a bill of exchange

Twenty five rupees.

(b) if relating to the sale of a Government Security or share in on incorporated company or other body corporate;

Five rupees for every ten thousand or part thereof of the value of the security or share .

(c)if relating to the sale of immovable property;

Three hundreded rupees.

[(cc) in the case of agreement to seel followed by or evidencing delivery of possession of the immoveable property agreed to be sold.

The same duty as is leviabale under column 2 of entry No.3 of this Schedule, subject to the adjustment of duty chareable at the time of execution of conveyance made in pursuance of such agreement; and]²

(d) if not otherwise provided for.

Fifteen rupees

Exemption

Agreement or memorandum of agreement-

(a) for or relating to the sale of goods or merchandise exclusively, not being a Note of Memorandum chargeable under No.43; and

(b) made in the form of tenders to the Central Government foror relating to any loan]

Agreement to lease- See Lease (No. 35)

6. Agreement Relating to Deposit of Title-Deeds, pawn or pledge, that is to say, any instrument evidencing an agreement relating to-

(1) the deposit of title-deeds, or instruments constituting or being evidence of the title to any property whatever (other than a marketable security). OR

(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt-

(a) if such loan or debt is repayable on demand or in more than three months from the date of the instrument evidencing the agreement-

(i) when it the amount of loan or debt does not exceeds Rs. 200; One rupees

(ii) when it exceeds Rs. 200 but does not exceed Rs. 400;Two rupees

when it exceeds Rs. 400, but does not exceed Rs. 600;Two rupees

when when it exceeds Rs. 600 but does not exceed Rs. 800;Two rupees

I. Substituted vide Act No. 17 of 1998.

2. Inserted vide Punjab Act 14 of 2001.

- when it exceeds Rs. 800, but does not exceed Rs. 1,000; Three rupees
- when it exceeds Rs. 1,000 but does not exceed Rs. 1,200; Four rupees
- when it exceeds Rs. 1,200 but does not exceed Rs. 1,600; Five rupees
- when it exceeds Rs. 1,600 but does not exceed Rs. 2,500; Seven rupees
- when it exceeds Rs. 2,500 but does not exceed Rs. 5,000; Thirteen rupees
- when it exceeds Rs. 5,000 but does not exceed Rs. 7,500; Nineteen rupees
- when it exceeds Rs. 7,500 but does not exceed Rs. 10,000; Twenty-five rupees
- when it exceeds Rs. 10,000 but does not exceed Rs. 15,000; Thirty-eight rupees
- when it exceeds Rs. 15,000 but does not exceed Rs. 20,000; Fifty rupees
- when it exceeds Rs. 20,000 but does not exceed Rs. 25,000; Sixty-two rupees.
- When it exceeds Rs. 25,000 but does not exceed Rs. 30,000; Seventy seven rupees

and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000 Twenty-five rupees.

- (b) if such loan or debt is payable from the date of such instrument Half the duty payable on a loan or debt under clause (a)(i) or clause (a)(ii) for the amount secured.

Exemptions

Instrument of pawn or pledge of goods if unattested.

- 7. Appointment in Execution of a Power,** whether of trustees or of property, movable or immovable, where made by any writing not being a Will. Thirty-eight rupees.

8. Appraisement or Valuation made otherwise than under an order of the Court in the course of suit -

- (a) where amount does not exceed Rs. 1,000; The same duty as a Bottomary Bond (No. 16) for such amount.
- (b) in any other case Fifteen rupees.

Exemptions

(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law;

(b) Appraisement of crops for the purpose of ascertaining the amount to be given to landlord as rent.

- 9. Apprenticeship-Deed,** including every writing relating to the serving or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being articles of clerkship (No. 11). As in Schedule I.

Exemptions

Instrument of apprenticeship executed by a Magistrate under the Apprentice Act, 1850, or by which a person is apprenticed by or at the charge of, any public charity.

10. Articles of Association of a Company

(a) when the authorised capital of the company does not exceed one lakh; and

Five hundred rupees

(b) in other cases

One thousand rupees.

Exemptions

Article of any Association not framed for profit and registered under section 25 of the Companies Act, 1956 ..

See also Memorandum of Association of a Company (entry No. 39)]

11. Articles of Clerkship As in Schedule I.

Assignment. - See Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be.

Attorney - See entry as an Attorney (No. 30), and Power of Attorney (No. 48).

Authority to Adopt. - See Adoption Deed (No.3).

12. Award, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit -

(a) where the amount or value of the property to which the award relates as set forth in such award, does not exceed Rs. 1,000; The same duty as a Bond, (No. 5) for amount.

(b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000; Twenty rupees²

and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000 Two rupees subject to a maximum of one hundred and thirteen rupees ..

13. Bill of Exchange As in Schedule I.

14. Bill of Lading (including a through bill of lading) As in Schedule I.

15 Bond as defined by section 2(5), not being a **Debenture (No. 27)**, and not being otherwise

provided for by this Act or by the Court fees Act, 1870,

where the amount of value secured does not exceed Rs. 500; Ten rupees.

1. Substituted vide Act No. 17 of 1998.

2. Substituted for the words "fifteen rupees" vide Act No. 18 of 1995.

where it exceeds Rs. 500 and does not exceed Rs. 1,000; Twenty rupees.

and for every Rs. 500 or part thereof in excess of Rs. 1,000; Ten rupees.

See Administration Bond (No 2), Bottomary Bond (No 16), Customs Bond (No.26), Indemnity Bond (No.34), Respondentia Bond (No.5), Security Bond (No.. 57).

Exemptions

Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or to any other object of public utility, shall not be less than a specified sum per mensem.

16. Bottomary Bond, that is to say, any instrument whereby the master of a sea going ship borrows money on a security of the ship to enable him to preserve the ship or prosecute her voyage-

where the amount or value secured does not exceed Rs. 10; One rupee.

where it exceeds Rs. 10 and does not exceed Rs. 50; One rupee.

where it exceeds Rs. 50 and does not exceed Rs. 100; Two rupees.

where it exceeds Rs. 100 and does not exceed Rs. 200; Three rupees.

where it exceeds Rs. 200 and does not exceed Rs. 300; Four rupees.

where it exceeds Rs. 300 and does not exceed Rs. 400; Five rupees.

where it exceeds Rs. 400 and does not exceed Rs. 500; Six rupees.

where it exceeds Rs. 500 and does not exceed Rs. 600; Seven rupees

where it exceeds Rs. 600 and does not exceed Rs.700; Eight rupees.

where it exceeds Rs. 700 and does not exceed Rs. 800; Nine rupees.

where it exceeds Rs. 800 and does not exceed Rs. 900; Eleven rupees.

where it exceeds Rs. 900 and does not exceed Rs. 1000; Twelve rupees.

and for every Rs. 500 or part thereof in excess of Rs. 1,000. Six rupees.

17. Cancellation. -Instrument of (including Fifteen rupees. any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for. See also. Release (No.. 55), Revocation of Settlement (No.. 58-B), Surrender of Lease (No.. 61), Revocation Of Trust (No.. 64-8)

18. Certificate of Sale. (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer

The same duty as other Conveyance (No.. 23) for a consideration equal to the amount of the purchase money only.

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19. Certificate of other document evidencing the right or title of the holder thereof, or any other person, either to any shares, scripts or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scripts or stock in or of any such company or body

Ten rupees.

20. Charter Party, that is to say any instrument (except an agreement for the hire of a tug steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not

Fifteen rupees.

22. Composition-Deed, that is to say any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of licence, for the benefit of his creditors

Thirty rupees.

¹23., Conveyance as defined by Section 2(10) not being a transfer charged or exempted under No. 62

	Where conveyance amounts to sale of immovable property (a)	Other conveyances (b)
	1	2
	3	
Where the value or amount of the consideration for such conveyance as set forth therein does not exceed Rs. 50;	Three rupees	Two rupees.
where it exceeds Rs. 50, but does not exceed Rs. 100;,	Six rupees	Three rupees
where it exceeds Rs. 100 but does not exceed Rs. 200;	Twelve rupees	Six rupees.
where it exceeds Rs. 200 but does not exceed Rs. 300;	Eighteen rupees	Nine rupees.
where it exceeds Rs. 300 but does not exceed Rs. 400;	Twenty-four rupees	Twelve rupees.
where it exceeds Rs. 400, but does not exceed Rs. 500;	Thirty rupees	Fifteen rupees.
where it exceeds Rs. 500, but does not exceed Rs. 600;	Thirty six rupees	Eighteen rupees
where it exceeds Rs. 600, but does not exceed Rs. 700;	Forty-two rupees	Twenty-one rupees
where it exceeds Rs. 700, but does not exceed Rs. 800;	Forty-eight rupees	Twenty-four rupees
where it exceeds Rs. 800, but does not exceed Rs. 900;	Fifty-Four rupees	Twenty-seven rupees
where it exceeds Rs. 900, but does not exceed Rs. 1000;,	Sixty rupees	Thirty rupees
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Thirty rupees	Fifteen rupees

Exemptions

Assignment of copyright under the Copyright Act, 1957, Section 18.

I. Substituted vide Act No. 18 of 1995.

Co-partnership-Deed - See partnership (No. 46)

24., Copy or Extract certified to be true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees-

- (i) if the original was not chargeable with duty Five rupees. , or if the duty with which it was chargeable does exceed two rupees;
- (ii) in any other case not falling within the pro- Five rupees. visions of Section 6-A.

Exemptions

- (a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose ..
- (b) Copy of, or extract from, any register relating to births, baptisms, namings, dedictions, marriages, divorces, death or burials.

-25. Counterpart or Duplicate of any instrument chargeable with duty and in respect of ' which the proper duty has been paid

- (a) if the duty with which the original instru- Five rupees. ment is chargeable does not exceed two rupees;
- (b) in any other case not falling within the pro- Five rupees. visions of Section 6-A.

Exemptions

Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.

26. Customs-Bonds

- (a) where the amount does not exceed Rs. 1,000 The same duty as a Bond (No. 15) for such amount.
- (b) in any other case. Twenty rupees. 1

27. Debenture (whether a morotgage debenture or not), being a marketable security transferable –

- (a) by endorsement or by a separate instrument of transfer; As in Schedule I
- (b) by delivery. As in Schedule I.

Explanation - The term "Debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

1. Substituted for the words "fifteen rupees" vide Act No. 18 of 1995.

Exemptions

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued there under, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders; provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

See also Bond (No. 15) and Sections 8 and 55.
Declaration of any Trust. See Trust (No. 64).

28. Delivery order in respect of goods, deposit of title deeds, See Agreement relating to Deposit of Title-Deeds, pawn or pledge (No.6)

Five rupees.

Dissolution of partnership - See partnership (No. 46)

Thirty rupees ..

29. Divorce, Instrument of that is to say, any instrument by which any person effects the dissolution of his marriage.

Dower, Instrument of - See Settlement (No. 58)

Duplicate. See Counterpart (No. 25).

30. Entry as an Advocate, Vakil or Attorney on the roll of the High court-, (Under the Indian Bar Councils Act, 1926, or in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884)²-

- (a) in the case of an Advocate or Vakil
- (b) in the case of any Attorney

Seven hundred and fifty rupees.
Seven hundred and fifty rupees.

Exemptions

Entry of an Advocate, Vakil or Attorney on the roll of the High Court, when he has previously been enrolled in any other High Court.

31. Exchange of Property, Instrument of

The same duty as other conveyances (No:23 as levied by this Act for a consideration equal. to the value of the property of greatest as set forth in such instrument.

Extract - See Copy (No. 24)

32 • Further Charge. Instrument of, that is to say, any instrument imposing a further charge on mortgaged property-

1. Inserted by Act 38 of 1926.

2. Repealed by Act I of 1938.

<p>(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40, that is, with possession;</p>	<p>The same duty as a mortgage deed with possession [No.. 40 (a)] for the amount of the further charge secured by such instrument.</p>
<p>(b) when such mortgage is one of the description referred to in clause (b) of Article No.. 40 . (that is, without possession)-,</p>	
<p>(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to. be given under such instrument;</p>	<p>The same duty as a mortgage-deed with Possession [No.. 40(a)] for the amount equal to. the total amount of the charge (including the original mortgage already made) less the duty already paid on such original mortgage and further charge .</p>
<p>(ii) if possession is not so. given</p>	<p>The same duty as a Bond (No.. 15) for the amount of the further charge secured by such instrument .</p>
<p>33., Gift - Instrument of, not being a Settlement (No.. 58), or Will or Transfer (No.. 62)</p>	<p>The same duty as a conveyance amounting to. sale (No.. 23) as levied by this Act for a consideration equal to. the value of the property as set forth in such instrument.</p>
<p>Hiring Agreement or agreement for service See Agreement (No.. 5)</p>	
<p>34., Indemnity Bond,</p>	<p>The same duty as a Security Bond (No.. 57) for the same amount.</p>
<p>Inspectorship-Deed - See Composition Deed (No.. 22)</p>	
<p>35. Lease, including an under-lease or sublease and any agreement to. let or sub-let-,</p>	
<p>(a) where by such lease the rent is fixed and no. • premium is paid or delivered-,</p>	
<p>(i) where the lease purports to. be for a term of less than one year;</p>	<p>The same duty as a Bond (No.. 15) for the whole amount payable or deliverable under such lease.</p>
<p>(ii) where the lease purports to. be for a term of not less than one year, but not more than five years;</p>	<p>The same duty as a Bond (No.; 15) for the amount or value of the average annual rent reserved ..</p>
<p>(iii) where the lease purports to. be for a term exceeding five years, but not exceeding ten years;</p>	<p>The same duty as other Conveyances (No.. 23) as levied by this Act, for a consideration equal to. the amount or value of the average annual rent reserved.</p>
<p>(iv) where the lease purports to. be for a term exceeding ten years, but not exceeding twenty years;</p>	<p>The same duty as other conveyance (No.. 23) as levied by this Act, for a consideration equal to' twice the amount or value of the average annual rent reserved.</p>
<p>(v) where the lease purports to. be for a term exceeding twenty years, but not exceeding thirty years;</p>	<p>The same duty as other conveyances (No.. 23) as levied by this Act, for a consideration equal to. three times the amount or value of the average annual rent reserved.</p>
<p>(vi) where the lease purports to. be for a term exceeding thirty years, but not exceeding hundred years;</p>	<p>The same duty as other conveyances (No.. 23) as levied by this Act, for a consideration equal to. four times the amount or value of the average annual rent reserved.</p>

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(vii) where the lease purports to be for a term exceeding hundred years or in perpetuity;	The same duty as other conveyances (No:23) as levied by this Act, for a consideration equal in the case of a lease granted solely for agricultural purposes 1/10th and in any other case to 1/6th of the whole amount of rents which would be paid or delivered' respect of the first fifty years of lease.
(viii) where the lease does not purport to be for any definite term;	The same duty as other conveyance. (No:23), as levied by this Act, for a consideration' equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved;	The same duty as other conveyances (No 23). as levied by this Act, for a consideration equal to the amount or value of such fine premium or advance as set forth in the lease
(c) where the lease is granted for a fine or premium or for money advanced, in addition to rent reserved;	The same duty as other conveyances (No.23) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or permium or advance had been paid or delivered:
	, , Provided that, in any case when an agreement to lease is stamped with the ad volorem stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed two rupees.

Exemptions

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation – together with a homestead or tank.

Explanation.- When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

- | | |
|--|--------------------|
| 36. Letter of Allotment of Shares | Five rupees |
| 37.,Letter of Credit | As in Shedule 1. . |
| Letter of Guarantee-See Agreement (No.5) | |
| 38. Letter of Licence , that is to say, any agreement between a debtor and his creditors that | |

the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion

39. Memorandum of Association of a Company-

- (a) if accompanied by articles of association under sections 26, 27 and 28 of the Companies Act, 1956; Five hundred rupees.
- (b) if not so accompanied One thousand rupees.

Exemptions

Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.

40. **Mortgage Deed**, not being an agreement relating to Deposit of Title deeds, Pawn or Pledge (No.6), Bottomary Bond (No. 16), Mortgage of a crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57)-

I(a) when possession of the property or any part of the property comprised in such deed is given by the -mortgagor or agreed to be given-

where the amount secured by such instrument does not exceed Rs. 50;Two rupees.

where it exceeds Rs. 50, but does not exceed Rs. 100;Four rupees.

where it exceeds Rs. 100, but does not exceed Rs. 200;Eight rupees.

where it exceeds Rs. 200, but does not exceed Rs. 300;Twelve rupees.

where it exceeds Rs. 300, but does not exceed Rs. 400;Sixteen rupees.

where it exceeds Rs. 400, but does not exceedRs. 500;Twenty rupees.

where it exceeds Rs. 500, but does not exceed Rs. 600;Twenty-four rupees.

where it exceeds Rs. 600, but does not exceed Rs. 700;Twenty-eight rupees.

where it exceeds Rs. 700, but does not exceed Rs. 800;Thirty-two rupees.

where it exceeds Rs. 800, but does not exceed Rs. 900;Thirty-six rupees .

where it exceeds Rs. 900, but does not exceed Rs. 1000;Forty rupees.

and for every Rs. 500 or part thereof in excess of Rs. 1,000;Twenty rupees .

- (b)when possession is not given or agreed to be given as aforesaid; The same duty as a Bond (No. 15) for the amount secured by such deed.

1.Substituted vide Act No. 18 of 1995.

Explanation. - A mortgagor who gives to the mortgagee a power of Attorney to collect rents or a lease of the property mortgaged or part thereof is deemed to give possession within the meaning of this Article;

(c) when a collateral or auxiliary or additional or substituted security or by way of further assurance for the above mentioned purposes where the principal or primary security is duly stamped -

for every sum secured not exceeding Rs. 1,000; Two rupees.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000. Two rupees.

Exemptions

Instructions, executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as Security for the re-payment of such advances.

41. Mortgage of a Crop, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage-

(a) when the loan is repayable in not more than three months from the date of the instrument-

for every sum secured not-exceeding Rs. 200; and for every Rs. 200 or part thereof secured in excess of Rs. 200;

One rupee.

One rupee

(b) when the loan is repayable in more than three months, but not more than eighteen months, from the date of the instrument-

for every sum secured not exceeding Rs. 100; and for every Rs. 100 or part thereof secured in excess of Rs. 100.

One rupee.

One rupee.

Fifteen rupees.

42. Notarial Act, - that is to say, any instrument, endorsement, note, attestation certificate or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.

See also Protest of Bill or Note (No. 50)

43. Note or Memorandum, - sent by a Broker or Agent to his principal intimating the purchase or sale on account of such Principal-

Five rupees.

(a) of any goods exceeding in value twenty rupees;

(b) of any stock or marketable security exceeding in value twenty rupees;

Five rupees for every Rs.10,000 or part of the value of the stock or security.

44. Note of Protest by the Master of a ship

Five rupees.

45. Partition, Instrument of as defined by section amount of the

2/(15)
property.

The same duty as a Bond (No. 15) for the

value of the separated share or shares of the

NB:- The largest share remaining after the property is partitioned (or, if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated :

Provided always that -

(a) when an instrument of partition containing an agreement to divide

Property in severally is executed and

a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than two rupees;

(b) where land is held on Revenue settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than ten times the annual revenue;

(c) where a final order for effecting a partition passed by any Revenue Authority or any , Civil Court or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such orders or award is subsequently executed the duty on such instrument shall not exceed two rupees.

46., Partnership-

A- Instrument of-

(a) where the capital of the partnership does not exceed Rs. 500;

(b) in any other case

B- Dissolution of-

Twenty-three rupees.

Pawn or Pledge- see agreement relating To Deposit of Title Deeds, Pawn or Pledge (No.6)

Fifteen rupees.

47. Policy of Insurance

¹[48 Power of Attorney as defined by section 2(21), not being a Proxy (entry No.52)-

(a) when executed for the sole purpose of of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;

One hundred rupees.

b) when required in suits or proceedings under Presidency Small Cause Courts Act, 1882;	One hundred rupees
(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);	Three hundred rupees.
(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;	Three hundred rupees
(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	Six hundred rupees
(f) when given for consideration and authorising the attorney to sell any immovable property;	The same duty as other conveyance (entry No. 23) as levied by this Act for the amount of consideration.
(g) in any other case	Seven rupees. N.B.- The term registration”, includes every Operation, incidental to registration under the Registration Act, 1908.

Explanation- For the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.]

49. Promissory Note

As in Schedule I.

50. Protest of Bill or Note . that is to say any Declaration in writing made by Notary Public Or other person lawfully acting as such, at- Testing the dishonour of a bill of exchange or promissory note.

Fifteen rupees.

51. Protest by the Master of a Ship

As in Schedule I

52. Proxy, As in Schedule I.

53. Receipt, As in Schedule I.

54. Reconveyance of Mortgaged Property

(a) if the consideration for which the property mortgaged does not exceed Rs. 1000;

The same duty as “other con-as -veyance”¹ (No. 23) as levied by this Act, for the amount of such consideration as set forth in the reconveyance

(b) in any other case-

(i) if the reconveyance relates to immovable property situated within a Municipality, Cantonment Board or Notified Area;

Forty-five rupees.

(ii) in other cases

Thirty rupees.

55. Release, that is to say, any instrument (Not being such a release as is provided for by section 23-A) whereby a person renounces a claim upon another person or against any specified property-

I. Substituted for the words "a conveyance" vide Act No. 18 of 1995.

- (a) if the amount or value of the claim doesnot exceed Rs.1,000; The same duty as a Bond (No. 15) for such amount or value as set forth in the Release .
- (b) in any other case Twenty rupees.1
56. Respondentia Bond, that , is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port ofdestination.
Revocation of any Truct or settlement
See Settlement (No. 58);
Trust (No. 64)
57. Security-Bond or Mortgage Deed, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract (or the due discharge of a liability)-
- (a) when the amount secured does not exceed Rs. 1,000; The same duty as a Bond (No. 15) for the amount secured.
- (b) in any other case Twenty rupees.2

Exemptions

- Bond or other instrument, when executed-
- (a) by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mense;
- (b) by a person taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884; or by their sureties, as security for the repayment of such advances;
- (c) by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.
- 58.Settlement-
- A- Instrument of (including a deed of dower) The same duty as a Bond(No. 15) for a sum equal to the amount or value or property settled as set forth in such settlement.

Exemptions

Deed of dower executed on the occasion of a marriage between Muhammadans.,

B-Revocation of-

1. Substituted for the words “fifteen rupees “ vide Act No. 18 of 1995.
2. Substituted for the words “fifteen rupees “ vide Act No. 18 of 1995.

See also Trust (No. 64).

59. Share Warrants, to bearer issued under the Companies Act, 1956

The same duty as a Bond (No.15) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding thirty rupees.

One-and-a-half times the duty payable on a mortgage-deed with possession [No.40(a)] for the amount equal to the nominals amount of the shares specified in the warrant.

Exemptions

Share warrants when issued by a company in pursuance of the Companies Act, 1956, section 114, to have effect only upon payment, as composition for that duty to the Collector of Stamp Revenue of-

- (a) one-and-half per centum of the whole subscribed capital of the company; or
- (b) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital, one-and-a-half per centum of the additional capital so issued.

60. Shipping Order

Five rupees

61. Surrender of Lease-

- (a) when the duty with which the lease is chargeable does not exceed ten rupees;
- (b) in any other case

The duty with which such lease is chargeable

Fifteen rupees.

Exemptions

Surrender of lease, when such lease is exempted from duty.

62., Transfer (whether with or without consideration)-

- (a) of shares in an incorporated company or other body corporate;
- (b) of debentures, being marketable securities whether the debentures is liable to duty or not except debentures provided for by section 8;
- (c) of any interest secured by a bond, mortgage-deed or policy of insurance;
- (d) of any property under the Administrator General's Act, 1913, section 25;
- (e) of any trust property without consideration from one trustee to another trustee, or from a trustee to a beneficiary

As in Schedule I.

One-half of the duty payable on a debenture (No.27) for a consideration equal to the face amount of the debenture.

The duty with such bond, mortgage-deed or policy of insurance is chargeable subject to a maximum of Five hundred rupees.

Fifty rupees

Fifty rupees

Exemptions

Transfers by endorsement-

- (a) of a bill of exchange, cheque or promissory note;

(a) of a bill of lading, delivery, order, warrant for goods, or other merchantile document of title to goods;

(b) of a policy of insurance;

(c) of securities of the Central Government.

See also Section 8.

63. Transfer of Lease, by way of assignment (No.23) as and not by way of under-lease consideration equal

The same duty as other conveyance levied by this Act, for a to the amount of the consideration for the transfer.

Exemptions

Transfer of any lease exempt from duty.

64. Trust-

A- Declaration of , or concerning, any property for a sum
When made by any writing not being a Will property

The same duty as a Bond (No.15) equal to the amount or value of the Concerned as set forth in the instrument, but not exceeding forty-five rupees.

B-Revocation of of, or concerning any property for a sum when made by any instrument other than a Will value of the property

The same duty as a Bond (No. 15) equal to the amount or concerned, as set forth in the instrument, but not exceeding thirty rupees.

See also Settlement (No.58).

Valuation. – See Appraisement (No.8)

Vakil.- See entry as Vakil (No.30)

65. Warrant for Goods, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf such instrument being signed or certified by or on behalf of the person in whose custody such goods may be

Five rupees,'

SCHEDULE - I (For Haryana)

(See Section 3)

Stamp Duty of Instruments

Description of Instrument	Proper Stamp Duty
	Twenty-five Naye paise
1. Acknowledgement of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a baker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession: Provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	
2. Administration Bond, including a bond given under section 256 of the Indian Succession Act, 1865, (10 of 1865), Section 6 of the Government Savings Banks Act, 1873 (5 of 1873), Section 78 of the Probate and Administration Act, 1881 (17 of 1881), or Section 9, or Section 10 the Succession Certificate Act, 1889 (7 of 1889) _	
(a) where the amount does not exceed Rs. 1,000;	The same duty as a Bond (No.1) for such, amount.
(b) in any other case	Fifteen rupees.
3. Adoption Deed , that is to say, any instrument (other than a Will), recording an adoption, or conferring or purporting to confer an authority to adopt Advocate - See Entry as an Advocate (No. 30)	Thirty –seven rupees, fifty naye paise
4. Affidavit, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Ten rupees

Exemptions

Affidavit or declaration in writing when made

(a) as a condition of Enrolment under the 2[under the Indian Army Act, 1911], or the 3[or the Indian Air Force Act, 1932

1. See now the Indian Succession Act, 1925 (XXXIX of 1925).

2. Subs. for the words 'enlistment under the Indian Articles of War' by section 2 and Schedule I of India Act XVIII of 1928. See now the Army Act, 1950. (XLVI of 1950).

3. Ins. By section 130 and schedule of India an Air force Act, XIV of 1932.

- (b) for the immediate purpose of being filed or used in any court or before the officer of any court; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance .

[5. Agreement or Memorandum of an Agreement-

- (a) if relating to the sale of a bill of exchange;
- (b) if relating to the sale of a Government Security or share in an incorporated company or other body corporate;
- (c) if not otherwise provided for:

Forty Naye paise
Subject to a maximum twenty-two rupees and fifty naye paise, Twenty five naye paise
Two-rupees, twenty –five naye paise

Exemptions

- Agreement or memorandum of agreement _
- (a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No. 43;
- (b) made in the form of tenders to the 2(Central Government) for or relating to any loan;
- (c) [Omitted by Adoption of Laws Order, . 1950] First Schedule]

Agreement to lease - See Lease (No.35)

6. Agreement Relating to deposit of Title-Deeds, Pawn or Pledge, that is to say, any instrument evidencing an agreement relating to-

- (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security);
- (2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt-
- (a) if such loan or debt is repayable on demand or in more than three months from the date of the instrument evidencing the agreement-
- (i) when that amount of loan or debt does not exceed Rs. 200;
- (ii) when it exceeds Rs. 200 but does not exceed Rs. 400;
- (iii) when it exceeds Rs. 400 but does not exceed Rs. 600
- (iv) when it exceeds Rs. 600 but does not exceed Rs. 800;
- (v) when it exceeds Rs.800 but does not exceed Rs. 1,000
- (vi) When it exceeds Rs. 1,000 but does not exceed Rs. 1,200
- (vii) When it exceeds Rs. 1,200 but does not exceeds Rs. 1,600
- (viii) When it exceed Rs. 1,600 but does not exceed Rs. 2,500
- (ix) When it exceeds rs. 2,500 but does not exceed rs. 5,000
- (x) when it exceeds Rs. 5,000 but does not exceed Rs. 7,500
- (xi) when it exceeds Rs. 7,500 but does not exceed rs. 10,000;

Sixty Naye Paise
One rupee, twenty Naye Paise
One rupee, six-five Naye Paise
Two rupees, seventy Naye Paise
Three rupees, thirty Naye Paise
Four rupees, twenty Naye Paise
Six rupees, thirty Naye Paise
Twelve rupees, seventy –five Naye Paise
Eighteen rupees, seventy-five Naye Paise
Twenty-four rupees, forty –five Naye Paise
Thirty-seven rupees, ninty-five Naye paise

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(xii) when it exceeds Rs. 10,000 but does not exceed Rs. 15,000;	Thirty-seven rupees, ninty five naye paise
(xiii) when ite exceeds Rs. 15,000 but does not exceeds Rs. 20,000	Foury nine rupees, ninty –five naye paise
(xiv)when it exceeds Rs. 20,000 but does not exceed Rs. 25,000	Seixty one rupees, ninty-five naye paise
(xv) when it exceeds Rs. 25,000 but does not exceed Rs. 30,000	Seventy-six rupees, five Naye Paise
(xvi)and for every additional Rs. 10,000 or part therefore in excess of Rs. 30,000	Twenty-four rupees, forty-five naye paise
(b) if such loan or debt is repayable not more than three months form the date of such instrument	Half the duty payable on a loan or debt under clause (a)(i) or clause (a)(ii) for the amount secured.

Exemptions

Instrument of pawn or pledge of goods if unat-
tested.

7. Appointment in Execution of a Power, whether of trustees or of property, movable or immovable, where made by any writing not being a Will .

Thirty-seven rupees, fifty Naye Paise.

8. Appraisalment or Valuation made other-
wise than under an order of the Court in the
course of suit -

- (a) where amount does not exceed Rs. 1,000;
- (b) in any other case.

The same duty as a Bond (No. 15) for such amount.
Fifteen rupees.

Exemptions

(a) Appraisalment or valuation made for the in-
formation of one party only, and not being in
any manner obligatory between parties either
by agreement or operation of law.

(b) Appraisalment of crops for the purpose of
ascertaining the amount .to be given to land-
lord as rent.

9. Apprenticeship-Deed, including every
writing relating to the Serving or tuition of
any apprentice, clerk or servant placed with
any master to learn any profession, trade or
employment, not being articles of clerkship
(No. II).

