

**APPENDIX-I**  
**UNITED PROVINCES STAMP RULES,1942**

[Vide notification No.M.598/X-503, Dated March 25, 1942]

In exercise of the powers conferred by Indian Stamp Act, 1899 (II of 1899), and in pursuance of the powers conferred by the notifications of the Government of India Finance Department (central revenues) no.9/stamps, dated November 13,1937 and in supersession of all previous notifications of the government of india and provincial Government of India and the Provincial Government on this behalf; and in exercise of the powers conferred by section 21 of the United Provinces court-Fees (Amendment) Act 1938 (XIX of 1938), and in pursuance of power conferred by notifications of the Government of India. Home Department no. 158/38, dated February 15, 1939, and in supersession of all previous notifications of the Government of India, and Provincial Government in this behalf, with the concurrence of the Hon'ble Chief Justice of the High Court of Judicature of Allahabad and the Hon'ble Chief Judge of the chief court of Oudh at Lucknow, where such concurrence is necessary, the Governor is pleased to make the following rules namely:

-----

**CHAPTER 1**

**INTRODUCTORY**

- 1. Short title** – These rules may be called the United Provinces Stamp rules, 1942.
- 2. Interpretation of rules** – In these rules, unless there is something repugnant thereto in subject or the context :
  - (a) “The Act” means the Indian Stamp Act, 1899 (II of 1899), or the court fees Act, 1870(II of 1870) as in force for the time being in United Provinces, according as the rule is under the one or the other of the Acts.
  - (b) “Accountant General” means the Accountant General, United Provinces.
  - (c) “Controller” means the Controller of Stamps, Nasik road, G.I.P. Railway.
  - (d) “High court” means the High Court of Judicature at Allahabad of the Chief Court of Oudh at Lucknow.
  - <sup>1</sup>(e) “Suprintendent of Stamp” means the following officers who have been appointed by the Uttar Pradesh Government to perform the functions of the Superintendent of Stamp for the purposes of the Stamp Act and rules made there under :-
    - 1) Personal Assistant to the Junior Secretary or the Joint secretary (as the case may be) to the Board of Revenue, Uttar Pradesh, Allahabad.
    - 2) Treasury Officer, Meerut.
    - 3) Treasury Officer, Kanpur.
    - 4) Treasury Officer, Lucknow.

- 5) Treasury Officer, Agra.
- 6) Treasury Officer, Faizabad.
- 7) Treasury Officer, Bareilly.
- 8) Treasury Officer, Puri (Garhwal).
- 9) Treasury Officer, Nainital (Kumaun).
- 10) Treasury Officer, Gorakhpur.
- 11) Treasury Officer, Jhansi.
- 12) Treasury Officer, Varanasi.
- 13) Treasury Officer, Raebareilly.
- 14) Treasury Officer, Aligarh.
- 15) Treasury Officer, Saharanpur.
- 16) Treasury Officer, Etawah.
- 17) Treasury Officer, Moradabad.
- 18) Any other officer appointed to perform the functions of Superintendent of Stamps.

-----

## **CHAPTER II**

### **KINDS OF STAMPS AND MODE OF STAMPING**

#### **A- General or non- Judicial stamps**

##### **I-Preliminary**

**[3. Description of Stamps-** (1) Except as otherwise provided by the Indian Stamp Act, 1899 or by these rules-

- (i) all duties with which instrument is chargeable shall be paid and such payment shall be indicated on such instrument by means of stamp issued by the Government for the purposes of Act and,
- (ii) a stamp which by any word or words on the face of it is appropriated to any particular kind of instrument shall not be used for an instrument of any other kind.

**(2)** There shall be three kinds of stamps for indicating the payment of duty with which instrument are chargeable namely –

- (a) impressed stamps, that is to say, stamped papers bearing the words “India non-Judicial” printed thereon, which have been sold by person duly authorized in that behalf as hereafter provided to any person for his use in accordance with these rules :

Provided that no stamp shall be deemed to be sold unless it clearly bears the name and address of the authorized vendor thereof and of the person to whom it is sold;

- (b) impressed stamps bearing the word “Hundi” printed or embossed thereon; and

(c) adhesive stamps bearing the word “Special adhesive” Insurance “Foreign Bill”, “Share Transfer”, “Notarial”, “Brokers note”, “agreement”, or “Revenue” printed thereon : Provided always that the stamps of the above descriptions overprinted with the words “Uttar Pradesh” or the letters “U.P” shall continue to be used for payment of duty till such time as the State Government does not prohibit their use.

**3-A. [Deleted]**

**II – of Impressed Stamps**

[3-AA. (1) **Payment of duty is not to be normally made in cash.** If however, the Collector is satisfied that there is temporary shortage of stamps in the district or that stamps of required denominations are not available, he may by a general order issued in this behalf permit the duty to be paid in cash and authorize the officer-in-charge of the treasury or the sub-treasury, as the case may be, on production of challan evidencing payment of duty in Government treasury or sub-treasury to certify by endorsement on the instrument the amount of duty so paid in cash.

(2) The order so issued, if it is general, shall specify the period for which it shall remain operative.

(3) Upon issue of the order referred in sub-rule (1) the amount of duty in question shall be deposited under the head “30- stamps and Registration fees. C- Stamps- Non-Judicial- Sale of stamps” by filling in ordinary challan forms in duplicate. One copy of challan shall be retained in the treasury/sub treasury or the State Bank of India, as the case may be, and the other shall be given to the depositor in token of receipt of the amount. The challan shall clearly show the nature, value and names of the parties to the instrument in respect of which the amount is required to be deposited.

(4) The depositor concerned shall then submit the unexecuted instrument together with his copy of treasury challan aforesaid for the amount receipted by the Treasury officer or the State Bank of India, as the case may be to the officer-in-charge of the Treasury and the sub-treasury as the case may be where the amount has been deposited.

(5) The Treasury officer shall, upon any instrument being presented to him before it is signed and accompanied with an application for the purpose, endorse thereon a certificate in the form given here under showing the amount of stamp duty paid in cash :

“In pursuance of the order of Collector No. ....dated  
.....passed under section 10-A of Stamp Act, it is certified that an  
amount of Rs.....(in words  
Rs.....) has been paid in  
cash as stamp duty in respect of this instrument in the State Bank of India /Treasury/Sub  
treasury of.....by Challan No.....,  
dated.....a copy of which is annexed herewith.

Dated.....

Officer Incharge,  
Treasury/Sub-Treasury

The challan referred in sub-rule (4), shall be retained by the Treasury Officer and cancelled so that it may not be used again.

- (6) In the registers maintained in treasury and the collector's office for recording the transactions of stamps, a separate column under the heading "Stamp duty paid in cash" shall be inserted.
- (7) The Treasury officer shall maintain a separate register of instruments certified by him under section 10-A(1) of Stamp Act, which shall contain the following columns :
- (a) Date of presentation of application.
  - (b) Name of full address of depositor.
  - (c) Names of parties to the instrument.
  - (d) Class of instrument.
  - (e) Amount of consideration or value when expressed.
  - (f) Amount deposited.
  - (g) Number and date of challan.
  - (h) Date of return on instrument.
  - (i) Signature of the recipient of the instrument.

The Collector shall at periodical inspections or otherwise satisfy himself that duly cancelled treasury challan exist for each such investment.

- (8) The endorsement of the Treasury Officer made on any instrument under sub-section (1) of section 10-A of the Stamp Act shall be deemed to be non-Judicial stamps shall *mutatis mutandis* apply to it.
- (9) All officers empowered to impound documents under section 33 of the Stamp Act in the same manner as other instrument coming before them in discharge of their duties. In case of doubt as to the authenticity of the certificate recorded on any instrument or the challan attached thereto, they may verify the fact from the Collector.

Explanation- Treasury Officer for purpose of this rule shall include officer-in-charge, sub treasury in the district.

**4. Hundis – (1)** Hundis, other than hundis which may be stamped with an adhesive stamp under section 11, 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 and endorsed.

(b) A hundi for an amount exceeding rupees thirty thousand in value payable at more than one year after date or sight, shall be written on paper shall be supplied for sale by the Government to which a label has been affixed by the suprietendent 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 not be less than 85/8 inches wide and no plain paper shall be joined thereto.

(3) The provision of sub-rule (1) of rule 7 shall apply in case of hundis.

**5. Promissory notes and bills of exchange** – A promissory note or bills of exchange shall, except as provided by section 11 of Stamp Act or by rules 25 and 30 be written on paper on which a stamp of the proper value with or without the word “hundi” has been engraved or embossed.

**6. Other instruments** – Every other instrument chargeable with duty shall, except is provided by section 11 or by rules 10,12 and 25, be written on paper on which a stamp of proper value with or without 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 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 in sufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for 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 plain paper subjoined.

**8. Ten naya paise and fifteen naye paise impressed stamps** – (1) Skeleton forms of undermentioned instruments (unless the duly chargeable exceed ten naya paise), may be denoted by a coloured impression of ten naya paisa by a suprietendent of stamps :

Impressment of certain Skeleton forms at the office of the Board of Revenue or of the district officer of Meerut, Lucknow, or Kanpur with ten naya paise stamps.

- (a) Acknowledgement of a debt exceeding Rs 20.
- (b) Agreement or memorandum of an agreement relating to a sale of a Government security or share in an incorporated company or other body corporate not exceeding in value Rs 10,000.
- (c) Delivery order in respect of goods sold or transferred exceeding in value Rs 20.
- (d) Mortgage of a crop when the loan is repayable not more than three months from the date of instrument and the sum secured does not exceed Rs 200.
- (e) Note or memorandum sent by a broker or agent to his principal, intimating the purchase or sale on account of such principal of any stock or marketable securities exceeding in value Rs 20, but not exceeding Rs 10,000.
- (f) Policy of Insurance against railway accident valid for a single journey only, life insurance policy where the sum insured does not exceed Rs 250. and the policy is drawn on Duplicate, and insurance by way of indemnity against liability to pay damages on accounts of accidents to workmen employed by or under the insurer or against liability to pay compensation under the workmen's Compensation Act, 1923, where the sum payable as premium does not exceed one hundred rupees.
- (g) Promissory note payable on demand when the amount or value does not exceed Rs 250.
- (h) Receipt for any money or other property the amount or value of which exceeds Rs 20.
- (i) Shipping order for or relating to the conveyance of goods on board of any vessel.

**Number of Article of Schedule I of Act.**

1  
5  
28  
41  
43  
47  
49(a)  
53  
60

**Note** - If any of the other instruments become chargeable with the duty of fifteen naya paise it will be treated as if it were an instrument mentioned in rule 8(b).

**(B)** Skeleton forms of the undermentioned instruments (unless the duty chargeable exceeds fifteen naya paise), may be denoted by a coloured impressions of fifteen naya paise by a superintendent of stamps:

		Number of Article of Schedule I of Act.
Impressment of certain Skeleton forms at the office of the Board of Revenue or of the district officer of Meerut, Lucknow, or Kanpur with fifteen naya paise stamps.	<ul style="list-style-type: none"> <li>(a) Agreement or memorandum of an agreement relating to the sale of (i) of a bill of exchange and (ii) of a government security or share in an incorporated company or other body corporate exceeding in value Rs 10,000 but not exceeding Rs 20,000.</li> <li>(b) Certificate or other document evidencing the right or title to any share, script or stock in or any incorporated company or other body corporate.</li> <li>(c) Letter of allotment of shares in any company, or in respect or any loan to be raised by any company or proposed company.</li> <li>(d) Letter of credit, authorizing another to give credit to a person in whose favour it is drawn.</li> <li>(e) Note or memorandum sent by a broker or agent to his principal intimating the purchase or sale on account of such principal (i) of any goods exceeding in value Rs 20 and (ii) of any stock or marketable securities exceeding in value Rs 10,000 but not exceeding Rs 20,000.</li> <li>(f) Promissory note payable on demand 49(a)(ii) when the amount or value exceeds Rs 250 but does not exceeds Rs 1000.</li> <li>(g) Proxy empowering any person to vote at any election or meeting.</li> </ul>	<p>5</p> <p>19</p> <p>36</p> <p>37</p> <p>43</p>

**C.** If any of the instruments mentioned in sub-clauses (A) and (B) becomes chargeable with a duty of twenty or twenty five rupees naye paise, the duty of twenty naye paise may be denoted by means of two coloured impressions of ten naye paise each and that of twenty five naye paise by means of two coloured impressions- one of fifteen paise and the other of ten naye paise.

**9. “The Proper Officer”-** The superintendents of Stamps in the United Provinces are empowered to affix and impress or perforate labels. Each of them shall be deemed to “the proper officer” for the purpose of act and these rules.

**10. Affixing and impressing of labels by proper officer premissible in certain cases –**  
Special adhesive labels may be affixed or impressed or perforated by the proper officer on –

(i) The following instrument and the counterparts thereof -

	<b>Number of Article in Schedule I of the Act</b>
1. Administration bond .... ..	2
2. Affidavits .... ..	4
3. Appointments made in execution of a power .... ..	7
4. Articles of association of a company .... ..	10
5. Articles of clerkship .... ..	11
6. Bills of lading .... ..	14
7. Charter parties .... ..	20
8. Declarations of trust .... ..	64-A
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 whatever (other than a marketable securities), or (2) the pawn of pledge or hypothecation of moveable property.	6
10. Leases partly printed or Lithographed in an oriental language when the written matter does not exceed one fourth of the printed matter.	35
11. Memorandum of Association of companies .... ..	39
12. Mortgages of crops .... ..	41
13. Notes of protests by masters of ships .... ..	44
14. Revocations of trust .... ..	64-B
15. Share-warrants issued by a company in accordance with section 43 of the Indian Companies Act, 1913 (VII of 1913)	59
16. Warrants of goods .... ..	65
17. Note or memorandum .... ..	43-B
18. Transfers of the descriptions mentioned in Article 62, clauses (a) and (b) of schedule I, when the duty payable exceeds Rs10.	62 (a) and (b)
19. Instructions referred to in items (b), (c) and (e) (I) of rule 8(B).	