Five Rupees

Exemptions

Instrument of apprenticeship executed by a
Magistrate under the Apprentice Act, 1850
(9 of 1850), or by which a person is appren-
ticed by or at the charge of any public char-
ity.

10. Articles of Association of a Company

- (a) When the authorized capital of the company
does not exceed rupees one lac; and
- (b) in other cases

Sixty rupees

One thousand and twenty rupees

Exemptions

Articles of any Association not formed for
profit and registered under section 26 of the
Indian Companies Act, 1882 (4 of 1882).

See also Memorandum of Association of a
Company (No. 39)

11. Articles of Clerkship, or contract
whereby any person first becomes bound to
serve as a clerk in order to his admission as
an attorney in any High Court.

Two hundred and fifty rupees

Assignment. - See Conveyance (No. 23),
Transfer (No. 62), and Transfer of Lease
(No. 63), as the case may be.

Attorney - See entry as an Attorney (No. 30), and Power of Attorney (No. 48).

Authority to Adopt. - See Adoption Deed (No.3).

12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit -

(a) where the amount or value of the property to which the award relates as set forth in such award, does not exceed Rs.1000;

The same duty as a Bond, (No. 15) for such amount.

(b) if it exceeds Rs. 1,000/- but does not exceed Rs. 5,000.

Five rupees

and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000

One rupee, fifteen Naye Paise subject to a maximum of one hundred and twenty rupees, fifty Naye Paise.

Exemption

A ward under the Bombay District Municipal Act, 1873 (Born. Act 6 of 1873), Section 81, or the Bombay Hereditary Offices Act, 1874 (Bombay Act 3 of 1874), Section 18.

13. Bill of Exchange [as defined by Section 2(2)] (-) not being a Bond, bank-note or currency note :-

[Entry (a) omitted by Act 5 of 1927,S.5]

(b) where payable otherwise than one demand

(i) where payable not more than three months after date or sight-

if the amount of the bill or note does not exceed Rs. 500

if it exceeds Rs. 500 but does not exceed Rs. ¹[Thirty paise]

1,000

and for every additional Rs. 1000 or part thereof ²[Sixty paise]

in excess of Rs. 1000

³[Sixty paise]

(ii) Where payable more than three months but not more than six months after date or sight-

if the amount of the bill or note does not exceed Rs. 500.

⁴[Sixty paise]

If it exceeds Rs. 500but does not exceed Rs.

1,000

⁵[One rupee twenty paise]

And for every additional Rs. 1,000 or part thereof in excess of Rs. 1,000

⁶[One rupee twenty paise]

1. Substituted by S.O. 130(e), dated 28.1.2004, for "One rupee twenty-five naye paise"(w.e.f. 1.3.2004)

2. . Substituted by S.O. 130(e), dated 28.1.2004, for "Two rupee twenty-five naye paise"(w.e.f. 1.3.2004)

3. Substituted by S.O. 130(e), dated 28.1.2004, for "Two rupee fifty naye paise"(w.e.f. 1.3.2004)

4. Substituted by S.O. 130(e), dated 28.1.2004, for "Two rupee fifty naye paise"(w.e.f. 1.3.2004)

5. Substituted by S.O. 130(e), dated 28.1.2004, for "Five rupees"(w.e.f. 1.3.2004)

6. Substituted by S.O. 130(e), dated 28.1.2004, for "Five rupees"(w.e.f. 1.3.2004)

- (iii) Where payable more than six months but not more than nine months after date or sight-
if the amount of the bill or note does not exceed Rs. 500 ⁷[Ninety paise]
if it exceeds Rs. 500 but does not exceed Rs. 1000 ⁸[One rupee eighty paise]
and for every additional Rs. 1000 or part thereof in excess of Rs. 1,000 ⁹[One rupee eighty paise]
- (iv) Where payable more than nine months but not more than one year after date or sight-
if the amount of the bill or note does not exceed Rs. 500 ¹⁰[One rupee twenty-five paise]
if it exceeds Rs. 500 but does not exceed Rs. 1000 ¹¹[Two rupees fifty paise]
and for every additional Rs. 1,000 or part thereof in excess of Rs. 1000 ¹²[Two rupees fifty paise]
- (c) Where payable at more than one year after date or sight-
if the amount of the bill or note does not exceed Rs. 500 ¹³[Two rupees fifty paise]
if it exceeds Rs. 500 but does not exceed Rs. 1000 ¹⁴[Five rupees]
and for every additional Rs. 1000 or part thereof in excess of Rs. 1000 ¹⁵[Five rupees]

Note I.-In suppression of the notification of the Government of India No. 15, dated 15.5.1957 and No. 6, dated 4.7.1961, the proper stamp duty chargeable on bills of exchange specified in items (b) and (c) in Article 49 of the said Schedule to the said Act and promissory notes specified in item (b) of Article 49 of the said Schedule shall be reduced to one-half of the rates specified against the said items (b) and (c) of the said items (b) and (c) of the said Article 13.

Provided that the rates of stamp duty specified in column(2) shall not apply to usance bills of exchange or promissory notes drawn or made for securing finance from the Reserve Bank of India, Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporation, Commercial banks and Co-operative banks for (a) bona fide commercial or trade transactions, (b) seasonal agricultural operations or the marketing of crops, or (c) production or marketing activities of cottage or small scale industries and such instruments shall continue to bear the rates of stamp duty at one-fifth of the rates specified against the said items (b) and (c) in the said Article 13.

Explanation 1. for the purposes of the provision-

- (a) the expression "agricultural operations" includes animal husbandry and allied activities jointly undertaken with agricultural operations;
(b) "crops" includes products of agricultural operations;
(c) the expression "marketing of crops" includes the processing of crops prior to marketing by agricultural producers or any organization of such producers.

Explanation 2.-The duty chargeable shall, wherever necessary, be rounded off to the next five paise.- S.O. 199 (E), dated 16.3.1976, published in the Gazette of India, Ext., Pt II, S. 3(ii) p. 594, dated 16.3.1976. [See also Note 2, below]

7. Substituted by S.O. 130(e), dated 28.1.2004, for "Three rupee seventy-five naye paise"(w.e.f. 1.3.2004).

8. Substituted by S.O. 130(e), dated 28.1.2004, for "Seven rupees fifty naye paise"(w.e.f. 1.3.2004)

9. Substituted by S.O. 130(e), dated 28.1.2004, for "Seven rupees fifty naye paise"(w.e.f. 1.3.2004)

10. Substituted by S.O. 130(e), dated 28.1.2004, for "five rupees"(w.e.f. 1.3.2004)

11. Substituted by S.O. 130(e), dated 28.1.2004, for "Ten rupees"(w.e.f. 1.3.2004)

12. Substituted by S.O. 130(e), dated 28.1.2004, for "Ten rupees"(w.e.f. 1.3.2004)

13. Substituted by S.O. 130(e), dated 28.1.2004, for "Ten rupees"(w.e.f. 1.3.2004)

14. Substituted by S.O. 130(e), dated 28.1.2004, for "Twenty rupees"(w.e.f. 1.3.2004)

15. Substituted by S.O. 130(e), dated 28.1.2004, for "Twenty rupees"(w.e.f. 1.3.2004)

Note 2-In supersession of the notifications of Government of India in the Ministry of Finance (Department of Revenue) published in the Gazette of India, Extraordinary, part II, Section 3 vide numbers S.O. 198(E), dated 16.3.1976 and S.O. 199(E), dated 16.3.1976, except as respects things done or omitted to be done before such supersession, the Central Government hereby directs that with effect from 1.3.2004, the proper stamp duty chargeable on instruments, mentioned under column (1) in Article 13, 14, 27, 37, 47, 49, 52 and 62(a) in the Schedule I of the Act, shall be reduced and stamp duty payable thereon, after such reduction, shall be as specified in the Table :-S.O. 130(E) , dated 28.1.2004 published in the Gazette of India, Ext. Pt. II, S. 3(ii), SI. No. 108, dated 28.1.2004.

14. Bill of Lading (including a through bill of ¹[One rupee] lading).

N.B. If a bill of lading is drawn in parts, the proper stamp therefore must be borne by each one of the set.

Exemptions

(a) Bill of lading when the goods therein described are received at a place within the limits of any part as defined under the Indian Ports Act, 1889 (10 of 1889),² and are to be delivered at another place within the limits of the same port.

15. Bond as defined by Section 2(5) not being a Debenture (No. 27) and not being otherwise provided for by this Act or by the Court-fees Act, 1870-

Where the amount or value secured does not exceed Rs. 10;	Thirty Naye Paise
Where it exceeds Rs. 10 and does not exceed Rs. 50	Sixty Naye Paise
Where it exceeds Rs. 50 and does not exceed Rs. 200;	One rupee, fifteen Naye Paise
Where it exceeds Rs. 100 and does not exceed Rs. 200;	Two rupees, twenty-five Naye paise
Where it exceeds Rs. 200 and does not exceed Rs. 300	Three rupees, forty Naye paise
Where it exceeds Rs. 300 and does not exceed Rs. 400	Four rupees, fifty Naye paise
Where it exceeds Rs. 400 and does not exceed Rs. 500	Five rupees, sixty-five Naye Paise
Where it exceeds Rs. 500 and does not exceed Rs. 600	Nine rupees
Where it exceeds Rs. 600 and does not exceed Rs. 700	Ten rupees, fifty Naye Paise
Where it exceeds Rs. 700 and does not exceed Rs. 800	Twelve rupees
Where it exceeds Rs. 800 and does not exceed Rs. 900	Thirteen rupees, fifty Naye Paise
Where it exceeds Rs. 900 and does not exceed Rs. 1000	Fifteen rupees
and for every Rs. 500 or part thereof in excess of Rs. 1,000;	Seven rupees, fifty Naye Paise
See Administration Bond (No. 2) Bottomary Bond (No. 16), Customs Bond (No. 26), Identity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57)	

1. Substituted by S.O. 130(E) , dated 28.1.2004, for "Two rupees" (w.e.f. 1.3.2004)

2. See now the Indian Ports Act, 1908 (15 of 1908)

EXEMPTIONS

Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or to any other object of public utility, shall not be less than a specified sum per mensem.

16. Bottomary Bond, that is to say, any instrument whereby the master of a sea going ship borrows money on a security of the ship to enable him to preserve the ship or prosecute her voyage.-

Where the amount or value secured does not exceed Rs. 10;

Thirty Naye Paise

Where it exceeds Rs. 10 and does not exceed Rs. 50;

Sixty naye Paise

Where it exceeds Rs. 50 and does not exceed Rs. 200;

One rupees, fifteen Naye paise

Where it exceeds Rs. 200 and does not exceed Rs. 300;

Two rupees, twenty-five Naye paise

Where it exceeds Rs. 300 and does not exceed Rs. 400;

Three rupees, forty Naye Paise

Where it exceeds Rs. 400 and does not exceed Rs. 500;

Four rupees, fifty Naye Paise

Where it exceeds Rs. 500 and does not exceed Rs. 600;

Five rupees, sixty-five Naye Paise

Where it exceeds Rs. 600 and does not exceed Rs. 700;

Six rupees, seventy-five Naye Paise

Where it exceeds Rs. 700 and does not exceed Rs. 800;

Seven rupees, ninety Naye Paise

Where it exceeds Rs. 800 and does not exceed Rs. 900;

Nine rupees

Where it exceeds Rs. 900 and does not exceed Rs. 1,000;

Ten rupees, fifteen Naye Paise

And for every Rs. 500 or part thereof in excess of Rs. 1,000

Eleven rupees, twenty-five Naye Paise

Five rupees, sixty-five naye Paise

17. Cancellation-Instrument of (including any instrument by which any instrument, previously executed is cancelled), if attested and not otherwise provided for

Fifteen rupees.

See also Release (No. 55), Revocation of settlement (No. 58-B), Surrender of Lease (No.61), Revocation of Trust (No. 64-B)

18. Certificate of Sale. (in respect of each property put up as a separate lot and sold)granted to the purchaser of any property sold by public auction by a Civil or Revenue Court , or Collector or other Revenue Officer-

The same duty as a conveyance (No.23) for a consideration equal to the amount of the purchase-money only.

19. Certificate or other document, evidencing the right or title of the holder thereof , or any other person, either to any shares, scripts or stock in or any incorporated company or other body corporate, or to become proprietor of shares, scripts or stock in or of any such company or body.

Forty naya paisa

20. Charter Party, that is to say any instrument (except an agreement for the hire of a tug steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not

Three rupee.

21. [Omitted by Act 5 of 1927, S. 5(10)]

22. Composition-Deed, that is to say any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of license, for the benefit of his creditors

Thirty rupees.

23. Conveyance.-

Description of instrument	Proper stamp duty.	
1	2	3
"23. Conveyance as defined by Section 2(10) not being a transfer charge or exempted under No. 62.	Where conveyance amounts to sale of immovable property (a)	Other conveyance (b)
Where the value or amount of the consideration for such conveyance as set forth therein does not exceed fifty rupees.	three rupees	one rupee fifty paise
Where it exceeds fifty rupees but does not exceed one hundred rupees	six rupees	three rupees
Where it exceeds one hundred rupees but does not exceed two hundred rupees	twelve rupees	six rupees

1. Subs. for the words "one anna" by the Indian Stamp (Amendment) Act, 1923 (43 of 1923), section 2(i).
 2. Item No. 23 Substituted vide Haryana Act No. of 2004 dt.25.2.2004.

Where it exceeds two hundred rupees but does not exceed three hundred rupees	Eighteen rupees	Nine rupees
Where it exceeds three hundred rupees but does not exceed four hundred rupees	Twenty four rupees	Twelve rupees
Where it exceeds four hundred rupees but does not exceed five hundred rupees	Thirty rupees	Fifteen rupees
Where it exceeds five hundred rupees but does not exceed six hundred rupees	Thirty six rupees	Eighteen rupees
Where it exceeds six hundred rupees but does not exceed seven hundred rupees	Forty-two rupees	Twenty-one rupees
Where it exceeds seven hundred rupees but does not exceed eight hundred rupees	Forty-eight rupees	Twenty-four rupees
Where it exceeds eight hundred rupees but does not exceed nine hundred rupees	Fifty-four rupees	Twenty-seven rupees
Where it exceeds nine hundred rupees but does not exceed one thousand rupees	Sixty rupees	Thirty rupees
And for every five hundred rupees or part thereof in excess of one thousand rupees	Thirty rupees	Fifteen rupees
Exemption:-Assignment of Copyright under the Copy-right	1957(Act 14 of 1957)	Section 18.

Exemptions

(a) Assignment of copyright by entry made under the Indian Copyright Act, 1847 (20 of 1847) Section 5.]¹

(b) for the purpose of this article, the portion of duty paid in respect of a document falling under Article No. 23-A shall be excluded while computing the duty payable in respect of a corresponding document relating to the completion of the transaction under this article.]²

1. Now refer to Copyright Act, 1957.
2. Inserted by Central Act 48 of 2001.

Co-partnership-Deed-(See partnership (No.46)

23-A[Conveyance in the Nature of Part Performance a conveyance.- **Contracts for the transfer of immovable property in the nature of part performance’ under Section 53 –A of the Transfer of Property Act, 1882.** Ninety per cent. Of the duty as a conveyance

-A of the Transfer of Property Act, 1882.

24. Copy or Extract, certified to be true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees-

(i)if the original was not chargeable with duty or if the duty with which it was chargeable does exceed two rupee; One rupees, Fifteen Naye Paise.

(ii)in any other case. Not falling within the provision, of section 6-A Three rupees

Exemptions

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

(b) Copy of , or extract from, any register relating to births. Baptisms, naming, dedications, marriages, divorces, deaths or burials

25. Counterpart or Duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid- One rupees, fifteen naye paise

(a) if the duty with which the original instrument is chargeable
(b) in any other case not falling withing the provison of section 6-A Three rupees

Exemptions

Conterpart of any lease granted to a cultivator, when such lease is exempted from duty.

26. Customs-Bonds-

(a) where the amount doesnot exceed Rs. 1,000 The same duty as a Bond (No. 15) for such amount.
(b) in any other case. Fifteen rupees.

27. Debenture(whether a mortgage debenture or not), being a marketable security transferable-

(a) by endorsement or by separate instrument of transfer-

Where the amount or value does not exceed Rs. 10;				¹ [Ten paise]
Where it exceeds Rs. 10 and does not exceed Rs. 50				² [Twenty paise]
Ditto	50	ditto	100	³ [Thirty –five paise]
Ditto	100	ditto	200	⁴ [Seventy-five paise]
Ditto	200	ditto	300	⁵ [One rupee ten paise]
Ditto	300	ditto	400	⁶ [One rupee fifty paise]
Ditto	400	ditto	500	⁷ [One rupee eighty-five paise]
Ditto	500	ditto	600	⁸ [Two rupees twenty-five paise]
Ditto	600	ditto	700	⁹ [Two rupees sixty paise]
Ditto	700	ditto	800	¹⁰ [[Three rupees]
Ditto	800	ditto	900	¹¹ [Three rupees forty paise]
Ditto	900	ditto	1000	¹² [Three rupees seventy-five paise]
And for every Rs. 500 or part thereof in excess of Rs. 1,000				¹³ [One rupee eighty-five paise].

(b)by delivery-
Where the amount or value of the consideration for such debenture as set forth therein does not exceed Rs. 50 ¹⁴[Thiry-five paise]

Where it exceeds Rs. 50 but does not exceed Rs. 100 ¹⁵[Seventy-five paise]
Ditto 100 ditto 200 ¹⁶[One rupee fifty paise]

1. substituted by S.O. 130(E), dated 28.1.2004, for “Twenty naya paisa”(w.e.f 1.3.2004)
2. substituted by S.O. 130(E), dated 28.1.2004, for “Forty naya paisa”(w.e.f 1.3.2004)
3. substituted by S.O. 130(E), dated 28.1.2004, for “Seventy-five naya paisa”(w.e.f 1.3.2004)
4. substituted by S.O. 130(E), dated 28.1.2004, for “One rupee fifty naye paisa”(w.e.f 1.3.2004)
5. substituted by S.O. 130(E), dated 28.1.2004, for “Two rupees twenty-five naye paise”(w.e.f 1.3.2004)
6. substituted by S.O. 130(E), dated 28.1.2004, for “Three rupees”(w.e.f 1.3.2004)
7. substituted by S.O. 130(E), dated 28.1.2004, for “Three rupees Seventy-five naye paisa”(w.e.f 1.3.2004)
8. substituted by S.O. 130(E), dated 28.1.2004, for “Four rupees fifty naya paisa”(w.e.f 1.3.2004)
9. substituted by S.O. 130(E), dated 28.1.2004, for “Five rupees twenty-five naye paise”(w.e.f 1.3.2004)
10. substituted by S.O. 130(E), dated 28.1.2004, for “Six rupees”(w.e.f 1.3.2004)
11. substituted by S.O. 130(E), dated 28.1.2004, for “Six rupees seventy-five naya paisa”(w.e.f 1.3.2004)
12. substituted by S.O. 130(E), dated 28.1.2004, for “Seven rupees fifty naye paise naya paisa”(w.e.f 1.3.2004)
13. substituted by S.O. 130(E), dated 28.1.2004, for “Three rupees seventy-five naye paise”(w.e.f 1.3.2004)
14. substituted by S.O. 130(E), dated 28.1.2004, for “Seventy-five naye paise”(w.e.f 1.3.2004)
15. substituted by S.O. 130(E), dated 28.1.2004, for “One rupee fifty naye paise”(w.e.f 1.3.2004)
16. substituted by S.O. 130(E), dated 28.1.2004, for “Three rupees”(w.e.f 1.3.2004)

Ditto	200	ditto	300	¹ [Two rupees twenty-five paise]
Ditto	300	ditto	400	² [Three rupees]
Ditto	400	ditto	500	³ [Three rupees seventy-five paise]
Ditto	500	ditto	600	⁴ [Four rupees fifty paise]
Ditto	600	ditto	700	⁵ [Five rupees twenty-five paise]
Ditto	700	ditto	800	⁶ [Six rupees]
Ditto	800	ditto	900	⁷ [Six rupees seventy-five paise]
Ditto	900	ditto	1000	⁸ [Seven rupees fifty paise]

And for every Rs. 500 or part thereof in excess of Rs. 1000 ⁹[Three rupees seventy five paise]
 Explanation-The term "Debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

Exemptions

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders; provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

28. Delivery-Order in respect of Goods, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any: dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein. When such goods exceed in value twenty rupees. Twenty-five Naye Paise

Deposit of title deeds. [See Agreement Relating to deposit of Title-deeds, Pawn or Pledge (No. 6).

Dissolution of Partnership. See Partnership(No. 46).

1. Substituted by S.O. 130(E),dated 28.1.2004, for "Four rupees fifty naye paise"(w.e.f. 1.3.2004)
2. Substituted by S.O. 130(E),dated 28.1.2004, for "Six rupees"(w.e.f. 1.3.2004)
- 3.Substituted by S.O. 130(E),dated 28.1.2004, for "Seven rupees fifty naye paise"(w.e.f. 1.3.2004)
- 4.Substituted by S.O. 130(E),dated 28.1.2004, for "Nine rupees"(w.e.f. 1.3.2004)
- 5.Substituted by S.O. 130(E),dated 28.1.2004, for "Ten rupees fifty naye naye paise"(w.e.f. 1.3.2004)
- 6.Substituted by S.O. 130(E),dated 28.1.2004, for "Twelve rupees"(w.e.f. 1.3.2004)
- 7.Substituted by S.O. 130(E),dated 28.1.2004, for "Thirteen rupees"(w.e.f. 1.3.2004)
- 8.Substituted by S.O. 130(E),dated 28.1.2004, for "Fifteen rupees"(w.e.f. 1.3.2004)
- 9.Substituted by S.O. 130(E),dated 28.1.2004, for "Seven rupees fifty naye paise"(w.e.f. 1.3.2004)

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29. Divorce, Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.

Thirty rupees

Dower, Instrument of - See Settlement (No. 58)

Duplicate. See Counterpart (No. 25).

30. Entry as an Advocate, Vakil or Attorney on the roll of the High Court, (Under the Indian Bar Councils Act, 1926, (38 of 1926) or in exercise of powers conferred on such Court by Letters Patent or by the legal Practitioners Act, 1884) (10 of 1884). –

(a) in the case of an Advocate or Vakil

Seven hundred and fifty rupees.

(b) in the case of any Attorney

Seven hundred and fifty rupees.

Exemptions

Entry of an Advocate, Vakil or Attorney on the roll of any High Court, when he has previously been enrolled in High Court.

2[-]

The same duty as a Conveyance (No., consideration equal to the value of entry of greatest value as set forth instrument.

31. Exchange of Property, Instrument of

Extract - See Copy (No. 24)

32. Further Charge. Instrument of, that is to say, any instrument imposing a further charge on mortgaged property-

(a) when the original mortgage is one of the descriptions referred to in clause (a) of Article No. 40, that is, with possession;

The same duty as a mortgage deed with possession [No.40 (a) for the amount of the further charge secured by such instrument.

(b) when such mortgage is One of the descriptions referred to in clause (b) of Article No. 40 (that is, without possession)-,

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;

The same duty as a mortgage deed with possession [No. 40(a) for the amount equal to the total amount of the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge .

(ii) if possession is not so given

The same duty as a Bond (No. 15) for the amount of the further charge secured instrument.

33. Gift - Instrument of, not being a Settlement (No. 58), or Will or Transfer (No. 62)

The same duty as a Conveyance (No. 23) for a consideration equal to the value of entry as set forth in such instrument.

1. Repealed by Act I of 1938.

2. The words and figures "Equitable Mortgage. See Agreement by way of Equitable Mortgage were repealed by the Indian Stamp (Amendment) Act, 1904 (XV of 1904), Section 8(3).

Hiring Agreement or agreement for service-
See Agreement (No.5)

34. Indemnity Bond,

The same duty as a Security Bond (No. 57)
For the same amount.

Inspectorship- Deed- See Composition Deed (No. 22)

Insurance. See Policy of Insurance (No. 47)

35. Lease, including an under-lease or sub-lease and any agreement to let or sub-let-

(a) where by such lease the rent is fixed and no premium is paid or delivered-

(i) where the lease purports to be for a term of less than one year;

The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.
The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.

(ii) where the lease purports to be for a term of not less than one year, but not more than five years;

The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to the total amount or value of the average annual rent reserved.

(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years;

The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to twice the amount or value of the average annual rent reserved.

(iv) where the lease purports to be for a term exceeding 10 years, but not exceeding 20 years;

The same duty as conveyance (No. 23) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent reserved.

(v) where the lease purports to be for a term exceeding 20 years; but not exceeding 30 years;

The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to four times the amount or value of the average annual rent reserved.

(vi) where the lease purports to be for a term exceeding 30 years, but not exceeding 100 years;

The same duty as a conveyance (No. 23) as levied by this Act, for a consideration equal in case of lease granted solely for agricultural purpose to 1/10th and in any other case to 1/6th of the whole amount of rents which would be paid or delivered in respect of the first fifty years of lease.

(vii) where the lease purports to be for a term exceeding 100 years or in perpetuity.

The same duty as a Conveyance (No. 23) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

(viii) where the lease does not purport to be for any definite term;

The same duty as a conveyance (No.23) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.

(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved;

The same duty as a conveyance (No. 23) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered.

(c) where the lease is granted for a fine or premium or for money advanced, in addition to rent reserved.

Exemptions

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

*Provided that, in any case when an agreement to lease is stamped with the ad valorem stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed one rupee and fifty paise.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

Explanation.-When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rate or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

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any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

b) ¹(-)

36. Letter of Allotment of Shares, in any company or proposed company, or in respect of any wan to be raised by any company or proposed company. ²Thirty Naye Paise

See also Certificate or other Document (No. 19).

37. Letter of Credit, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn . ³[One rupee]

Letter of Guarantee-See Agreement (No.5)

38. Letter of License, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion ³Thirty rupees

39. Memorandum of Association of a Company-

(a) if accompanied by articles of association Fifteen rupees. ⁴Sixty rupees
under section 26,27 and 28 of the [Companies Act, 1956];

(b) if not so accompanied ⁴One hundred and fifty rupees

Exemptions

Memorandum of any association not formed for Profit and registered under section 25 of the [Companies Act, 1956

40. Mortgage Deed, not being an agreement relating to Deposit of Title deeds, Pawn or Pledge (No.6), Bottomry Bond (No. 16), Mortgage of a crop (No. 41), Respondentia Bond (No. 56),_or Security Bond (No. 57)-

⁷[(a) When possession of the property or any part of the property comprised in such deed is

1. Exemption (b) "leases of fisheries granted under the Burma Fisheries Act, 1875, or the Upper Bu and Revenue

Regulation, 1889" omitted by the Govt. of India (Adaptation of Indian Laws) Order, 1937.

2. Subs. by the Indian Stroup (Amendment) Act, 1958 (19 of 1958) section 13.

3. See now Act, I of 1956.

4. Subs. By finance Act, 1976 (Act 66 of 1976), s.40 (w.e.f. 1.6.1976) for fifteen naye paise..

5. See now the relevant provisions of the Companies Act, 1956 (I of 1956)

6. The words "at the time of execution" were repealed by the Indian Stamp (Amendment Act, 1904

(XV of 1904) section 8(4)(b).

7. Substituted vide Haryana Act No I of 2004 dt. 25.2.2004

given by the mortgagor or agreed to be given

:-

where the amount secured by such instrument does not exceed fifty rupees	One rupee and fifty paise
where it exceeds fifty rupees but does not exceed one hundred rupees	Three rupees
where it exceeds one hundred rupees but does not exceed two hundred rupees	Six rupees
where it exceeds two hundred rupees but does not exceed three hundred rupees	Nine rupees
where it exceeds three hundred rupees but does not exceed four hundred rupees	Twelve rupees
where it exceeds four hundred rupees but does not exceed five hundred rupees	Fifteen rupees
where it exceeds five hundred rupees but does not exceed six hundred rupees	Eighteen rupees
where it exceeds six hundred rupees but does not exceed seven hundred rupees	Twenty-one rupees
where it exceeds seven hundred rupees but does not exceed eight hundred rupees	Twenty-four rupees
where it exceeds eight hundred rupees but does not exceed nine hundred rupees	Twenty-seven rupees
where it exceeds nine hundred rupees but does not exceed one thousand rupees	Thirty rupees
and for every five hundred rupees or part thereof in excess of one thousand rupees	Fifteen rupees
 (b) when possession is not given or agreed to be given as aforesaid	 The same duty as a Bond (No. 15) for the amount secured by such deed
<i>Explanation</i> - A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this Article.	
 (a) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped.	
 for every sum secured' not exceeding Rs. 1,000.	One rupees, fifteen naye paise.
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.	One rupees, fifteen naye paise.

Exemptions

Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, (19 of 1883), or the Agriculturists' Loans Act, 1884, (12 of 1884), or by their sureties as security for the re-payment of such advances.

- 41. Mortgage of a Crop**, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage-
- (a) when the loan is repayable in not more than three months from the date of the instrument-
for every sum secured not exceeding Rs. 200; and for every Rs. 200 or part thereof secured in excess of Rs. 200;
- Fifteen naye paise
Fifteen naye paise
- (b) when the loan is repayable in more than three months, but not more than eighteen months, from the date of the instrument-
for every sum secured not exceeding Rs. 100; and for every Rs. 100 or part thereof secured in excess of Rs. 100.
- Thirty naye paise.
Thirty naye paise.
- 42. Notarial Act**, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.
- Four rupees, fifty naye paise.
- See also Protest of Bill or Note (No. 50)
- [43. Note on Memorandum**, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal-
- (a) of any goods exceeding in value twenty rupees;
- Forty naye paise
- (b) of any stock or marketable security exceeding in value twenty rupees;
- Subject to a maximum of thirty rupees, thirty naye paise for every Rs. 10,000 or part thereof the value of the stock or security
- 44. Note of Protest by the Master of a ship.**
- Subject to seventy five naye paise
- 45. Partition**, Instrument of [as defined by section 2(15)].
- The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.

1. The exemption "(3) Instrument of pledge or pawn of goods if unattested", was repealed by the Indian Stamp (Amendment) Act, 1904 (15 of 1904), Section 8(4)(c).
2. Subs. for the words "one years" by the Indian Stamp (Amendment) Act, 1906 (5 of 1906), section 7(2).
3. Subs. for the original article by the Indian Stamp (Amendment) Act, 1910 (6 of 1910), Section 3(iv).

Provided always that-

1. N.B.- The largest share remaining. after the property is partitioned (or, if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated :

(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than one rupees, fifteen naye paise;

(b) where land is held on Revenue settlement for a period not exceeding thirty years and the full assessment, the value for the paying purpose of duty shall be calculated at not . more than ten times the annual revenue;

(c) where a final order for effecting a partition passed by any Revenue Authority or any Civil Court or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such orders or award is subsequently excuted the duty on such instrument shall not exceed one rupees, fifteen naye paise.

46.Partnership-

A- Insturment of-

(a) where the capital of the partnership does not exceed Rs. 500; Three rupees seventy five naye paise.

(b) in any other case Twnety-two rupees, fifty naye paise.

B-Dissolution of-

¹ [Pawn or Pledge-See agreement relating to Deposit of Title Deeds, Pawn or Pledge (No.6)] Fifteen rupees.

47. Policy of Insurance

A-Sea-insurance (See Section 7)

	If drawn singly	If drawn in duplicate for each part
(1) for or upon any voyage	* ¹ [Five paise]	* ² [Five paise]
(i) where the premium or consideration does not exceed the rate of one-right per centum of the amount insured by the policy;		
(ii) in any other case, in respect of every full sum of one thousand five hundred rupees and also any fractional part of one thousand hundred rupees insured by the policy.	* ¹ [Five paise]	* ² [Five paise]
(2) for time-		
(iii) in respect of every full sum of one thousand rupees and alsoany fractional part of one thousand rupees insured by the policy-	* ³ [Ten paise]	* ⁴ [Five paise]
where the insurance shall be made for any time not exceeding six months		
Where the insurance shall be made for any time exceeding six months and not exceeding twelve months.	* ⁵ [Ten paise]	* ³ [Five paise]

*¹ Substitued by S.O 130(E),dated 28.1.2004, for “Ten naye paise” (w.e.f 1.3.2004)

*² Substitued by S.O 130(E),dated 28.1.2004, for “Five naye paise” (w.e.f 1.3.2004)

*³ Substitued by S.O 130(E),dated 28.1.2004, for “Fifteen naye paise” (w.e.f 1.3.2004)

*⁴ Substitued by S.O 130(E),dated 28.1.2004, for “Ten naye paise” (w.e.f 1.3.2004)

*⁵ Substitued by S.O 130(E),dated 28.1.2004, for “Twenty-five naye paise” (w.e.f 1.3.2004)

B- Fire insurance and other classes of insurance, not elsewhere included in this Article, covering goods merchandise, personal effects, crops and other property against loss or damage.

(1) in respect of any original policy-

(i) when the sum insured does not exceed Rs. 5,000;

(ii) in any other case

(2) and in respect of each receipt for any payment of a premium on any renewal, of an original policy.

¹[Twenty-five paise]

²[Fifty paise]

One-half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No. 53.

³[Five paise]

C-Accident and Sickness Insurance-

(a) against railway accident, valid for a single journey only.

Exemption

When issued to a passenger traveling by the intermediate or the third class in any railway;

(b) in any other case-for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000 and also where such amount exceed Rs. 1,000 for every Rs. 1,000 or part thereof.

⁴[Ten paise]:

provided that in case of a policy of insurance against death by accident when the annual premium payable does not exceed Rs. 2.50 per rs. 1,000 the duty on such instrument shall be ⁵[Five paise] for every Rs. 1,000 or part thereof of the maximum amount which may become payable under it.

⁶[Five paise]

CC. Insurance by way of indemnity against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923 (8 of 1923), for every Rs. 100 or part thereof payable as premium.

1. substituted by S.O 130(E), dated 28.1.2004, for "Fifty naye paise"(w.e.f. 1.3.2004)

2. substituted by S.O 130(E), dated 28.1.2004, for "One rupee"(w.e.f. 1.3.2004)

3. substituted by S.O 130(E), dated 28.1.2004, for "Ten naye paise"(w.e.f. 1.3.2004)

4. substituted by S.O 130(E), dated 28.1.2004, for "Fifteen naye paise"(w.e.f. 1.3.2004)

5. substituted by S.O 130(E), dated 28.1.2004, for "Ten naye paise"(w.e.f. 1.3.2004)

6. substituted by S.O 130(E), dated 28.1.2004, for "Ten naye paise"(w.e.f. 1.3.2004)

D. Life Insurance or Group Insurance or other Insurance not specifically provided for, except such a Re-Insurance as is described in Divison E of the article-

(i) for every sum insured not exceeding Rs. 250;

(ii) for every sum insured not exceeding Rs. 250 but not exceeding Rs.500

(iii) for every sum insured exceeding Rs. 500 but not exceeding Rs. 1000 and also for every Rs. 1,000 or part in excess of Rs.1,000

If drawn singly	If drawn in duplicate for each part.
* ¹ [Ten paise]	* ² [Five paise]
* ³ [Ten paise]	* ¹ [Five paise]
* ⁴ [Twenty paise]	* ⁵ [Ten paise]

N.B. –If a policy of group insurance is renewed or otherwise modified whereby the sum insured exceeds the sum previously insured on which stamp-duty has been paid the proper stamp must be borne on the excess sum so insured.

Exemption

Policies of life-insurance granted by the Director-General of Post Offices in accordance with Rules for Post Life Insurance issued under the authority of the Central Government.

E. Re-Insurance by an Instrument Company, which has granted a Policy of the nature specified in Division A or Division B of this Article with another company by way of indemnity or guarantee against the payment of the original insurance of a certain part of the sum insured thereby.

One-quarter of the duty payable in respect of the original insurance but not less than ¹[five paise] or more than ²[fifty paise]:

Provided that if the total amount of duty payable is not a multiple of ³[five paise], the total amount shall be rounded off to the next higher multiple of ⁴[five paise]

General Exemption

Letter of cover or engagement to issue a policy of insurance: Provided that unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall be available for any purpose, except to compel the delivery of the policy therein mentioned.

*1.Substituted by S.O. 130(E), dated 28.1.2004, for “Fifteen naye paise”(w.e.f 1.3.2004)

*2.Substituted by S.O. 130(E), dated 28.1.2004, for “Ten naye paise”(w.e.f 1.3.2004)

*3.Substituted by S.O. 130(E), dated 28.1.2004, for “Twenty-five naye paise”(w.e.f 1.3.2004)

*4.Substituted by S.O. 130(E), dated 28.1.2004, for “Forty naye paise”(w.e.f 1.3.2004)

*5.Substituted by S.O. 130(E), dated 28.1.2004, for “Twenty naye paise”(w.e.f 1.3.2004)

48. Power of Attorney (as defined by section 2(21), not being a Proxy (No. 52)-

(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;

One rupees, fifty naye paise

(b) when required in suits or proceedings under Presidency Small Cause Courts Act, 1882 (15 of 1882);

One rupees, fifty naye paise

(c) when authorizing one person or more to act in a single transaction other than the case mentined clause (a);

⁵ One hundred rupees

(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;

⁵Three hundred rupees

(e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally.

Thirty rupees

(f) when given for consideration and authorizing the attorney to seel any immovable property;

The same duty as a Conveyance (No. 23) for the amount of consideration.

(g) in any other case

Three rupees for each person authorized.

1. Subs. by the Indian Stamp(Amendment) Act, 1958 (19 of 1958) section 13.2.

2. Inserted by Finance Act, 1961 (14 of 1961, S. 16(b) (24.4.1961)

3. Subs. by Haryana Act No. 21 of 2006 (2.5.2006)

N.B.- The term "registration" includes every operation incidental to registration under the ¹[Indian Registration Act, 1877 (3 of 1877)].

Exemption

For the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

49. ²[**Promissory Note**, [as defined by section 2(22)]-

(a) when payable' on demand

(i) when the amount or value does not exceed Rs. 250;

(ii) When the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000;

(iii) in any other case.

(b) when payable otherwise than on demand

³Five naye paise.

⁴Ten naye paise.

⁵Fifteen naye paise.

The same duty as a Bill of Exchange (No. 13) for the same amount payable otherwise than on demand. -

50. Protest of Bill or Note, that is to say any declaration in writing made by Notary Public or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.

Three rupee.

51. Protest by the Master of a Ship, that is to say, any declaration of the particulars or her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the characterers or the consignees for not loading or unloading the ship when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.

One rupees

See also Note of Protest by the Master of a Ship (No. 44)

52. Proxy empowering any person to vote at anyone election of the members of a district or local board or of a body of municipal commissioners, or at anyone meeting of (a) members of an incorporated company or other body corporate whose stock, or funds is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, mem-

1.Refer relevant provisions of the Indian Registration Act, 1908 (16 of 1908).

2. Subs. for the old article by the Indian Stamp (Amendment) Act, 1923(XLIII of 1923), section 2(iii)

3. Subs. by S.O.No.130(E), dated 28.1.2004

4. Subs. by S.O.No.130(E), dated 28.1.2004

5. Subs. by S.O.No.130(E), dated 28.1.2004

bers or contributors to the funds of any institution.

¹[Thirty paise]

53. Receipt ²[as defined by section 2(23)]

³[One Rupee]

for any money or other property the amount or value of which exceeds ²[Five thousand rupees]

Receipts-

- (a) endorsed on or contained in any Instrument duly stamped ⁴[or any instrument exempted] under the proviso to section 3 (instruments executed on behalf of the Government) [or any cheque or bill of exchange payable on demand] acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured;
- (b) for any payment of money without consideration;
- (c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or in the State of Madras, Bombay and Andhra (as they existed immediately before the 1st November, 1956) of Inam lands;
- (d) for pay or allowance, by non-commissioned ¹or petty officers, [soldiers, ⁸[sailors] or airmen] of ⁹[the Indian] ¹⁰military ¹¹[naval or air forces], when serving in such capacity, or by mounted police-constables;
- (e) given by holders of family-certificate in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned ¹²[or petty] officer, ¹³soldier, ¹⁴[sailor] or

1. Subs. by S.O. 130(E) dated 28.1.2004

2. Subs. by S.O.130 (E) dt. 28.1.2004

3. Subs. by Act No. 32 of 1994

4. Now Tamil Nadu

5. Subs. for the word "Crown" by the Adaptation of Laws Order, 1950

6. Ins. By Act XVIII of 1928, section 2 and First Schedule.

7. Added by Adaption of Laws (No.w) Order, 1956

8. Subs. for the words "or soldiers" by Act X of 1927... Section 2 and Schedule.

9. Ins bye Act XXXV of 1934, section 2 and schedule

10. Subs for the words "His Majesty's Army or Her Majesty's Indian Army" by Act X of 1927, Section 2 and Schedule

11. Subs for the words "or soldiers" by Act X of 1927, Section 2 and Schedule

12. Ins. by Act XXXV of 1934, section 2 and Schedule.

13. Subs. for the words "or soldiers" by Act- of 1927 Section 2 and Schedule

14. Ins. by Act XXXV of 1934, Section 2 and Schedule.

airman] of ¹[any of the said forces]], and serving in such capacity;

(t) for pensions or allowances by person receiving such pensions or allowances in respect of their service as such non-commissioned ²[or petty] officers, . ³[soldiers,) sailors], or airmen, and not serving the ⁴[Government] in any other capacity;

(g) given by a headman or lambardar for land revenue or taxes collected by him;

(h) given for money or securities for money deposited in the hands of any banker, to be accounted for:

Provided that the same is not expressed to be received of or by the hands of, any other than the person to whom the same is to be accounted for :

Provided also that this exemption shall not extend to a receipt or acknowledgement for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company Or body or in respect of a debenture being a marketable security.

See also Policy of Insurance (No. 47-B (2)).

54. Reconveyance of Mortgaged Property (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;

The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance.

Ten rupees

(b) in any other case.-

55. Release, that is to say, any instrument (not being a such release as is provided for by section 23-A) whereby a person renounces his interest, share, part or claim -

Fifteen Rupees.

(a) if the release is made of ancestral property in favour of brother or sister (children of renouncer's parents) or son or daughter or father or mother or spouse or grand children or nephew or niece or co-parcener of the renouncer;

(b) in any other case

The same duty as a Conveyance [No. 23(a) relating to sale of immovable property] for the amount equal to the market value of the share, interest, part of claim renounced.

1. Subs. for the words "either of the said armies" by Act X of 1927, section 2 and Schedule.

2. Ins. by Act XXXV of 1934. section 2 and Schedule.

3. Subs. for the words "or 'soldiers'" by Act X of 1927, Section 2 and Schedule.

4. Subs. for the word "Crown" by the Adaptation of Law of Order, 1950.

56. Respondentia Bond, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.

The same duty as Bottomry Bond (16) for amount of the loan secured

Revocation of any Trust or Settlement

See Settlement (No. 58); Trust (No. 64)

57. Security-Bond or Mortgage Deed, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract.

(a) when the amount secured does not exceed Rs.1,000;

(b) in any other case

The same duty as a Bond (No. 15) for the amount secured.

Fifteen rupees.

Exemptions

Bond or other instrument, when executed-

(a) by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem;

(c) executed by officers of the ¹Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.

58. Settlement -

A - Instrument of (including a deed of dower)

1.Subs. for the word "Crown" by the Adaptation of Laws Order, 1950

3.

The same duty as a Bond (No.] 5) for a sum equal to the amount or value of the property settled as set forth in such settlement;

Exemptions

(a) Deed of dower executed on the occasion of a marriage between Muhammadans .

The same duty as a Bond (No. 15) for a sum equal to the amount or value of a property concerned as set forth in the instrument of revocation but not exceeding thirty rupees.

. B - Revocation of-

See also Trust (No. 64).

59. Share Warrants, to bearer issued under the ²[Companies Act, 1956 (6 of 1882)].

³ [One-and-a-half times] the duty payable on a mortgage deed with possessin [No.40(a) for the amount equal to the nominal amount of the shares specified in the warrant.

Exemptions

Share warrant when issued by a company in pursuance of ⁴[Companies Act, 1956 section 14, to have effect only upon payment, as composition for that duty to the Collector of Stamp Revenue of-

(a) ⁵[one-and-half]per centum of the whole subscribed capital of the company; or

(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital, one-and-a-half per centum of the additional capital so issued.

Scrip. See Certificate (No. 19)

60. Shipping Order, for or relating to the conveyance of goods on board of any vessel.

One anna.

61. Surrender of Lease-

1. Omitted by the Govt. of India (Adaptation of Indian Laws) Order, 1937.

2. See now the Companies Act. 1956 (I of 1956) ..

3. Subs. for the words "three quarters" by the Indian Stamp (Amendment) Act, 1910 section 3(v).

4. The relevant provisions of the Companies Act, 1956 (I of 1956) to be referred to

5. Subs. for the words "three quarters" by the Indian Stamp (Amendment) Act, 1910, section 3(v).

6. Subs. for the words "three quarters" by the Indian Stamp (Amendment) Act. 1910, section 3(v).

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- | | |
|--|--|
| (a) when the duty with which the lease is chargeable does not exceed ten rupees; | The duty with which such lease is chargeable |
| (b) in any other case | Fifteen rupees. |

Exemptions

Surrender of lease, when such lease is exempted from duty.

- | | |
|--|------------------------|
| 62. Transfer (whether with or without consideration)- | [Fifty Paise for every |
| 1 [(a) of shares in an incorporated company or other body corporate; | hundred rupees or part |

Provided that rates of stamp duty specified in column (2) on Bills of Exchange for items (b) and (c) in Article 13 and on promissory note for item (b) of Article 49 shall not apply to usance bills exchange or promissory notes drawn or made for securing finance from Reserve Bank of India, Industrial finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Commercial Banks and Cooperative Banks for (a) bona fide commercial or trade transactions, (b) seasonal agriculture operations or the marketing of crops, or (c) production or marketing activities of cottage and small scale industries and such instruments shall bear the rate of stamp duty at one-fifth of the rate mentioned against items(b) and (c) in Article 13 and item (b) in Article 49 of Schedule I of the Indian Stamp Act, 1899 (2 of 1899).

Explanation. 1.-For the purposes of the provision-

- (a) the expression “agricultural operations” includes animal husbandry and allied activities jointly undertaken with agricultural operations;
- (b) “crops” include products of agricultural operations.
- (c) the expression “marketing of crops” includes the processing of crops prior to marketing by agricultural producers or any organization of such producers.

Explanation 2.- The duty chargeable shall, wherever necessary, be rounded off to the next five paise.]

- | | |
|---|--|
| (b) of debentures, being marketable securities whether the debentures is liable to duty or not except debentures provided for by section 8; | One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture. |
| (c) of any interest secured by a bond, mortgage-deed or policy of insurance; | |
| (i) if the duty on such bond, mortgage-deed or policy does not exceed five-rupees. | The duty with such bond, mortgage-deed or policy of insurance is chargeable. |
| (ii) in any other case | Five rupees. |
| (d) for any property under the Administrator-General’s Act 1874(2 of 1874) , Section 3; | Ten rupees |
| (e) of any trust-property without consideration form one trustee to another trustee, or from a trustee to a beneficiary. | Five rupees or such smaller amount as may be chargeable under clause (a) to (c) of this Article.” |

1. Subs. by S.O. 130(E), dated 28.1.2004, for “Fifty naye paise” (w.e.f. 1.3.2004)

- A - Declaration of - of, or concerning, any property when made by any writing not being a Will
- The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument, but not exceeding forty five rupees.
- B - Revocation of - or, concerning any property when made by any instrument other than a Will
- The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding thirty rupees.

See also Settlement (No. 58).

Valuation. - See Appraisalment (No.8)

Vakil. - See Entry as Vakil (No. 30)

65. Warrant (For Goods, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be

One rupees fifteen Naye paise

NOTES

Agreement of sale - Order of lower court that suit agreement of sale is liable to the stamped as a sale deed, questioned in this revision by the plaintiff - Document stay led as sale agreement is liable for Stamp Duty as a sale deed if (I) such agreement followed by delivery of possession, or (ii) if document by itself evidences delivery of possession of property to the vendee - Vendee already in possession of the suit house as a tenant - Above conditions not fulfilled to charge the agreement of sale in question as sale deed - Agreement of sale not liable to be stamped as a sale - Impugned order of Lower Court - Set aside. MA. *Gafoor v. Mohd Jani*, 1999(3) RCR(Civil) 96(Andhra)

Acknowledgement. - Confirmation of balance - Acknowledgment of debt by an authorised agent dealing with the bank account be termed as confirmation of balance in the Account It is an acknowledgment of debt not required to be stamped under the Act - Such an acknowledgment is admissible in evidence. *Punjab National Bank v. Lakhmi Chand Sunder Dass*, 2000(4) RCR(Civil) 126(P&H)

Expression 'followed. by and evidencing delivery of possession' - Interpretation of Agreement containing specific recital of delivery of possession or indicating delivery of possession even in past is liable for stamp duty as 'sale' under Explanation I - Tenant in possession of property retaining its possession under agreement of sale as purchaser - Agreement to sell containing recital that possession was previously delivered to vendee and entire sale consideration was already received - Such an agreement falls under second category and is liable to stamp duty as sale deed - Order of lower Court directing to pay deficit stamp duty and penalty is sustainable. *Ratnamala v. G. Rudramma*, 2000(2) RCR(Civil) 274(A.P.)(D.B.)

Acknowledgement simpliciter and acknowledgement supplying evidence of a debt-Distinction between. An acknowledgement simpliciter is not an acknowledgement as defined in Art. I, Sch. I of the Stamp Act. An acknowledgement which requires stamp is which is written in order to supply evidence of a debt. There is a very thin line of distinction between an acknowledgement simpliciter and an acknowledgement supplying evidence of a debt, and the determining factor is the intention of the parties. *Firm Miri Ram Gian Chandv. Kalwant Rai*, 1969 Cur. L.J. 455.

"Baqilene rahe" - Acknowledgement - Difference between an acknowledgment simpliciter and acknowledgement supplying evidence of debt. There is a very thin line of distinction between acknowledgement simplicities and an acknowledgement supplying evidence of a debt, and the determining factor is the intention of the parties. The very fact that the debtor denied his liability altogether clearly shows that the acknowledgement in question was a mere acknowledgement of the correctness of the account and not an acknowledgement furnishing evidence of the debt. *Firm Miri Ram Gian Chandv. Kalwant Rai, 71 PLR 446.*

Acknowledgement -Document creating a liability or evidencing creation of liability.It is apparent on the very words of Article 1 in Schedule I to the Stamp Act that for an acknowledgement of a debt, a debt must pre-exist to the fact of its acknowledgement. If there is a debt in existence, obviously no occasion for its acknowledgement can ever possibly arise. document which relates to the passage of money from one party to another as a loan or consideration for some transaction and is an initial document having no relation to pre-existing debt is a document which evidences liability created by it as such. It cannot be described as an acknowledgement of a debt. *Pritam Singh v. Lal Singh, 68 PLR 858 Punjab.*

'Baqi raha dena' - Acknowledgement - Difference between an acknowledgment of correctness of account and acknowledgement supplying evidence of debt. Whenever there is a certain amount-due and it is so stated in the accounts supplied to the other party There is, to a certain extent, an acknowledgement of liability but it will not in every case com with ,in the mischief of Article 1, Schedule 1 of the Act, what is to be gathered is the paramount or the dominant intention and it has to be ascertained whether the striking of balance was supply evidence of a debt. From the mere fact that an entry is couched in the words" Baqi raha dena" (the balance amount payable), it cannot be inferred that it was so made with an intention to supply evidence of the debt. The entry now in dispute was made only as an acknowledgement of the correctness or account and was not intended to supply an evidence of debt as to fall within the mischief of Article 1, Shedule 1 of the Act. *Gange Lal v. Lal Chand, 72 P.L.R. 28.*

Acknowledgement - Intention of parties. It is a question of intention of the parties whether a particular acknowledgement is intended to supply evidence of the debt, and that must course, remain a question of fact to be decided having regard to the words of the acknowledgement and the circumstances attending the making of it. *60 PLR 179: 1958 AIR 216 1958 ILR 674 (Punjab) (DB).*

Lease for an indefinite period - Rent to be paid annually. No doubt annual rent is provided but from this it cannot be inferred that the lease was only for one year. In fact, the language in the relevant clause suggests that the lease was for an indefinite period as no indefinite period was mentioned and the rent was to be paid annually. Clause 4 of the document mentioned the duration of the partnership as at will (which implies an indefinite terms and it can be reasonably assumed that the lease was to be co-extensive with the terms of the partners and hence for an indefinite period. Art 35 (a) (ii) of the Stamp Act would, therefore, not be. tracted as this would be only applicable if the lease purported to be for a term not less than 0 year but not more than 5 years and the only provision which would be attached is Art 35 (a) (viii) which is applicable to a lease which does not purpose to be for any definite term. *hal Chand v. Ram Niwas; 1974 RLR 677 (P&H) (DB) . . .*

Lease requiring payment of advance rent for a part of the lease period -Applicability
A lease deed fixing a monthly rent and requiring the payment of rent for a Part of the period of lease, in advance does not fall within the scope of Art. 35 (c) of the Indian Stamp Act. U Art. 35 (c) the Revenue has to satisfy the court that the money paid was advance, that is to it was payment prior to the arising of liability on account of rent and that the payment was addition to the rent reserved. *Union of India v. Messrs Caltex (India) Limited 2 DLT 162: AIR 1966 Punj 48 (FB).*

Power of attorney - Meaning - Execution of lease in favour of mortgagee is with possession _ Applicability. Where possession prior to the execution of the mortgage deed originated purely in the capacity of the mortgagee as a lessee, such possession had nothing to do with the subsequent mortgage and the original possession as a lessee continues in the capacity of a lessee and does not change the right of the mortgage to adjust amounts of rent towards the mortgage debt does not amount to giving of a power of attorney as contemplated by the Explanation to Article 4 (b) of the Indian Stamp Act, Schedule I-A. Power of attorney is a special document defined in the Indian Stamp Act as including any instrument empowering a specified person to act for and in the name¹ of the person executing it. Where there is no such power of attorney, mere giving to the mortgagee a right to adjust the rent towards mortgage debt does not change a simple mortgage to a mortgage with possession within the meaning of Article 40 (a) of Schedule I-A of the Stamp Act. *Parshotam Sarup Aggarwal v. The Collector of Stamps*, (1973) 9 DLT 429; 1974 AIR 155; 75 PLRD 291 (Delhi) (FB).

Award permitting partners to retire - Whether instrument of partition - An instrument to enable certain partners to retire from the partnership taking away the profits as well as their capital from the partnership business - The remaining partners retained the business as well as the assets of the partnerships and also the liabilities - The retiring partners were a solved from the liabilities - They parted with the assets of the firm and also the business of the firm . The instrument was not an instrument of partition. *Som Nath v, Khushi Ram*, 66 PLR 490 Punjab.

Bonds executed by assesses, his wife and two sons pledging that in the event of assessor's failure to discharge the income-tax liability - Commission of income-tax would be entitled to recover the sum from the various properties mentioned in the schedules Mortgage deeds. Any order passed by the Commissioner or any concession granted by him in the matter of payment of income-tax liability is purely an executive matter and an agreement in the nature of a contract was entered into whereby discharge of the liability by installments was allowed on the condition of the execution of surety bonds by the assesses himself as well as his wife and sons. The bond executed by the wife and sons of the assesses were clearly covered by Article 57 and mortgage deeds executed by sureties to secure the due performance of the contract between the Commissioner and the assesses. *'Smt, Kamla Devi v. The Chief Controlling Revenue Authority, Delhi*. A I R 1966 Pun) 293; 2 D.L. T. 88; 1LR (1966), Pun). 104(FB).

Commercial flat on 1st floor leased by the President of India - Lessee wanted to transfer the premises by sale -Sale deed whether to attract Stamp Duty. Whether a deed, which contemplates transfer to leasehold rights, acquired under the deed of lease dated 19th May, 1955 and proprietary rights of the commercial flat acquired under the sale certificate, is exempt from payment of stamp duty under exemption to Art. 63 of Sche. I-A of the Indian Stamp Act, 1879.

There is no doubt that the lease by the President granted lease hold rights not only in respect of the hind but also of the superstructure thereon. This is quite clear from the words of the lease which refer only to the commercial flat over the shops. The deed of lease granted by the President is a composite document granting lease hold rights not only in the land but also in the super-structure i.e. the commercial flat over shops. The fact that the lessor has undertaken to pay to the lessee the value of the building on the termination of the lease or the fact that the consideration in the transfer document executed by the lessee. For the land and the super-structure has not been shown separately are of no consequence. It is a matter of contract between the parties as to whether any amount paid by way of premium or cost is to be refunded to the lessee on the termination of the lease. The fact that any amount is refundable is of no consequence if in its true effect the lease by the President was not only of the land but of the super structure i.e. commercial flat over shops.

It was not only the land but also the superstructure, that is commercial flat over shops which was given on lease and that being so, the deed of transferee executed by the lessee must be taken to be transfer of the lease which, admittedly, was exempt from duty and, therefore, would not attract any stamp duty under Article 63 of Schedule I-A of the Indian Stamp Act. *Chief Controlling Revenue Authority, Delhi. Smt. Janki Dev (De/hi) (1973) 9 DL219: AIR 1974 Delhi 30: 75 PLRD 165 : ILR (1973) 2 Delhi (FB).*

Instrument of partition of a Hindi Undivided Family - Deduction from the value of gross assets the value of the expenses on obligation of the Family under the Hindu Law. The obligation of the joint family property under the Hindu Law e.g. whether maintenance, education and marriage of unmarried daughter is a legal liability on the joint family property. The same is a valid liability and to that extent the liability will have to be deducted from the market value of the property *O. N. Talwar v. The Collector of Stamp, 7 DIT 319: 73 PLRD 255:ILR (1972) 1 Delhi 137 (FB).* -----

The Punjab Stamp Rules, 1934

*Published vide Punjab Government Notification No. 998-E & S, dated the 14th
February, 1934.*

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The Punjab Stamp Rules, 1934

*Published vide Punjab Government Notification No. 998-£ & S, dated the 14th .
February, 1934.*

Interpretation

1. **In** these rules, unless a different intention appears from the subject or context (a) the word "stamp" means as the case may be -
 - (i) a stamp intended to be used under the Indian Stamp Act, 1899, and applies both to adhesive stamps and impressed stamps,
 - (ii) a stamp intended to be used under the Court-fees Act, 1870, and applies both to adhesive stamps and impressed stamps.
- (b) the expression "Impressed Stamp" includes (1) labels affixed and impressed by the Financial Commissioners' office, and (2) stamps embossed or engraved on stamped paper ;
- (c) the expression "Adhesive stamp" means as the case may be -
 - (i) an adhesive stamp bearing the words "Court-fee" and intended to be used under the Court fees Act ;
 - (ii) a stamp bearing the word or words "Revenue", or "Foreign Bill" or "Share Transfer" or "Advocate" or "Notarial" or "Agreement" or "Brokers' Note" or "Insurance" and intended to be used under the **Indian** Stamp Act, 1899.
- (d) the expression "Local Depot" includes the treasury at the headquarters of a district in the Punjab[Haryana]¹ and any place for the custody and sale of stamps where there is no treasury which the² [Governor-in-Council] may declare to be a "Local Depot";
- (e) the expression "Branch Depot" includes every subordinate treasury in the Punjab³ [Haryana] at the headquarters of a tahsil or other sub-division of . a district at which stamps are stored for sale;
- (t) the expression "ex-officio vendor" means the treasurer for the time being of the treasury at the headquarters of a district, or his agent and the sub- . ordinate treasurer of every subordinate treasury at the headquarters of a sub-division or tahsil of a district, and it also includes every person appointed to discharge the functions of a treasurer at any local depot established at the place where there is no treasury and postmasters including sub and branch post-masters and persons appointed by post offices to sell "Revenue" Stamps;
- (g) the expression "Licensed vendor" means and includes every person who, for the time being, holds a license granted under these rules, to sell

1. See Haryana Govt. Notification Dated 16.2.1990.

2. For Haryana read "Government" - vide Haryana Notification dated 16.2.1990.

3. Substituted for Punjab vide Haryana Notification dated 16.2.1990.

stamps, but does not include a specially licensed vendor or an ex-officio vendor, as such, though an ex-officio vendor may, if duly licensed, be also a licensed vendor. The expression "license" means a licensed vendor's license ;

- (h) the term "Vendor" includes an ex-officio vendor, a licensed vendor and a specially licensed vendor;
- (i) the term "special license" means a license granted under these rules to a Government servant to sell non-judicial stamps only on special terms as to remuneration; and specially licensed vendor is a person holding such license ..

1. Supply of Stamps and Keeping of Accounts

2. Supply of stamps from Central Stamps Store, Nasik to treasuries. - According to rule [8] of the Government of India Rules, the Controller of Stamps, Central Stamp Store, Nasik, is responsible for supplying the stamps that are required by [State] Governments. The Controller of Stamps supplies stamps on the indents of Treasury Officers (or officers in charge of local depots) submitted through the Financial Commissioners' Office.