(ii) The following instruments and the counterparts thereof when written in any European Language, and accompanied, if the language is not English, by a translation in English:

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.
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 and embossed.
3. Awards .... ..
4. Bills of exchange payable otherwise then on demand and drawn in British India.
5. Bonds .... ..
6. Certificates of sale .... ..
7. Composition deeds .... ..
8. Conveyance .... ..
9. Debentures .... ..
10. Instruments imposing a further charge on mortgaged property ....
11. Instrument of apprenticeship .... ..
12. Instrument of co-partnership .... ..
13. Instrument of dissolution of partnership .... ..
14. Instruments of exchange .... ..
15. Instruments of gifts .... ..
16. Instruments of partitions .... ..
17. Leases .... ..
18. Letters of licence .... ..
19. Mortgage deeds
20. Power of attorney ... ..
21. Reconveyances of mortgaged property .... ..
22. Releases .... ..
23. Settlements .... ..
24. Transfers of the description mentioned in article 62, 62(e), (d) and (e),(d) and clauses (c),(d) and(e) of scheduled I....

<b>Number of Article in Schedule I of the Act</b>
5
12 13(b) and (c)

Provided that special adhesive labels may also be affixed to agreements of the kind mentioned in items (1) and (2) of the above list which written in any recognized language out if they are written in any language other than English, Hindi, or urdu they shall be accompanied by a translation in English;

(iii) the following instruments when written in Hindi or Urdu and on forms approved by Provincial Government and printed by the Superintendent, Printing and Stationary, United Provinces-

(a) Bonds described in section 40 of United Provinces Agriculturists Relief Act, 1931.

(b) Deeds of transfer executed under section 5 of United Provinces Regulation of Sales Act, 1931

(c) Deeds of transfer executed under section 28 of the United Provinces Encumbered Estates Act, 1934.

**11. Mode of affixing and impressing labels:** - (1) The proper officer shall upon any instrument specified in rule 10 being brought to it is executed and upon application being made to him, affix thereto a label or labels of such value as the applicant may require and pay for with reference to the amount of transaction shown in instrument and impress or perforate such label or labels by means of a stamping machine and also stamp machine or perforating machine and also stamp or write on the face of the label or labels the date of perforating the same. In the case of instruments written on parchment the labels shall be further secured by means of metallic eyelets.

Provided that where such instrument consists of more than one sheets the date of impressing or perforating the label or labels thereon shall be stamped on all sheets by means of cold die.

Provided further that where a bill of exchange is drawn in sets the proper officer while stamping the first part, shall record on its second and subsequent parts the amount of transaction involved and the amount of duty paid on the first part, without charging any additional fee therefor.

[Vide U.P Government Notification No. AST-1845/X-506(2)/61 Dated August 27, 1970 published in the U.P Gazette, dated September 12, 1970. (Part I-A, Page 2952) which is also the date of enforcement].

(2) On affixing any label or labels under this rule, the proper officer shall where the duty amounts to rupees ten or upwards, write on the face of the label or labels his initials and where the duty amounts to rupee forty or upwards shall also attach his usual signature to the instrument immediately under the label or labels.

The label or labels his initials, and where the duty amounts to rupees forty or upwards, shall also attached his usual signature to the instrument immediately under the label or labels.

[Vide U.P. Government Notification No. ST –II 1321/X – 500(32) – 74, dated August 12, 1975, published in the U.P. Gazette, dated August 30, 1975 (Part I-A, page 3562)].

**12. (3)** The Superintendent of the Stamp Department in the office of the Board of Revenue is empowered to discharge the function of the Superintendent of stamps in the absence of the Personal Assistant to the Junior Secretary, or the Joint secretary (as the case may be). to the absence of the Treasury officers of Meerut, Kanpur, Lucknow, Agra, Faizabad, Bareilly, Pauri (Grhwal), Nainital (Kumaun), Gorakhpur, Jhansi, Varanasi, Rae Bareilly, Aligarh, Saharanpur, Etawah or Moradabad, the officers who acts as Treasury Officer shall also discharge the function of the Superintendent of Stamps.

**13. Certain instruments to be stamped with impressed labels.**- (1) instruments execute out of British India and requiring to be stamped after their receipt in the United Provinces (other then instruments which, under se.11 or rule 25, 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 sec. 18, sub-section (2), the collector shall send the instrument to the proper officers, 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.

**14. Procedure for impressments of stamps in stamping offices.**- Persons who desire the impressments of skeleton form or affixation of special adhesive labels to instruments should pay the amount of stamp duty into the nearest treasury and transmit the skeleton forms or instruments together with the treasury challan for the amount receipted by the Treasury Officer or State Bank of India, as the case may be, to the superintendent of stamps in the office of the board of revenue, Allahabad or in the office of the District Officer of Meerut, Kanpur, Lucknow, Agra, Faizabad, Bareilly, Pauri (Garhwal), Nainital (Kumaun), Gorakhpur, Jhansi, Varanasi, RaeBareli, Aligarh, Saharanpur, Etawah or Moradabad.

[Notification No. AST-915/X – 501(4)/62, dated 30 April, 1971].

**15. Duplicate challan forms.**- The amount mentioned in the foregoing rule shall be deposited by filling in ordinary challan forms in duplicate. One copy of the challan shall be retained in the treasury or Imperial Bank as the case may be and the other shall be given to the depositor in token of receipt of the amount. Subject to the provisions of the

next following rule, more than one copy of a treasury challan shall never be given to a depositor.

**16. Triplicate challans-** Municipal Boards, District Board, Improvement Trusts, Notified Area Commotions, Town Area Committees and court of wards Offices are permitted to use specially prescribed challan forms in triplicate. The original shall be retained in the treasury, the duplicate shall be retained by the depositing office for record and the triplicate shall be retained by the stamped office along with the document.

**17. Separate challans for coloured impressions and labels : to be signed by Treasury Officer or Agent.-** There should be separate challans for embossing of coloured impressions and affixation of special adhesive labels. All the challans irrespective of their value shall be sign by the Treasury Officer or the agent of the Imperial Bank as the case may be.

**18. Acceptance of cash for affixing of labels in very exceptional cases.-** Cash shall never be accepted for impressments of colored impressions on skeleton forms. But when labels are to be affixed to instruments, the superintendent of Stamps or the officer empowered to discharge his function, may, in exceptional and urgent cases, accept the amount of stamp duty in cash. In other cases the production of treasury challans should be insisted upon.

**19. Documents to be marked.-** Before a document is sent to a stamping office to be stamped each forms or unexecuted instrument shall be marked by stamped is desired to be affixed. Only the instrument to be stamped shall be sent and not the specification or tender forms.

**20. Certain challans to be cancelled other to be presented at the treasury.-** Challans for amount deposited for embossing of colored impressions shall be by the superintendent of Stamps when the skeleton form have been embossed. The challans for amount deposited for affixing of special adhesive labels or cash shall be presented in the case of Allahabad office, at the Allahabad treasury with a requisition in form No. 36 (Appendix B) signed by the personal assistant to the junior Secretary, or the joint Secretary (as the case may be), Board of Revenue, Uttar Pradesh for the special; adhesive labels required to recoup the Board's permanent advance of stamps, and in the case of [notification No. ASt-915/X – 501(4)/62, dated 30 April, 1971] to the Treasury Officers of the places for the issue of the levels.

[Notification No. AST-915/X – 501(4)/62, dated 30 April, 1971].

**21. Verification in the Treasury.**- The Treasury Officers concerned shall after satisfying himself that-

- (1) the receipts are in order,
- (2) They are duly signed by the Treasury Officer or the agent of the State Bank where the money was originally paid,
- (3) They, together with the cash, if any, are accounted for in the required signed by the Personal Assistant to the Junior Secretary (as the case may be) or are, in the case of Meerut, Kanpur, Lucknow, Agra, Faizabad, Bareilly, Pauri (Garhwal), Nainital (Kumaun), Gorakhpur, Jhansi, Varanasi, Rae Bareli, Aligarh, Saharanpur, Etawah or Moradabad, entered in the register mentioned in the next following rule, issue the requisite stamps and credits the amount received in cash direct to stamp receipts.

[Vide Notification No. SR-1487/X – 501(4)/62 CA -2- 1899- Rule- 1942-AM - 36 -1979, dated 22-8-1979].

<sup>1</sup>[**21. Register of impressed labels affixed and skeleton forms embossed.**- All receipts for affixing impressed labels or for embossment of skeleton forms as also all cash received and remitted to the treasury shall be entered in a register (Form No. 37, Appendix B) immediately on receipt. In the stamp Department of the Board of Revenue or in the offices of the district officer of Meerut, Kanpur, Lucknow, Agra, Faizabad, Bareilly, Pauri (Garhwal), Nainital (Kumaun), Gorakhpur, Jhansi, Varanasi, Rae Bareli, Aligarh, Saharanpur, Etawah or Moradabad. In the case of cash received in the stamp department of the Board of Revenue, the assistant Dealing with the cash transaction shall initial the register in token of the receipt of the amount. The number and the date of the treasury receipt on the requisition in from No.36 (Appendix B) shall be given in the register in the case of each cash remittance. When cash is received in the office of the District Officer of Meerut, Kanpur, Lucknow, Agra, Faizabad, Bareilly, Pauri (Garhwal), Nainital (Kumaun), Gorakhpur, Jhansi, Varanasi, Rae Bareli, Aligarh, Saharanpur, Etawah or Moradabad, each cash entry in the register shall be initialed by the Treasury Officer in token of receipt of cash by him.

**22. Checking of the register mentioned in previous rule.**- The register mentioned in the foregoing rule shall be checked daily, or at least on the days on which cash transitions occurs, by the superintendent of stamp. The register in the stamp department of the Board of Revenue shall also be checked and initialed by the superintendent of stamps on the days when the special adhesive labels are indented for from the Allahabad Treasury. The assistant (treasurer) in the board office's dealing with cash transaction shall furnish

security to be determined by the Board of Revenue with reference to the bulk of the transactions.

**23. Plus and minus memo of impressed labels.**- A *plus* and *minus* memorandum of impressed labels shall be submitted by the Treasury Officer of Allahabad to check the account of special adhesive labels supplied to the stamping office at Allahabad. This memorandum shall be submitted to the Board of Revenue through the Accountant General.

**24. Plus for the next year.**- On or before the 1<sup>st</sup> days of December of each year the superintendent of stamp shall send the plugs of the cold die for the previous year to the superintendent, Printing and Stationery, United Provinces, as specimens for preparing the plugs for the next calendar year. The superintendent, Printing and

-----  
1. Substituted by vide Notification No. SR-1487/X – 501(4)/62 CA -2- 1899- Rule- 1942-AM -36 -1979, dated 22-8-1979].

Stationery shall send the new plugs along with the specimen plugs to the Officer concerned on or before the 15<sup>th</sup> December each year. If the superintendent of stamps concerned finds the new plugs satisfactory, he shall have the specimen plugs destroyed In his presence before the end of the year.

### **III – Of Adhesive Stamps**

**25. Use of adhesive stamps on certain instruments.**- The following instructions may be stamped with adhesive stamps, normally :-

- (a) [Deleted].
- (b) Transfers of debentures of public companies and associations.
- (c) Copies of maps and plans, printed copies and copies or extracts from register given on printed forms when chargeable with duty under Articles 24 of schedule I.
- (d) Instrument 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) Instrument chargeable with stamp duty under articles 19, 36, 37, 49(a) (ii) and (iii) and 53 of schedule I.
- (g) All printed Central Excise Bond forms to be executed under the Central Excise Duty Rules, 1944.

[Vide G.O. No. M/283/X- 505- 43, dated April 10, 1944.]

**26. One Anna revenue or court fee stamps for odd fractions.-** 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 in circulation, the amount by which the payment of duty shall on that account in be defect shall be made up by the affixing of ten naya paisa revenue stamps.

**27. Making up deficit duty on transfer of shares.-** When any instruments 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 embossed is subsequently, in consequence of a rise in the value of such shares, found to fall short of amount of duty chargeable under Article 62 (a) of schedule I, one or more adhesive stamps bearing the wards “Share Transfer” may be used to make up the amount required.

**28. Enrolment of Advocate, vakils or attorneys.-** [Deleted].

**29. Adhesive Revenue stamps.-** Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the stamps, bearing the wards “ten naya paisa” together either the wards “India Revenue”.

**30. Particular kinds of 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 :-

- (a) Bills-of-exchange, cheque and promissory notes drawn or made out of British India and chargeable with a duty of more than ten naya paisa with stamps bearing the wards “Foreign Bills”
- (b) Separate instruments of transfer of shares and transfers of debentures of public companies and associations: with stamps bearing the wards “Share Transfer”.
- (c) All printed Central excise bond form under the Central Excise Duty Rules, 1944, with stamps bearing the wards ‘Court Fees’.

[Vide G.O. No. M/283/X- 505- 43, dated April 10, 1944.]