3. Supply of stamps from treasuries to sub-treasuries. - Every district treasury in the Punjab [Haryana] has been constituted a local depot and every sub treasury has been constituted a branch depot for the custody and sale of stamps of all descriptions. It shall be the duty of the Treasury Officer, under the control of the Deputy Commissioner and with the assistance of the treasurer, to be custodian of the main stocks of stamps under double lock in the treasury strong room, and to replenish that stock, He shall avoid over stocking and watch the balances and arrange for supplies of stamps in sufficient quantities to branch depots which are in charge of sub-treasury officers who are similarly responsible. Branch depots shall obtain their supplies of stamps from local depots to which they are subordinate.

4. Preparation and submission of indents for stamps. - Separate rules have been framed for the preparation and submission of ordinary and emergent indents for non-postal stamps by officers in charge (treasury and sub-treasury officers) of local and branch depots (treasuries and sub-treasuries).

5. Reserve stocks to be maintained at treasuries and sub-treasuries. - Rules 3 [15] and 4[19] of the Government of India rules require that reserve stocks shall be maintained in local and branch depots. Accordingly the following reserve has been prescribed in the indent rules :-

-
1. Subs. for figure "7" by Punjab Government notification No. 92-St., dated 11th April, 1935. For Government of India Rules, see Chapter I of Part III of the Punjab Stamp Manual, 1934.
 2. Substituted vie, Haryana Government Notification dated 16.2.1990.
 3. Subs. by Punjab Government notification No. 92-St., dated 11th April, 1935. For Government of India Rules, see Chapter I of Part III of the Punjab Stamp Manual, 1934.
 4. Subs. by Punjab Government notification No. 92-St., dated 11th April, 1935. For Government of India Rules, see Chapter I of Part 111 of the Punjab Stamp Manual, 1934.

- ¹(a) Local depots shall maintain a reserve stocks of stamps not less than the probable consumption of four months, in addition to the stock required for the four monthly or annual consumption for which indents are submitted four monthly and yearly, respectively.¹
- (b) Branch depots shall be so supplied with stamps that ordinarily the balance of stamps in each branch depot shall never be less than sufficient for one month's nor more than sufficient for two months' average consumption.

6. Receipt and examination of stamps at treasuries and sub-treasuries. -The receipt and examination of stamps on arrival at treasuries and sub-treasuries shall be conducted in the manner laid down in Rule 11 or 19 of the rules² for the dispatch and receipt of stamps in treasuries and sub-treasuries. When slumps are returned by a sub-treasury, they should be received back into the double lock.

7. All stocks of stamps received to be deposited under double lock in the strong room of treasury or sub-treasury. Rule³ [25J] of the Government of India rules lays down that stamps shall be dealt with as follows after receipt and

counting :

"They shall be placed in proper receptacles in the store under double lock in the presence of the officer-in-charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipts and issues to and from the store under double lock. These entries shall be checked by the officer in charge at the time when the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialed by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed there from, nor shall any entries be allowed to be made therein except in the presence of the officer-in-charge."

Store book of stamps under double lock. - The double lock registers referred to in the foregoing rule shall be in stereo A and T. Stamps, Nos. 91-102 and I 05(b). They shall be maintained in English in bound books. There are columns showing date and nature of transaction, values of stamps, total number of stamps, total value and finally a column for the signature of the treasury or sub-treasury officer. The entries in the books shall be made (from the invoices or treasurer's passed indents, as the case may be) either by the officer-in charge himself at the time of storing or taking out stamps, or by a treasury clerk called to the double lock chamber for the purpose; but in the latter event the entry must be personally checked by the officer-in charge as the stamps are put in or taken out. Every entry of receipt should correspond with the invoice and show whence the stamps were received; and every entry of issue shall be vouched by a treasurer's passed indent.

1. Subs. by Punjab Government notification No.147-st., dated 7th February, 1938.

2. See Chapter I of part III of Punjab Stamp Manual, 1934.

3. Subs. by Punjab Government notification No.92-st., dated 11th April 1935. For Government of India, Rules, See Chapter I of part III of the Punjab Stamp Manual, 1934.

A balance shall be struck after each entry at the time of receipt or issue, and attested by the initials of the officer-in charge.

8. Treasurer's counterpart of store-book of stamps under double lock. -A counterpart of the double lock registers in forms stereo. No. 91-102 and 105(b) shall be maintained by the treasurer or sub-treasurer in English or Urdu with English numerals and kept in the double lock, but these registers and the double lock registers in English must be written up independently, and one shall not be a mere translation of the other. The entries in this counterpart record shall be signed by the treasurer; they shall also be verified by the initials of the officer-in-charge, who shall see that the entries of receipt correspond with the invoices, and the entries of issue with the passed indents, and that the balance struck corresponds with that shown in the English double lock registers .

9. Store-book in double lock at branch depots.- When there is a siaha navis at the tahsil the store-book shall be maintained by him in Urdu, English numerals being used. The store book shall not be written on loose-sheets, but in bound volumes supplied from the district headquarters, the pages shall be numbered consecutively, the total number of pages in each volume being certified on the title page. They shall be in the same form as the counterpart registers maintained for local depots and must be kept neatly and carefully all corrections being verified by the initials of the officer-in-charge; and a balance shall be struck at the close of each day in which there has been a transaction of either receipt or issue. All entries must be signed by the officer-in-charge, and (except where the book is written up in the sub-treasurer's own hand) also by the sub-treasurer. Before signing an entry of issue by sale the officer-in-charge should satisfy himself that the stamps have been paid for and that the money has been credited in cash account of the branch treasury.

Rule 10 for Punjab

10. Precautions to protect stamps from injury by damp or vermin. - Due precautions shall be taken by the treasurer and the officer-in-charge of the treasury or sub-treasury to protect stamp from injury by damp or vermin. They shall be kept in strong chests or presses,¹ lined or covered with tin and so closed as to exclude damp, air, mice or insects. In places where white ants are troublesome, the stamp chests or presses shall not be allowed contact with the walls of the strong room, and shall be raised from the floor, and shall rest on stone or earthen troughs containing common oil. Each chest or press shall have two locks the key of one invariably remaining in the hands of the officer-in-charge and the key of the other in the hands of the treasurer.² [During the rainy season in particular, Deputy Commissioner and officer-in-charge of treasuries or sub-treasuries should satisfy themselves that adequate precautions are taken to prevent damage to the stock of, adhesive stamps caused by gummed surfaces adhering to the adjacent sheets. Airtight metal boxes should be used when such are available, and if there is danger of damage to loose sheets of adhesive stamps, each pair of such sheets should be

1. words "the sheet shall be kept face to face and sheets of rough paper placed between each pair of gummed surface, so as to obviate two sheets being stuck together on the gummed side" omitted vide Punjab Govt. Gazette Legislative Suppl. Part III dt. 18.8.72, P. 249,
2. Subs by Punjab Govt. notification No. 990-St., dated 23rd December, 1940.

placed face to face and sheets of rough paper inserted between each pair of gummed surfaces.]

Rule 10 for Haryana

10. Precautions to protect stamps from Injury by damp or vermin. - Due precautions shall be taken by the treasurer and the officer-in-charge of the treasury or sub-treasury to protect stamps from injury by damp or vermin. They shall be kept in strong chests or presses, the sheet shall be kept face to face and sheets of rough paper placed between each pair of gummed surface, so as to obviate two sheets being stuck together on the gummed side lined or covered with tin and so closed as to exclude damp, air, mice or insects. In places where white ants are troublesome, the stamp chests or presses shall not be allowed contact with the walls of the strong room, and shall be raised from the floor, and shall rest on stone or earthen troughs containing common oil. Each chest or press shall have two locks the key of one invariably remaining in the hands of the officer-in-charge and the key of the other in the hands of the treasurer.¹ [During the rainy season in particular, Deputy Commissioner and officer-in-charge of treasuries or sub treasuries should satisfy themselves that adequate precautions are taken to prevent damage to the stock of adhesive stamps caused by gummed surfaces adhering to the adjacent sheets. Airtight metal boxes should be used when such are available, and if there is danger of damage to loose sheets of adhesive stamps, each pair of such sheets should be placed face to face and sheets of rough paper inserted between each pair of gummed surfaces.]

11. Custody of stamped paper. All below Re. 1 in packets of - 500; from Re. 1 to Rs. 4200 : from Rs. 5 to Rs. 16 - 100. Stamps of higher values as received from Nasik. - The stamped paper shall be kept in the parcels of quantities noted in the margin to save trouble in enumeration, each parcel being securely packed and sealed in cloth or paper cover bearing a note of the quantity and value of the stamps within signed by the officer-in-charge.

12. Issues from main stock to be made only on regular indents and in the order of receipt from Nasik. - Stamp shall be supplied from the main stock under double lock only in the following circumstances :-

- . (a) To the treasurer or sub-treasurer on regular written indents; issues shall never be made on oral applications.
- (b) Large indents for stamps from post or telegraph offices or for service stamps from Government departments or offices may be complied with direct from double lock.
- (a) Replenishments of stocks at branch depots and all despatches of stamps beyond the limits of a district shall be made direct from the double lock.

In order to prevent frauds, errors or damage by any cause remaining undetected for long periods the stock of stamps shall be issued in order of its receipts, and any denomination lying unsold for any reason for a long time shall be transferred to some other depots where there is demand for it, under the orders of the Financial Commissioners.

1. Substituted by Punjab Government Notification No.990-st., dated 23rd December, 1940.

Rule 13 for Punjab

13. **Tahvil or expense stock in the sole custody of treasurer.** - At each local or branch depot, whether a branch of the Imperial Bank of India exists or does not exist, there shall be a supply of stamps in the tahvil or expense stock in the sole custody of the treasurer or sub-treasurer for the purpose of supply to the public and licensed vendors. Issues shall never be made to the public or licensed vendors from the stock under double lock except in the case of Kot Khai sub-treasury where the sub-treasury officer has been declared to be an *ex officio* vendor and sells stamps direct from the double lock.

Rule 13 for Haryana

1[13. **Tahvil or expense stock in the sole custody of treasurer.** - At each local or branch depot, whether a branch of the State Bank of India exists or does not exist, there shall be a supply of stamps in the tahvil or expenses stock in the sole custody of the treasurer or sub-treasurer for the purpose of supply to the Public and licensed vendors. Issues shall never be made to the public or licensed vendors from the stock under double lock.]

Rule 14 for Punjab

14. **Limit of tahvil or expense stock in local and branch depots.** - The tahvil or expense stock in the sole custody of the treasurer or sub-treasurer shall in no case exceed the following limit (Government of India Rules [27] and²[32(ii)]):-

- (a) **Local depots.** - (i) Stamps up to the probable demand of one week with cash and opium combined to a value not exceeding Rs. 5,000 ; or
- (ii) a total value of Rs. 15,000 for stamps, cash and opium whichever is less; (iii) in the special case of Lahore treasury, the treasurer or his agent may hold in his separate custody in single lock -
- (a) Court-fee and non-judicial stamps with opium up to a value of 3 [Rs. 25,000.]
- (b) Service stamps up to a value of 4 [Rs. 30,000.]

similar concession may be extended to other treasuries under the orders of the Financial Commissioners.

- (b) **Branch depots** - (i) Stamps up to the probable demand of two days' with cash and opium combined to a value not exceeding Rs. 500 ; or
- (ii) stamps, cash and opium to the total value of Rs. 1,500, whichever is less.

I. Substituted vide Haryana Govt. Notification dated 16.2.1990.

2. Subs. by Punjab Government notification No. 92-St., dated 11th April, 1935. For Government of India Rules, see Chapter I of Part III of Punjab Stamp Manual, 1934.

3. Subs. for "Rs. 15,000" and "Rs. 35,000" respectively by Punjab Government notification No. 268-St., dated 15th February, 1943.

4. Subs. for "Rs.35,000" by Punjab Government notification No. 268-St., dated 15th February, 1943.

Rule 14 for Haryana

14. Limit of tahvil or expense stock in local and branch depots. - The tahvil or expense stock in the sale custody of the treasurer or sub-treasurer shall in no case exceed the following limit (Government of India Rules [27] and¹ [32(ii)]):-

- (a) Local depots. - (i) Stamps up to the probable demand of one week with cash and opium combined to a value not exceeding Rs. 5,000 ; or
(ii) a total value of Rs. 15,000 for stamps, cash and opium whichever is less;
(iii) 2[-]

similar concession may be extended to other treasuries under the orders of the Financial Commissioners.

- (b) **Branch depots** - (i) Stamps up to the probable demand of two days' with cash -and opium combined to a value not exceeding Rs. 500 ; or
(ii) stamps, cash and opium to the total value of Rs. 1,500, whichever is less.

15. Safe custody of expense stock. - For the safe custody of the expense stock it is sufficient that an ordinary in-lined box shall be kept beside the tahvildar by day and locked in the double lock store room at night.

16. Indents and issue of stamps thereon from the double lock. - Every

week
second day or when necessary the treasurer¹
sub-treasurer shall prepare In English or Urdu and submit to the officer-in- charge, an indent in form A. and T. No. 90, for a supply of stamps for sale. This indent shall show the estimated consumption for the week,

the two days the balance in hand, and the quantity intended for Printed forms bound in volumes, are⁴ obtainable on application to the ³Superintendent, Government Printing, Punjab⁴ - . Any denominations of stamps not specified in the indent forms should, if necessary, be entered in manuscript in the blank space provided for the purpose. All intermediate or supplementary indents shall be prepared in the forms of indents which are intended to be used both for the purpose of ordinary and emergent indents made at shorter intervals. Before complying with indents the officer-in-charge shall examine the treasurer or sub-treasurer's store book (prescribed in Rule 8), and check the arithmetical calculations made therein. The indent, after being altered, if necessary, and approved by the officer-in-charge shall be signed by him. In case of there being any difference between the number indented for and issued, a brief note of the cause of the difference shall be made. The indent so signed becomes the warrant for the issue of stamps. The treasury or Sub-Treasury Officer shall then cause the store under double lock to be opened and the required quantity counted and delivered in his presence to the treasurer or sub- treasurer, as the case may be, check the correctness of the entries made in the double lock register so that they correspond with those made in the single lock

1. Subs. by Punjab Government notification No. 92-SI., dated 11th April, 1935. For Government of India Rules, see Chapter I of Part J11 of Punjab Stamp Manual, 1934.

2. Omitted vide Haryana Government Notification dated 16.2.1990. 3. Now Controller, Printing and Stationery Department, PULLIAB.

4. For Haryana, Read "Controller. Printing and Stationery, Haryana" vide Notification dated 16.2.1990.

register, initial both registers, and return the double lock register into the double lock store.

When it is necessary to issue stamps from the store under double lock more than once the same day, the above checks need only be applied at each time of issue to the particular descriptions of stamps issued ..

If the treasurer or sub-treasurer requires stamps at any intermediate time during the period prescribed, the same procedure shall be observed, but the certificate required to be made in column 10 of the indent need not be recorded.

17. Licensed vendors to be supplied with stamps promptly. - Care should be taken to see that no obstacles are thrown in the way of licensed vendors obtaining their supplies from treasuries (Sadr and tahsil). They should be allowed to obtain supplies on any day at any hour when the treasury is open and should not be kept waiting.

18. Single lock registers to be maintained by ex officio vendors. - After the treasurer or sub-treasurer has obtained his supply of stamps on indents, he shall enter them in a store register in the same form as the counterpart of the double lock registers. This store book will show quantities and values of stamps received from double lock, the daily sales, and the balance of each denomination in hand, at the end of each day or the following morning. The balance shall be attested by the initials of the officer-in-charge of the depot, who should inspect daily the accounts of the daily sales, and compare the record of challans kept by the Head Treasury Clerk with the Treasurer's cash book. Before signing this book, he shall see that all issues from the store under double lock have been brought to credit, that the values of stamps written off as sold have been credited in the treasury cash accounts, that entries of remittances to branch depots are in accordance with passed indents, and that those showing despatches out of the district are in accordance with the orders received on the subject.

19. Monthly abstracts of receipts and issues to be submitted by branch depots. - At the close of the last working day of each month, an abstract showing briefly the transactions of the month and containing -

(1) opening balance ;

(2) receipts during the month; (3) issues during the month;

(4) closing balance;

shall be entered in the store-books of each branch depot after the last entry. The officer-in-charge shall verify the closing balance and transmit to the local de at the headquarters of the district, without unnecessary delay, a plus and minus memorandum of stamps in form A and T Stamps-44.

20. Scrutiny of monthly accounts of branch depots by the officer-in-charge of the local depots. - The officer-in-charge of the local depot shall scrutinize the monthly statements of receipts and issues (i.e. plus and minus memoranda and statement of stamp transactions in the double and single locks of sub-treasuries) rendered by officers-in-charge of branches depots. He shall see that the opening

balances have been correctly brought forward from the previous month, that all remittances from the local depots are supported by the sub-treasury officer's receipt and have been brought to credit, that the proceeds of stamps written off as sold have been credited in the cash account, and that the dosing balances have been correctly struck.

21. Periodical verification of stamp balances in single and double locks.- Separate rules have been framed for the periodical verification of stamps balances in the single and double locks .

II. Sale of stamps, the persons by whom such sale is to be made and the duties and remuneration of such persons

22. Vendors. - There shall be two classes of vendors, namely :-

- (a) *ex officio* vendor as defined in Rule I (f) ;
- (b) licensed or specially licensed vendor as defined in Rule I(g), (h) and (i)

1 [23. Prohibition of sale of stamps except through authorised persons. - No person other than a vendor or his agent as defined under these rules shall, unless specially authorised by the Collector of the District, sale stamps other than revenue stamps of the value of ten paise or five paise² [for Haryana read "one rupee"] :

Provided that no license shall be required for the sale of revenue stamps by postal authorities:

Provided further that a licensed vendor shall not at anyone time be issued revenue stamps of the aggregate value exceeding thirty-two rupees.]

3[24. No person shall purchase any stamp¹ from or exchange any stamp with any person not authorised under these rule to sell stamps.

25. Licensed vendors. - The maximum number of licensed vendors for the sale of stamps⁴(including revenue stamps) [-]at the headquarters of each district and tahsil, respectively, shall be fixed by the Collector of each district concerned in consultation with the Commissioner of the division, and the Collector shall not, without the concurrence of the Commissioner, issue licenses at such headquarters to persons in excess of the number so fixed. In the case of towns and villages which are not such headquarters the number of licenses to be granted shall be fixed by the Collector alone. The Collector may grant a temporary license for a limited period to any petition-writer or other person who accompanies on tour an officer whose duties necessitate the use of court-fee stamps by parties appearing before him.

Notes. (i) The vend arrangements of each district, more particularly as regards the distribution of licenses in rural tracts, are in the hands of the Collector, who is responsible, on the

1. Subs. by Punjab Government notification No. GSR 243/CA 2/1899/S. 74/ And. (1)/66 dated 3-10-1966.

2. See Haryana Government Notification dated 16.2.1990 and 18.11.2005

3. Subs. by Punjab Government notification No. 4621-ST-I-58/2021-22, dated the 6th/12th June, 1958.

4. See Haryana Government Notification, dated 18-11-2005.

one hand, that there is a sufficient number of vendors for the reasonable convenience of the public and, on the other, that a large number of petty vendors are not licensed in excess of local requirements.

As regards the number of licenses required for sale of stamps in rural tracts, the Collector is the best judge but the number of licenses granted at Sadr stations and at the headquarters of tahsils has in some districts often called for remarks, and reduction has often seemed desirable. The Commissioner of the division is authorized to take action in the way of reduction, from time to time, when necessary, and the Collector in consultation with the Commissioner of the division, should fix a maximum number, for the Sadr. station and each tahsil headquarters, which once fixed, must not be exceeded without the sanction of the Commissioner.

(ii) The number of licenses for vend of stamps will, of course, vary according to the circumstances of each district, but care should be taken that an adequate number of licensed vendors is appointed, otherwise the public will be inconvenienced and the stamp revenue will suffer. On the other hand regard should be paid to the average earnings of stampvendors at district and tahsil headquarters. When these become too low the temptation to various malpractices arises and the demand for higher rates of commission is strengthened.

(iii) As regards non-judicial stamps it should be the aim of the Collector to provide the sale of these with in the easy reach of all. For this purpose licenses should be issued freely to rural sub or branch post-masters (*ex officio* and not by name) and village school masters. The concession allowed to this class of licences termed "special licenses" in Rule 26(iv) is that an advance may be made of non-judicial stamps at the start without payment of ready money up to a value not exceeding Rs. 50 for all stamps supplied to such licenses. In excess of this advance a special licenses is required to .pay ready money less the discount admissible. The stamps supplied to him as well as his money remittances for their value to the nearest treasury or sub-treasury are to be sent through the post in insured parcels, the charges for postage and insurance being borne by the Stamp department. The licensee may remit the amounts by ordinary money order, the Stamp department bearing the charge for commission. The licensee receiving such advance shall give a receipt for the money value thereof, which receipt shall be renewed from year to year in the manner prescribed for permanent advances on account of contingent expenditure. When the Government servant ceases to be specially licensed or desires to discontinue the advance, he shall refund the value entered in the receipt, either in money or in stamps of the class which he is licensed to sell and shall be granted a receipt for the same by the officer to¹ whom the refund is made the original receipt given by the specially licensed vendor being retained on behalf of Government. When any Government servant specially licensed, makes over charge to another Government servant also specially licensed, he shall obtain from him a receipt for the advance made over to him in stamps.

(iv) It is manifest that a much smaller number of vendors will suffice for the retail of judicial stamps than for the retail of non-judicial stamps¹ [-]: The former are rarely required except for use in a Court of law, and if they are readily procurable in the vicinity of the Court in which they are to be used, the public convenience, as well as the interests of the revenue, will be sufficiently provided for. What is essential is that at all places where there is a Court whether at a Sadr or tahsil station or in detached localities court-fee stamps shall be readily procurable both from treasurers and their agents and such "other vendors" as may be licensed. The right to sell court-fee stamps is no longer to be refused to "other vendors" selling non-judicial stamps .

I. The words "including revenue stamps" which had been subs. by haryana Government notification M.S.O. Sr./CA.2 & 7/1899 & 1870/Sr. 74 and 27/2005 of 18-11-05

- (v) While it is desirable that the contracting treasurer of the district or division through his agents, should not have a monopoly of the sale of stamps (Government of India resolution No. 5583-S.R., dated the 8th December, 1899), the Collector should see that the number of licensed stamp vendors provides a little healthy competition with the agents of the contracting treasurer at district and tahsil headquarters and is not so great as to reduce the profits of the contracting treasurer to an undesirable extent.

26. Grant of license to any person. - (i) Subject to¹ the provisions of these rules the Collector or other officer empowered by the Local Government in this behalf may grant a license for the sale of stamp [-] to any person at any place or within any area within the limits of his district of any value or description provided -

- 2[(a) that no person may be licensed to sell any single stamp exceeding Rs. 750 in value in case of Court-fee stamps or non-judicial stamps] ;
- (b) that no person employed in any department of the public service shall be granted a license to sell stamps without the previous consent of the head of such department ;
- (c) That no person shall be licenced until the licensing officer has satisfied himself that the person to be licenced bears good moral character and possesses a minimum qualification of Matric or its equivalent from recognised institute.]³ ;
- (d) that no person whose duty it is to cancel stamps, in accordance with the provisions of Section 30 of the Court-fees Act, 1870 shall be licensed to sell court-fee stamps under these rules. The license of any licensed vendor who accepts any appointment involving the duty of canceling stamps shall be deemed to have been revoked from the time of acceptance, and shall be forthwith surrendered to the Collector.

(ii) Ex-officio vendors. - The Collector may, in his discretion, grant a license to sell stamps⁴ [-] to any *ex officio* vendor, who then shall be also a licensed vendor within the meaning of these rules, and shall be subject to all the provisions thereof as regards the sale of stamps and his duties and remuneration as licensed vendor.

(iii) In granting a license to an *ex officio* vendor who is the treasurer of a treasury at the headquarters of a district or his agent, the Collector may, in his discretion, by provision made in his license, authorize him to grant a sub-license, for a short period and upon his own responsibility, to any person for the purpose of accompanying any civil officer on tour and selling court-fee stamps only, while on such tour to persons requiring them. Such sub-licenses may be in excess of the number of licensed vendors fixed under sub-rule (i) of this rule. Should the license of any such *ex officio* vendor expire or be at any time revoked, every sub-license granted by him shall forthwith cease and determine.

1. The words "except revenue stamps" which had been inserted by Punjab Government memo no. 4621- ST-I-58/2021-22 dated the 6th/12th June, 1958, omitted by Punjab Government notification No. G.S.R. 243/C A/ 2/ 1899/S. 74/Amd. (1)/66, dated the 3rd October, 1966.

2. See Leg. Suppl. Part III dated 18.8.1972 P. 249.

3. Substituted vide Punjab Notification No. GSR 50/ca2/1899/S.74/Amd Dated 2nd July 1998.

4. The words "except revenue stamps" which had been inserted by Punjab Government memo No. . 4621- ST-I-58/2021-22 dated the 6th/12th June, 1958, omitted by Punjab Government notification No. G.S.R. 243/C A/ 2/ 1899/S. 74/Amd. (1)/66, dated the 3rd October, 1966.

(iv) **Specially licensed vendors.** The Collector may, in his discretion and subject to proviso (b) of sub-rule (i) of this rule and subject to the following conditions, grant to any sub-postmaster a special license to sell, at a place other than the headquarters of a district or tahsil non-judicial impressed sheets and similarly to any other Government servant to sell non-judicial impressed sheets and revenue stamps :

Condition I. - Any Government servant specially licensed under this sub-rule may receive, without payment of ready money, an advance of stamps of the class that he is licensed to sell, of an aggregate value of fifty rupees. This advance shall be operated on in a manner analogous to that prescribed for a permanent advance on account of contingent expenditure: that is to say the licensee on paying into the treasury any portion, may receive stamps to an equivalent amount. The licensee receiving such advance shall give a receipt for the money value thereof, which receipt shall be renewed from year to year in the manner prescribed for permanent advances on account of contingent expenditure. When the Government servant ceases to be specially licensed or desires to discontinue the advance, he shall refund the value entered in the receipt, either in money or in stamps of the class which he is licensed to sell, and shall be granted a receipt for the same by the officer to whom the refund is made, the original receipt given by the specially licensed vendor being retained on behalf of Government. When any Government servant specially licensed makes over charge to another Government servant, also specially licensed, he shall obtain from him a receipt for the advance made over to him in stamps.

Condition II.- All postage charges for the remittance of stamps supplied to specially licensed vendors or for the remittance by such vendors of the value of stamps supplied to them, or for the return by them of balances of stamps remaining unsold on their ceasing to be specially licensed, or for official correspondence relating to matters arising out of their transactions as specially licensed vendors, , shall be borne by Government and charged to stamp, contingencies.

Rule 26 for Haryana

26. Grant of license to any person. - (i) Subject to the provisions of these rules, the Collector or other officer empowered by the Local Government in this behalf may grant a license for the sale of stamp [-] to any person at any place or within any area within the limits of his district of any value or description provided

²[(a) that no person shall be licensed to sell any single stamp exceeding. Rs. 10000/-³ in value in case of court fee stamps or non-judicial stamps.] ,

(b) that no person employed in any department of the public service shall granted a license to sell stamps without the previous consent of the head of such department;

1. The words "including revenue stamps" which had been subs. by Haryana Government notification dt. 18.11.05

2. Substituted vide Haryana Govt. Notification dated 3.4.1981.

3. Haryana Government Notification Dated 30-11-2006 No.S.O. 111/CA. 1899/s. 74/2006

II. Sale of stamps, the persons by whom such sale is to be made

- (c) that no person shall be licensed until the licensing officer has satisfied himself that the person to be licensed bears good moral character and is qualified for the purpose educationally ¹ [and writes a clear hand];
- (d) that no person whose duty it is to cancel stamps, in accordance with the provisions of Section 30 of the Court-fees Act, 1870 shall be licensed to sell court-fee stamps under these rules. The license of any licensed vendor who accepts any appointment involving the duty of canceling stamps shall be deemed to have been revoked from the time of acceptance, and shall be forthwith surrendered to the Collector.

(ii) **Ex-officio vendors.** - The Collector may, in his discretion, grant a license to sell stamps² [including revenue stamps] to any *ex officio* vendor, who then shall be also a licensed vendor within the meaning of these rules, and shall be subject to all the provisions thereof as regards the sale of stamps and his duties and remuneration as licensed vendor.

(iii) In granting a license to an *ex officio* vendor who is the treasurer of a treasury at the headquarters of a district or his agent, the Collector may, in his discretion, by provision made in his license, authorize him to grant a sub-license, for a short period and upon his own responsibility, to any person for the purpose of accompanying any civil officer on tour and selling court-fee stamps only, while on such tour to persons requiring them. Such sub-licenses may be in excess of the number of licensed vendors fixed under sub-rule (i) of this rule. Should the license of any such *ex officio* vendor expire or be at any time revoked, every sub-license granted by him shall forthwith cease and determine.

(iv) Specially licensed vendors. The Collector may, in his discretion and subject to proviso (b) of sub-rule (i) of this rule and subject to the following conditions, grant to any sub-postmaster a special license to sell, at a place other than the head-quarters of a district or tahsil non-judicial impressed sheets and similarly to any other Government servant to sell non-judicial impressed sheets and revenue stamps :

Condition I. _ Any Government servant specially licensed under this sub-rule may receive, without payment of ready money, an advance of stamps of the class that he is licensed to sell, of an aggregate value of fifty rupees. This advance shall be operated on in a manner analogous to that prescribed for a permanent advance on account of contingent expenditure: that is to say the licensee on paying into the treasury any portion, may receive stamps to an equivalent amount. The licensee receiving such advance shall give a receipt for the money value thereof, which receipt shall be renewed from year to year in the manner prescribed for permanent advances on account of contingent expenditure. When the Government servant ceases to be specially licensed or desires to discontinue the advance, he shall refund the value entered in the receipt, either in money or in stamps of the class which he is licensed to sell, and shall be granted a receipt for the same by the officer to whom the refund is made, the original receipt given by the specially license vendor being retained on behalf of Government. When any Government

1. Instead by Punjab Government notification No. 6970 E and S. dated the 20th November, 1934;

2. The words "including revenue stamps" which had been inserted by Haryana Government notification dt 18-11-05

servant specially licensed makes over charge to another Government servant, also specially licensed, he shall obtain from him a receipt for the advance made over to him in stamps.

Condition II. - All postage charges for the remittance of stamps supplied to specially licensed vendors or for the remittance by such vendors of the value of stamps supplied to them, or for the return by them of balances of stamps remaining unsold on their ceasing to be specially licensed, or for official correspondence relating to matters arising out of their transactions as specially licensed vendors, shall be borne by Government and charged to stamp contingencies.

27. Conditions of licenses. - (i) Every license granted under these rules shall specify-

- (1) the person licensed,
- (2) the kind and value of the stamps he is licensed to sell,
- (3) the place at which he is licensed to sell.
- (4) revenue of licence shall be made of the every three years
- (5) Identity card should be issued to the licence holder for the said period(notification of 30.11.2006)

(ii) Every special license granted under these rules shall contain same particulars and be in the same form as are stated in sub-rule (1) of this rule. But the Collector may, if he sees fit, grant a Special license in favour of the holder for the time being a particular office at a particular place, instead of in the name of a particular person.

Rule 28 for Punjab

28. Every license granted under these rules shall be subject to the following conditions:

- (i) The vendor shall obtain all supplies of stamps 1[-] which he is authorised to sell only from the treasury on sub-treasury of the district for which his license is granted.² [If he cannot attend personally for the purpose, he may depute an agent able to satisfy the *ex officio* vendor as to identity. The receipt for the stamps issued shall be taken by the *ex officio* vendor from the stamp vendor's agent in addition to that of the stamp vendor himself on the back of the form A and T. No. 349.]
- (ii) The vendor shall keep such stock of the. stamps 3[] which he is authorised to sell, as may be prescribed by the Collector of the district, with due regard to the convenience of the treasury officer, the stamp vendor and the litigant public.
- (iii) Subject to the provisions of chapter V of the Indian Stamp Act, 1899, and rules made under Section 27(c) of the Court-fee Act, 1870 (as to renewal) and the orders of the Governor-General in Council published in resolution No. 132 of the 11th January, 1888 (as to refunds), the vendor

I. The words "except revenue stamps" which had been inserted by Punjab Government memo No. 4621-ST-5812021-22, dated the 6th/12th June, 1958, omitted by Punjab Government notification, No. G.S.R. 243/C.

A. 2/1899/S. 74/Amd. (1)66, dated the 3rd October, 1966

2. Added by Punjab Government notification No. 158-ST, dated the 24th April, 1934.

3. The words "except revenue stamps" which had been subs. by Punjab Govt. No. 4621-ST58/2021-22, dated the 6th/12th June, 1958, omitted by Punjab Government notification No. G.S.R. 243/C. A. 2/1899/S. 74/Amd. (1)66, dated the 3rd October, 1966

shall not obtain (by purchase, exchange, or otherwise) any stamp from any person other than an *ex officio* vendor.

(iv) The vendor shall sell stamps which he is authorised to sell only at the place mentioned in his license and in accordance with these rules.

(v)(a) The vendor shall not allow any other person except his agent appointed as in paragraph (b) of this condition, to transact on his behalf any business which he is required by these rules to do himself.

(b) During short periods of absence not exceeding one week at a time, the vendor may appoint an agent for the sale of stamps, making a note to this effect in the vend register before and after the entries of the sale by the agent . If the agent is required for more than a week but less than a month, he must obtain the permission of the Tahsildar or if resident in a sub tahsil, of the Naib- Tahsildar. The vendor shall be responsible for all acts of his agent. If the vendor is absent for more than a month the matter must be reported to the Collector who may either (a) authorise the retention of an agent for a longer period, or (b) temporarily or permanently

transfer the license to some other person.

(vi) The vendor shall not sell stamps of any kind the use of which has been discontinued or prohibited by Competent authority.

(vii) The vendor shall be bound to sell to any person upon immediate payment any stamps of a kind or value permitted by his license, but not of any other kind or value. The vendor shall not deemed or accept for any stamp any consideration exceeding the value of such stamp.

(viii) The vendor shall accept payment for any stamp sold by him in any currency which would be accepted on behalf of Government at a district treasury.

1[(ix) The vendor shall not sell any stamp exceeding 2[Rs. 750 in] value in case of Court-fee and [Rs. 750] in case of non-judicial stamps. When application is made to the vendor for stamps exceeding [Rs. 750] in value in case of Court-fee and³ [Rs. 750] in case of non-judicial stamps, he shall refer the applicant to the *ex officio* vendor.]

(x) If application is made to the vendor for non-judicial stamp of a value not exceeding [Rs. 750] required in the form of an impressed sheet to denote the duty on any document, the licensed or specially licensed vendor shall, if it is available in his stock, supply the applicant with a stamp of the value required, and if a stamp of such value is not available in his stock he may supply in lieu of it the smallest number of impressed sheets available in his stock by which the duty required can be made up. The licen-

1. Condition (ix) subs. by Punjab Government notification No. 5500- Stamp-55/1887, dated 15-9-1955.

2. See Leg. Suppl. Part III dated 18.8.1972 P 249.

3. See Leg. Suppl. Part III dated 18.8.1972 P 249.

4. See Leg. suppl. Part III dated 18.8.1972 P 249.

5. See Leg. Suppl. Part III dated 18.8.1972 P 249.

6. See Leg. Suppl. Part III dated 18.8.1972 P 249.

see shall not attempt to make up stamp duty exceeding 1 [Rs. 750] by the issue of two or more stamps of lower denominations.

(xi)(a) When in the case of Court-fees amounting to less than Rs. 25 the amount can be denoted by a single adhesive stamp the vendor shall issue a single adhesive stamp of the required value. But if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available in the stock of the vendor, he shall supply an adhesive Court-fee stamp of the next lower value available and make up the deficiency by the issue of one or more additional adhesive stamps of the next lower values, which may, be required to make up the exact amount of the fee.

(b) When in the case of Court-fees amounting to or exceeding Rs. 25 the amount can be denoted by a single impressed stamp the vendor shall issue a single impressed stamp of the required value. But, if the amount cannot be denoted by a single impressed stamp of the required value is not available in his stock the vendor shall supply an impressed stamp of the next lower value available, and the deficiency shall be made up by the issue of one or more additional impressed stamp of the next lower value available which may be required to make up the exact amount of the fee in combination with adhesive stamps to make up fractions of less than Rs.25.

(c) When the vendor is unable to furnish a single stamp of the value require, by a purchaser, he shall give a certificate to that effect in the form below:
The certificate referred to must be affixed to the document :-

(Form of certificate)

"Certified that a single stamp of the value of Rs.-----required for this document is not available, but, in lieu thereof have furnished a stamp the next lower value available, and make up the deficiency by the use of one or more stamps of the next lower adhesive/impressed values available required to make up the exact amount of the fees."

(d) The licensee shall not attempt to make up Court-fee exceeding 2[Rs. 750] by the issue of two or more stamps of lower denominations.

3[(xii) The vendor shall, at the time of sale to the public write, with his own hand, in indelible ink in English or Urdu on the blank space left for purpose on each adhesive Court-fee stamp, the name, caste, or tribe a surname (if any) and residence of the purchaser, the date of the sale a the signature of the vendor, and if the stamp is purchased by any per other than the principal the said particulars in regard to both the agent and the principal;

Provided that -

1. See Leg. Suppl. Part III dated 18.8.1972 P 249.

2. See Leg. Suppl. Part III, dated 16.8.1972 P. 249

3. Condition (xii) subs. by Punjab GovernmeAt notification No. 677-E and S., dated 28th January, 1935.

- (a) if the name to be written is that of an Indian man or unmarried woman, the vendor shall, in addition to the name and other particulars regarding such man or unmarried woman, write the name or his or her father;
 - (b) if the name is that of an Indian married woman or widow, the vendor shall, in addition to the name and other particulars regarding her, write the name of her husband ; and
 - (c) if the stamp is purchased for any person by a pleader or an advocate as agent, the vendor need only write the name and parentage of the principal and where the parentage cannot be conveniently ascertained, brief particulars of the case, together with a sufficient description of the agent.]
- (xiii) The vendor shall, with his own hand, write in indelible ink in English or Urdu at the time of sale, on the back of every non-judicial or Court-fee -- impressed stamp which he sells -

- (a) serial number;
- (b) the date of the sale ;
- 1 [(c) (i) the name, caste or tribe and surname (if any) and residence of the purchaser;
- (ii) if the stamp is purchased by any person other than the principal, the said particulars in" regard to both the agent and the principal :

Provided that-

- (a) if the name to be written is that of an Indian man or unmarried woman, the vendor shall, in addition to the name and other: particulars regarding such man or unmarried woman, write the name of his of her father;
- (b) If the name is that of an Indian married woman or widow, the vendor shall, in addition to the name and other particulars regarding her, write the name of her husband ; and
- (c) if the stamp is purchased for any person by a pleader or an advocate as agent, the vendor need only write name and parentage of the principal and where the parentage cannot be conveniently ascertained, brief particulars of the case together with a sufficient description of the agent ;]

2[(d)] the value of the stamp in full words, and shall affix his signature to the endorsement.

He shall at the same time make corresponding entries in his vend register, and shall also invite the purchaser to attest them by his signature or thumb impression, or both, and in the event of the purchaser refusing so to attest the entry of sale, the vendor shall refuse to sell the stamp required and shall cancel any entries made regarding it in his register .

1. Clause (C) and (d) of condition (xiii) subs. by a new clause (c); and consequently clause (e) altered to Clause (d) by *ibid*.
2. Clause (C) and (d) of condition (xiii) subs. by a new clause (c); and consequently clause (e) altered to Clause (d) by *ibid*.

Note. _ Particular care should be exercised in the taking of finger impressions. The proper kind of ink to use is printer's ink and this should be used exclusively. This shall be obtained by the vendor himself. It should be used with a thin slab and not with a pad. Country ink should never be used .

(xiv) The vend register referred to in condition (xiii) shall contain columns for the following particulars, and in it the vendor shall regularly and correctly enter these particulars, viz, -

- (a) the date of sale of any impressed sheet sold;
- (b) the serial number of the entry of every such sale, a new series of numbers being commenced on the first day of April, in each year and the total number of stamps sold to make up any value required being entered under a single serial number;
- (c) the value (in words)of each stamp sold, the total value of stamps sold in each transaction ;
- 1 [(d)(i) the name, caste or tribe and surname (if any) and residence of the purchaser;
(ii) if the stamp is purchased by any person other than the principal, the said particulars in regard to both the agent and the principal ;

Provided that

- (a) if the name to be written is that of an Indian man or unmarried woman the vendor shall, in addition to the name and other particulars regarding such man or unmarried woman, write the name of his or her father;
- (b) if the name is that of an Indian married woman or widow, the vendor shall, in addition to the name and other particulars regarding her, write the name of her husband; and
- (c) if the stamp is purchased for any person by a pleader or an advocate as agent, the vendor need only write the name and parentage of the principal, and where the parentage cannot be conveniently ascertained, brief particulars of the case, together with a sufficient description of the agent.]

2[(e)(1) In the case of non-judicial stamps. - The purpose for which the purchaser states that the stamp is purchased.

(2) In the case of court-fee stamps. - The purpose for which the purchaser states that the stamp is purchased, i.e. (1) value (for purposes of court- fee) and nature of the suit or appeal and (2) name of the person against whom the suit or appeal is to be instituted, together with the particulars mentioned in column 4 as in the case of purchaser.]

- (i) Signature or thumb-impression of purchaser, if the purchaser consents to sign the entry ,or make the impression, and if he does not consent, the reasons for his not consenting, in case the purchaser states his reasons.

1. Clauses (d) and (e) of condition (xiv) subs. by a new Clause (d); and consequently Clauses (f) and (g) altered to Clauses (e) and (f) .

2. Clause (e) of condition (xiv) subs. by Punjab Government notification No. 320-St., dated the 29-2-1940.

- (ii) When any register becomes filled up, the vendor shall deliver the same to the Collector or other officer deputed to receive the same.
- (xv) The vendor shall not knowingly endorse on any impressed sheet sold the name of any person other than the actual purchaser or the person on whose behalf the stamps is being purchased, deliver any stamps sold to any person other than the person whose name is endorsed thereon as that of the purchaser. The vendor shall not also retain in his possession for more than seven days any endorsed stamp entered as sold in his register of which the vendee fails to take delivery. In case of such failure he shall, on the expiry of seven days, forward the stamp to the Collector for cancellation and refund of its value or issue of another stamp in exchange thereof.
- (xvi) The vendor shall, upon the demand of the Collector, whenever required so to do, deliver up all stamps in his custody or possession of such vendor, and if such stamps have been paid for by such vendor, the value thereof, less any discount which may have been allowed at the time of the purchase thereof to such vendor shall be refunded to him.
- (xvii) The vendor shall at all times have posted in a conspicuous place outside the place of vend, a sign-board bearing in English and Urdu characters -
- (a) the name of the vendor with words "Licensed vendor" of non-judicial [-]/Court-fee stamps. He shall also have in the place of vend his license and the Acts of the Legislature and their schedules referring to the stamps sold, by him, together with these rules in English and Urdu, placed so that they can be readily seen and read by purchasers.
- (b) The licensee is not allowed to charge more than face value of stamps.
- (xviii) The vendor shall not any time offer any objection or resistance to the inspection of his registers or the examination of his stock of stamps by any officer duly authorized by the Collector or by Government to make such inspection or examination.
- (xix) The vendor shall submit to the Excise Inspector of the district, after the close of each quarter a return in the standard vernacular form No. 217 . . He shall also submit such other returns as may be prescribed from time to time.
- (xx) The remuneration to the vendor shall be in the form of discount allowed from time to time under the orders of the local Government.
- (xxi) Additional conditions applying to *ex officio* vendors who are also licensed to sell stamps not exceeding² [Rs. 700]³ [in case of court fee] and

L Words "except revenue stamps" inserted by Punjab Govt. memo No. 4621-ST 1/58/2021-22, dated 6th/12th June, 1958, omitted by Punjab Govt. Not. 243/C A 2/1899/S. 74/Amd. (1)/66, dated 3-10-1966.

2. See Leg. Suppl. Part III dt. 18.8.1972.

3. Inserted by Punjab Government notification No. 5500-Stamp-55/1887, dated the 15th September, 1955 . . See Leg. Suppl. Part III dt. 18.8.1972.

4[Rs. 700 in case of non-judicial stamps] and to receive commission on the sale of such stamps :-

This license should be in the name of a servant or an agent who will have no authority to perform any of the treasurer's or sub-treasurer's official duties in connection with stamps. This servant or agent should -

- (a) sit separately away from the treasurer or sub-treasurer and not with his principal in the treasurer's room;
- (b) have no access to the store of stamps in the single or double locks;
- (e) not perform any duty connected with the issue of stamps;
- (f) not prepare the treasurer's or sub-treasurer's indents, nor keep the store books nor compile the monthly stamp accounts.

Note. - (1) There is, however, no objection to the stamp boxes belonging to the agents of the divisional or district contracting treasurers being kept for the night in the single lock rooms of treasuries and sub-treasuries on the understanding that Government accepts no liability in case of theft or loss.

1 [**Note.** - (2) The sub-treasurer at Ferozepore Jhirka is, however, permitted as a special case, also to act as an *ex officio* stamp vendor.]

Rule 28 for Haryana

28. Every license granted under these rules shall be subject to the following conditions:

- (i) The vendor shall obtain all supplies of stamps ²[including revenue stamps] which he is authorised to sell only from the treasury on sub-treasury of the district for which his license is granted.³ [If he cannot attend personally for the purpose, he may depute an agent able to satisfy the *ex officio* vendor as to identity. The receipt for the stamps issued shall be taken by the *ex officio* vendor from the stamp vendor's agent in addition to that of the stamp vendor himself on the back of the form A and T. No. 349.]
- (ii) The vendor shall keep such stock of the stamps ² [including revenue stamps] which he is authorised to sell, as may be prescribed by the Collector of the district, with due regard to the convenience. of the treasury officer, the stamp vendor and the litigant public.
- (iii) Subject to the provisions of chapter V of the Indian Stamp Act, 1899, and rules made under Section 27(c) of the Court-fee Act, 1870 (as to renewal) and the orders of the Governor-General in Council published in resolution No. 132 of the 11th January, 1888 (as to refunds), the vendor shall not obtain (by purchase, exchange, or otherwise) any stamp from any person other than an *ex officio* vendor.

1. Added by Punjab Government notification No. 2590-St., dated 1st November, 1945.

2. The words "including revenue stamps" which had been inserted by Haryana Government notification dated the 18-11-2005.

3. Added by Punjab Government notification No. 158-ST, dated the 24th April, 1934.

- (iv) The vendor shall sell stamps which he is authorised to sell only at the place mentioned in his license and in accordance with these rules.
- (v)(a) The vendor shall not allow any other person except his agent appointed as in paragraph (b) of this condition, to transact on his behalf any business which he is required by these rules to do himself.
- (b) During short periods of absence not exceeding one week at a time, the vendor may appoint an agent for the sale of stamps, making a note to this effect in the vend register before and after the entries of the sale by the agent. If the agent is required for more than a week but less than a month, he must obtain the permission of the Tahsildar or if resident in a sub-tahsil, of the Naib- Tahsildar. The vendor shall be responsible for all acts of his agent. If the vendor is absent for more than a month the matter must be reported to the Collector who may either (a) authorise the retention of an agent for a longer period, or (b) temporarily or permanently transfer the license to some other person.
- (vi) The vendor shall not sell stamps of any kind the use of which has been discontinued or prohibited by Competent authority. ¹[The Competent Authority shall be Secretary to the Government of Haryana, Revenue Department]
- (vii) The vendor shall be bound to sell to any person upon immediate payment any stamps of a kind or value permitted by his license, but not of any other kind or value. The vendor shall not deemed or accept for any stamp any consideration exceeding the value of such stamp.
- (viii) The vendor shall accept payment for any stamp sold by him in any currency which would be accepted on behalf of Government at a district treasury.
- ²[(ix) The vendor shall not sell any court fee or non-judicial stamp exceeding Rs.³ 10,000/-. When application is made to the vendor for stamps exceeding Rs. 10,000/- either in the case of court fee stamps or in the case of non-judicial stamps, he shall refer the application to the ex-officio vendor.]
- (x) If application is made to the vendor for non-judicial stamp of a value not exceeding [Rs. 1000/-] required in the form of an impressed sheet to denote the duty on any document, the licensed or specially licensed vendor shall, if it is available in his stock, supply the applicant with a stamp of the value required, and if a stamp of such value is not available in his stock he may supply in lieu of it the smallest number of impressed sheets available in his stock by which the duty required can be made up. The licensee shall not attempt to make up stamp duty exceeding³ [Rs. 1000/-] by the issue of two or more stamps of lower denominations.
- (xi)(a) When in the case of Court-fees amounting to less than Rs. 25 the amount can be denoted by a single adhesive stamp the vendor shall issue

1. Added vide Haryana Government Notification dated 16.2.1990.

2. Substituted vide Haryana Govt. Notification dated 3.4.1981.

Substituted vide Haryana Govt. Notification dated 30.11.2006

a single adhesive stamp of the required value. But if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available in the stock of the vendor, he shall supply an adhesive Court-fee stamp of the next lower value available and make up the deficiency by the issue of one or more additional adhesive stamps of the next lower values, which may, be required to make up the exact amount of the fee.

- (b) When in the case of Court-fees amounting to or exceeding Rs. 25 the amount can be denoted by a single impressed stamp the vendor shall issue a single impressed stamp of the required value. But, if the amount cannot be denoted by a single impressed stamp of the required value is not available in his stock the vendor shall supply an impressed stamp of the next lower value available, and the deficiency shall be made up by the issue of one or more additional impressed stamp of the next lower value available which may be required to make up the exact amount of the fee, in combination with adhesive stamps to make up fractions of less than Rs.25.
- (c) When the vendor is unable to furnish a single stamp of the value required by a purchaser, he shall give a certificate to that effect in the form below. The certificate referred to must be affixed to the document :_

(Form of certificate)

"Certified that a single stamp of the value of Rs.-----required for this , document is not available, but, in lieu thereof! have furnished a stamp of . the next lower value available, and make up the deficiency by the use of one or more stamps of the next lower adhesive/impressed values available required to make up the exact amount of the fees."

- (d) The licensee shall not attempt to make up Court-fee exceeding ¹[Rs. 10,000/-] by the issue of two or more stamps of lower denominations.

2[(xii) The vendor shall, at the time of sale to the public write, with his own' hand, in indelible ink in English or Urdu on the blank space left for this purpose on each adhesive Court-fee stamp, the name, caste, or tribe and surname (if any) and residence of the purchaser, the date of the sale and the signature of the vendor, and if the stamp is purchased by any person other than the principal the said particulars in regard to both the agent and the principal;

Provided that -

- (a) if the name to be written is that of an Indian man or unmarried woman, the vendor shall, in addition to the name and other particulars regarding such man or unmarried woman, write the name or his or her father;
- (b) if the name is that of an Indian married woman or widow, the vendor shall, in addition to the name and other particulars regarding her, write the name of her husband ; and

- (c) if the stamp is purchased for any person by a pleader or an advocate as agent, the vendor need only write the name and parentage of the principal and where the parentage cannot be conveniently ascertained, brief particulars of the case, together with a sufficient description of the agent.]
- (xiii) The vendor shall, with his own hand, write in indelible ink in English or Urdu at the time of sale, on the back of every non-judicial or Court-fee impressed stamp which he sells -
- (a) serial number;
- (b) the date of the sale ;
- I [(c) (i) the name, caste or tribe and surname (if any) and residence of the purchaser;
- (ii) if the stamp is purchased by any person other than the principal, the said particulars in regard to both the agent and the principal :

Provided that -

- (a) if the name to be written is that of an Indian man or unmarried woman, the vendor shall, in addition to the name and other particulars regarding such man or unmarried woman, write the name of his of her father;
- (b) if the name is that of an Indian married woman or widow, the vendor shall, in addition to the name and other particulars regarding her, write the name of her husband; and
- (c) if the stamp is purchased for any person by a pleader or an advocate as agent, the vendor need only write name and parentage of the principal and where the parentage cannot be conveniently ascertained, brief particulars of the case together with a sufficient description of the agent ;]

2[(d)] the value of the stamp in full words, and shall affix his signature to the endorsement.

He shall at the same time. make corresponding entries in his vend register, and shall also invite the purchaser to attest them by his signature or thumb impression, or both, and in the event of the purchaser refusing so to attest the entry of sale, the vendor shall refuse to sell the stamp required and shall cancel any entries made regarding it in his register.

Note. - Particular care should be exercised in the taking of finger impressions. The proper kind of ink to use is printer's ink and this should be used exclusively. This shall be obtained by the vendor himself. It should be used with a thin slab and not with a pad. Country ink should never be used.

- (xiv) The vend register referred to in condition (xiii) shall contain columns for the following particulars, and in it the vendor shall regularly and correctly enter these particulars, viz, -

1. Clauses (c) and (d) of condition (xiii) subs. by a new clause (c) ; and consequently clause (e) altered to Clause (d) by *ibid*.

2. Clauses (c) and (d) of condition (xiii) subs. by a new Clause (c) ; and consequently Clause (e) altered to Clause (d) by *ibid* ..

- (a) the date of sale of any impressed sheet sold;
- (b) the serial number of the entry of every such sale, a new series of numbers being commenced on the first day of April, in each year and the total number of stamps sold to make up any value required being entered under a single serial number;
- (c) the value (in words) of each stamp sold, the total value of stamps sold in each transaction;
- 1 [(d)(i) the name, caste or tribe and surname (if any) and residence of the purchaser;
- (ii) if the stamp is purchased by any person other than the principal, the said particulars in regard to both the agent and the principal ;

Provided that

- (a) if the name to be written is that of an Indian man or unmarried woman the vendor shall, in addition to the name and other particulars regarding such man Or unmarried woman, write the name of his or her father;
- (b) if the name is that of an Indian married woman or widow, the vendor shall, in addition to the name and other particulars regarding her, write the name of her husband; and
- (c) if the stamp is purchased for any person by a pleader or an advocate as agent, the vendor need only write the name and parentage of the principal, and where the parentage cannot be conveniently ascertained, brief particulars of the case, together with a sufficient description of the agent.]

2[(e)(I) In the case of non-judicial stamps. - The purpose for which the purchaser states that the stamp is purchased.

(2) In the case of court-fee stamps. - The purpose for which the purchaser states that the stamp is purchased, i.e. (1) value (for purposes of court-¹ fee) and nature of the suit or appeal and (2) name of the person against whom the suit or appeal is to be instituted, together with the particulars mentioned in column 4 as in the case of purchaser.]

- (i) Signature or thumb-impression of purchaser, if the purchaser consents to sign the entry, or make the impression, and if he does not consent, the reasons for his not consenting, in case the purchaser states his reasons.
- (ii) When any register becomes filled up, the vendor shall deliver the same to the Collector or other officer deputed to receive the same.
- (xv) The vendor shall not knowingly endorse on any impressed sheet sold the name of any person other than the actual purchaser or the person on whose behalf the stamps is being purchased, deliver any stamps sold to any person other than the person whose name is endorsed thereon as that

1. Clauses (d) and (e) of condition (xiv) subs. by a new Clause (d); and consequently Clauses (t) and (g) altered to Clauses (e) and (t).

2. Clause (e) of condition (xiv) subs. by Punjab Government notification No. 320-51., dated the 29-2-1940.

of the purchaser. The vendor shall not also retain in his possession for more than seven days any endorsed stamp entered as sold in his register of which the vendee fails to take delivery. In case of such failure he shall, on the expiry of seven days, forward the stamp to the Collector for cancellation and refund of its value or issue of another stamp in exchange thereof.

- (xvi) The vendor shall, upon the demand of the Collector, whenever required so to do, deliver up all stamps in his custody or possession of such vendor, and if such stamps have been paid for by such vendor, the value thereof, less any discount which may have been allowed at the time of the purchase thereof to such vendor shall be refunded to him.
- (xvii) The vendor shall at all times have posted in a conspicuous place outside the place of vend, a sign-board bearing in English and Urdu characters -
- (a) the name of the vendor with words "Licensed vendor" of non-judicial ¹[including revenue stamps]/Court-fee stamps. He shall also have in the place of vend his license and the Acts of the Legislature and their schedules referring to the stamps sold, by him, together with these rules in English and Urdu, placed so that they can be readily seen and read by purchasers.
- (b) The licensee is not allowed to charge more than face value of stamps.
- (xviii) The vendor shall not any time offer any objection or resistance to the inspection of his registers or the examination of his stock of stamps by any officer duly authorized by the Collector or by Government to make such inspection or examination.
- (xix) The vendor shall submit to the ²[Treasury office or Assistant treasury office where such treasury exist](Notification dt.-20-07-1983), after the close of each quarter a return in the standard vernacular form No. 217. He shall also submit such other returns as may be prescribed from time to time.
- (xx) The remuneration to the vendor shall be in the form of discount allowed from time to time under the orders of the local Government.
- (xxi) Additional conditions applying the *ex officio* vendors who are also licensed to sell stamps not exceeding [Rs. 10,000 /-³) in case of court fee or in case of non-judicial stamps] and to receive commission on the sale of such stamps :-

This license should be in the name of a servant or an agent who will have no authority to perform any of the treasurer's or sub-treasurer's official duties in connection with stamps. This servant or agent should

- (a) sit separately away from the treasurer or sub-treasurer and not with his principal in the treasurer's room;

1. The words "including revenue stamps" which had been inserted by Haryana Government Notification dated the 18-11-2005.
 2. Haryana Government Notification dated 20-07-1983
 3. Haryana Notification Dated 30-11-2006

(b) have no access to the store of stamps in the single or double locks; (e)

not perform any duty connected with the issue of stamps;

(f) not prepare the treasurer's or sub-treasurer's indents, nor keep the store books nor compile the monthly stamp accounts.

Note. - (1) There is, however, no objection to the stamp boxes belonging to the agents of the divisional or district contracting treasurers being kept for the night in the single lock rooms of treasuries and sub-treasuries on the understanding that Government accepts no liability in case of theft or loss .

1 [Note. - (2) The sub-treasurer at Ferozepore Jhirka is, however, permitted as a special case,

also to act as an *ex officio* stamp vendor.]

29. The infringement of any of these rules or conditions shall render the holder liable to cancellation of his license in addition to the penalties Section 69 of the

Section 69 of the Indian Stamp Act, 1899

prescribed In Section 34 of the Court Fees Act, 1870 namely, Imprisonment

for a term which may extend to six months or fine not exceeding five hundred rupees, or both,

30. (i) Register of licenses to be maintained for the district. - The Collector shall cause a register of licenses and special licenses granted under these rules to be maintained for the district. The register shall contain the following particulars as to each license granted :

(a) Date of granting the license.

(b) Serial number{ for the year of the license.

(c) Name, father's name, caste and residence of the person licensed; or in the case of a special license granted to a public servant, the official designation of the office in virtue of which the special license may be used.

(d) Place or area for which the license is granted.

(e) Kinds and values of stamps covered by the license.

(f) Period for which the license is to continue in operation. (g)

Amount of security (if any) taken.

(h) Acknowledgement of the licensee.

(i) Remarks relating to revocation, renewal, surrender, expiry, etc., of the license.

(j) Date of destruction of the license.

Note. - The register shall be separate for (1) non-judicial and (2) Court-fee stamps. The entries in the register should be revised annually when the time comes round for renewing the licenses. Every lapsed license should be called in and destroyed; at the same time the sale registers which vendors are required to maintain under license condition Nos. (xiii) and (xiv) should be inspected to see that they have been regularly and correctly maintained; this duty might be performed in outlying place; by tahsildars or naib-tahsildars, and at the Sadr by the Treasury Officer, or some other officer appointed for the purpose

by the Collector, for example, the Excise Inspector or Sub-Inspector. If it should appear that any licensee has ceased to sell, or that his sales are small with reference to the locality, his license should not be renewed, but another person should, if necessary, be licensed in his stead.

The number of vendors shown in the Collector's annual statements should correspond with the number shown in the above register.

(ii) Register of sub licenses to be maintained by vendors. - Every *ex officio* and licensed vendor whose license empowers him to grant sub-licenses shall maintain a similar register of sub-licenses granted by him.

Rule 31 for Punjab

31. (i) Revocation of licenses. - Any license or special or sub-license granted under these rules may at any time be revoked for sufficient reason by the Collector of the district in which it was granted, or by any revenue authority to whom such Collector is administratively subordinate.

(ii) When a license or special license or sub-license is revoked, or expires, it shall be the duty of the person to whom it was granted or his agent or representative forthwith to surrender it to the Collector.⁵ If any such license is to be renewed and has been granted in a form capable of renewal and containing sufficient space for the necessary entries, it shall be renewed and returned to the licensee. If any such license is not to be renewed, or if it is to be renewed by the issue of a fresh license, the surrendered license shall be retained by the Collector, and shall be cancelled by effacement under his signature.

(iii) Collector to furnish list of licenses to ex-officio vendor. - The Collector shall furnish the *ex-officio* vendor with a list of all persons licensed under these rules, and keep him informed of changes in it.