- (d) Not Aerial Acts: with foreign bill stamps bearing the words “Not Aerial”.
- (e) Copies of maps or plans, printed copies or copies of or extracts from registers given on printed forms certified to be true copies: with court fee stamps over printed with the words “For copies only”.
- (f) Instrument chargeable with stamp duty under Articles 5(a) and (b) or 43 of Schedule I: with stamp bearing the words “Agreement” or “Brokers Note” respectively.
- (g) Instrument chargeable with stamp duty under Articles 47 of Schedule I: with stamps bearing the word “Insurance”.
- (h) “Instruments chargeable with stamp duty under the rules framed under Section 8 of the Diplomatic and Consular Officers (Oaths and Fees) Act, 1948, with stamps bearing the word “Consular”.

[Vide Government of India, Ministry of Finance (Revenue division), Notification No.3 dated April 1, 1950.]

- (i) Affidavits including affirmations or declaration, in case of persons by law allowed to affirm or declare instead of swearing, when made for the immediate purpose of having filed or used in any court before an officer of any court and chargeable with stamp duty under Article 4(9) of Schedule I-B with adhesive stamps hearing the words “India Court-fees” or non-judicial stamps overprinted with the words “Uttar Pradesh” or letter “U.P.”.

#### *IV- Miscellaneous*

**31. Provision for cases in which improper description of stamp issued.**- 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 :

Provided that where the stamp borne on the instrument is a postage stamp and the proper description of stamp is a stamp bearing the words “India Revenue” the Collector shall so certify if the instrument was executed before, and shall not so certify if it was executed on or after, April 1, 1935 :

Provided further that where the stamp borne on an instrument is a non-judicial stamp purchased in the United Provinces before April 1, 1942, and would come within the proper description of stamp if it were overprinted with the words “United Provinces” or “U.P.”, the Collector shall certify it as duly stamped if the instrument



was executed before April 1, 1943 and shall not so certify if it was executed on or after that date:

Provided also that where the stamp borne on an instrument is a stamp used in the merged States of Tehri-Garhwal, Rampur and Banaras prior to January 1, 1950 or in the enclaves absorbed in the Uttar Pradesh prior to January 1, 1950, and would come within the proper description of stamp if it were over printed with the letter "U.P." the collector shall certify and shall not so certify it if it was executive on or after that date.

[*Vide* Miscellaneous Notification No. S- 2838/X- 524- 49, dated Lucknow, May 28, 1950.]

## **B-Court Fee Stamps**

**32. Kinds of stamp.**- There shall be two kinds of stamps for including the payment of duty on documents under the Court Fees Act, namely :-

- (a) Impressed stamps, that is to say, sheets of paper bearing impression of stamps of different values and the words "India Court-fee". Engraved there on sold to the public for use by them in accordance with these rules ;
- (b) Adhesive stamps bearing the words "India Court Fee" and sold to the public for use by them in accordance with these rules.

**32-A.** Not with standing anything contained in these rules the judicial stamps in use in the merged States of Tehri-Garhwal, Rampur and Banaras prior to January 1, 1950, and in the enclaves in Uttar Pradesh prior to January 25, 1950, shall after they have been overprinted with the letters 'U.P.' be deemed to have been prescribed under these rules and may be used throughout Uttar Pradesh.

[*Vide* U.P. Government Notification No. AST- 802/X- 510- 62, dated May, 3, 1964.]

Except that the former Banaras State Judicial Stamp may after being overprinted with the letter "U.P." be used in the entire district of Banaras.

[*Vide* Notification No. AST- 1930/X- 525- 53, dated February 1, 1956.]

**33. Number of stamps to be used to make-up fee.**- When in the case of fees amounting to less than Rs. 25 the amount can be denoted by a single adhesive stamp, such fee shall be denoted by single adhesive stamp of the required value. But if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive shall be used, and

the deficiency shall be made up by the use of one or one more additional adhesive stamps of the next lower values which may be required to make up the exact amount of the fee.

**34.** When, in the case of fees amounting to or exceeding Rs. 25 the amount can be denoted by a single impressed stamp, the fee shall be denoted by single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps 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 makes up fractions of Rs. 25.

**35.** Any adhesive stamps which may be used under rule 34 shall be affixed to the impressed stamps of the highest value employed in denoting the fee.

**36.** When two or more impressed stamps are used to make up the amount of the court-fee payable a portion of the subject-matter may ordinarily be written on each sheet and the writing on each sheet shall be attested by the signature of person or persons filling the document. But where the above requirement have not been complied with, the official whose duty it is to cancel the stamps under section 30 of the Court Fees Acts shall make on the first sheet of the document a note of the full court-fee having been paid and of the values of the stamps composing the fee, and the note shall be signed by the presiding officer of the court.

**37. Provision where single sheet of paper is insufficient.**- when one or more impressed stamps used to denote court-fees are found insufficient to admit of the entire document being written on the side of the paper which nears the stamp, so much plain paper may be joined there to as may be necessary for the complete writing of the document and the writing on the impressed stamps and the plain paper shall be attested by the signature of the party filing the document in court.

**38. Additional court-fee on probates and letters of administration.**- The additional court-fee payable under section 19-E of the court fees Act, on probates and letters of administration shall be denoted either-

- (1) By impressed and adhesive stamps in the manner prescribed in rule 34, or
- (2) Whole by adhesive stamps.

**38-A. Payment of court-fees in cash.**- (1) Payment of court-fees is not to be normally made in cash. If however, there is temporary shortage of court fee stamps of required

denomination, court fee due on a document may be paid in cash in the manner provided for in the following sub-rules.

(2) *Payment of court-fee in cash when the amount does not exceed fifty rupees.* - In case the court-fee due on a document does not exceed fifty rupees, the same may be paid in cash to such subordinate officer or clerk of the High Court of the subordinate court or of the authority or officer receiving the document, as may be specified by such court, authority or officer.

(3) The subordinate officer or clerk mentioned in sub-rule (2) above shall issue a receipt for the amount of court-fees paid in cash in Treasury Form NO. 385.

(4) The receipt issued for cash payment of court-fees shall be fully affixed by pasting to the document concerned and not merely partially attached to it by means of a pin, thread or any such other device.

(5) The amount received by way of cash payment of court-fees shall be deposited by the subordinate officer or the clerk concerned into the treasury/ sub-treasury/State Bank of India under the head "030-Stamps and Registration fees – B- Judicial 1 Stamps-1- Court Fees realized in stamps" on a fixed day in every week or earlier if given shall the total collection exceeds rupees one hundred.

(6) The account of the amount of court-fees received in cash shall be maintained in every court/ officer in a separate register in the form given in Schedule A to those rules. The treasury challans evidencing periodical deposit of court-fees referred to the sub-rule (5) above shall be kept secure along with this register and a certificate of the amount deposited during a month into the treasury shall be obtained in the first week following month, for which the register shall be sent to the treasury/sub-treasury officer who shall initial every deposit made during the previous month.

(7) *Payment of court fees in cash where the amount exceeds fifty rupees.* - In case the court-fee due on a document exceeds fifty rupees, it may, in like circumstances, be paid in cash into the treasury/ sub-treasury/State Bank of India by the party concerned under the head "030-Stamps and Registration fees – B- Judicial 1 Stamps-1- Court Fees realized in stamps".

(8) After such payment the document concerned together with the treasury challans evidencing the payment shall be presented by the depositor to officer-in-charge of the treasury/sub-treasury, who shall certify by endorsement on the document, or where the document consists of more than one sheet, on the sheet which bears a material portion

of the document, the amount of court fee so paid in cash. He shall also write the treasury challan Number etc. in his endorsement which shall be in the form given below:

“Certified that in accordance with section 25-A of the Court Fees Act, 1870, as amended up to date in its application to Uttar Pradesh, Sri \_\_\_\_\_ s/o \_\_\_\_\_, r/o \_\_\_\_\_ has paid in cash an amount of Rs. \_\_\_\_\_ (in words Rs. \_\_\_\_\_) as court-fee in respect of this document in the Bank/ Treasury/ Sub-Treasury under challan of this document in the dated \_\_\_\_\_.

Dated.....

Officer-in-charge

Treasury/ Sub-Treasury”

- (9) The challan referred to in the preceding rule shall be retained by the treasury/ Sub-treasury officer and cancelled so that it may not be used again.
- (10) In the registers maintained in the treasury and the Collector’s office for recording the transactions of stamps, a separate column under the heading “Court Fees paid in cash” shall be inserted .Simultaneously the account of the Court Fees paid in cash shall be maintained in a separate register in the treasury /sub-treasury in the form given in Schedule B to these rules.
- (11) The receipt affixed to a document in terms of sub-rule(4) shall, except as provided in rule 229, be deemed to be an adhesive stamp for all on any document in terms of sub-rule(8), shall be deemed to be an impressed stamp for all purposes.

[Inserted vide Notification No.S.R.!427/X -525(3)/75, Dated 30 April, 77, w.e.f.30-4-1977.]

**39. Stamps for realization of copying charges.**- Copy stamps, known as copy folios, are impressed stamp sheet, with the words, “FOR COPIES ONLY” printed on the stamp in English, Hindi and Urdu. Only one denomination of copy folios, viz., of twenty five naya paisa, is printed for use in the United Provinces. These stamps are used for payment

of copying charges only in court or their offices. For payment of charges exceeding twenty-five naya paisa, court fee adhesive labels overprinted with the words, "FOR COPIES ONLY", are affixed to a twenty-five naya paise folio.

These stamps are not intended for payment of stamp duty or court-fee.

#### **D-Legal Practitioners' Certification Stamps**

**40. License fees from certain Legal Practitioners.** - These stamps are used for realization of license fees from legal practitioners other than advocates. For advocate See Article 30, Stamp Act.

#### **E - United Provinces Entertainment Tax Stamps**

**41. Entertainment Tax stamps.** - These stamps are used where payment of tax is made by means of stamp under the United Provinces Entertainment Tax Rules, 1937.

#### **F - Postage Stamps**

**42. Central Revenue Stamps (Postal).**- Postage stamps and postal stationary constitute source of central revenue. They are stocked in Government treasuries in the United Provinces and are supplied from there to the Posts and Telegraphs in the United Provinces and are supplied from there to the Posts and Telegraphs Department. Indents for postage stamps and postal stationary should not be sent by Treasury Officers through the junior Secretary, Board of Revenue: they should be sent direct to the Controller of Stamps, Nasik Road, G.I.P. Railway.

#### **G - Match Excise Banderols**

**43. Match Excise.** - These stamps are used for payment of excise duty on match- boxes and the income derived from them is credited to Central Revenue.

### **CHAPTER III**

#### **SUPPLY AND DISTRIBUTION OF STAMPS**

**44. Application of the Rules and Explanations.**- The Government of India have framed rules for the supply and distribution of stamps [copies received with G. O. No. M-2509(2)/X – 455, dated October 23, 1939]. Under section 74 of the Indian Stamp Act, 1899(II of 1899), and section 21 of the United Provinces Court Fees (Amendment) Act, 1938, the Governor of the United Provinces has elected extend the provisions of rules 12<sup>1</sup> to 37<sup>2</sup> of the Government of India Rules to Judicial and non-judicial stamps which are the

property of provincial Government, to the whole of the territories under his administration. The Government of India Rules have, therefore, been incorporated bodily in this chapter. Supplementary and additional rules have been framed where necessary and they are given after the appropriate Government of India Rules. In order not to break the continuity of the serial numbering in this Manual the Government of India. Rules have been given serial numbering in this Manual. These are mentioned in the left hand corner. For the facilities of correspondence with the Controller of Stamps and Master, Security printing, India, Nasik Road, And with other officers outside the United Provinces, the serial numbering of the Government of India Rules is given within Brackets in the right-hand margin.

**45. Extent of application and explanation.- *Extent of application.-*** These rules apply to the extent set forth therein to all classes of stamps and to all states included under part A, part B, part C and Part D of the first schedule to the Constitutions of India that is Bharat.

- 
1. Rule 13 corresponds to rule No. 63 of United Provinces Stamp Rules.
  2. Rule 38 corresponds to rule No.102 of United Provinces Stamp Rules.

## **(INTRODUCTORY PORTION OF GOVERNMENT OF INDIA RULES FOR THE SUPPLY AND DISTRIBUTION OF STAMPS)**

### **I-Printing and Supply**

#### ***A-Security Printing press***

#### **46. Functions of Security Printing Press (Central Revenue Stamps).-**

## **(INTRODUCTORY PORTION OF GOVERNMENT OF INDIA RULES FOR THE SUPPLY AND DISTRIBUTION OF STAMPS)**

### **I- Printing and Supply** ***A- Security printing Press***

**46. Function of Security Printing Press (Central Revenue Stamps)-** Postage stamps, match excise banderols, tobacco excise duty labels and all revenue stamps, both judicial and non-judicial, which form sources of central revenues, shall be printed only at the Security Printing Press at Nasik Road.

**47. Provincial Revenue Stamps-** The Press shall also print and supply such revenue stamps as may be required by the Provincial Governments, the Government of Burma and Indian States on such terms as the Government of India may determine from time to time.

**48. Master, Security Printing, India-** the officer in-charge of the Press is designated Master, Security Printing, India. He is also *ex officio* controller of Stamps and in that capacity works under the immediate control and direction of the Central Board of Revenue.

**49. Administration of Press regulated by separate rules-** These rules do not regulate the administration of the Press by the Master. Such administration shall be regulated by the rules and orders both general and special issued by the Government of India from time to time.

***B- Central Stamp Store***

**50. Central Stamp Store in the charge of Deputy Controller of Stamps-** Attached to the Press shall be Store, which shall be called the Central Stamp Store. That Store shall be in the immediate charge of the deputy Controller of Stamps, who will work under the Master, Security Printing, in the latter's capacity as Controller of Stamps.

**51. Stock of stationery and stamps in the Central Stamp Store. –** the Central Stamps Store shall ordinarily maintain a reserve stock of stamps and postal Stationery based on the probable monthly consumption as follows:-

Maximum (Months)	Minimum (Months)		
<b>I. Postage Stamps-</b>			
(1) Postage stamps other than one-anna			
Stamps booklets	.....	6	3
(2) One-anna stamp booklets	.....	3	2
(3) Postal stationery	.....	3	2
(4) Tobacco excise duty labels	.....	6	3
<b>II. Non-postal stamps which form sources of Central Revenues-</b>			
(1) Adhesive stamps	.....	6	3

(2) Impressed stamps	.....	.....	6	3
(3) Match excise banderols		.....	3	2

III- *Non-postal stamps which form sources of Provincial Revenues.* As may be settled between the Provincial Government concerned and the Controller of Stamps.

**Note-** In the case of items I (1), (2), (3) and (4), if the annual consumption is very low the maximum stock may be increased to 12 months consumption at the discretion of the Controller of Stamps.

**52. Stock for United Provinces-** The Central Stamp Store shall ordinarily maintain a stock of stamps which are sources of provincial revenue in the United Provinces as shown below:-

Adhesive	..... 6	months consumption
Impressed	..... 3	months consumption.

**53. Unemployment Insurance Stamps.** – The Controller of Stamps shall also keep stocks of Un-employment Insurance Stamps to be obtained from time to time from the United Kingdom for sale at certain sea ports.

*C-Forecasts, etc.*

**54. Responsibility of Controller of Stamps-** the Controller of Stamps shall be responsible for regulating the supply of all kinds of stamps to Central areas. As regards Governors Provinces his responsibility will be confined to supplying the Stamps that are required by the Provincial Governments.

**55. Kinds of stamps for use in the United Provinces.-** The Controller of Stamps is required to supply the following kinds o non-judicial and judicial stamps for use in the Uttar Pradesh.

KINDS OF STAMPS  
*Non-Judicial or General Stamps*

Fiscal stamps, Special adhesive, Insurance, foreign Bill, Share Transfer, Notarials, Brokers not, Agreement stamps, Hundis or bills of exchange, General stamps and Revenue stamps.



**JUDICIAL OR COURT FEE STAMPS**  
**Adhesive and Impressed**  
**COPY STAMPS**

Copy folios and adhesive stamps overprinted with the words 'for copies only'.

[Substituted *vide* Notification No. S. R. 1075/X-509 (59)-76, dated 25-3-77 *w. e. f.* 25-3-1977].

**56. Consolidated forecast to be sent to Controller before 15<sup>th</sup> June.** – (i) to enable the Master to provide for adequate stocks of raw materials (e.g., paper ink, etc.), in the Security Press, a consolidated forecast shall be sent to the Controller of Stamps, Nasik road, not later than the 15<sup>th</sup> June each year in the form prescribed under rule 56 (ii) by the officers noted below:-

- (a) Officers-in-charge of local depots in Central areas will send a forecast in respect of non-postal stamps (excluding match excise banderols, central excise revenue stamps and tobacco excise duty labels) which should also include the requirements of branch depots, if any.
- (b) Officers appointed by the Provincial Governments will send a forecast in respect of non-postal stamps (excluding match excise banderols) after obtaining the necessary information from the various local depots.
- (c) Officers appointed by the Central Government (*vide* not below), will send a forecast in respect of match excise banderols, central excise revenue stamps and tobacco excise duty labels after obtaining the necessary information from the local depots concerned.

**Note-** Each of the following officers shall be deemed to be “an officer appointed by the Central Government” in respect of the Provinces noted against each for the purpose of submission of forecasts and indents for give shall match excise banderols:-

The Collector of Central Excise ..... The United Provinces and the Province  
Allahabad of Bihar

The Collector of Central Excise ..... The Province of Bombay and the  
Bombay Central Provinces and Berar

The Collector of Central Excise ..... The Provinces of Assam, Bengal and

Calcutta

Orissa

The Collector of Central Excise ..... The Provinces of the Punjab, the  
Delhi North-West frontier, Baluchistan,  
Delhi and Ajmer-Merwara

The Collector of Central Excise ..... The Province of Madras  
Madras

(d) The Heads of Postal Circles will send a forecast in respect of postage stamps, both public and service, after obtaining the necessary information from the various local depots.

(ii) All forecasts shall in separate columns for each denomination of stamps (whether a supply is required or not), the actual issues during each of the preceding three year, the average annual consumption based on the issues of the preceding three years, the balance in hand on April 1<sup>st</sup>, the estimated issues for the financial year, and the forecast of stamps which the Central Stamp store will be required to supply during the ensuing year.

**57. Forecast to be submitted by local depots to Junior Secretary, Board or Revenue, United Provinces, Allahabad.** - The forecast required to be submitted under Rule 56 shall be submitted in the United Provinces by the Junior Secretary to the Board of Revenue, United Provinces who shall obtain the necessary information form the various local depots.

Officers-in-charge of local depots shall submit forecasts of all judicial and non-judicial stamps to the Junior Secretary so as to reach him on or before the 15<sup>th</sup> April each year.

The purpose of district forecasts is to inform the Junior Secretary regarding the requirements of each district. The forecast should, therefore, be for the whole district, *i. e.*, the local depot as well as branch depots (including branch depots receiving supplies direct from the Central Stamp Store).

***Directions for the preparation of forecasts.*** – The forecast shall be prepared neatly in ink in manuscript (Form No. I, Appendix B) according to the following directions:-

Column 1 shall show all denominations of stamps, including newly introduced as well as abolished stamps which are or have been in the treasury during the last three years whether a supply of the same is required or not. If, however, some of the newly introduced

stamps have not been in the treasury before and it is expected that they will be required for consumption, their estimated requirement shall be shown in columns 8 and 9 of the statement.

Columns 2 to 4 shall show the actual issues in the district during the preceding three financial years. The quantity transferred to other treasuries outside the district during the preceding three years shall be shown in column 11 of the statement and shall not be included in the figures shown in columns 2 to 4.

Column 5 shall show the total of columns 2 to 4.

Column 6 shall show the average annual consumption based on the issues of the preceding three years. For verification it may be noted that the quantity shown in column 6 will be one-third of that in column 5.

Column 7 shall show the balance of stamps both in single and double locks on the First of April.

Column 8 shall show the estimated issues for the current financial year if these figures differ from the average shown in column 6, full reasons shall be given to explain the difference.

Column 9 shall show the quantity required for the ensuing financial year. The actual number of sheets and labels required should be shown. The estimate shall be worked out by adding the reserve stock required for the treasury to the figures shown in column 6. If for any reason it is necessary to alter the estimated requirements, detailed reasons shall be given to justify the alteration.

Column 10 shall show the surplus stock, if any.

Column 11 shall show the quantity transferred to other treasuries in each of the preceding three years. The years shall be noted against each quantity shown.

**58. Preparation of consolidated forecast.** – (A) The consolidated provincial forecast prepared on the basis of the district forecast shall be forwarded by the Junior Secretary to the controller of Stamps, Nasik Road, not later than 15<sup>th</sup> June, each year.

(B) In the case of labels which are issued in sets as laid down by the controller of Stamps the consolidated forecast shall show the number of sheets and not the number of labels. In other cases the number of stamps required shall be shown.

**59. Indents when and how to be prepared.** – (i) Indents for replenishment of stock shall be prepared as below by officers-in-charge of local depots:-

- (a) In respect of non-judicial and impressed court-fee stamps of the denominations of Rs. 25 and above, all non-judicial adhesive stamps (other than half-anna, two-annas and four-annas revenue stamps), adhesive court-fee stamps of the denominations of Rs. 5 and above annually to meet the estimated consumption during the twelve months as specified below:-

*Latest date before which indents*

<i>Indenting officer's Province of Area</i>	<i>should reach the Central Stamp Store, Nasik Road.</i>	<i>Year covered by the indent.</i>
Bombay, Sind, Central Provinces And Berar, Central areas and Coorg.	30 <sup>th</sup> November ....	Year commencing from 1 <sup>st</sup> April following.
United Provinces, Orissa, Bihar And the Punjab.	31 <sup>st</sup> March .....	Year commencing from 1 <sup>st</sup> August following.
Bengal, North-West Frontier Province, Madras and Assam.	31 <sup>st</sup> July .....	Year commencing from 1 <sup>st</sup> December following.

In respect of postage stamps (public and service) of the denominations of Rs. 5 and above, the officers-in-charge of the local depots in all Governors Provinces and Central areas shall submit indents annually to meet the estimated consumption during the twelve months commencing from 1<sup>st</sup> July following so as to reach the Central Stamp Store not later than the 15<sup>th</sup> April each year together with their indents for July to September quarter for postage stamps of the denominations lower than Rs. 5 and for postal stationary.

- (b) In respect of all non-postal other than those mentioned in (a) above, (c) and (d) below, to meet from months estimated consumption as specified below:-

*Latest date before which indents  
Period covered by the indent*

*should reach the Central  
Stamp Store.*

1 <sup>st</sup> April to 31 <sup>st</sup> July	.....	30 <sup>th</sup> November
1 <sup>st</sup> August to 30 <sup>th</sup> November	.....	31 <sup>st</sup> March.
1 <sup>st</sup> December to 31 <sup>st</sup> March	.....	31 <sup>st</sup> July.

- Note-** The latest date by which non-postal stamp indents referred to in (a) and (b) above should be submitted by officers-in-charge of (b) local depots to the officer appointed under rule 56 (1) (b) shall be fixed by the Provincial Government.
- (c) In respect of match excise banderols, postage stamps of denominations less than Rs. 5 and postal stationary, not later than the 15<sup>th</sup> of the first month of every quarter, to meet the estimated consumption during the next quarter.
- (d) In respect of central excise revenue stamps and Tobacco excise duty labels to meet the estimated consumption during the next quarter as specified below:-

<i>Period covered by the indent</i>	<i>Latest date before which indents should reach the Central Stamp store.</i>
1 <sup>st</sup> April to 30 <sup>th</sup> June	---- 31 <sup>st</sup> January
1 <sup>st</sup> July to 30 <sup>th</sup> September	---- 30 <sup>th</sup> April
1 <sup>st</sup> October to 31 <sup>th</sup> December	---- 31 <sup>st</sup> July.
1 <sup>st</sup> January to 31 <sup>st</sup> March	---- 31 <sup>st</sup> October

- (e) The indent shall show in separate columns for all denominations of stamps irrespective a supply is required or not:-
- (1) The balance in the local depot, on the first of the month in which the indent is due for submission;

- (2) The quantity due against previous indents pending compliance with the Controller of Stamps;
- (3) The quantity sold during the proceeding year or four months or quarter according as the indent the requirements for a year or four months or a quarter, respectively, including issues to branch depots;
- (4) The quantity required for the next year or four months or quarter, as the case may be; and
- (5) The quantity passed by the scrutinizing officer.

(ii) Indents for postage stamps to be sent to Controller direct.-Indents for postage stamps should be sent to the Controller of Stamps direct for scrutiny and supply, those for non-postal stamps and match excise banderoles, central excise revenue stamps tobacco excise duty labels being submitted to him through the officer appointed under rule 56 (1) that are the property of the Provincial (b) and rule 56 (2) (b) respectively.

**Notes-** Indents for other stamps through proper officer – (1) For the definition of Local Depots, so far as relates to stamps that are the property of the Central Government, (see rule 63) So far as concerns stamps that are the property of the Provincial Governments, the Local Depots shall be such as may be appointed by those Government.

(2) The Presidency Postmasters of Calcutta, Madras and Bombay may indent direct on the Central Stamps Store; the Postmasters of the Philatelic Bureaux may also indent direct on the Central Stamps Store for their requirements of commemorative stamps and stationery.

**60. Detailed directions for the preparation of indents-** The indents for stamps shall be submitted to the Junior Secretary, four-monthly and annually Four monthly indents shall be submitted as follows:-

Four monthly indents		Last date by which they should reach
the		
		Office of the Junior Secretary
August to November	---	15 <sup>th</sup> February each year
December to March	---	15 <sup>th</sup> June each year
April to July	---	15 <sup>th</sup> October of the previous year

Annual indent shall be incorporated in the indent for the period August to November which is to reach the Junior Secretary by the 15<sup>th</sup> February each year.

Indents shall be prepared in ink form (No.2, Appendix B) Under the Personal supervision of the officer-in-charge of the depot.

Three copies shall be made in the heading of the column "Quantity sold during the preceding twelve or four months " The indenting officer shall note the sales of the previous twelve months against items for which annual demands for which four-monthly supplies are required.

Even if the supply in respect of any denomination of stamps is not required the information required in columns 2, 3, 4 and 5 shall always be given.

Column 2 shall show the total balance of both single double locks on the first day of month in which the indent is due for submission to the Junior Secretary. This balance should always be verified with reference to the previous annual or four-monthly indent as the case may be.

The balance shown in the previous indent, receipts of stamps (from the Controller, other depots, stamps vendors or any other sources) sales of stamps during the period concerned and transfer to other depots shall be taken into account in the verification. If there is any difference, it should be fully explained.

Column 3 shall show the quantity passed by the Junior Secretary: this is the quantity due on the basis of the previous indent or indents.

Columns 4 and 5-In filling up column 4 the date of the balance in column 2 of the previous indents should invariable be borne in mind Quantities transferred to other depots, outside the district or branch depots within the district receiving supplies direct from the Central Stamps Store, should not be shown in this column but in column 5 which is meant for the purpose.