Rule 31 for Haryana

1 [(I) (a) After giving the holder of a licence or special licence or sub-licence an opportunity of being heard, Sub-Registrar or the Joint Sub-Registrar as appointed under the Indian Registration Act, 1908, may issue him a written warning if he is found to have committed a breach of any of the rules or conditions of his licence. A copy of the warning shall be sent to the Collector for record;

(b) if the holder of a licence or special licence or sub-licence persists in committing the breach of any of the rules or conditions of his licence, the Collector, after giving an opportunity of being heard, may suspend his licence for a period not exceeding three months at a time. If the licence is found to have been suspended twice previously, then the licence of the vendor may be cancelled by him;

(c) any person aggrieved by an order passed under clause (b) of sub-rule (I) may, within a period of thirty days from the date of the receipt of the order, prefer an appeal to the Commissioner of the Division;

(d) notwithstanding anything contained in clauses (a), (b) and (c), the State Government may *suo motu* at any time call for the record of any proceedings or order

1. Substituted vide Haryana Govt. Notification dated 4.3.1983.

of any authority subordinate to it for the purpose of satisfying itself as to the legality and propriety of such proceedings or order and may pass such order in relation thereto as it may deem fit;

(e) any action taken under clauses (a) and (b) shall be recorded on the licence by the authority who has taken the action.]

32. (i) Supply of blank vend registers by Collector and disposal of same after use. - Blank vend registers in the prescribed form shall be supplied free of charge to the vendor on application to the Collector. Before issuing any blank vend register to the vendor the Collector shall enter or cause to be entered at the beginning thereof the following particulars:

(a) full name and residence of the vendor; and

(b) the date on which the register is issued.

(ii) Each page of such register shall bear a printed number, and all the pages of each register shall be numbered in a continuous series. The officer in charge of stamps shall certify under his signature at the beginning of each register the number of pages contained in it, and that they are numbered in a continuous series.

(i) To avoid the accumulation of filled or partially filled vend registers at tahsil offices, they should be transferred at the close of the official year in which they have been deposited, to the district record room, where they should be retained for a period of twelve years and then destroyed.

Rule 33 for Punjab

33. Duties of *ex-officio* vendors. - No *ex-officio* vendors shall, as such, sell stamps otherwise than in accordance with the following directions:-

(a) He shall sell to a licensed or specially licensed vendor or a person holding a sub-license, stamps of denominations not exceeding¹[Rs. 750]²[in case of Court-fee and Rs. 200 in case of non-judicial stamps.]

(b) He shall sell to any person other than a licensed or specially licensed vendor or a person holding a sub-license (except when required by such vendor for private use) impressed stamps exceeding³[Rs.750]⁴[in case of Court-fee and⁵[Rs. 750] in case of non-judicial stamps] in value.

(c) He shall not sell any stamps except upon immediate payment for the same.

(d) He shall also observe carefully the principle of issuing, whenever practicable, a single stamp of the value required by a purchaser, or when, for any reason, this is not possible, of furnishing a stamp of the next lower value available and of making up the deficiency by the use of one or more additional stamps of the next lower values available, which may be required to make up the exact amount of the fee.

1. See Leg. Suppl. Part III, dated 16.8.1972 P. 247

2. Ins. by Punjab Government notification No. 5500-stamps-55/1887, dated 15th September, 1955.

3. See Leg. Suppl. Part III, dated 16.8.1972 P. 247.

4. Ins. by Punjab Government notification No. 5500-stamps-55/1887, dated 15th September, 1955.

5. See Leg. Suppl. Part III, dated 16.8.1972 P. 247

In the latter case when the sale is of impressed stamps exceeding Rs. 100¹ [in case of Court-fee and Rs. 200 in case of non-judicial stamps] (in value) and a single stamp of the value required by the purchaser is not available, the *ex officio* vendor shall give a certificate to that effect in the form prescribed in Clause (c) of condition (xi) of Rule 28.

Rule 33 for Haryana

33. Duties of *ex-officio* vendors. - No *ex officio* vendors shall, as such, sell stamps otherwise than in accordance with the following directions :-

- (a) He shall sell to a licensed or specially licensed vendor or a person holding a sub-license, stamps of denominations not exceeding² [Rs.10,000/- in case of Court-fee or non-judicial stamps.]
- (b) He shall sell to any person other than a licensed or specially licensed vendor or a person holding a sub-license (except when required by such vendor for private use) impressed stamps exceeding⁴ [Rs. 1000/- in case of Court-fee or non-judicial stamps] in value.
- (c) He shall not sell any stamps except upon immediate payment for the same.
- (d) He shall also observe carefully the principle of issuing, whenever practicable, a single stamp of the value required by a purchaser, or when, for any reason, this is not possible, of furnishing a stamp of the next lower value available and of making up the deficiency by the use of one or more additional stamps of the next lower values available, which may be required to make up the exact amount of the fee. In the latter case when the sale is of impressed stamps exceeding⁴ [Rs. 10,000/- . in case of Court-fee or non-judicial stamps] (in value) and a single stamp of the value required by the purchaser is not available, the *ex officio* vendor shall give a certificate to that effect in the form prescribed in Clause (c) of condition (xi) of Rule 28.

Rule 34 for Punjab

34. Remuneration of vendors. - (i) No *ex officio* vendor shall, as such, be entitled to any discount or commission on the value of any stamps supplied to him for custody and sale upon the sale thereof.

(ii) **Commission allowed on court-fee stamps.** - Every licensed vendor of court-fee stamps shall be entitled to discount at the rate of [one rupee]⁵ per cent on the value of every court fee stamp purchased by him from an *ex officio* vendor; provided that he shall not be entitled to any such discount when the total value of stamps purchased at anyone time is less than Rs. 5 nor on any sum in excess of a multiple of Rs. 5.

1. Ins. by Punjab Government notification No. 5500-Stamps-55/1887, dated 15th September, 1955.

2. Haryana Government Notification dated 30-11-2006

3. Substituted for "Rs.10,000/-" vide Haryana Notification dated 30-11-2006.

4. Haryana Government Notification dated 30-11-2006

5. See Punjab Notification No. GSR 50/CA2/1899/S74/Amd.(3)/98. dated 2.7.1998.

(iii) Commission allowed on non-judicial stamps. - Every licensed and specially licensed vendor of non-judicial stamps¹ [-] shall be entitled to discount at the rates specified in the following schedule on the value of every non-judicial stamp purchased by him from an *ex officio* vendor; provided that discount shall not be allowed on the value of any stamp of a kind not specified in the said schedule nor when the total value of the stamps purchased at one time is less than Rs. 5.

2(a) Vendors holding ordinary licenses to sell stamps:

Rate of Discount

Description of stamps	Towns where there is a treasury or sub treasury	Other Places
	Percent Rs	Percent Rs.3.00
Foreign Bill, Share Transfer, Notarial Stamps and Insurance Stamps	2.5	
Hundi Stamps, Impressed Stamp Papers and Special Adhesive Stamps		

3[Note. - The Revenue Stamps shall be sold only through the Postal Authorities.]

The Governor in Council may at his discretion direct that the rates of 3 and 5 prescribed in the scale for Lahore and Amritsar towns, shall be extended to any other¹ town the population of which is 50,000 inhabitants or upwards and the annual sales of stamps also amount to or exceed Rs. 50,000.

Note. - In all calculations of discount pies shall be eliminated.

(b) Government servants holding special licenses to sell stamps. - On all 4[except revenue stamps] which they are licensed to sell under these rules Rs. 1 9-0 per cent.

The discount shall be allowed by deduction from the purchase money. Special challan forms have been prescribed for this purpose (Stereo A and T. No. 349).

Rule 34 for Haryana

34. Remuneration of vendors. - (i) No *ex officio* vendor shall, as such, be entitled to any discount or commission on the value of any stamps supplied to him for custody and sale upon the sale thereof.

(ii) Commission allowed on court-fee stamps. - Every licensed vendor of court-fee stamps shall be entitled to discount at the rate of 1[one rupee percent] on the value of every court fee stamp purchased by him from an *ex officio* vendor; provided that he shall not be entitled to any such discount when the total value of stamps purchased at anyone time is less than Rs. 5 nor on any sum in excess of a multiple of Rs. 5.

1. Haryana Govt. notification dt. 30-11-2006.

(iii) Commission allowed on non-judicial stamps. - Every licensed and specially licensed vendor of non-judicial stamps ¹[including revenue stamps] shall be entitled to discount at the rates specified in the following schedule on the value of every non-judicial stamp purchased by him from an *ex officio* vendor; provided that discount shall not be allowed on the value of any stamp of a kind not specified in the said schedule nor when the total value of the stamps purchased at one time is less than Rs. 5.

2(a) Vendors holding ordinary licenses to sell stamps:

Description of stamps	Rates of Discount	
	Other town where there is a Treasury or sub treasury Per rupee paise	Other places Per rupee paise
Foreign Bill, Share Transfer, Notarial and Insurance Stamps	2	2
Others Hundi Stamps, *[Revenue Stamps] and Impressed Stamp Papers	7/3	4

*Deleted by Punjab Government notification No, 4621-ST-I-58/2021-22, dated the 16th/12th June, '1958.

Note. - Wherever sub-treasury has been opened at any place but no arrangement for supply of stamps to the vendors is made, the Vendors shall continue to get the same commission on sale of terms which they were getting before the opening of the sub-treasury till the supply of stamps at the sub-treasury is arranged.]

4[_]

(b) Government servants holding special licenses to sell stamps. - On all ¹[including revenue stamps] which they are licensed to sell under these rules Rs. 1-9-0 per cent.

The discount shall be allowed by deduction from the purchase money. Special challan forms have been prescribed for this purpose (Stereo A and T. No. 349).

35. Inspection and control. - Every Officer not below the rank of a tahsildar, every treasury officer or Assistant Treasury officer where rule Treasury, and every other Government servant (including a stamp auditor who is specially authorised in that behalf by the Financial Commissioners, Commissioner or Collector, may at any time inspect the stock of stamps, the registers, and the accounts of any licensed or specially licensed vendor. The registers and accounts maintained by, and the stock of stamps in store with, any specially licensed vendor shall also be subject to inspection at any time by every officer whose duty it is to inspect departmentally the office of the Government servant holding the special license.

1. The words "including revenue stamps" which had been inserted by Haryana Government Notification dt 18-11-2005
 2. Vide Punjab Government notification No. 187, E and S, dated 24.3.1934.
 3. Added vide Haryana Govt. Notification dated 8-2-1988,
 4. Notes and Para deleted vide Haryana Government Notification dated 16.2.1990.
 5. Added by *ibid*.

Note. - (i) Tahsildars and naib-tahsildars shall exercise a general supervision over the stamp vendors within their tahsils. T.O/A.T.O are required to inspect registers and accounts of stamp-vendors (other than those of sub-postmasters and branch postmasters specially licensed to sell non-judicial stamps) as often as possible; at least once in a quarter and generally to collect such information regarding vend arrangements as will be useful to Collectors in their administration of the Stamp Department. Inspection notes should invariably be submitted to the officer-in-charge of stamps. The number of inspections performed by these officials. should be noted in the District Annual Stamp Report and a brief account should be given of any frauds or irregularities of an unusual character brought to light by their inspections.

(ii) With a view to improving the check which T.O/A.T.O are required to exercise over the registers of stamps received and sold by licensed stamp vendors, stamp vendors should be required to submit a duplicate indent for the stamps which they wish to buy and a copy of the indent showing the number, denomination and value of the stamps supplied should be signed by the treasurer and sent by him to the T.O/A.T.O who is responsible for the supervision and check of stamp vendors' registers. These duplicate indents should be destroyed at the end of the financial year.

(iii) T.O/A.T.O should make themselves thoroughly acquainted with -

(a) the questionnaire prescribed for their guidance, and

(b) the instructions in regard to the taking of finger impressions contained in the pamphlet prepared by the "Finger Print Bureau" at ¹[Madhuban]. Copies of the pamphlet should be supplied to the excise staff in each district.

(iv) The quarterly returns submitted by licensed vendors of non- judicial stamps in accordance with condition (xix) of Rule 28 after being carefully scrutinized should be kept by the T.O/A.T.O, who should bring to light any remarkable features presented by them. He should also use the returns in his inspections of the vendors' accounts, and see that the figures given in them correspond with those in the sale registers. The returns may also be usefully referred to by Collectors when the question of renewing a vendor's license arises. The returns need not be furnished by postal officials licensed to sell non-judicial impressed stamps. They should, however, be furnished by treasurer's agents who are licensed to sell non- judicial stamps for their dealings in these stamps.

III. Stamping of Succession Certificates

36. Where a certificate referred to in Section 382 of the Indian Succession Act, 1925 has been granted or such certificate has been extended, by a British Representative the certificate shall, on presentation for the purpose of being stamped, to the Collector of a district, or such officers as he may have empowered in this behalf, and on payment of the fee calculated according to the scale prescribed in Article 12 of Schedule I to the Court-fees Act, 1870, be stamped and the stamp cancelled by the Collector, or the officer empowered by him, in accordance with the instructions in force for the cancellation of stamps used under the Court-fees Act.]

1. Substituted vide Haryana Government Notification dated 16.2.1990

FORM P.S.R. 1

No.----- District.

Licensed or specially licensed vendor.

License for the vend of [non-judicial including revenue] stamps.
 Court fee

This license is granted to _____, son of _____.

Caste _____, for the vend of [non-judicial including revenue] stamps at
 _____ in _____

_____ district for the period commencing from _____ and ending with _____ and is subject to the rules and conditions contained in the Punjab Stamp Rules , 1934 as amended from time to time.

2. The infringement of any of the said rules or conditions shall render the holder liable to cancellation on his license and the penalties prescribed in Section 69 of the Indian Stamp Act 1899, namely ,imprisonment for a term which Section 34 of the Court-fee Act, 1870, may extend to six months or fine not exceeding five hundred rupees, or both

Note. - If a special license is being granted, it shall be within the discretion of the Collector to enter only the official designation of the Government servant to whom the license is being granted instead of his personal name and description,

3. This license may be revoked at any time by the Collector of the district in which it is granted or by Revenue Officer to whom such Collector is administratively subordinate. On this license being revoked or when the term for which it is granted expires, the person hereby licensed shall surrender the license at once to the Collector.

Place----- , Signature of the Collector,

Date of Issue-----, ----- District.

1. Subs. by Haryana government notification dated 18-11-2005.

Questionnaire for the Guidance of officers inspecting registers and accounts of licensed stamp vendors

1. Has the stamp vendor a license from the Collector of the district?
2. When was the last inspection of his registers and stock of stamps made?
3. Has the vendor exhibited conspicuously at his place of vend a sign-board bearing his name and the words "Licensed vendor of non judicial or court-fee stamps" ?
4. Is the vendor sufficiently educated so as to be able to maintain his vend registers and fulfill the requirements of the conditions of his license? •
5. Does the vendor correctly and truly enter in his register the supply of stamps received from the local treasury or sub-treasury and strike the monthly balance of stock in hand in the register. (The entries of supply should be verified from copies of indents supplied to excise staff - Financial Commissioner's Circular No.5, dated 13th February, 1911): Is the stock in hand correct and does it tally with the entries in the register?
6. Does the vendor maintain a vend register in the prescribed form and keep accounts regularly in respect of all impressed court-fee or non-judicial stamps or both sold by him? Examine it in detail and note defects.
7. Are the particulars truly and correctly entered therein by the vendor with his own hand in English or Urdu and in indelible ink at the time of sale?
8. Have the entries in the vend register been attested by the purchasers with their own hands or thumb-marks?
9. (i) Does the vendor use printer's ink in the taking finger impressions [Note to Rule 28(xii) of the Punjab Stamp Rules, 1934] ?
(ii) Does the vendor understand the method of affixing proper thumb-impressions and whether the thumb-impressions taken in the register are clear and decipherable?
10. Does the vendor make on every court-fee or non-judicial impressed stamp or a court-fee adhesive stamp sold by him a proper endorsement in indelible ink [Rule 28(xii) and (xiii) of the Punjab Stamp Rules, 1934] ?
(The actual process of sale should be sometimes watched and endorsements as entered on stamps and registers compared).
11. When a stamp is purchased by anyone other than the principal in person, is it endorsed by the vendor as sold to the agent (A. B) for the principal (C. D.) [Rule 28(xii) and (xiii) of the Punjab Stamp Rules, 1934] ?
This is an important provision, any departure from which coming to notice should be reported to the Collector of the district.
12. Has the licensed vendor in anyone case sold for the same transaction, . stamps of the value above the prescribed limit and split up the sale on two consecutive days to conceal the fraud? (The licensed vendors instead of referring a

purchaser of stamps, whether court-fee or non-judicial, exceeding Rs. 10,000 [in case of court-fee and Rs. 10,000 in case of non-judicial stamp] in value as required by rules, and in order to earn illegal commission sometimes sell such stamps themselves and make entries in respect of stamps so sold in their registers under two different dates. Sometimes one vendor joins another stamp-vendor to sell stamps within his own limit although the value of stamps to be used in the transaction may exceed Rs. 10,000 [in case of court-fee and Rs. 10,000 in case of non-judicial stamp]. This kind of fraud should be detected and reported).

13. Has the licensed vendor in respect of all transactions sold the smallest number of stamps as required by Rule 28(xi) of the Punjab Stamp Rules, 1934 ?

14 . .Is there any evidence or report that the vendor demands or accepts for any stamps more than actual value denoted thereon? (Question about ten members of the general public on this point.)

15. Is the vendor fully acquainted with the conditions of his license? Some questions should be put to him to ascertain this.

16. Has any information been ever received to indicate that any sort of illegal trade in stamps or water-marked petition paper is being carried on by stamp vendors ?

17. Does the vendor experience any inconvenience or difficulty in obtaining his supplies of stamps from the local treasury or sub-treasury ?

18. Whether adequate facilities for meeting the demand of the public for stamps of all descriptions exist?

19. Is there any ground for suspecting that the licensed vendors sells stamps only to those persons who undertake to have their documents written by a particular deed writer recommended by the vendor?

20. Does the vendor submit after the close of each quarter a return in the standard vernacular from No. 217 ?

The Punjab Stamp 'Refund, Renewal and Disposal Rules, 1934

Published vide Punjab Government Notification No. 6981-E. & S., dated the 20th November, 1934

./ NOTIFICATION

Dated 10th November 1934

In exercise of the powers conferred by Section 49 of the Indian Stamp Act, 1899, Clause(c) of Section-27 of the Court-Fees Act, 1870, and under the authority derived from [Rule 47 of the rules ²[made by the Governor-General in Council for the supply and distribution of stamps] as subsequently amended, the Governor in Council after consultation with the Auditor-General, is pleased to make, for the State of Punjab, the following rules for the grant of refund of the value or for the renewal of non-judicial and court-fee stamps, that have been submitted for cancellation or renewal under Sections 49, 51, 52, 54 and 55 of the Indian Stamps Act or the Punjab Government ³[Notification No. 4986 E.& S. ,dated the 14th August, 1934, and for the disposal of such stamps as are obsolete, unserviceable, or spoilt or have been cancelled on payment of a refund or on renewal.

1. These rules may be called "The Punjab Stamp Refund, Renewal and Disposal Rules, 1934," and shall take effect on and from the 1st day of December, 1934, in super session of all previous rules made in exercise of the said powers.

2. In these rules, unless a different intention appears from the subject or context,-

- (a) "Collector" includes an officer other than the Financial Commissioner or the Commissioner who can, under the delegations contained in paragraph ⁴1[20.12] of the Book of Financial Powers, sanction the grant of refund or renewal ;
- (b) "Stamp" means as the case may be -
 - (i) a stamp intended to be used under the Indian Stamp Act, 1899, and includes both adhesive stamps and impressed stamp, as the case may be;
 - (ii) a stamp intended to be used under the Court-Fees Act, 1870, and includes both adhesive stamps and impressed stamps ;
- (c) "damaged spoiled stamps" means and includes the following :-
 - (i) a stamp or (in the case of an impressed stamp) the paper on which it is impressed which has been so damaged, spoiled or obliterated as to render it permanently unfit for use, whether the said paper has been written upon or not; provided that such stamp or paper has not in fact been used for the purpose for which it was intended, and has not been cancelled under the provisions of Section 30 of the Court-Fees Act, 1870.

1. Subs. by Punjab Government notification No. 95-St., dated 11th April, 1935.

2. For rules, see Chapter 1 of Part III of Punjab Stamp Manual, 1934.

3. See Appendix A to Part III, of *ibid* as subs. by correction slip No. 106, dated 27th September, 1937.

4. Subs. by correction slip No. 99, dated 27th September, 1937.

- (ii) subject to the same proviso, stamped paper which has become un-serviceable owing to some material error or irregularity in the writing or form of the document inscribed on the paper;
- (iii) a stamp which before being used is found not to be required owing to the purpose for which it was procured having been effected by some other document;
- (iv) a stamp of any particular kind of which the use has been prohibited or ordered to be discontinued by competent authority :
- (d) "renewal" means the exchange, in the manner provided in these rules of damaged or spoiled stamp or a stamp not required for immediate use, for a fresh stamp of equal value and a similar kind : and
- (e) "refund" means repayment of the value of a stamp in money with or without a deduction and includes "allowance."

A. Disposal of obsolete, unserviceable and spoilt stamps that form part of the stock of stamps in a local or branch depot.

3. All non-postal stamps that are obsolete, unserviceable or spoilt shall be sent by the Deputy Commissioner of the district to the 1[-] Commissioner of the division. The¹ Deputy Commissioner shall explain how the damage occurred, who was responsible for it, and what steps have been taken to guard against similar damage, in future.

2[4. The Commissioner shall, if he is satisfied that the explanation is adequate pass orders for the writing off of the value of such stamps up to a limit of Rs. 500 in each individual case, and the Superintendent of the office of the Commissioner shall personally destroy the stamps.]

3[4-A. If the value of such stamps to be written off exceeds Rs. 500 but does not exceed Rs. 1,000, the Commissioner shall forward the case with his opinion to the Financial Commissioner who shall, if he is satisfied that the explanation is adequate, pass orders for the writing off of the value of such stamps up to a limit of Rs. 1,000 in each individual case, and the Assistant Secretary to the Financial Commissioners shall personally destroy the stamps.]

5. If the value of the obsolete, unserviceable or spoilt stamps exceeds. 4[Rs. 1,000] the sanction of the State Government shall be obtained to the writing off of the value of such stamps and to their destruction. On receipt of sanction the Assistant Secretary to the Financial Commissioner shall personally destroy the stamps.

5[6. When stamp are totally destroyed by fire or otherwise or are stolen or lost in transit, the instructions contained in the Punjab Stamps Losses and Defalcation

1. The words, "Financial Commissioner through the" deleted by Punjab Government notification No. 11 88-Stamps-53/801, dated 7th April, 1953.

2. Rule 4 substituted by Punjab Government notification No. 11 88-Stamps-53/801, dated 7th April, 1953.

3. Rule 4-A .added by Punjab Government notification No. 11 88-Stamps-53/801 , dated 7th April, 1953.

4. Sub. for the figure "250" by *ibid*.

5. Rule.6 subs. by Punjab Government notification No. 974-St., dated 28th August, 1935.

Rules, 1935, published with Punjab Government notification No. 970-St., dated the 28th August, 1935, shall be observed.]

7. If any stamps received are found unfit for issue because of faulty manufacture, they shall be returned at once by the Deputy Commissioner direct to the Controller of Stamps, Nasik Road, for exchange. If, however, the stamps are unfit for issue because of damage due to defective packing at Nasik, the matter shall be referred to the Assistant Secretary to the Financial Commissioners, who will, if satisfied that the facts alleged are correct, have the stamps in question returned to the Controller for exchange.

Note. - The Controller is not liable for damage in transit.

8. All stamps forwarded to the Financial Commissioners or returned to the Controller of Stamps, Nasik Road, shall be packed and sealed by the Treasury Officer in treasuries and of the sub-treasuries and be sent by registered post if this can be done conveniently.

9. The necessary entries on account of stamps sent to the Controller Stamps, Nasik Road, or to the Financial Commissioners shall be made in the plus and minus memos, by the Treasury Officers.

10. Orders conveying sanction to the writing, off of losses under these rules shall be communicated to the Accountant-General, Punjab, as follows:

- (a) if the order is issued by the Financial Commissioners, by the Assistant Secretary to Financial Commissioners;
- (b) if the order is issued by the State Government, under the endorsement of the Assistant Secretary to Government, Punjab, in the Revenue Department or the Deputy Secretary to Government, Punjab, in the Finance Department, according as the order issued by the State Government in the Administrative or the Finance Department.

B. Disposal of stamp that have been cancelled on payment of a refund or on renewal.

11. Sections 49,51,52,53,54 and 55 of the Stamp Act give to the Collector certain powers to grant -

- (a) allowance for spoiled impressed stamps (Section 49);
- (b) allowance for printed forms (Section 51);
- (c) allowance for misused stamps (Section 52);
- (d) allowance for stamps not required for use (Section 54);
- (e) allowance on renewal of certain debentures (Section 55);

which with certain delegations are repeated in paragraph 1[20.12] of the Book of Financial Powers.

Similarly the Punjab Government notification **1 No. 4986-E. & S.**, dated the 14th August, 1934, gives to the Collectors certain powers to grant refund of the value of court-fee stamps which have been spoiled before use or for which the possessor has no immediate use. These are repeated in paragraph [20.12] of the Book of Financial Powers.

12. Applications for refund of the value or renewal of stamps presented to a Collector do not require to be stamped (vide entry No.1 of the table of reduction and remissions published with Punjab Government notification No. 10495-Judl., dated the 27th March, 1922).

13. Applications for grant of refund or renewal of a court-fee stamps shall be made personally or by registered post or through an agent appointed by a duly attested power of attorney to the Collector of the district where it was purchased and shall furnish the following information :-

(1) Full name, surname (if any), caste and residence of applicant :_

Provided that -

- (i) if the applicant is an Indian man or unmarried woman, he or she shall, in addition to his or her own name, write the name of his or her father;
- (ii) if the applicant is an Indian married woman or widow, she shall, in addition to her own name, write the name of her husband.
- (2) Description and the number of stamps (i.e., non-judicial ¹Or court-fee, impressed or adhesive)
- (3) Total value.
- (4) Date of purchase of each stamp.
- (5) The place where and the person from whom each stamp was purchased.
- (6) Date of each stamp spoiled or rendered unfit for use.
- (7) Manner in which each stamp was spoiled or rendered unfit for use.
- (8) Whether the application is for refund or renewal.
- (9) Date of application.

14. Application for refund or renewal shall be received and promptly dealt with in English Office of the Deputy Commissioner, under the supervision of the office Superintendent.

It should be borne in mind that such applications are usually presented personally, and applicants from outstations are put to considerable inconvenience if the refund or renewal is not promptly granted.

1. See Appendix A to part III of Punjab Stamp Manual, 1934.

2. Subs by correction slip No.100., dated 27 th September, 1937.

3. Reproduced in Chapter I of Part II-C of *ibid* and on page 695 ante..

15. The application shall be entered in the register in Form No. SR. I. The clerk concerned shall examine the application, and if he finds that it is incomplete or the stamps, for which a refund is claimed or which are required to be renewed, are not enclosed with it, it shall be returned to the applicant after obtaining the orders of the Collector through the Office Superintendent with the objection recorded on it.

If the papers are complete, he shall examine them with reference to the following requirements :-

Spoiled impressed stamps	... Section 49 of the Stamp Ad,
Printed forms	... Section 51 of the Stamp Act,
Misused stamps	... Section 52 of the Stamp Act,
Stamps not required for use	... Section 54 of the Stamp Act,
Stamped Debentures Court- fees stamps	... Section 55 of the Stamp Act, ... ¹ Punjab Government notification No . 4986-E & S., dt. the 14th August, 1934,

and to the further requirements specified in paragraph 2[20.12] of the Book of Financial Powers.

The following instructions embody the provisions of Section 54 of the Stamp Act, and are the rules of the State Government under Section 49 of the Stamp Act. They are to be read with the particular requirements of the authorities above quoted. The clerk concerned shall see that -

- (i) the application is within time and in the proper form;
- (ii) the stamps are genuine;
- (iii) the stamps bear the endorsement of the stamp vendor in the name of the applicant or the person on whose behalf the authorised agent claims refund or renewal. But when the applicant claims to be the heir or successor of the deceased in whose name stamp was Originally endorsed, the applicant shall produce a certificate of succession or proof of succession;
- (iv) no marks of cancellation have been erased;
- (v) in the case of every stamp tendered as not required for use under Section 54 of the Stamp Act, and in other cases, if the value of the stamped tendered for refund or renewal is Rs. 100 or above, the actual purchase of the stamps is verified from the register of -
 - (a) the stamp vendor concerned through the excise inspector or sub-inspector in charge of the district; or
 - (b) *ex officio* stamp vendor as the case may be.

If under the rules, the competent authority to sanction the¹ refund or renewal is the Collector, the clerk concerned shall, after carefully examining the ground of the application, record a note whether he considers the claim to be admissible, and if so, he shall submit the case along with the register in form SR.-I after complet-

I. See Appendix A to Part III of Punjab Stamp Manual, 1934.

2. Subs. by correction slip No 107, dated 27th September, 1937.

ing columns 1-11. He shall also prepare and submit with the case *refund*, statement in *renewal* form S.R.2 and enter (both in words and figures) the amount of the refund after S.R.4 deducting ²[ten paise] in the rupee where this is necessary or of the fresh stamps admissible. The deductions must be calculated on each stamp for which the allowance is claimed, not on the aggregate value of the stamps presented for refund at any one time. "Thus, the deduction to be made in regard to four stamps of the value of ²[fifty paise]⁴each (or total of two rupees) would be ⁵[forty paise] (ten paise on each) and not ⁴[twenty paise] only. Where, however, two or more impressed sheets or labels are used to denote the stamp duty on a single instrument, they should, for the purpose of calculating the deduction, be treated as a single stamp.

If the competent authority to sanction the refund or renewal is the Commissioner or the Chief Controlling Revenue authority, the procedure laid down in Rule 22 shall be followed.

16. The Office Superintendent shall carefully check the application and the relevant papers submitted to him and satisfy himself that the various checks prescribed for examining the application and instructions for filling up the register and the *refund*, statement in Rule 15 above, have been duly observed. He shall also see *renewal* that the rules and orders in this behalf contained in other relevant Manuals, Codes or Acts and other orders issued from time to time are strictly complied with:

He shall then record his opinion as to the admissibility of the claim, and if he finds the claims to be in order, he will sign the *refund* statement and fill up col - *renewal* umns 12-15 of the register and then submit the case with relevant papers to the Collector.