Column 6- In filling up this column the balance shown in column 2 should be kept in mind. Then quantity required will naturally be calculated on the basis of the figures in column 4. But if figures in column 4 are abnormally high or low owing to any court vacation, etc. allowance should be made for that factor. The figure thus calculated may be verified as follows:-

In respect of annual indents, calculated the requirement for 18 months (i.e. from 1<sup>st</sup> February of the current year to 31<sup>st</sup> July of the next year) and add the reserve stock for two or three months as the case may be. From the total of the above figures subtract the total of the quantities show in columns 2 and 3.

In respect of four-monthly indents calculate the requirements for ten months (e.g., in the case of indent for August to November calculate the requirements for the period 1<sup>st</sup> February to 31<sup>st</sup> July plus the period covered by the indent) and add the reserve stock of

two or three months as the case may be. Subtract the total of figure in columns 2 and 3.

If the requirement exceed or fall short of the figures thus worked out, full reasons should be given in justification of the demand.

While drawing up demands the following instructions should be carefully observed:

- (a) Adhesive court-fee stamps and fiscal stamps (viz. Special Adhesive Foreign Bill, etc.) – There are received in the Central Stamp Store from the Security Press in original packets of 200 sheets each, 20 such packets (viz. 4000 sheets) being the contents of an original case. Quantities to be indented should, therefore, be in multiples of five if they are less than 100 and in multiples of 10 if they are above 100; the figures being rounded to 100 or 200 sheets wherever possible.

When the demands are small, less than 5 sheets may be indented. In the case of high-value fiscal stamps, where a few labels only are required, fractions of a sheet may be indented provided that such fraction is equal to one-third or two-thirds of a sheet.

- (b) Impressed stamps (viz. non-judicial, court-fee, copy folio and hundis etc.)-These are made in packets of 1000 sheets, 16 such packets (10000 sheets) packing and original case. In the case of impressed stamps of the naye paise values, the consumption of which is appreciable, quantities in multiples or 1000 should be indented should be in multiples of 100.

Non-judicial stamps of the rupee values up to denomination of Rs. 25 should be indented in multiples of 10, the figures being rounded to the nearest hundred wherever possible.

Demands of stamps of the value of Rs. 25 and above should also be rounded to the nearest hundred wherever possible, but if the supplies required are very small, as in the case of higher value, quantities in multiples of 5 should be indented.

Column 7 is to be filled in the office the Junior Secretary.

Column 8 is meant for remarks by the indenting officers. Remarks should not be written in any other column.

Column 9 is meant to be filled up, if necessary, in the Central Stamp Store at Nasik Road.

The name of the nearest railway station and of the officer to whom the consignment is to be sent instructions for dispatch should if variable be given in the space provided at the foot of the indent form.



Abolished stamps should under no circumstances be indented for. If the stock of any such stamps exists in the treasury their sales and balance should be shown on a separate sheet of paper. In place of abolished stamps, other stamps to make up the required value may be indented.

All discrepancies pointed out in the previous indent must always be reconciled before the submission of the next indent. If for any reason this is not possible, a letter reconciling the discrepancy in respect of the previous indents must be sent along with the next indent.

Emergent indents shall not ordinarily be entertained and transmitted to the Controller of stamps except in special cases when it is shown to the satisfaction of the Junior Secretary that the stamps required could not be indented for the normal manner and are urgently required.

61. **Discretion of Controller to comply with indents-** The Controller shall have discretion to comply with an indent partially. As regards indents for non-postal stamps for Governors Provinces, however, he will comply with indents as received without question if he has the necessary stocks in hand.

62. **Copies of invoices of monthly issues to certain officers-** The Controller of stamps shall furnish the officers mentioned below with copies of invoices relating to the issues during each month from the Central Stamp Store to each local or branch depot:

- (1) the heads of Postal Circles- copies of invoices relating to supplies of postage stamps;
- (2) the officer appointed under rules 56 (i) (c)- copies of invoices relating to supplies of match excise banderols, Central excise revenue stamps and tobacco excise duty labels; and
- (3) the Superintendent of Stamps, Bombay-copies of invoices relating to supplies of non-postal stamps made to the local branch depots in the Province of Bombay.

The copies of invoices should reach the officers noted above not later than the 15<sup>th</sup> of the month following that in which the supply is made.

63. **Local Depots-** Every treasury, including those attached to the political and salts agencies be a local depot for the custody and sale of all description. The Philatelic Bureaux shall also be a local depot

for the Governments and Local Administrations may establish local depots at places where there is no treasury.

Provided that match excise banderols and tobacco excise duty labels shall be stocked at the local and branch depots selected by the Provincial Government and Local Administrations for the purposes.

64. **Local depots in the Uttar Pradesh.** - All the treasuries in Uttar Pradesh shall be local depots.

[Vide G.O. No. ST-II-2030/X-501 (15)/63, dated April 27, 1973].

65. **Reserve stock in local depots.**- Each local depot shall, unless the Provincial Government otherwise directs, maintain a reserve stock of stamps not less than the probable consumption of three months in the case of postage stamps and other stamps which are the property of the Central Government, tobacco excise duty labels and match excise banderols and four months in the case of non-postal stamps in addition to the stock required for the quarterly or four-monthly or annual consumption as the case may be. The Provincial Government may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depots, shall be equal to the probable consumption of such other period as they deem expedient.

66. **Reserve stock for three months in certain treasuries and two months in the remainder.**- The reserve stock of general and court-fee stamps to be maintained under rule 65 shall be equal to the probable consumption of three months in the local depots of :-

(1) Allahabad, (2) Lucknow, (3) Kanpur, (4) Agra, (5) Banaras, (6) Bareilly, (7) Meerut, (8) Aligarh, (9) Gorakhpur, (10) Fysabad, (11) Moradabad, (12) Naini Tal, (13) Ranikhet in Almora, (14) Garhwal, (15) Etah, (16) Saharanpur (17) Muthura (18) Jalaun, (19) Mirzapur, (20) Rae Bareli, (21) hardoi, (22) Hamirpur and (23) Bijnor, and of two months in the rest of the local depots.

67. **Procedure if supply of stamps in any local depots runs shorts.**- If the supply of stamps in any local depot should run short before the receipt of the supply from the Central Stamp Store, the officer-in-charge of the local depot should indent for a supply from a neighboring depot, sending a copy at the indent to the Controller of Stamps, Nasik Road, or to the officer appointed by the Government

concerned under ruler 56 (i) (b) or 56 (i) (c) as the case may be who controls the supply of stamps o required.

68. **Copy of an indent to be sent to Junior Secretary.**- A copy of the indent for the supply of general and court-fee stamps from a neighboring depot shall be sent to the Junior Secretary to the Board of Revenue.

69. **Emergent indents.**- Emergent indents on neighboring depots, as authorized in rule 67 ordinarily be made on a depot in the same province or administration. If the depot is in another province or administration the general or special orders both of the Provincial Government or Local Administration controlling the indenting depot will be necessary.

70. **Branch depots.** - Subject to the proviso to rule 63 every subordinate, branch or tahsil treasury shall be a branch depot for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exist for the supply of stamps from a depot in the same station as the branch depot, the Provincial Government or Local Administration may direct the closing of the branch depot: provided that without the previous sanction of the Government of India, the provincial Government or Local Administration may not order that the maintenance of a stock of postage stamps of Central excise revenue stamps in a sub-treasury may be dispensed with even if the post office authorities do not require it.

71. **No postage stamps to be kept in Chail Sub-Treasury.** - The Chail Sub-Treasury situated at Katra (Allahabad Municipality) is relieved of duty of maintaining stocks of postage stamps.

[Vide G.G.O. No. D. Dis-159-Stamps/27, dated November 17, 1927, Finance Department, Central Revenues, and Finance Department G.O. No. C-5009/X-464, dated December 1, 1927].

71. A. **No entertainments tax and postage stamps to be kept in the Sub-Divisional Treasury, Chakrata, while at Kalsi.**- The Divisional Treasury, Chakrata, while at Kalsi during the cold weather is relieved of the duty of maintaining stocks of entertainments tax and postage stamps.

[Vide G.O. No. A-1447/X-133-41, dated the 19<sup>th</sup> June, 1941 and G.O. No. 2401/X-133-1941, dated the 7<sup>th</sup> October, 1941, based on G.G.O. No. C-44 Stamps/41, dated the 9<sup>th</sup> September, 1941].

72. **Stock of stamps in branch depots obtaining supplies from local depots.**- The supply to be kept in branch depot should be not less

than the probable demand for three months in respect of postage stamps and other stamps which are the property of the Central Government, tobacco excise duty labels and match box banderols and four months in respect of non-postal stamps; but the chief Controlling Revenue Authority appointed by competent authority for the purposes of the Indian Stamp Act, 1899, may direct that the supply shall be equal to the demand of any other period instead of three months in respect of postage stamps and other which are the property of the Central Government tobacco excise duty labels and match box banderols and four months in respect of non postal stamps, which it may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depot from time to time as may be necessary.

73. **Reserve stock of Revenue stamps in branch depots.-** The reserve stock to be kept at branch depots shall be equal to the probable demand

For two months except in the branch depots of the Gorakhpur District, where it shall be equal to three months' consumption.

**74. Procedure if supply of branch depots runs short.-** as soon as the number of stamps in the branch depot not receiving its supplies direct from the central stamp store falls below the number issued from the depot in the preceding four months, the officer-in-charge of the depot shall prepare an indent for a supply equal to the probable consumption of two months. The indent shall show, in separate columns for all denomination of stamps, whether supply required or not, the balance in the branch depot, the quantity sold in the preceding four months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding four months. The period of "four months" and "two months" in this rule may be altered by the Chief Controlling Revenue Authority appointed by competent authority for the purpose of the Indian Stamp Act. 1899, to such other period, as it may deem expedient.

**75. Reserve stock in branch depots which obtain supplies direct from Controllers.-** branch depots authorized to receive supplies direct form central stamp store should keep as reserve stock quantities approximating to the consumptions of three months in the case of postage stamps and other stamps which are the property of the Central Government, tobacco excise duty labels and match excise banderols and four months in the case of non-postal stamps in addition to the quarterly or four-monthly or annual demand.

**B-Acounts, Returns, Storage, etc.**

**76. Examination of boxes and their contents.-** As soon as possible after the arrival of supply of stamps from the central stamps store and from other local depot, the officer-in-charge of the local depot shall personally examine outward appearance of the boxes or pockets and satisfy himself that they bear no marks of tempering. He shall then have the boxes or packets opened in the presence, and the contents of each box or packet counted either by himself or in the presence, immediately on being opened in accordance with rule 77. Where the treasury is the local depots, the boxes or packet should invariably be placed immediately on arrival in the strong room of the treasury and three opened, one at a time, in the presence of the treasury officer, who must be watching all the time the boxes or packets are being opened and their contents examined and counted. In no case must a second box or packets be opened until the contents of the first have been completely examined and verified and placed in proper receptacles as required by rule 82.

The number and value of stamps received shall be compared by the officer-in-charge with the invoice submitted and a receipt shall be sent to the officer who sent the stamps as soon as may be convenient and no case later than fifteen days arrival of the stamps.

**77. Detailed counting of stamps.-** The Provincial Government and local administration may issue such order may be thought necessary regarding the detailed counting of stamps received in a local depot and as to the description of stamps which the officer-in-charge himself must count. Such order may include instructions that a certain percentage only of each denomination of sealed packed marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted, as they are required, on being given out from double lock.

The officer-in-charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. Therefore, he shall be deemed to have taken over, on behalf of the Government or Department those source of revenue the stamps are, full responsibility for the correctness and custody of the quantities received and the consigner shall be exonerated from liability in respect of any discrepancy noticed subsequent to the taking over of the stamps and the return of the receipts unless. It is conclusively proved to the satisfaction of the Government of the India in the Finance Department (Central Revenues) that the discrepancy occurred prior to the dispatch of the stamps from the Central Stamps Store and that notwithstanding the strict observance of the rules and order of subject the discrepancy could not be detected at the time of taking over. Any such discrepancy should be immediately reported by the officer-in-charge both to his Administrative head and to the controllers of the stamps which bear the initials of the officers through whose hands the packets passed before issue from the Central Stamps Store souls invariable be preserved till the whole contents of the packets have been examined and found correct.

**78. Instructions regarding detailed counting of stamps.-** On receipt of a supply of stamps in a local depots, the packets or boxes containing such stamps shall be opened, one at a time, and not later than the day after their receipt, in the presence of the officers-in-charge, who shall himself count every stamps of the value of Rs. 10 and upwards. Stamps if the value of less than Rs. 10 shall, with the exception given below, be counted in the presence of the officer-in-charge. The number and value of the stamps received shall then be compared with the invoice, so that any deficiency may at once be detected. Packets containing stamps of the value of eight annas and less shall be closely inspected by the officer-in-charge in order to ascertain that they have not been opened or compared with in transit, and, if they do not present any suspicious appearance, only 5 percent, need be counted, and, if they are found to be correct, the rest may be taken as containing the full number of stamps stated in the invoice.

**79. Invoice of non-postal stamps (except match excise banderols).-** In respect of supplies of non postal stamps (other than match excise banderols), the controller of stamps shall send an invoice in triplicate to the local depot to which supplies are sent from the Central Stamps Store, showing their in the denominations, the quantities, the face value, the manufacturing rate and the manufacturing value of the stamps supplied. The original copy of the invoice will be retained in the local depot and the duplicate returned to the controller of stamps with the acknowledgement of the officer-in-charge of the local depot ordinarily not later than seven days and the special case not later than fifteen days after the receipt of the consignment of the stamps. The triplicate will also be acknowledge and forwarded at the same time to the officer-in-charge of the local depot shall read as follow :

“I certify that the stamps invoiced above have been duly checked on receipt in accordance with the rules. I have satisfied my self as to their correctness, and I hereby acknowledge receipt of the stamps amounting in face value to Rs..... (In words)”

Invoices relating to supplies to branch depots shall be returned to the Controller and to the officers appointed under Rules 56 (i) (b) through the officer-in-charge of the local depot concerned who shall countersign them. A consolidation bill in quadruplicate shall be sent by the Controller of stamps to the officer appointed under Rule 56(i) (b) by the 10<sup>th</sup> of each months showing therein the total manufacturing cost of all, non-postal stamps dispatched during the previous month together with the spare copies of all relatives invoices and the summarized statements showing the amount of each invoice. On receipt on the relative acknowledgment copies from the invoices from the local depots, the officer appointed under Rules 56(i)(b) shall accept the controller’s bill and send the duplicate thereof to him with his acceptance of the debit and forward at the same time the triplicate and quadruplicate copies of the bill duly accepted to the account officer concerned who, in Provincial Government concerned by credit to the Central Government to the credit being

passed on the Accountant General, Bombay, through the exchange account and shall forward a copy of the bill to the accountant General, Bombay. It shall be incumbent on the part of the officers appointed under Rules 56(i) (b) accepting the debit to see that copies of invoice are submitted to him by the officer-in-charge of local depots after acceptance without delay and that the amount of the Controller's bill is adjusted in time before the close of the financial year.

**Note** – (1) In the case of Bombay province with the exception of Bombay City, the triplicate copies of invoices shall be sent by the officers-in-charge of local depot to the Commissioners of the Divisions concerned and not to the officers appointed under rules 56(i)(b). The consolidated bills or the manufacturing cost of supplies of non-postal stamps shall similarity be sent by the Controller of stamp to the Commissioners of the Divisions concerned to be disposed of in accordance with the procedure laid down in the above rule. As regards Supplies to the Superintendent of Stamps, Bombay, an invoice and a bill, in triplicate, shall be sent to him by the Controller of stamps; the duplicate copy of the invoice and their of the bill shall be return by him to the controller of stamps after acceptance and the triplicate of the bill also accepted and forwarded by him direct to the accountant General, Bombay for adjustment.

(2) The procedure enunciated in rule 79 above will not apply to local depots in central areas obtaining supplies of non postal stamps from the Central Stamp Store; instead the procedure laid down in rule 80 shall apply to such depots.

**80. Invoice of postage stamps and match excise banderols.-** In respect of supplies of postage stamps and other stamp which are the property of the Central Government, tobacco excise duty label and match excise banderols the controller of the stamps shall send an invoice in triplicate furnishing the details referred to in Rule 79 to the local depot to which supplies are sent. The original copy of the invoice will be retained in the local depot, and the duplicate and replicate returned to the controller of stamps with the acknowledgment of the officer-in-charge of the local depot in the form stipulated in Rule 79. Officers-in-charge of branch depots shall return the duplicate and the triplicate copies to the controller through the officers-in-charge of the local depot concerned who shall countersign them. The acknowledgment duplicate copies of invoice shall be collected in the Central Stamp Store and the forwarded once in a month to the account-General, Bombay along with the monthly cash account of the master, Security printing, India, for the purpose of raising debit against the department concerned.

**81. Stamps unfit for issue.-** If any of the stamps received are found unfit for issue due of faulty manufacture, they should be returned at once to the Controller of Stamps, Nasik Road. The press will not be liable to replace free of charge stamps found unfit for issue

from causes other than faulty manufacture. Stamps that are through any cause rendered unfit for issue at any time after receipt shall be disposed of in accordance with Rules 116, 117 and 124(b) and the rules framed by a provincial Government under Rules 117.

“Faulty manufacture of stamps” means “Defective printing, defective paper, insufficient gumming, bad perforation, cutting etc. The sticking of stamps is not due to bad gumming but to bad storage, conditions and exposure or damage in transit by water”.

**82. Custody of stamps under double lock.-** Immediately after the stamps received have been counted, they shall be placed in proper receptacle in the store under double lock in the presence of the officers-in-charge, arranged in percales and packets containing known quantities, the amount and value of each denomination being entered in the same time in a register maintained to show the receipt and issue to and from the store under double lock. These entries shall be checked by the officers-in-charge at the time when the stamp are deposited, and the corrections of the arithmetical calculations of addition to balance, as well as of the value compared with quantities, shall be verified and initiated 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 there in except in the presence of the officers-in-charge.

**Note.** - In all cases where stamps register have to be checked, the actual check of quantities against value is a very important one; the correctness of the calculations of the value must be tested in detail either by actual multiplication or by use of correctly prepared table, and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally check 10 percent of the entries in each class of stamps leaving the remaining entries in each class of stamp leaving the remaining entries in each class to be checked by a subordinate under his supervision.

**83. Procedure when anew treasury officer takes charge.-** (a) Whenever there is a change in the personnel of the officers-in-charge, the new treasury officer when taking over charge shall count the number as well as check the value of the stamp kept in store under double lock and verify them with the entries in the register and initial them at the same time.

(b) The *ex officio* stamp vendor shall never be allowed to assist in the counting of stamps.

## C- Sales



84. **Ex-officio vendor:** - The treasurer, or such other officer as the District Officer may direct, shall be the ex officio vendor of all descriptions of stamps in each local depot. Except as provided in the note below or in Rule 93, sales to Government departments, public or to licensed vendors shall not be ex officio vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

**Note:** - The officers in charge of such local depots, in the Provinces of Bombay and Send, as have no hazur treasurers, may issue postage stamps from the double lock store for sale to the public or post offices.

85. **Ex officio vendor's stock and indent:** - The stock to be made over to the ex officio vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The ex officio vendor will maintain a register of receipts into and issues from single lock in the begging of each moth he will prepare and indent for the quantity required for the month in a form showing the balances in his hands an average month's consumption and the quantity required. When this indent is presented to the officer-in charge, he will examine the single lock register and check the correctness of the arithmetical calculations made therein. If has approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store. The same procedure should ordinarily be followed when stamps are issued from double lock at any intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need be applied at each time of issue only to the particular descriptions of stamps given out from double lock. There shall be a fortnightly verification of the balance of stamps in the hands of the ex officio vendor unless the Provincial government or local Administration desires that such verification should be more frequent in the local Administration desires that such verification should be more frequent in the local depot of the province or area concerned, e.g. on every day on which stamps are issued to the stamp vendor from double locks.

Note:- The Provincial Governments and local Administrations may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason,

86. **Verification of the balance of stamps in single lock.**-(a) The Officer in-charge of the depot shall verify the balance of stamps in the hands of the ex officio vendor four times a month at irregular intervals without giving any notice to the treasurer. In token of this verification he shall write the word "Checked" or "Verified" against the balances of stamps

in the hands of the ex officio vendor at the time the verification is made and sign and date the entry (Vide Paragraph 457-B of the Financial Handbook, Volume V, Part II.)

(b) The period of one month fixed by Rule 85 is reduced to fifteen days but the stock of stamps in the hand of the ex officio vendor shall at no time exceed the amount of the treasurer's security. The Treasury Officer shall be responsible to see that this condition is never infringed. In case of necessity he can issue stamps from double lock at an intermediate date and in case of emergency even more than once in a single day.

(c) The Treasury Officer shall either give out the stamps from the store under double lock with his own hands or shall count every sheet taken out and scrutinize the value before making them over to the ex officio vendor.

(d) If the district treasurer so desires, the Collector may allow him or his authorized agent to verify the cash and stamp balances of the sub treasuries in the district at the time he examines the books to the tahvildar.

**87. Sale of stamps by ex officio vendor:-** From the stock so made over to his charge and kept by him under single lock the ex officio vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the Rule 85 in such language as the Provincial Government or local Administration may direct, entering therein both in quantities and values the receipt from double lock, the daily sale and the balance in his hands of each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realized on account of each of the various descriptions of stamps-namely, non-judicial, court-fee, postage, match excise banderols, India, and match excise banderols, Burma, central excise revenue stamps, tobacco excise duty labels, insurance agent licence fee stamps, Defence (or National) Saving Stamps, etc.-being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked very day by the officer-in charge of the depot.

**Note.-** This rule shall remain in force at the local and branch depots to which the Provincial Government or local Administration concerned do not extend the provisions of Rule 87<sup>A</sup>.

**87-A. Challans to be presented to ex officio vendor with cash –** From the stock so made over to his charge and kept by him under single lock, the ex officio vendor shall sell stamps to the public and to licensed vendors for cash. Challans separately for each class, i. e., non-judicial, court-fee and postage stamps and match excise banderols, will be presented by the purchase to the Accountant, who shall check the correctness of the particulars thereof,

especially the discount claimed and note in a simple register the check by the Accountant should be present with cash to the ex officio vendor for the issue of stamps.

Post office requisitions for postage stamps and other stamps required to be sold through Post Office shall be presented first to the accountant who shall check and note them in the register of challans and then to the ex officio vendor along with challans for the issue of stamps.

The ex officio vendor shall enter the sales chronologically in his single lock register which shall be maintained in such languages as the Provincial Government or local Administration may direct, the receipts from the double lock and the daily sales, both quantities and value being entered therein and the balance in hand of different denominations of stamps being struck at the end of each day. The register should be inspected and the correctness of entries made therein checked every day by the officer-in charge of the depot who should initial the register in token of having exercised this check.

The ex officio vendor shall return the challans and post office requisition to the Accountant daily who shall prepare the daily accounts on their basis; through the register of challans, the Accountant will watch the return all of the officer-in charge of the depot.

Notes.- (1) In places where there is a branch of the Imperial Bank of India doing Government business the challans and post office requisitions shall be presented in duplicate, the extra copy being required by the Bank for making up its daily account.

(2) Treasuries banking with a branch of the Imperial Bank of India maintain a register of challans prescribed in Article 322 of the Civil Account Code, Volume II. The same register may be used for noting the challans and requisitions for stamps.

**88. Procedure regarding sale of stamps.**-(a) The procedure laid down in Rule 87 shall also apply to copy stamps.

(b) The register of receipts and issues of stamps under single lock may be kept in English, Hindi or Urdu.

(c) While examining the daily accounts for the previous day the Treasury Officer shall see that the stamps issued from the double lock for sale in his depot are correctly etched in the single lock register. In order to ensure a comparison of actual credits in the treasury accounts with the value of the sales of stamps shown in the single lock register he shall examine the single lock register daily and see that treasury challans exist for all the sales shown therein and also compare the entries in the single lock register and the treasury

challans with the register of stamp receipts, and commission paid (Treasury Form No. 39). He shall then initial both the registers.

(d) It is not necessary that each and every transaction of sale should be entered in the single lock register separately and in detail. For this purpose a subsidiary register in Form No. 30 (Appendix B), shall be maintained by the ex officio vendor from which the totals of daily sales of each denomination of stamps shall be carried to the single lock register.

Note. - In the case of sale of judicial and non-judicial stamps other than hundis of Rs. Or above, the ex officio vendor shall take the signature of the purchaser in the remarks column of the register.

(e) In the case of all banking treasuries the cash received on account of sale of stamps shall be sent to the Bank immediately after the opening of the treasury on the forenoon of the day following that on which the sale took place. The account of the sales in questions shall, however, be closed in the treasury on the same day to which the sales relate.

(f) The Treasury Officer shall be held personally liable for any loss that may occur to the Crown owing to his neglect to observe any of the above rules, specially rules 85, 87 and 100. [See paragraph 1487, Chapter LXIX of the Revenue Manual].

(g) District Officers shall exercise a strict supervision over their treasuries in this department, and Chief Inspector of Stamp shall, in their inspectional visits, pay particular attention to the state of the stamp accounts.

**89. District Officers to fix limit of sale of stamp by ex-officio vendors.** - A district officer may direct that the sales to the public or judicial and non-judicial stamps by ex officio vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

**90. Ex officio vendor at branch deposits.** - The sub-treasurer, or such other officer as the district officer may direct, shall be the ex officio vendor of stamps at a branch depot.

**91. Supplies of stamps to branch depots.**- The Officer-in charge of the branch depot shall obtain his supplies from the local depot to which the branch depot is subordinate, in the same manner as the ex officio vendor at the local depot obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depot, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer-in-charge of the branch depot. In case where there is likely to be a distinct saving of cost or greater security of the stamps in

transit, the Provincial Government or local Administration may empower the board of Revenue or other superior revenue authority to sanction, subject to timely notice of such sanction being given to the Controller of stamps, the dispatch of stamps direct from the Central Stamp Store to a branch depot, such supplies being passed through the accounts of the local depot and treated by the Controller of Stamps, as supplies to the local depot to which the branch depot is subordinate.

The receipt and examination of stamps on arrival from the Central Stamp Store or a local depot should be conducted in the manner laid down in Rule 76.

Except where the officer-in-charge of the branch depot has been appointed ex officio vendor, the ex officio vendor shall obtain his supplies from the officer-in-charge of the branch depot in the same manner as the ex officio vendor at the local depot obtains his supplies from the officer-in-charge.

**92. Certain sub treasuries authorize to receive stamps direct from the Controller of Stamps.-** The following sub-treasuries are authorized to receive stamps direct from the Controller of Stamps.

Amroha, Aonla, Baheri, Bilari, Champawat, Charkhari, Dhampur, Faridpur, Ferozabad, Ghaziabad, Gunnaur, Haldwani, Hapur, Kasganj, Kashipur, Kichha, Mahoba, Maudaha, Mussoorie, Nagina, Najibabad, Nawabganj, Ramnagar, Raniket, Rath, Sambhal, Shikohabad and Rishikesh.