17. The Collector shall satisfy himself that the claim is admissible. He may require the applicant to make an oral deposition on oath or affirmation or to file an affidavit setting forth the circumstances under which the claim has arisen and may also, if he deems fit, call for evidence in support of such deposition or affidavit.

If he is satisfied that the claim is in order in all respects, he shall check the register and the *refund* statement with the relevant stamps and see that the amount *renewal* of Refund to be granted is correctly entered both in the register & the *fresh stamps* *ISSued*

1. Subs. by Punjab Government notification No. G.S.R. 55/CA2/1899/S. 49/Amd.(1)/68, dated the 28th . march, 1968 ..

2. Subs. by Punjab Government notification No. G.S.R. 55/C.A. 2/1899/S. 49/Amd.(1)/68, dated the 28th march, 1%8.

3. Subs. by Punjab Government notification No. G.S.R. 55/C.A. 2/1899/S. 49/Amd.(1)/68, dated the 28th march, 1%8 ..

4. Subs. by Punjab Government notification No. G.S.R. 55/C.A. 2/1899/S. 49/Amd.(1)/68, dated the 28th march, 1968 .

5. Subs. By Haryana Government notification dt. 26.4.1977.

refund, statement in such way that no gap is left to enable the amount to be altered.
renewal

He shall then tear off the right hand top corner of each stamp, punch the head of the figure and record on it the following with a large rubber stamp:-
“Cancelled.

Refund, sanctioned on _____
Renewal

Signature of the Collector, -----District”

(It is essential that each stamp where there are more than one shall be torn, punched and stamped individually in the above manner.)

He will then sign the refund/renewal statement and fill up columns 16 and 17 of the register, and then return the case to the Superintendent.

Note- Pending their destruction under Rule 26, the cancelled stamps shall be kept securely locked in the custody of the Refund Clerk.

18. The Superintendent shall then arrange to hand over in his presence the refund or renewal statement to the applicant or his or her agent taking his or her acknowledgement in column 18 of the register. He shall then set his initials in column 19 in token of his having done so.

When the amount of the refund does not exceed Rs. 100, the money may be remitted to the applicant by postal money order at his or her expense in accordance with the rules contained in the note to Article 198 (c) of the Civil Account Code, Volume I.

19. If the Collector decides that the refund, is not admissible, he shall record his reasons for
renewal

refusal, stamp all the stamps as refused, refund, and then return the papers to the office Super
renewal

intendent. The latter shall return the application, with stamps, to the applicant in the manner laid down in Rule 18 above.

If the Collector calls for further evidence in support of the application, a memo, shall be issued to the applicant giving full particulars of the documents required to be furnished.

20. After an order has been passed by the Collector sanctioning the claim, or calling for further evidence in support of the refund, application, statement is not taken or further evidence required is not
renewal

furnished by the applicant within one year or (3 years in case the claim exceeds Rs.5 in value) of the date of such order, the application with stamps and refund, statement shall be destroyed under the
renewal

orders and in the presence of the Collector, and the fact noted in column 21 of the register in form S.R.1.

20. After an order has been passed by the Collector sanctioning the claim, or calling for further evidence in support of the refund, application, statement is not taken or further evidence required is not *renewal*

furnished by the applicant within one year or (3 years in case the claim exceeds Rs.5 in value) of the date of such order, the application with stamps and refund, statement shall be destroyed under the *renewal* orders and in the presence of the Collector, and the fact noted in column 21 of the register in form S.R.1.

Note - (i) The application with stamp refund, statement required to be preserved under this rule, *Renewal*

Shall be kept securely locked and shall be shown as outstanding in the quarterly report on the register in form S.R. 1. which shall be submitted to the Collector.

Note- (ii) Sanction to a refund which has not been acted upon for a period of one year (or three years in case the amount exceeds Rs.5) shall be deemed to have lapsed and shall not be renewed except in the case of refunds under Section 54 of the Indian Stamp Act, 1899. The renewal of refunds under Section 54 of the Stamp Act must be applied for within a period of three months from the date of expiry of the original order, and, if sanctioned, it shall be operative for a period of one year from the date of renewal.

21. (i) The procedure as regards applications and grant of refund and renewal in respect of stamps issued for retail sale to an authorised vendor which have not been sold by him and are taken back from him or his heirs, shall be the same as for stamps received back from the public except that, if the stamps received are in good condition and fit for re-issue, they shall not be cancelled or destroyed, but sent to the Treasury Officer with a memo, in duplicate in form S.R. 5.

(ii) The number and value of the stamps received shall be compared by the Treasury Officer with the memo. submitted, and if they are correct and the stamps are serviceable and fit for re-issue, they shall be deposited immediately in the main store under double lock; necessary entries being made in the double lock registers. The Treasury Officer shall then sign the certificate on the memo. and return one copy thereof to the Collector, the second copy being retained for record in the treasury. Necessary adjustments shall also be made by the Treasury Officer in the plus and minus memorandum submitted monthly to the Accountant-General and the Assistant Secretary to the Financial Commissioners.

(iii) On receipt of the aforesaid certificate from the Treasury Officer, the clerk concerned shall prepare the refund, voucher in form S.R.3 and submit it, with the case through the Office Superintendent, to the *renewal* S.R.4 Collector for his signature.

(iv) Before signing the refund, voucher, the Collector shall personally satisfy himself that the *renewal* stamps have actually been sent to the Treasury Officer and that the latter's acknowledgement therefore has been duly obtained in the prescribed form No. S.R. 5. He shall also particularly see that in the case of refunds the deduction of ¹[Ten paise] in the rupee or any discount allowed to the stamp vendor has been

made as required by paragraph 1[20.12] of a Financial Powers. The Collector shall then sign the vouchers and return it to the Office Superintendent for further action in accordance with Rule 13.

22. When a claim for a refund or renewal requires the sanction of the Commissioner, the Chief Controlling Revenue Authority (viz., the Financial Commissioner) or Government, the Collector shall forward the Commissioner of the division with his opinion, the application together with the stamp (if any) tendered by the applicant.

The Commissioner shall, if he is satisfied that the claim is admissible under paragraph 2[20.12] of the Book of Financial Powers, pass orders for the grant of refund. and shall personally destroy the
Renewal

Stamps and communicate the orders to the Deputy Commissioner concerned and also endorse a copy thereof to the Accountant General. If the Commissioner decides against the refund. he will inform
Renewal

The applicant through the Deputy Commissioner of the district and stamp all the stamps as “refund.
Renewal
Refused” and return them to the Deputy Commissioner for delivery to the applicant in accordance with Rule 18.

23. If the claim for refund. requires the sanction of the Chief Controlling Revenue Authority or
Renewal
Government, the Commissioner shall address the Assistant Secretary to the Financial Commissioner, and also forward to that officer the stamps (if any) tendered by the applicant.

The Financial Commissioner shall, if he is satisfied that the claim is admissible under paragraph 3[20.12] of the Book of Financial Powers, pass orders for the grant or refund or renewal, and the Assistant Secretary to the Financial Commissioners shall personally destroy the stamps and communicate the orders to the Commissioner and the Deputy Commissioner concerned and also endorse a copy thereof to the Accountant-General.

Similarly when the claim for refund or renewal requires the sanction of Government, the Financial Commissioner shall refer the matter to the State Government, and the orders of Government shall be communicated to the Commissioner of the division and the Accountant-General over the signature of the Secretary or Assistant Secretary to Government, Punjab, in the Revenue Department. In this case also the stamps shall be destroyed by the Assistant Secretary to the Financial Commissioners.

In case the Financial Commissioner or the State Government decides that the refund or renewal is not admissible, the original stamps shall be destroyed by the

1. Subs. by Punjab Government notification No. G.S.R. 551C-A 2/1899/S. 49/Amd.(I)/68, dated the 28th March, 1968.
2. Subs. by correction slip No. 102, dated 27th September 1937
3. Subs. by correction slip No. 102, dated 27th September, 1937

Assistant Secretary to the Financial Commissioners and the orders of rejection communicated to the Commissioner and the Deputy Commissioner concerned.

On receipt of orders from Government or the Financial Commissioners, as the case may be, the Collector shall inform the applicant of the decision, and in case the refund or renewal has been sanctioned he shall also prepare the necessary voucher in form S.R. 2 or S.R. 4, as the case may be, and deliver the same to the applicant or his duly authorised agent, who shall acknowledge its receipt in column 18 of the register.

24. Applications for the grant of a refund or for renewal shall be preserved by the Collectors for a period of one complete financial year following the one in which they are sanctioned.

25. The Stamp auditor shall audit the records and registers required to be kept under these rules at regular intervals not exceeding one year and shall report the result of his inspection to the Collector of the district.

When examining the records and registers of the Refund Clerk, the Stamp auditor shall, in order to ensure that serviceable stamps received from a licensed stamp vendor have been duly deposited in the double lock of the treasury, check the entries in *refund*, statement in form S.R.3
Renewal S.R..4

with the certificate of the Treasury Officer in form S.R.5 and also check the entries of receipt of stamps made by the Treasury Officer in the copies of plus and minus memos kept in treasuries.

26. Immediately after audit, the cancelled stamps referred to in Rule 17, shall be destroyed by the auditor in the presence of the Collector and the destruction shall be certified by the Collector in the manner prescribed in Rule 27.

27. The destruction of stamps under these rules shall be effected by burning in the presence of the Collector, who shall record the following certificates on the file:

“Stamps of the value of Rs. -----(both in words and figures) burned in my presence.

Collector.

-----District”
 Dated -----.

The fact of the destruction of stamps shall also be recorded in columns 21-23 of the register in form No. S.R.I.

FORM No. S.R.1

Registers of Refunds and Renewal of Non-Postal Stamps -----District.

Number and description of stamps											
S er ia l N o.	Date of application of refund or renewal	Name and address of the applicant	Number	Description	Date of purchase of stamps	Date of spoiling of stamps	Authority for refund or renewal	Face value of stamps tender for refund and renewal	Amount deducted at one anna in the rupees in case of refunds	Amount refund or renewal admissible	Initials of Office Superintendent
1	2	3	4	5	6	7	8	9	10	11	12
Rs									Rs.		

Net amount of refund allowed	Value of stamps allowed to be renewed	Value of stamps returned in respect of which refund or renewal is refused	Value of stamps cancelled	Initials of Collector	Signature of recipient of refund or renewal statement or of stamps of which refund on renewal is refused	Attestation by Office Superintendent	Number and date of letter with which application has been sent to Financial Commissioners or returned	Value of stamps destroyed	Date of destruction	Initials of Collector	Remarks
13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.					Rs.			

Note- Columns 9 to 11 are not to be filled in cases in which the refund or renewal is to be refused.

FORM NO. S.R.2

Voucher No.

Refund statement

Approval for payment of Rupees _____ and certified that the stamps described below, refund of value of which has been allowed, subject to the prescribed deduction have been cancelled.

District _____

Dated _____

Office Superintendent

Collector.

Received Payment.

1[Ten paise] Receipt

Stamp, if required for sums over Rs. 10

Name of applicant	Description of stamps	Value of stamps both in words & figures	Amount of deduction (if any)	Net amount allowed	Date of application for refund	Authority for refund

1. See foot note under Rule 21

District _____
Dated _____ 19

Head Clerk, Treasury
Treasury Officer.

Note – (1) The amount should be given both in words and figures.

(2) The deduction must be calculated on each stamp for which the allowance is claimed, not on the aggregate value of the stamps presented for refund at any one time. Thus, the deduction to be made in regard to four stamps of the value of 1[fifty paise] each (or total of two rupees) would be 2[forty paise] (ten paise on each) and not 3[twenty paise] only. Where however, two or more impressed sheets or labels are used to denote the stamp duty on single instrument, they should, for the purpose of calculating the deduction, be treated as single stamp.

FORM NO. S.R.3

Voucher No.

Refund statement

Approval for payment of Rs. _____ (both in words and figures) and certified that the stamps described below being serviceable and fit for re-issue, have been deposited in the double lock of the treasury.

District _____
Dated _____

Office Superintendent

Collector.

Name of applicant	Description of stamps	Value of stamps in words & figures	Amount of deduction (if any)	Net amount allowed	Date of application for refund	Authority for refund

Note.-The deduction must be calculated on each stamp for which the allowance is claimed, not on the aggregate value of the stamps presented for refund at any one time. Thus, the deduction to be made in regard to four stamps of the value of ⁴[fifty paise] each (or total of two rupees) would be ⁵[forty paise] ⁶[ten paise] on each) and not ⁷[twenty paise] only. Where however, two or more impressed sheets or labels are used to denote the stamp duty on single instrument, they should, for the purpose of calculating the deduction, be treated as single stamp.

Received Payment.
⁸[one rupee] Receipt
Stamp, if required for

1. See foot note under Rule 21.
2. See foot note under Rule 21.
3. See foot note under Rule 21.
4. See also foot note under Rule 21.
5. See also foot note under Rule 21.
6. See also foot note under Rule 21.
7. See also foot note under Rule 21.
8. Subs. By Act no. 32 of 1994.

180. Punjab Stamp Refund, Renewal and Disposal Rules, 1934

sums over Rs. 15,000

Pay Rupees _____ (both in words and figures).

District _____

Dated _____ 200

Head Treasury Clerk.

Treasury Officer.

(For use in Audit Office only).

Amount verified in the plus and minus memo _____

Admitted Rs. _____

Objected to Rs. _____

Auditor

Superintendent

FORM NO. S.R.4

(To be submitted to Audit Office in original along with monthly plus and minus memo. Of stamps)

Voucher No.

Renewal statement

Approval for the issue of stamps (detailed in column 6) of the value of Rs. _____ (both in words and figures) and certified that the stamps described below, the renewal whereof has been allowed have been cancelled.

_____ have been deposited in the double lock of the treasury.

District _____

Dated _____

Office Superintendent

Collector.

Name of applicant	Description of stamps Tendered for renewal	Value of stamps in words & figures	Date of appreciated for renewal	Authority for renewal	Description of fresh stamps to be issued	Value
1	2	3	4	5	6	7

Issue fresh stamps (described in column 6 above) of the value of Rs. _____ (both in words and figures).

District _____

Dated _____

Head Treasury Clerk.

Treasury Officer

Fresh stamps of the value of Rs. _____ (in words and figures) received.

Dated _____

Signature of recipient.

FORM NO. S.R.5

The stamps described below have been submitted by _____, a licensed stamp vendor, for grant of *refund* of their value. The stamps being serviceable and fit for re-issue *renewal* are sent herewith to the Treasury Officer _____ for deposit in the main store under double lock in the treasury.

District _____

Dated _____

Office Superintendent

Collector.

Name of applicant	Description of stamps tendered	Value

To

The Treasury Officer,

No. _____, dated _____.

Certified that the stamps described above, of an aggregate value of Rs. ----- (both in words and figures have been deposited in the strong room of the treasury and brought on the double lock registers.

Dated _____.

Treasurer

Head Clerk, Treasury.

Treasury Officer.

To

The Collector,

No. _____, Dated _____

*The Punjab Stamp (Dealing of under-valued Instruments) ,
Rules, 1983*

Published vide Legislative Suppl. Part III dated 28.12.1983 Page 523-528.

1. Short title. - These rules may be called the Punjab Stamp(dealing of undervalue-Instruments) Rules, 1983.

2. Definitions. - In these rules, unless the context otherwise requires :_

- (a) "Act" means the Indian Stamp Act, 1899 (Central Act No.2 of 1899);
- (b) "authorised agent" means a person duly authorised by written authority under the hand of his principal to act on his behalf;
- (c) "Form" means a Form appended to these rules;
- (d) "Registering Officer" means the Registering Officer appointed under the Registration Act, 1908 (Central Act 16 of 1908) ; and
- (e) "section" means a section of the Act.

3. Reference to Collector on instruments under-valued. - The Registering Officer while referring an instrument to the Collector under sub-section (I) of section 47-A, shall state clearly the facts and circumstances that caused the Registering Officer to come to the conclusion that the value if the property or the consideration, as the case may be, has not been truly set forth in the instrument.

4. Assessment of duty. - On receipt of reference under sub-section (1) of section 47 -A, the Collector shall serve on the person liable to pay the duty a notice in Form 1, requiring him on a date and at a place to be specified therein either to attend in person or through an authorised agent and to produce or to cause to be produced any evidence on which such person may rely in his support.

(2) The Collector, after taking such evidence as the person liable to pay the duty may produce and after making such enquiry as he may deem proper, shall determine the value of the property or the consideration, as the case may be, assess the amount of deficit duty recoverable from such person.

(3) If the person liable to pay the duty fails to attend in response to the notice served under sub-rule (1), the Collector shall proceed *ex-parte* and assess the deficient amount of duty, If any, to the best of his judgement.

5. Recovery of duty.· (1) The Collector shall issue a notice in Form 2 to the person liable to pay duty directing him to pay into Government Treasury the deficient amount of duty and furnish a copy of receipted challan showing the payment of such amount of duty by such date as may be specified in the said notice :_

Provided that the date to be specified in the notice shall not be less than thirty days from the date of service of such notice :-

Provided further that the Collector may, for reasons to be recorded, in writing, extend the date of such payment :

Provided further that when a person has presented an appeal under sub-section (4) of section 47-A the Collector may treat such person as not being in default so long as the appeal remains pending.

(2) A person making payment in compliance with a notice issued under sub-rule (1) shall be deemed to have made the payment and the challan from the Government Treasury shall constitute a good and sufficient discharge of liability of such person and the Collector shall, in such a case make an endorsement on the instrument to the effect that stamp duty has been duly paid.

(3) The deficient amount of stamp duty which remains unpaid after the date specified in the notice issued under sub-rule (1) or on the expiry of the date extended subsequently, shall be recoverable in the manner provided under section 48.

6. Maintenance of Register. - The reference received by the Collector under sub-section (1) of section 47-A and dealt with in accordance with the provisions of these rules shall be entered in a register to be maintained in Form 3.

7. Communication of order. - (1) The Collector shall send a copy of the final order passed by him to the registering officer concerned along with the instrument, which was referred to him under sub-section (1) of section 47-A.

(2) On receipt of order under sub-rule (1), the Registering Officer shall enter the particulars of the case in a register to be maintained by him in Form 4.

8. Appeal. - The Memorandum of appeal preferred under sub-section (4) of section 47-A shall be signed by the appellant or his authorised agent and may be presented in person or through his authorised agent in the Court of the District Judge .

9. Summary rejection of appeal. - The District Judge may reject an appeal summarily in case the appeal is not preferred in time or the Memorandum of appeal is not prepared or presented in accordance with the provision of these rules, or for other reasons to be recorded in writing :

Provided that before an order rejecting an appeal is passed the appellant shall be given a reasonable opportunity of being heard.

10. Hearing of appeal. - (1) If the appeal is not summarily rejected under [rule 9], the appellate authority shall fix a day and place for hearing the appeal and may from time to time adjourn the hearing.

(2) The appellate authority may before disposing of an appeal, make such further enquiry as it may think fit or cause further enquiry to be made by the Collector.

(3) The appellate authority shall not enhance the assessment unless the appellant has had a reasonable opportunity of showing cause against such enhancement.

1. See Legislative Supplement Part III dated 14.9.1984, P. 501.

(4) If the order on appeal is likely to affect adversely any person other than the appellant, such other person shall also be given a reasonable opportunity of being heard before passing such an order.

11. Hearing in the absence of parties. - (1) If on the date fixed for hearing) of appeal or on any other date to which the hearing may be adjourned, the appellant does not appear either in person or by his authorised agent, the District Judge may dismiss the appeal or may decide it on merits.

(2) When the hearing of an appeal is completed, the District Judge shall pass his order, in writing, under his seal.

12. Order on appeal to be communicated to the officer concerned. - A copy of the order on appeal shall be sent to the Collector whose order forms the subject matter of appeal.

FORM 1

Notice [See sub-rule (1) of rule 4]

To
Shri _____ son of _____ Village _____ Post office _____
Tehsil _____ and District _____ The Punjab Security of Land Tenures
Act, 1953.

Punjab Act No. 10 of 1953

Whereas it is alleged that instrument of _____ relating to _____ of property situated in the Village _____ Thana _____ which purports to have been executed by you on _____ and registered in the office of the registering officer of _____ on _____ on a lesser valuation of property, you are hereby directed to appear before the under-signed in person or by a duly authorised agent on the _____ day of _____ 19_ at _____ in the forenoon to answer the claim and as the date fixed for your appearance is appointed for the final disposal of the case, you must be prepared to produce on that day all witnesses upon whose evidence and all the records and documents upon which you rely in support of your evidence.

Take notice that in default of your appearance on the day before mentioned, the case will be heard and determined in your absence.

Given under my hand and the seal of the court this the _____ day of _____

Office Seal.

Place _____ Date _____ Signature _____

COLLECTOR _____ District.

FORM 2**Notice [See sub-rule (1) of rule 5]**

To

Shri _____ son of _____ Village _____ Post office _____ Tehsil
_____ and District _____

1. Take notice that a sum of Rs. _____ has been determined as the deficit amount of duty payable by you under section 47-A of the Indian Stamp Act, 1899 (Central Act No. 2 of 1899).
2. You are required to pay the above amount into the Government Treasury at _____ under the head 1[30- Stamps and Regulation – (c) Stamps – Non-judicial] on or before _____ and to produce necessary receipted copy of challan in proof of payment before the undersigned not later than _____ failing which the said sum of Rs. _____ will be recovered from you in the manner as provided in section 48 of the said Act.
3. If you are dissatisfied with my order you may present an appeal to the District Judge within 30 days from the date of receipt by you of the said order.

Officer Seal

Signature _____

Place _____ Date _____ COLLECTOR _____ District _____

FORM 3*(See rule 6)*

Serial No.	Date of receipt of the instrument in the Collector's office	Designation of officer forwarding the instrument	Nature of instrument
1	2	3	4
Rs.			

Value of transaction	Date of instrument	Name of Executant	Date of order
5	6	7	8
Rs.			

Value of the stamp paper which Should have been used		Amount realized	Amount imposed
(a) Amount	(b) According to what Schedule and article	Value of stamp paper on which instrument has Been written	Duty
9	10	11	12

1. See Leg. Supple. Part III dated 14.9.1984, P.501.

186. Punjab Stamp (Dealing of under-valued Inst..) Rules, 1983

Rs.	Rs.	Rs.	Rs.
-----	-----	-----	-----

Date of realisation	No. and date of Treasury Challan	Date of return of instrument	Remarks
13	14	15	16

FORM 4
(See rule 7)
Name of Parties

Serial No.	Date of presentation of instrument	Nature of Instrument	From
1	2	3	4

To	By whom presented	Amount of value or consideration	Stamp affixed	Date on which instrument was admitted to registration
5	6	7	8	9
Rs.				

No. of the instrument and the Volume in which registered	Date on which instrument was sent to Collector	Date on which instrument was received back from the Collector.
10	11	12

Stamp determined	Date on which notice was issued to the party for return of instrument to him	Date of return of instrument	Remarks
13	14	15	16

The Indian Stamp Rules, 1925

Published vide Government of India Gazettee 1925 Part I, Page 373.

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The Indian Stamp Rules, 1925

Published vide Government of India Gazettee 1925 Part I, Page 373.

CHAPTER. I

Preliminary

1. **Short title.** - These rules may be called the Indian Stamp Rules, 1925 .•
2. **Definitions.** - In these rules :-
 - (a) "The Act" means the Indian Stamp Act, 1899 (2 of 1899).
 - (b) "Section" means a section of the Act.
 - (c) "Schedule" means a Schedule of the Act.
 - (d) "Superintendent of Stamps" means the Superintendent of Stamps, Madras, Bombay, Karachi, Rangoon or Nagpur and includes the Financial Commissioner. Punjab and any other officer appointed by the Local Government to perform the functions of the Superintendent of Stamps.
3. **Description of Stamps.** - (I) Except as otherwise provided by the Act or by these rules, -
 - (i) all duties with which any instrument is chargeable shall be paid and such payment shall be indicated on such instrument, by means of stamps issued by Government for the purposes of the Act, and
 - (ii) a stamp which by any word or words on the face of it appropriated to any particular kind of instrument, shall not be used for an instrument of any other kind ..
- (2) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely, -
 - (a) impressed stamps, and
 - (b) adhesive stamps.

CHAPTER. II

Of Impressed Stamps

4. **Hundis.** - (I) *Hundis*, other than *hundis* which may be stamped with an adhesive stamp under section II, shall be written on paper as follows; namely :-
 - (a) A *hundi* payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which a stamp of the proper value bearing the word '*hundi*' has been engraved or embossed.
 - b) A *hundi* for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper

supplier for sale by the Government, to which a label has been affixed by the ¹[Collector of Stamp Revenue, Calcutta], or a Superintendent of Stamps, and impressed by such officer in the manner prescribed by rule 11.

(2) Every sheet of paper on which a *hundi* is written shall be not less than 8 5/8 inches long and 5 1/8 inches wide (22cm. x 13cm.) and no plain paper shall be joined thereto.

(3) The provisions of sub-section (1) of rule 7 shall apply in the case of *hundis* .

5. Promissory notes and bills-Of-exchange. - A promissory note or bill-of -exchange shall, except as provided by section 11 or by rules 13 and 17 be written on paper on which a stamp of the proper value, with or without the word '*hundi* ' has been engraved or embossed.

A pronote executed for Rs. 1,000 may be written either on impressed stamp or adhesive stamps by the virtue of rule 5 read with rule 13 of Stamp Rules and is covered by Article 49 (a) (ii).

6. Other instruments. - Every other instrument chargeable with duty shall, except as provided ²[by section 11 or by rules 10, 12 and 13], be written on paper on which a stamp of the proper value, not bearing the word '*hundi*' has been engraved or embossed.

7. Provision where single sheet of paper is insufficient. - (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, not being paper bearing an impressed *hundi* stamp, is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be sub-joined thereto as may be necessary for the complete writing of such instrument :

Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper sub-joined.

1. Subs. by Notification No. 13. Dated 20th May, 1926.

2. Subs. by Notification No: 13. Dated 15th October, 1927.

*8. One Anna, two annas, ten naye fifteen naye paise impressed stamps.

The duty on any instrument paise and mentioned below may be denoted by a colored impression marked on a skeleton form of such instrument by the Superintendent of Stamps namely :

- (a) any instrument which is chargeable with a duty of one Anna under the Act;
- (b) any instrument chargeable with a duty of ten naye paise under the Act;
- (c) any instrument chargeable with a duty of fifteen naye paise under article 37, 49 or 52 of Schedule I;
- (d) any instrument chargeable with a duty of two annas under article 5, 19, 36 or 43 of Schedule I.

* Subs. by G.S.R.895, Dated 1st January, 1958.

9. The proper officer. - The officers specified in Appendix I and any officer appointed in this behalf by the Local Government of a Governor's Province, are empowered to affix and impress ¹ [or perforated] labels, and each of them shall be deemed to be the proper officer' for the purposes of the Act, and of these rules.

10. Affixing and impressing of labels by proper Officer permissible in certain cases. - Labels may be affixed and impressed ² [or perforated] by the proper officer in the case of any of the following instruments, namely: _

- (i) those specified in Appendix II, and the counterparts thereof other than instruments on which the duty is less than two Annas ; and
- (ii) those specified in Appendix III, when written in any European language, and accompanied, if the language is not English, by a translation in English :-

³[provided that the Local Government may direct that this rule shall apply, subject to any conditions which it may prescribe, to any of the instruments specified in Appendix III, other than Bills-of-Exchange, when written in any oriental language.]

11. Mode of affixing and impressing label. - (I) The proper officer shall upon any instrument specified in rule 10 being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels of such value as the application may require and pay for ⁴[and impress or perforate such label or labels by means of a stamping machine or a perforating machine, and also stamp or write on the face of the label or labels the date of impressing or perforating the same]. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

1. Ins. by Notification No. 13, dated 20th May, 1926.

2. Ins. by Notification No. 13, dated 20th May, 1926.

3. Subs. by Notification No. 13, dated 20th May, 1926.

4. Subs. by Notification No. 13, dated 20th May, 1926.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) The following officers may discharge the function of the proper officer under sub-rule (2), namely:-

- (i) Any principal assistant of the proper officer empowered by the Local Government in this behalf;
- (ii) In Calcutta, the Deputy Collector and the Superintendent of the Stamp Department of the Collector's office;
- (iii) In Karachi; the Assistant Superintendent of Stamps; and
- [(iv) In Chandigarh, the Superintendent or any Assistant for the time being in charge of the stamping work in the office of the Financial Commissioner, Punjab and at the Divisional headquarters the Superintendent or any official-in-charge of the stamping work in the office of Commissioner.]¹

12. Certain instruments to be stamped with impressed labels. - (1) Instruments executed out of British India and requiring to be stamped after their receipt in British India (other than instruments which, under section 11 or rule 13, may be stamped with adhesive stamps) shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Collector under section 18, sub-section (2), the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by rule 11, and return it to the Collector for delivery to the person by whom it was produced.

CHAPTER III

Of Adhesive Stamps

1. Use of adhesive stamps on certain instruments. - The following instruments may be stamped with adhesive stamps, namely:-

- (a) Bills of exchange payable otherwise than on demand and drawn a sets,² [when the amount of duty does not exceed ten Naye paise for each part of the set.
- (b) Transfers of debentures of public companies and associations.
- (c) 3 [Copies of maps or plans, printed copies and copies of or extract from registers given on printed forms] when chargeable with duty under Article 24 of Schedule I.

1. See Leg. Supple. Part III dt. 3.2.81 P.63.

2. Subs. by GSR 895, dated 1.10.1958.

3. Subs. by Notification No.1 3, dated 14.9.1935.

(d) Instruments chargeable with stamp duty under Articles 5 (a) and (b) and 43 of Schedule I.

(e) Instrument chargeable with stamp duty under Articles 47 of Schedule I

(f) Instruments chargeable with stamp duty under Articles 19,36,37,49 (a) (ii) and (iii) and 52 of Schedule I.

13-A. - Notwithstanding anything contained in these rules whenever the stamp duty payable under the Act in respect of any instrument cannot be paid exactly by reason of the fact that the necessary stamps are not calculation, ¹[the amount by which the payment of duty shall on that account be in deficit shall be made up by the affixing of such one-anna, ten naye paise half-anna or five naye paise adhesive stamps, as are described in Rule 16 and as are necessary for the said instrument under the provisions of law for the time being in force], provided that a Local Government may direct that instead of such stamps, adhesive court-fee stamps shall be used for the purpose.

14. Supply of deficient duty on transfer of share. - When instrument of transfer of shares in a Company or Association is written on a sheet of paper on which a stamp of the proper value is engraved or embossed, and the value of the stamp so engraved or embossed is subsequently, in consequence of rise in the value of such shares, found to fall short of the amount of duty chargeable under Article 62 (a) of Schedule I, one or more adhesive stamps bearing the words 'Share Transfer' may be used to make up the amount required.