**93. When sales may be made direct from the double lock.-**(i) Where the officer in charge of the branch depot has been appointed ex officio vendor, sales to the public or to licensed vendors may be made direct from the double lock, and the register of receipts into the issues from single lock prescribed in Rule 85 of these rules need not be maintained.

(ii) Custody of stamps in single and double locks in branch depots. – In all other case Provincial Government and local Administration shall fix the period, a supply for which shall be kept under single lock by the ex officio vendor and the remainder of the stamps in the branch depot shall be kept under double lock of the officer-in-charge of the Branch depot and of the ex officio vendor, and given out to single lock as required.

**94. Stock in single lock for a period of seven days only. -** The period under Rule 93 (ii) for which a supply of stamps shall be kept under single lock by the ex officio vendor shall be seven days.

**95. Sales from branch depots.** Except as provided in the foregoing rule, sales from branch depots shall be made subject to the same rules as those from branch depots shall be made subject to the same rules as those from local depots.

96. Verification in branch depots. - The officer in charge of the branch depot shall (except where he has himself been appointed as ex officio vendor) under Rule (9) verify the balance of all kinds of stamps including copy stamps in the hands of the ex officio vendor four times a month at irregular intervals.

**97. Certificates of Half Yearly verification of stamp balances.** – On the last working day of September and March each year, the officer-in –charge of each local depot shall count, or have counted in his presence, the stamps in his depot both those under double lock and those under single lock, and shall require the officers-in-charge of the branch depots subordinate to him similarly to count the stamps in the branch depots. He shall attach to the plus and minus memoranda for September and March rendered to the Audit Officers concerned, a certificate in the following form :-

I do hereby certify that I have personally examined and counted or had counted in my presence, the stamps of all descriptions in state in this local depot, on the September/March, 19 ..... And found by actual calculation of numbers and values, not less than 10 per cent of the entries having been checked by me personally, that the value of each description is as stated in the margin. Also that I have received similar certificates from the officers- in-charge of the subordinate branch depots that they have similarly counted the stamps in their branch depot on the last day of the month of September/March, 19 ....., of which the accounts are incorporated in the head Treasury accounts and that they have made a similar calculation of numbers and values and that these certificates show the value of each description of stamps in all the branch depots to be as stated in margin.

	Rs.
Non-judicial	....
Court- fee	....
Postage	....
Central Excise Revenue Stamps	.....
Tobacco Excise duty labels	.....
Insurance agent license fee stamps	.....
Defence (or National) savings Stamps	.....
Match excise banderols, India	.....
Match excise banderols, Burma	.....

The total values of stamps in this depot and the branch depots as found by the above certified examination are therefore-

		Rs.
Non-judicial	....	.....
Court- fee	....	.....
Postage	....	.....
Central Excise Revenue Stamps		.....
Tobacco Excise duty labels		.....
Insurance agent license fee stamps		.....
Defence (or National) savings Stamps		.....
Match excise banderols, Indian		.....
Match excise banderols, Burma		.....

which amount agree with the balances shown in the plus and minis memoranda for September/March to which this certificate is attached. (If there is any difference, add “with the exception of the following differences the explanation of which is a follows.”)

**98. Form of certificates.** – The local depot certificate should be in B. R. Form No. 358 and branch depot certificate in the form prescribed by paragraph 1526, Chapter LXXII of the Revenue Manual.

**99. Plus and minus memorandum.** – Officers in charge of local depots shall forward to the local Accountant General may direct, in the form of plus and minus memoranda or otherwise. A copy of the returns shall be sent simultaneously to the heads of Postal Circles.

**100. Verification certificates** - The verification certificates on the treasury plus and minus memoranda and the treasury accounts shall not be signed by treasury officer and district officers without actually referring to the single and double lock registers and register of advances prescribed by Rule 160 (Form No. 28, Appendix B) and without verifying the actual stock in the ex officio vendor’s hands. The certificate may be signed by a senior gazetted officer other than a treasury officer instead of the district officer.

**101. Account to Account General from Controller:-** The Controller of stamps shall send to the Accountant General concerned such accounts of the transactions of the central and local depots as the Auditor General may prescribe.

**102. Disposal of accounts.** - The Auditor General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the following rules, and for the check of the receipts issues and sales.

**103. Rules for discount, etc. on sales of stamps.** - The rules regulating the grant of discount and the grant of licenses to licensed vendors for the Central areas and are prescribed by the Provincial government and local Administrations.

**(For such rules see chapter IV of these rules)**

#### **D-Postage Stamps**

**104. Sales of service postages stamps.**- Service stamps shall be sold by local depots to Government officials and semi-official bodies and institutions mentioned in clause 54 of the Post and Telegraph Guide, who will be required to certify in writing that the stamps will be used on prepaying postage on communications bona fide on the service of His Majesty or for the purposes stipulated in the said clause of the Post and Telegraph Guide and for such other purpose as are authorized by the Post Telegraph Department.

**Notes.** - (1) Service postage stamps may also be sold to the public, provided that the value of the stamps sold to any person at one time, shall not less than ten shillings or Rs. 6.80 and that an extra charge of half percent, calculated on the face value shall be made to cover incidental expenses. This extra charge shall not, however, be recovered from officers of Indian states, authorized to purchase service postage stamps by the Director General, Post and Telegraph.

This extra charge shall not however be recovered from the post master in-charge of Philatelic Bureauax authorized to purchase service postage stamps for sale to philatlists.

(2) For rules regulating sales to Government officials, see Articles 98 and 429 of the Civil Account Code.

(3) Government officials authorized to obtain service postage stamps from local depots may exchange such stamps either for service stamps of different denominations or with the previous approval of the Director General of Posts and Telegraphs for ordinary postage stamps provided that the stamps returned to the local depots are in a serviceable conditions.

**105. Sales of postage stamps to post and to licensed stamps vendors.**- Ordinary Postage stamps, shall be sold for case from local depots to officers-in-charge of post offices, at which letters are received for dispatch, to persons licensed to sell non-judicial stamps under the rules framed under the India Stamp Act, 1899 (II of 1899) , and to the public, provided that the value sold to any person at one time shall not be less than five rupees, and shall not include any fraction of a rupee, and that embossed envelopes and post cards shall be sold in complete packets only. No discount is allowed in any of the above cases.

**Notes.**- (1) As a partial exception to this rule payment for postage stamps may be made by cheques by officers in charge of post offices who have been authorized to issue cheques on the Reserves Bank of India or the Imperial Bank of India.



This Extra charge shall not however be recovered from the post Master in charge of Philatelic Bureaux authorized to purchase service postage stamps for sale to philatelists.

(2) Except on the special authority of the Government of India or the Director General, Posts and Telegraphs, no free supplies of ordinary postage stamps and stationery shall be made by the Collector of Stamps, Nasik Road. Under a special arrangement sanctioned by the Government of India, the accountant General Jammu and Kashmir State, holds and imprest of ordinary Postage stamps of the face value of Rs. 150000 temporarily increased to Rs. 500000 with effect from March 1, 1944 for the duration of war for supply on payment to the imperial post offices located in the Kashmir State Territory. This imprest is recouped by him by indents on the Sialkot and Rawalpindi Government treasury accounts. The treasuries should separately show in their plus and minus memoranda the issue to the Accountant General, Jammu and Kashmir State. Debits for the face value of stamps should be raised in the treasury accounts against the State as soon as stamps are issued from the treasuries on receipt of indents by the Treasury Officer concerned to the Deputy Accountant General, Posts and Telegraphs, Delhi to enable him to verify the credits afforded by the Accountant General, Punjab.

**106. Supply of Postage stamps to post master by cheque on Imperial Bank.** - At Agra, Allahabad, Bararas City, Kanpur, Lucknow and Meerut where the cash transaction of treasuries has been taken over by the Imperial Bank of India in the United Provinces, the Postmasters are authorized to issue cheques on the Bank and to obtain the supply of postage stamps, etc. from the local treasuries by means of cheques.

**107. Exchange of damaged, spoiled and unsaleable stamps and stationary in stock at post Offices for serviceable stamps and stationary from treasuries.-**

(i) Post Masters in charge of Head Post Offices are authorized under the amended Rule 44 of the Post and Telegraph Manual, Volume VI, to obtain serviceable postage stamps, revenue stamps, embossed envelopes, wrappers and post cards from treasures in exchange for useless (That is defective or spoiled) and obsolete ones in stock at the post office, and

(ii) to exchange with the sanction of the Superintendent of Post offices or first class Postmasters, as the case may be, postage stamps and stationery for which there is no demand for those of a different denomination.

Provided that, in both cases embossed envelopes, wrappers or post cards which it is desired to exchange are in complete packets.

**108. Supply of postage stamps to Telegraph offices.-** Heads of Departmental Telegraph officers shall obtain supplies of ordinary postage stamps from the local depots, subjects to the same conditions in regard to the quantity supplied at one time as those of the preceding

rules and shall sell to the public ordinary postage stamps of all descriptions and to any value no discount is allowed to heads of Department Telegraph offices for the sales of stamps; but they are allowed offices are made only on case payment. But when the local duration, Officers in-charge of local depots are authorized to issue ordinary in excess of the value permanent advance, these temporary stamps, or the payment of their value, if sold.

**109. Post and Telegraph Officers to keep one week's supply of postage and revenue stamps.**- The officers in charge of each post office at which letters are received for dispatch and of each telegraph office is required to keep a supply of postage stamps for sale to the public sufficient for the probable demands of one week. A supply of India Revenue stamps and other Central Government stamps required to be sold through post offices sufficient for the probable demands of one week is also required to kept for sale in post offices.

**110. Procedure for supply of revenue stamps to post offices.**- The officer-in-charge of every post office shall obtain his requirements of adhesive stamps of ten naye paise domination in cash or by cheque as in the case of postage stamps vide Rules 105 and 106.

**111. Post offices to keeps accounts of revenue stamps.**- The officers in charge of post officers shall maintain accounts of sales, etc, of India revenue and other stamps which are the property of the Central Government required to be sold through post offices stamps in the same Audit officer. The difference between the balance in hand at the end of any month and at the end of the previous month shall be debited or credited, as the case may be, to the Civil Accountants General concerned through the exchange accounts.

**112. Procedure for disposal of unused loose revenue stamps found on counters of post offices or in letter boxes.** - The following procedure shall be followed regarding disposal of unused loose revenue stamps found on counters of post offices or in letter boxes, namely.

(1) Such stamp will be kept out of the accounts of the post office but retained at the post office till the end of the month following that in which they or found. If the owner submits his claim within this period and is able to establish his claim, the post office will return the stamps to him; but where no claim is received by the post office within this period, the stamps shall be sent to the treasury for disposal, and thereafter if any claim in respect of the stamps is received by the post office, it will refer the claimant to the treasury concerned with details of the stamps sent to the treasury.

(2) If the value of the revenue stamps is less than one rupee the stamps may be defaced by the treasury officers and affixed in a register, the necessary particulars of the stamp being recorded therein. Stamps of value exceeding one rupee, should be entered in a register specially maintained for the purpose and entries should be attested by the treasury officer

concerned. If the claimant does not appear within one month, the stamps should be sold and the sale proceeds credited to the dead "IX-Stamps-A-Non-Judicial-Miscellaneous-Other items" and if the claim is preferred subsequently the value of the stamps should be treated as refund of revenue.

**113. Examination of stock of postage stamps.-** Superintendents, and Inspectors of post offices within their respective jurisdictions and any other officers of the post office authorized in that behalf by the Heads of Postal Circles, are empowered to examine the stock of stamps kept by any of the persons required to keep postage stamps for sale to the public under rule 109.

### **E-British Unemployment Insurance Stamps**

**114. Unemployment Insurance stamps where sold.-**Unemployment Insurance, stamps are sold to masters of vessels from the local depots, madras, Malabar, Tanjore, South Arcot, East Godavari, Vizagapatam, Calcutta, Karachi, the branch depot at Tuticorin and the Shipping Master's officer Bombay. No discount is allowed.

#### **115.[Deleted]**

115-A Stamps which are the property of the central Government which are required to be sold to the public through post offices, e.g., Central Excise, Revenue stamps, Defense (or National) savings stamps, shall be obtained by post offices from local and branch depots and sold to the public in the same manner as ordinary postage stamps.

Tobacco Excise duty label and insurance agent license fee stamps shall be sold to the public at local and branch depots at which they are socked.

116. Unserviceable (i.e., defectively manufactured, damaged or sold) obsolete and unwanted surplus stocks of postage stamps and postal stationery, revenue stamps, central excise revenue stamps, Defense or National saving stamps and other stamps which may be introduced from time to time held by post office shall be exchanged for serviceable ones of the same kind, i.e. belonging to the same department from the local or branch depots as the Case may be. The local or branch depots shall refer to the controller of stamps doubtful case of defective manufacture before exchange is effected.

**116-A. Disposal of damaged and obsolete postage stamps .-** Damaged and obsolete postage stamps that can be counted and identified shall be sent once a quarter to the controller of stamps , Nasik Road, for destruction. The necessary entries on account of stamps sent shall be made in the plus and minus memoranda. Damaged adhesive stamps in loose labels shall be pasted on a sheet or of paper to facilitate verification before

transmission to the Controller shall, after examining and verifying the stamps and satisfying himself that they are genuine, destroy them and grant a satisfying himself that they are genuine, destroy them and grant a destruction certificate. The destruction certificate shall show the quantity and the face value stamps destroyed. At the beginning of each month the controller of stamps shall furnish the civil Accountant general concerned with copies of destruction certificates granted by him during the previous month to enable him to verify the entries in the plus and minus memoranda. Postage stamps that are damaged beyond identification and cannot, therefore, be checked by actual counting, shall be disposed of according to the procedure laid down in rule 124(b).