15. Enrollment of Advocates, Vakils or Attorneys. - ²[When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate, Vakil or Attorney on roll of any High Court ³[such stamps] shall be affixed under the superintendence of a Gazetted Officer of the High Court; who shall obtain the stamp from the Superintendent of Stamps or other officer appointed in this behalf by the Local Government and account to him for it. Such Gazetted Officer shall after affixing the stamp, write on the face of it his usual signature with the date thereof.

⁴**16. Adhesive stamp or denoting duty of four annas, etc.** - Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall by the requisite number of stamps bearing the words "India Revenue" and the words "Four Annas" or "Twenty-five Naye Paise" or "Two Annas" or "Fifteen Naye Paise" or "One Anna" or "Ten Naye Paise" or "Half Anna" or "Five Naye Paise".]

17. Special adhesive stamps to be used in certain cases. - The following instruments when stamped with adhesive stamps shall be stamped with the following description of such stamps, namely:-

1. Subs. by Notification No. 13, dated 14.9.1935.

2. Subs. by Notification No. 13, dated 20.5.1926.

3. Ins. by Notification No. 13, dated 20.5.1926.

4. Sub. by GSR 895, dated 1.10.1958.

- . (a) Bills-of exchange, cheques and promissory note's drawn or made out of British India and chargeable ¹[with a duty of more than ten naye paise] : with stamps bearing the words, , Foreign Bill.'
- (b) Separate instruments of transfer of shares and transfers of debentures of Public Companies and Associations: with stamps bearing the words, Share Transfer'.
- (c) Entry as an Advocate, Vakil or Attorney on the roll of any High Court: with stamps bearing the word "Advocate", "Vakil" or "Attorney", as the case may be.
- (d) Notarial acts: with foreign bill stamps bearing the word 'Notarial'. 2[(e) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed form] certified to be true copies: with court-fee stamps.
- (t) Instruments chargeable with stamp duty under Article 5 (a) and (b) or 43 of Schedule I : with stamps bearing the words "Agreement" or "Brokers Note" respectively ..
- (g) Instruments chargeable with stamp duty under Article 47 of Schedule I : with stamps bearing word "Insurance".
- 3[(h) Instruments chargeable with stamp under the rule framed under section 8 of the Diplomatic and Consular Officers (Oaths and Fees) Act, 1948, With stamps bearing the word "Consular."

CHAPTER IV

Miscellaneous

18. Provision for cases in which improper description of stamp used. _ When an instrument bears a stamp of proper amount, but of improper description, the Collector may, on payment of the duty with which the instrument is chargeable, certify by endorsement that it is duly stamped:-

⁴[Provided that where the stamp borne on the instrument in a postage stamp and the proper description of stamp is a stamp bearing the words "Indian Revenue" or the words "Revenue B. & 0." or the words "Bombay Revenue" the Collector shall so certify if the instrument was executed before, and shall not so certify, if it was executed on or after, the 1st April, 1935]

19. Evidence as to circumstances of claim to refund or renewal. - The Collector may require any person claiming a refund or renewal under Chapter V of the Act, or the duly authorised agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the

1. Sub. by GSR 895, dated 1.10.1958.

2. Sub. by Notification No. 13, dated 14.9.1935.

3. Ins. by Notification No.3, dated 1.4.1950.

4. Subs. by Notification No.3, dated 31.3.1934.

claims has arisen and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit.

20. Payment of allowances in respect of spoiled or misused stamps or on the renewal of debentures. - When an application is made for the payment under Chapter V of the Act: of an allowance in respect of a stamp [which has been spoiled or misused or for which the applicant has no immediate use], or on the renewal of a debenture, and an order is passed by the Collector sanctioning the: allowance or calling for further evidence in support of the application, then, if the amount of the allowance or the stamp in given lieu thereof is not taken, or if further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order, the application shall be struck off, and the spoiled or misused stamp (if any) sent to the Superintendent of Stamps or other officer appointed in this behalf by the Local Government for destruction .

21. Mode of cancelling original debenture on refund under Section 55. -.

When the Collector makes a refund under Section 55, he shall cancel the original debenture by writing on or across it the word 'Cancelled' and his usual signature With the date thereof.

22. Rewards. - On the conviction of any offender under the Act, the Collector may grant to any person who appears to him to have contributed thereto a reward not exceeding such sum as the Local Government may fix in this behalf.

APPENDIX I
'Proper Officers' within the meaning of Rule 9

- 1 . The Superintendent of Stamps.

2. The Superintendent of Stamps (political Resident), Aden.

3. The Collector of Stamps Revenue, Calcutta.

4. The Collector, or, in the absence of the Collector from headquarters, the .
Treasury Officer, of each of the following districts, namely :-
 - (1) Godavari.
 - (2) Tinnevelly.
 - (3) Malabar.
 - (4) South Canara.
 - (5) Chittagong.

- 5, The Treasury Officers, Moulmein, Akyed, Tavoy and Bassein.

6. The Deputy Tahsildar and the Sub-Collector at Tuticorin, and the Sarishtadar Magistrate at Cochin in respect of any instrument for which the value of the labels required does not exceed fifty rupees, and the Tahsildar at Kottayam in respect of any instrument for which the value of the labels required does not exceed one rupee.

7. The Assistant Superintendent of Stamps, Assam.

- ¹[8. The Sub-Divisional Officer, or, in the absence of the Sub-Divisional Officer from headquarters, the Sub-Treasury Officer of the Dhalbhum Sub-Division in the District of Singhbhum.]

1. Ins. by Notification No. 5, dated 18.3.1926.

. APPENDIX II

List of Instruments referred to in Rule 10(i)

No. of Article in Schedule I

1. Administration-bond	
2. Affidavits.	2
3. Appointments made in execution of a power	4
4. Articles of Association of a Company	7
5. Articles of clerkship	10
6. Bills-of-Lading	11
7. Charter parties	14
8. Declaration of trust	20
9. Instruments evidencing an agreement relating to (1) the deposit of title deeds or instruments constituting or being evidence of the title to any property whatsoever (other than a marketable security) or (2) the pawn or pledge or hypothecation of moveable property.	64-A
10. Leases partly printed or lithographed in an Oriental language, when the written matter does not exceed one-fourth of the printed matter.	6
	35
II. Memoranda of Association of Companies	39
12. Mortgages of crops	41
13. Notes of protest by Masters of Ships	44
14. Revocations of trust	
15. Share-warrants issued' by a Company in accordance with Section 43 of the Indian Companies Act, 1913 (VII of 1913)	64-B
16. Warrants for goods	59
17. Note or memorandum when the duty payable exceeds two. annas	65
*[18. Transfer of the descriptions mentioned in Article 62, Clauses (a) and	43-B
(b) Of Schedule I, when the duty payable exceeds Rs. 10	62(a)&(b)

*Ins. by Notification No. 17, dated 19.7.1926.

APPENDIX III

List of Instruments referred to in Rule 10 (ii)

	No. of Articles in Schedule 1
1. Agreements or memoranda of agreements which in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed.	5
2. Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed	12
3. Awards	13(b) and (c)
4. Bills-of-exchange payable otherwise than on demand and drawn in British India	15, 16, 26, 34,
5. Bonds	56 and 57
6. Certificates of sale	18
7. Composition-deeds	22
8. Conveyances	23
* [8-A. Debentures	27
9. Instruments imposing a further charge on mortgaged property	32
10. Instruments of apprenticeship	9
11. Instruments of co-partnership	46-A
12. Instruments of dissolution of Partnership	46-B
13. Instruments of exchange	31
14. Instruments of gift	33
15. Instruments of partition	45
16. Leases	35
17. Letter of licence	38
18. Mortgage-deeds	40
19. Power-of-attorney	48
20. Reconveyances of mortgaged property	54
21. Releases	55
22. Settlements	58
23. Transfers of the description mentioned in Article clauses (c), (d) and (e) of Schedule I	62(c), (d) & (e)

*Ins. by Notification No.1 dated 11.3.1933.

Haryana Stamp (Payment of Duties by Means of Special Adhesive Stamps) Rules 1988

Published in Haryana Government Gazette (Extraordinary) Legislative Supplement Part III
dated 30.8.1988 .

✓ NOTIFICATION

The 30th August, 1988

No. G.S.R. 62/C.A. 2/1899/S. 10/88. - In exercise of the powers conferred by the proviso to sub-section (I) of section 10 of the Indian Stamp Act, 1899 (Act No.2 of 1899), the Governor of Haryana hereby makes the following rules, to regulate the manner of sale of stamps by means of special adhesive stamps, namely :-

1. Short title. - There rules may be called the Haryana Stamp (Payment of Duties by Means of Special Adhesive Stamps) Rules, 1988.

2. Payment of stamp duty by means of special adhesive stamps.-Whenever non-judicial stamp paper of smaller value and denomination ranging from rupee one to rupees [twenty five] is in short supply or is not available, the duty payable under the Indian Stamp Act, 1899 on any instrument, shall be paid in the following manner :-

- (i) **Section 10(1).** - Special adhesive stamp of the required value and denomination ranging from rupee one to rupees ²[twenty five] shall be affixed on a petition paper or sunlit bond paper or any other paper of suitable thickness and size of 13-1/2" X 8-1/2" which will be produced by the purchaser;
- (ii) the rules for the supply, custody and sale of non-Judicial stamps given in the Haryana Stamp Manual, 1970 shall apply *mutatis mutandis* to the sale of special adhesive Stamps;
- (iii) special adhesive stamps shall be supplied by the Treasury Officer to the stamp vendors of the respective area for sale to the public;
- (iv) the record for sale of special adhesive stamps shall be maintained by the stamp vendors in the same manner as in the case of non-judicial stamp papers;
- (v) stamp vendor shall write in his own hand, in ink in English, Hindi or Urdu the details as prescribed in rule 28(xiii) of the Punjab Stamp Rules, 1934, at the time of sale of the special adhesive stamps, on the back of every paper on which the stamps are affixed.

I. Substituted for "ten" vide Notification No. GSR49/CA2/1899/s.10197 dated 8.7.1997.

2. Substituted for "ten" vide Notification No. GSR49/CA2/1899/s.10197 dated 8.7.1997.

Punjab Stamp (Payment of Duties by Means of Special Adhesive Stamps) Rules, 1997

Published in Punjab Government Gazette (Extra ordinary) Legislative Supplement Part III dated 3-4-1997

✓ **NOTIFICATION**

The 2nd April, 1997

No. G.S.R. 18/C.A. 2/1899/S. 10/97. - In exercise of the powers of conferred by clause (b) of sub-section (1) and sub-section (2) of section 10 read with section 75 of the Indian Stamp Act, 1899 (Central Act No.2 of 1899), the Governor of Punjab is pleased to make the following rules to regulate the manner of payment of duties by means of special adhesive stamps, Namely :-

1. Short title. - These rules may be called the Punjab Stamp (payment of duties by means of special adhesive stamps) Rules, 1997.

2. Payment of duty by means of special adhesive Stamps. - Whenever non judicial stamp papers of smaller value and denomination ranging from rupee one to rupees twenty- five is in short supply or is not available, the duty payable under the Indian Stamp Act, 1899 on any instrument, shall be paid in the following manner, namely :-

- (i) special adhesive stamp of the required value and denomination ranging from rupee one to rupees twenty-five shall be affixed by the Stamp Vendor on production of a petition paper or sunlit bond paper or any other paper of suitable thickness and size of 13 1/2" X 8 1/2" by the intended purchaser;
 - (ii) the rules of the supply, custody and sale of non-judicial stamps contained in the Punjab Stamp Manual, 1934, shall apply *mutatis mutandis* to the sale of special adhesive stamps;
 - (iii) special adhesive stamps shall be supplied by the Treasury Officer to the Stamp Vendors of the respective areas for sale to the public;
 - (iv) the record for sale of special adhesive stamps shall be maintained by the stamp vendors in the same manner in the case of non-judicial stamp papers under the Punjab Stamp Rules, 1934 (hereinafter referred to as 'the said rules');
 - (v) stamp vendor shall write in his own hand, in ink in English or Punjabi the details as prescribed in clause (xiii) of rule 28 of the said rules at the time of sale of the special adhesive stamps, on the back of every paper on which such stamps are affixed.
-

Haryana Stamp (Prevention of Undervaluation of Instruments) Rules 1978

Published vide Haryana Gaz. Extra. Legis. Supple Part III Dt. 2.11.1978 P. 873-881

✓ NOTIFICATION

No. G.S.R. III/C.A.2/1899/S.75/78. Dated 2nd November, 1978-- In exercise of the powers conferred by section 75 of the Indian Stamp Act, 1899 (Act, No. II of 1899), read with section 47-A as inserted by the Indian Stamp (Haryana Amendment) Act, 1973 (Haryana Act 37 of 1973). The Governor of Haryana hereby makes the following rules, namely: _

1. Short title. - These rules may be called the Haryana Stamp (prevention of undervaluation of Instruments) Rules, 1978.

2. Definitions. - In these rules, unless the context otherwise requires _

- (a) "Act" means the Indian Stamp Act, 1899;
- (b) "authorised agent" means a person duly authorised by written authority under the hand of his principal to act on his behalf;
- (c) "form" means a form appended to these rules;
- (d) "Registering Officer" means the registering officer appointed under the Registration Act, 1908 (Central Act XVI of 1908); and
- (e) "Section" means a section of Act.

3. Reference to Collector on instruments under-valued. - The Registering Officer, while referring the document to the Collector under sub-section (1) of section 47 A, shall state clearly the facts and circumstances that prompted the registering Officer to come to the belief that the property or the consideration, as the case may be, has been under-valued .

4. Assessment of duty. - (1) On receipt of reference under sub-section (i) of section 47 A the Collector shall serve on the person or persons concerned a notice in form 1, requiring him on a date and at a place to be specified therein either to attend in person or through an authorised agent to produce or to cause to be produced any evidence on which such person or persons may reply in his support.

(2) The collector, after taking such evidence as the person or persons may produce and after making such enquiry as he may deem proper, shall determine the value of property or consideration, as the case may be, and assess the amount of deficit duty recoverable from the person concerned.

(3) If the person or persons fails or fail to attend in response to the notice served under sub-rule (1), the Collector shall proceed *ex parte* and assess the deficient amount of duty, if any, to the best of his judgment.

- 1 [provided that if the person applies to the Collector for, setting aside the *ex parte* order and if the Collector is satisfied that the notice had not duly been served or that party had been prevented by any sufficient cause from appearing when the matter was called on for hearing, the Collector may make an order setting aside the *ex-parte* order. as against the party and may appoint a day for proceeding with the case.]

✓ NOTES

Payment of additional stamp-duty. - Opportunity of hearing Collector is under statutory duty to hold enquiry and also give opportunity of hearing on issue of determination of value of land or property which is subject matter of the deed - Collector is also required to disclose evidence collected during course of enquiry and give opportunity to both parties to support or controvert such evidence. *Lalita Devi v. The Commissioner, Gurgaon Division; 2001(3) RCR(Civil) 653(P&H)*

5. Recovery of duty. - (1) Notice in form 2 shall be issued by the Collector directing the person concerned to pay into Government Treasury the full amount of the deficient amount of duty due from him and to furnish a copy of receipted challan, showing the payment of such amount. The date for payment to be so specified in the notice shall be not less than thirty days from the date of service of such notice.

Provided that the Collector in respect of any particular person, for reasons to be recorded in writing, may extend the date of such payment;

Provided further that when a person has presented an appeal under sub-section (4) of section 47-A, the Collector may, in his discretion, treat such person as not being in default so long as the appeal remains pending.

(2) A person making payment in compliance with a notice issued under sub-rule (1) shall be deemed to have made the payment and the challan from the Government Treasury shall constitute a good and sufficient discharge of the liability of such person. The Collector shall, then make an endorsement on the instrument that the stamp duty has been duly paid.

(3) The deficient amount of stamp duty which remains unpaid after the date specified the notice issued under sub-rule (1) or on the expiry of the date extended subsequently, shall be recoverable in the manner provided under section 48.

6. Maintenance of Register. - The cases so started shall be entered in register in form 3.

7. Return of instrument. - Where an instrument has been referred to the Collector under section 47-A the Collector shall, when he has finally dealt with it, return it to the Registering Officer concerned.

8. Communication of Collector's order. - A copy of the final order passed by the Collector shall be forwarded by the Collector's officer to the registering office concerned in order to enable the latter to make the necessary entry in form 4 to be kept in his office and to communicate the same to the person concerned.

9. Appeal. - (1) Any person aggrieved by an order of the Collector under sub-section (2) of section 47 -A may within 30 days from the date of such order prefer an appeal ⁴[the commissioner of the division] against such order. All court fee stamps affixed to memorandum of appeal under sub-section (4) of section 47-A, shall be punched immediately in the presence of the authority concerned. The Memorandum of appeal shall be signed by the appellant or his authorised agent and may be presented in person or by his authorised agent, in the appellate court.

(2) [Omitted vide Haryana Government Notification dated 16.2.1990.]

(3) Save as otherwise provided by any law for the time being in force, every pleading shall be verified at the foot by the party or by one of the parties pleading [-]

(4) The person verifying the pleading shall specify by reference to the numbered paragraphs of the pleading what he verifies of his own knowledge and what he verifies upon information received and believed to be true.

(5) The verification shall be signed by the person making it and shall state the date on which and the place at which it was signed.

²[**10. Summary rejection of appeal.** - If the appeal is not preferred in time or the memorandum is not prepared in accordance with the provisions of these rules, the appellate authority may reject the appeal summarily after giving a reasonable opportunity of being heard.]

11. Meaning of appeal. - (1) If the appeal is not summarily rejected the appellate authority shall fix a day and place for hearing the appeal and may from time to time adjourn the hearing .

(2) The appellate authority may, before disposing of any appeal, make such further enquiry as it may think fit or cause further enquiry to be made by the Collector.

(3) The appellate authority shall not enhance the assessment unless the appellant has had a reasonable opportunity of showing cause against such enhancement.

(4) If the order on appeal is likely to affect any person other than the appellant adversely, that other person shall also be given a reasonable opportunity of being heard before passing such an order.

12. Hearing in the absence of parties. - If on the date fixed for hearing or on any other date to which the hearing may be adjourned, the appellate does not appear either in person or by his authorised agent when the appeal is called on for hearing, the ⁴[The commissioner of the division] may dismiss the appeal³ [-]

13. Passing of order. - When the hearing of an appeal is completed the ⁴[The commissioner of the division] shall pass his order in writing and his order shall be final.

1. Omitted vide Haryana Government Notification dated 16.2.1990.

2. Substituted vide Haryana Notification dated 16.2.1990.

3. Omitted vide Haryana Government Notification No. dated 16.2.1990.

4. Subs. Vide Haryana Act No. 21 of 1997.

14. Order on appeal to be communicated to the officer concerned. - A copy of the order on appeal shall be sent to the Collector whose order forms the subject matter of appeal.

15. Appearance of pleaders. - Persons not being legal Practitioners or Advocates shall not be allowed to appear in the proceedings under these rules.

FORM 1

Notice [Under sub-rule (1) of rule 4

To

Shri _____ son of _____ Village _____ P.O. _____ Tehsil & _____
and District _____ .

Whereas it is alleged that a deed of _____ relating to _____ of land situated in the Village _____ Thana _____ which purports to have been executed by you on _____ and registered in the office of the sub registrar of _____ on a lesser valuation of property, you are hereby directed to appear before the under-signed in person or by a duly authorised agent* on the _____ day of _____ 19_ at 10.30 O'clock in the forenoon to answer the claim and as the date fixed for your appearance is appointed for the final disposal of the case, you must be prepared to produce on that day all witnesses upon whose evidence and all the records and documents upon which you rely in support of you evidence.

Take notice that in default of your appearance on the day before mentioned, the case will be heard and determined in your absence.

Given under my hand and the seal of the court this the _____ day of _____

Official Seal.

Place _____ Date _____ Signature _____
COLLECTOR _____ District.

*An agent means one who has been authorised in writing by the person concerned to appear and act on his behalf being (1) a relative of the person, (2) any person entitled to plead in any court of Law.

FORM 2

Notice [Under sub-rule (1) of rule 5]

To

Shri _____ son of _____ Village _____ P.O. _____ Tehsil _____ and District _____

1. Take notice that a sum of Rs. _____ has been determined as the deficit amount of duty payable by you under the Indian Stamp (Haryana Amendment) Act, 1973.

2. You are required to pay the above amount into the Government Treasury at _____ under the head "230 -Stamps- Non-judicial-sale of other non judicial stamps- Impressed Stamps" on or before _____ and to produce necessary receipted copy of challan in proof of payment before the undersigned not later than _____ failing which the said sum of Rs. _____ will be recovered from you as on arrear of land revenue.

3. If you are dissatisfied with my order you may present an appeal to the District Judge within 30 days from the date of receipt by you of the said order.

Office Seal

Signature _____

Place _____ Date _____ COLLECTOR _____ District _____

FORM No. 3 (See rule 6)

S.No.	Date of receipt of the document in the Collector's office	Designation of Officer forwarding the document	Nature of document	Value of transaction	Date of document.
1	2	3	4	5	6

Value of Paper which should have been used under Act 37 of 1973.**Amount Imposed**

Nature of Executants	Date of order amount	(a) _____ Value of paper _____ on which written Duty	(b)According to what schedule and article	11
7	8	9	10	11
Amount realized _____ Date of realization duty	12	No. and Date of Treasury Challan.	Date of return of document	Remarks
	13	14	15	16

FORM No.4 (See rule 8)

Serial No.	Date of Presentation	Nature of document	<u>Name of parties</u> From To	By whom presented	6
1	2	3	4	5	6
Amount of value or consideration	Stamp affixed	Date on which it was admitted to Registration.	No. of the document and the Volume in which registered	Date on which document was sent to Collector	Date on which it was received back from the Collector.
7	8	9	10	11	12
Stamp determined	Date on which notice issued to the party for return of document.	Date of return the document.	Remarks		
13	14	15	16		

Indian Stamp Act, 1899

Recent Punjab Notifications

Punjab Government

Notification Dated 21 June 2001

No. S.O. 27/C.A.2/1899/S.9/Amd.2001. - In super session of Government of Punjab, Department of Revenue and Rehabilitation, Order No. C.A II/99- S.9179/14485-A, dated 11th September, 1979, in exercise of the powers conferred by clause (a) of the sub-section (1) section 9 of the Indian Stamp Act, 1899 (Central Act No.2 of 1899), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in the Punjab Government, Revenue Department, Order No. 5819-ST -II: 73/2089, dated 15th February, 1973, from the date of publication of this order in the Official Gazette, namely:-

Amendment

In the said order, for clause (d), the following clause shall be substituted, namely: _ "(d) on any instrument executed by any person for securing loan from a Bank (Nationalised Bank, Cooperative Bank or Private Bank) Cooperative Society or Banking Institution to meet the expenditure for any of the agricultural purposes or purposes allied to it (including machinery and building which is not used for commercial purpose), namely:.

- (1) Purchase of Tractor with its accessories;
- (2) Tractor Trolley;
- (3) Thrasher;
- (4) Harvesting Combine/Combine;
- (5) Installation of tube well based on diesel engine;
- (6) Installation of tube well based on diesel engine;
- (7) Agricultural implements;
- (8) Spray equipment;-
- (9) Sprinkler, irrigation for agricultural purposes;
- (10) Purchase of pumping set;
- (11) Drip irrigation;
- (12) Purchase of inputs (crop, loans like fertilizers insecticides, pesticides, weedicides and seeds);
- (13) Cane crusher;
- (14) Gobar Gas Plants;
- (15) Animal Husbandry;
- (16) Dairy;
- (17) Piggery;
- (18) Poultry;
- (19) Fisheries;

- (20) Sheep Rearing;
- (21) Goat Rearing;
- (22) Rabbit Rearing etc.;
- (23) Calft Rearing;
- (24) Bee Keeping;
- (25) Laying of underground pipes;
- (26) Lining of water courses;
- (27) Levelling and reclamation of land;
- (28) Sand scraping;
- (29) Development of horticulture;
- (30) Floriculture;
- (31) Grapes cultivation;
- (32) Mushroom;
- (33) Forestry;
- (34) Bullcart/Camelcart; and
- (35) Construction of cattle sheds."

Punjab Government

Notification Dated 6th July 2001

No. S.O.31/C.A.2/1899/S.9/Amd/2001. - In partial modification of Government of East Punjab, Revenue Department (Stamps), Notification No. 3088-E and T, dated the 15th July, 1948, and in exercise of powers conferred by clause (a) of the sub-section (1) of section 9 of the Indian Stamp Acts, 1899 (Central Act No.2 of 1899) and all other powers enabling him in this behalf, the Governor of Punjab is pleased to order that remission from stamp duty shall be permissible only on the instruments executed by any persons for securing loan from a Society for the time being registered or deemed to be registered under the Cooperative Societies Act to meet the expenditure for any of the agricultural purposes or purposes allied to it as enumerated in the order issued, - vide No. S.O. 27/C.A.2/1899/S.9/Amd./2001, dated the 21st June, 2001.

Explanation. - Where there has been remission from payment of stamp duty on any instruments executed to secure loan from any society for. the time being registered or deemed to be registered under the Co-operative Societies Act in terms of the above said notification dated the 15th July, 1948, such remission shall no more be. permissible on the instruments executed by any person to secure loan for the purposes other than those enumerated in the order No. S.O. 27/C.A.2/1899/S.9/Amd./2001, dated the 21st June, 2001.

Indian Stamp Act, 1899

Recent Haryana Notifications

Haryana Government Revenue Department

The 13th November, 2000

No. 8.O. 132/C.A. 2/1899/S. 9/2000. - In exercise of the powers conferred by clause (a) of sub-section (I) of section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899) and all powers enabling him in this behalf, the Government of Haryana hereby remits the duty chargeable under the said Act in respect of an instrument of sale or lease of built-up space in Government approved private software technology park or information technology park where such sale or lease is for establishing and Information Technology Industry as detailed in the Schedule annexed to this notification, at the following rates :-

- (i) for facilities established and sold or leased up to 1 st June, 2001 ... 90 per centum
- (ii) for facilities established and sold or leased after 1 st June, 2001 and up to 1 st June 2002 ... 75 per centum;
- (iii) for facilities established and sold or leased after 1 st June, 2002 and up to 1st June 2003 60 per centum; and
- (iv) for facilities established and sold or leased after 1 st June, 2003 and up to 1 st June 2004 ... 45 per centum.

This remission would be available only for the first transaction, when the sale or lease is made by the infrastructure company to an Information Technology Industry for the first time.

Schedule

Categories of Industries covered in the scope of Information Technology Industry

A. Computing devices- including :

- Desktop
- Personal Computer
- Servers Work-station
- Nodes
- Terminals
- Network Personal Computer
- Home Personal Computer
- Lap-top Computers
- Note Book Computers
- Palktop Computers/Personal Digital Assistant

B. Network Controller Cards/Memories including:

- Network Interface Card
- Adapter-Ethemet/Peripheral Computer Interface/Extended Industry Standard Architecture/Combo/Personal Computer Memory Card International Association

SIMMS-Memory

DIMMS-Memory

Central Processing Unit

Control-Small Computer System Interface/Array

Processors-Processor/Processor Power Modul/Upgrade

C. Storage Unit Including:

Hard Disk Drives/Hard drives

Redundant Array of inexpensive Discs Devices and their Controllers.

Floppy Disk Drives

Computer Disc-Read only Memory

Tape Drives-Ditial Linear tape drives/Digital Audio Tape

Optical Disk Drives

Other Digital Storage Devices

D. Others

Key Board

Monitor

Mouse

Multi-media Kits

E. Printers and Output Devices including:

Dot matrix

LaserJet

Inkjet

DeskJet

Lights Emitting Diodes Printers

Line Printers

Plotters

Pass-book Printers

F. Net working products including:

Hubs

Routers

Switches

Concentrators

Trans-receivers

G. Software including:

Application Software

Operating System

Middleware/Firmware

H; Power supplies to Computer Systems including:

Switch Mode. Power Supplies

Uninterrupted Power Supplies

I. Networking/Cabling and related accessories (related to Information @SUB-1 = Technology Industry)

Fibre Cable

Copper Cable

Cables

Connectors, Terminal Blocks

Jack Panels, Patch Card

Mounting Cord/Wiring Blocks

Surface Mount Boxes

Consumable including:

Compact Disk-Read only Memory/Compact Disk, Floppy Disk

Tapes-Digital Audio Tape/Digital Linear Tape Ribbons

Toners

Inkjet Cartridge

Inks for Output Devices

K. Electronic Component:

Printer Circuit Board/Populated Printed Circuit Board

Printed Circuit Board

Transistors

Integrated Circuits

Diodes/Thyrist or/Light Emitting Diodes

Registors

Capacitors

Switches/ (On/Off, Push 'Button; Rocker, etc.) Plugs/Sockets/Relays

Magnetic Heads, Print Heads

Connectors

Microphones/Speakers

Fuses

L. Telecommunication Equipment including:

Telephones

Videophones

Fascimile Machines/Fax Cards

Tele-printers/Telex Machine

Private Automatic Branch Exchange/Electronic Private Automatic Branch

Exchange/Rural Area Exchange/Metropolitan Area Exchange-Telephone

Exchange

Multiplexers/Muxes

Modems

Telephone Answering Machines
Telecommunication Switching Apparatus
Antena and Mast
Wireless Datacom Equipment
Receiving Equipments like Pagers, Mobile/Cellular Phones, etc.
Very Small Aperture Terminals
Video Conferencing Equipments

*Including Set Top Boxes for both Video and Digital Signalling

Haryana Government Revenue Department

The 24th September, 2001.

No. S.O. 145/C.A. 2/1899/S.9/2001. - In exercise of the powers conferred by clause (sub-section (1) of section 9 of the Indian Stamp Act, 1899 (2 of 1899), and all other powers enabling him in this behalf, the Governor of Haryana hereby remits the duty chargeable the said Act, in respect of bonds to be issued by Haryana Vidyut Parsaran Nigam limited favour of its Employees Pension Funds Trust amounting to Rs. 673.00 crores (Six hundred seventy three crore rupees only).

Haryana Government Revenue Department

The 10th October, 2001

No. S.O. 156/C.A. 2/1899/S.9/2001. - The exercise of the powers conferred by clause (a) sub-section (1) of section 9 of the Indian Stamp Act, 1899 (2 of 1899), and all other powers enabling him in this behalf, the Governor of Haryana hereby remits the duty chargeable under the said Act, in respect of bonds to be issued by Haryana Vidyut Parasarn Nigam Limited favour of its Employees Provident Fund Trust amounting to Rs. 379.18 crores (Three hundred seventy nine crores eighteen lakhs rupees only).