**Notes.**-(1)A stamp which does not clearly indicate its value or a remnant of a stamp from which it cannot indubitably be verified that it is all that remains of a complete stamps shall be treated as stamp “that cannot be counted or identified” for the purposes of these rules.

(2) Losses in transit of match excise banderols and non-postal stamps which are the property of the central government from the central government from the central stamps store to a local or branch depot or from one local or branch depot to another shall after due investigation be written off by the controller of stamps up to almost of Rs.100 calculated to terms of manufacturing cost, in any individual case. If the value of such losses exceeds Rs. 100 in terms of manufacturing cost, the matter shall be reported by the Controller of Stamps after due investigation to the central Board of Revenue.”

**117. Disposal of non-postal, obsolete, unserviceable, spoilt stamps and those cancelled on payment of a refund.**- the provincial governments, in consultation with the auditor general, shall prescribe rules for the disposal of non postal stamps which are the property of the provincial governments and which are obsolete, unserviceable, or spoilt or have been cancelled on payment of a refund.

In central areas, non-postal stamps that are spoilt or unserviceable or that are obsolete and cannot be rendered serviceable by overprinting, etc., or that have been cancelled on payment of a refund shall be sent to the Controller of Stamps. This procedure shall also be followed in the Governors Provinces in respect of non-postal stamps which are the property of the central government or that of the government of Burma, e.g., match excise banderols. The procedure laid down in rule 116 shall be observed in the case of these stamps also.

**117A. Disposal of obsolete, unserviceable or spoilt non-postal stamps-**

(1) The officer-in-charge of the local depot shall send to the junior secretary to the board of revenue, united provinces, for destruction all non-postal stamps, which are the property of the provincial government, that are obsolete, unserviceable, or spoilt, after entering the particulars of stamps, i.e., their description, number and value, in a register maintained for the purpose in his office, quarterly, i.e., in the first week of the month following each quarter of the year. The Personal Assistant to the Junior Secretary shall examine these

stamps and enter them in a register kept for the purpose and have them burnt in his presence. Thereafter he shall make a note in the register to the effect that the stamps have been destroyed in his presence and shall, at the same time, inform the local depot concerned accordingly. The officer-in-charge of the depot shall then write off the value of the stamps destroyed and give the number and date of the letter of the junior secretary as authority for writing off the value of the stamps. Necessary entries relating to the destroyed stamps shall be made in the plus and minus memoranda and a copy of the Junior Secretary's order shall be sent to the Accounts officer in support of those entries.

(2) Non-postal stamps that have been cancelled on payment of a cash refund or exchanged for new stamps of the same or other denomination shall from the voucher for such refunds or renewals and shall be sent with the list of payments, or the stamp plus and minus memoranda, as the case may be, to the Accounts officer in the usual way.

### **B- Losses of stamps during transit or from stocks in the central stamp store, Local or branch depots, or Post offices.**

**118. Losses of stamps during transit-**The terms of supply from the central stamp store are for Nasik Road and once the stamps are dispatched from the store they become the property of the Department or government which would be entitled to their proceeds on sale. When shortages occur in the consignments of stamps dispatched from the central stamp store, whether occasioned by theft, accident or other causes, the resultant loss represented by the manufacturing value of the missing stamps, etc., as well as the potential loss shall fall on the Department or Government owning or receiving agency.

**Note.-**Losses in transit of stamps returned to the controller of stamps or transferred from one local or branch depot to another, shall similarly be borne by the Department or Government concerned.

### **119. Procedure for transmission of stamp from central stamp store.-**

Consignments of non-postal stamps from the central stamp store to local depots or branch depots authorized under rule 91 to receive supplies direct should ordinarily be sent uninsured by goods train. In cases of emergency, however, stamps may be sent by passenger train also.

Where the parcel is a light one or the stamps are very urgently required they may be sent by post. When stamps are sent by post, the parcel should be insured for a nominal value of Rs. 100, if the face value exceeds Rs. 100 and for the actual face value of the stamps if such value is less than Rs. 100.

**120. Procedure in the case of discrepancy between the quantity of stamps received and that entered in the invoice.** - The officer-in-charge of the local or branch depot shall carefully observe the instructions in rule 76. in case of any discrepancy between the quantity of stamps received and that entered in the invoice he shall enter the shortage in red ink on the invoice and accept the invoice for the face value of the stamps actually received. He shall also attach to the invoice a certificate noting therein the number and date of the controller's invoice, the quantity and face value of the discrepancy and explain the circumstances in which the invoice as originally made out was not accepted in full. Debits will be raised by the controller of stamps against the parties concerned for the manufacturing value of the stamps actually received as shown in the receipted invoices.

**Notes:** - To the officer's explanation shall be added answers to the following questions:-

- (1) What was the number stenciled on the case in which the shortage was found?
- (2)(a) Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto? (b) if so, was there any deficiency in weight?
- (3)(a) Did the case show signs of tampering?  
(b) Did the officer personally examine the outward condition of the case and the seals and satisfy himself that it bore no marks of tampering?
- (4) If the case was tin-lined, was the tin-lining intact?
- (5) Was the case placed in the strong room immediately on arrival?
- (6) Was the officer present all the time the case was being opened and the contents were being examined and counted?
- (7) On what date was the case (a) received and (b) Opened?

[1] In the case of excess, if any, found in a consignment of stamps received from the central stamp store, Nasik Road, the officer-in-charge of the local or branch depot shall satisfy himself that the excess actually exists and then report the matter to the controller of stamps, Nasik Road, forwarding at the same time the wrapper of the packet in which the excess was detected and furnishing other relevant particulars, e.g. case number. If the excess is not admitted by the Controller of Stamps, it should be brought into treasury accounts and the administrative head of the local or branch depot and the accountant general concerned should be informed.

[2] In the case of excess, if any, found in the consignments of stamps received from the central stamp store, Nasik Road, the officer-in-charge of the local or branch depot shall satisfy himself that the excess actually exists and then report the matter to the controller of stamps, Nasik Road, forwarding at the same time the wrapper of the packet in which the excess was detected and furnishing other relevant particulars, e.g. case number. If the excess is not admitted by the controller of stamps, it should be brought into treasury accounts and the Accountant general concerned shall be informed.

**121. Shortage in a consignments to be reported at once.**-The officer-in-charge of the local or branch depot shall report any shortage in a consignment immediately to the Controller of Stamps, Nasik Road, to the Board of Revenue, to the railway authorities and to the railway police for investigation and send a copy of his report to the department of Government weaning the stamps (Head of postal circle in the case of postage stamps). A copy of such report shall be endorsed to the Civil Accountant general concerned. The officer-in-charge of the local or branch depot shall keep a close track of all cases of losses in transit and communicate the result of the investigation to the Controller of Stamps, Nasik Road, to the Commissioner of the Division or higher authority, and to the Civil Accountant General concerned; also to the Department or Government concerned.

**Note:-** The procedure laid down by this rule shall also be observed in cases where stamps returned to the controller of stamps under rules 81, 116 and 117 or transferred from one local or Brach depot to another are lost in transit.

**122. Collector to take immediate action in case of loss of a consignments containing stamps.**-In the case of loss or a consignment containing stamps the collector shall see that immediate action regarding preference of claim is taken within six months from the date of booking of the consignment so that the claim in respect of the loss is not time blared under section 77 of the Indian Railways Act, 1890(IX of 1890).

**123. Recovery by Controllers of value of stamps lost in transit.**-The Controller of Stamps shall submit half-yearly to the Director General of Posts and Telegraphs, a debit note for acceptance to cover the manufacturing value of the postage stamps lost in transit. The debit note should be supported by a statement of the losses and the explanatory certificate of the officer-in-charge of the local or branch depot. The debit note accepted by the Director General of Posts and Telegraphs will from the supporting voucher to a debit for the manufacturing value of the lost stamps against the Posts and Telegraphs Department. In the case of losses of non-postal stamps the value will be recovered by the Controller from the Department or Government concerned.

**124. Losses of stamps while in stock.**-(a) Losses of stamps while in stock in the security printing press or the central stamp store will be borne by theirs concerns. All such losses shall be reported by the master, security printing, India, to the central board of revenue and a copy of the report shall be sent to the Accountant-General, Bombay, and also to the Director General of Posts and Telegraphs if the loss relates to postage stamps or postal stationery.

(b) Except as provided for by Note-2 below all losses whether by theft, fraud, accident or any other cause, of postage stamps while in stock in a local or branch depot shall be reported by the officer-in-charge of the depot to his administrative head, and a copy of the report shall be sent to the controller of stamps, the Civil Account General and the Head of the postal circle concerned. The report shall explain in detail (1) the quantity, the face value and the manufacturing value of the stamps lost; (2) the cause and the responsibility for the loss; (3) whether in the opinion of the officer-in-charge of the depot the loss was contributed to by the negligence of any individual or individuals; (4) the amount proposed to be recovered, if any, from person or persons at fault; and (5) steps taken or proposed to be taken to prevent the recurrence of such loss. The administrative head shall on receipt of the report institute such further enquiries and pass such orders as he may consider necessary with reference to Note 3 below, and shall forward copies of his orders to the controller of stamps, the civil accountant-general and the Head of the postal circle concerned. The officer-in-charge of the depot shall, on receipt of the orders, forward the damaged stamps if they can be counted and identified to the controller of stamps for destructions as required by rule 116.

**Notes.**-(1) If the postage stamps to which the loss relates have been damaged to an extent that they cannot be counted or identified, report to the administrative head who shall pass them on for destruction to the controller of stamps with a copy of his orders. In such cases, the Controller of Stamps shall not grant certificates as to the quantity and value of the stamps destroyed. If, however, the consignments of the damaged and in countable postage stamps are bulky they need not be forwarded to the administrative head but a detailed report should be sent to the authority.

(2) In the case of damaged postage stamps which can be identified as complete stamps and can indubitably be checked by actual counting, if the manufacturing value does not exceed Rs.10, no report shall be made to the administrative head if the opinion of the officer-in-charge of the depot he damage could not have been avoided with proper care. The stamps in such cases shall be sent to the controller of stamps for destruction with a letter furnishing information on the following points-(1) the quantity, the face value and the manufacturing value of the damaged stamps,(2) the date on which the treasury stock was last examined;(3) the date on which the damage was first noticed;(4) steps taken or proposed to be taken to prevent such damage in future. A copy of this letter should be endorsed to the civil Accountant-general and the Heads of the postal circle concerned. It shall be opened to the controller of stamps in any case to draw the attention of the administrative head to the damage with a view to instituting enquiries as to the causes of the damage etc. fixing the responsibility therefor and taking necessary action.

(3) These losses will in general be borne by the posts and telegraphs department, but in case, in which individuals having been found guilty of contributory negligence are ordered



to make good the whole or a part of the total loss ( equivalent either to the manufacturing value or the face value of the stamps, the former only in cases where the stamps are spoilt but not lost, or, if lost, cannot be used) the recoveries shall be credited to that department.

(c) Losses of stamps, etc. (excepting those which are the property of the Provincial Government) shall be written off by the Commissioners of Divisions, and in provinces where there are no Commissioners of Divisions, by the secretary to the Board of revenue, and if there is no board of Revenue e.g. Sind, by the provincial government up to the limit of Rs. 500 only calculated in terms of the face-value in any individual case. Losses exceeding this limit shall be written off under the orders of the central government or the director general of posts and telegraphs as the case may be. Losses of stamps, etc. which are the property of the Provincial Governments, shall be written off in accordance with the rules prescribed by the Provincial Government concerned in this regard.

The same procedure shall also apply to cases of loss or damage to match excise banderols, tobacco excise duty labels, and all stamps which are the property of the Central government in local or branch depots in provincial areas.

(d) The procedure laid down in Rule 124(b) and Notes 1 to 3 thereunder in respect of postage stamps shall also be observed in the case of loss or damage to non-postal stamps in local or branch depots in central areas with the exception that no intimation to postal authorities will be necessary and the loss will be borne by the Government to which the stamps belong.

**125 Commissioners of divisions to be Administrative heads regarding postage stamps.-** The board of revenue shall be deemed to be the administrative head in respect of postage stamps referred to in rule 124(b) and Notes 1 and 2 thereunder.

**126. Civil Accountant general to report such losses to Accountant general, Posts and telegraphs.-** On receipt of a report referred to in rules 121 and 124(b), the civil Accountant general shall send a copy of it to the Accountant general, Posts and telegraphs, in whose office all such reports will be consolidated for all the provinces for inclusion, if necessary, in the appropriation accounts and for the information of the Director General, Posts and Telegraph.

**127. Losses of revenue stamps in sock at post offices. -** The officer-in-charge of post offices shall report all losses of India revenue and central excise revenue stamps in sock at post offices immediately on their occurrence to (i) the head of the postal circle concerned, and (ii) the officer- in-charge of the local or branch depot concerned, and shall at the same time show the face value of the stamps in their accounts as “ Advance Recoverable”.

Postmasters who do not get their supply of stamps direct from a local or branch depot should submit the above reports through the Head or sub-Postmaster concerned. The Head of the circle shall investigate the matter and submit a report of his investigation and findings in detail, on the matter and submit a report of his investigation and findings in detail, on the lines of the report prescribed in Rule 124(b) to the Provincial Government or local administration, or (in the case of Madras) to the Chief Revenue Authority of the district. A copy of the report shall be simultaneously forwarded to the posts and telegraphs audit officer, the Provincial Accountant General (Civil) and the Controller of Stamps. On receipt of the sanction of the Provincial Government or local administration to the writing off of the loss, the Posts and Telegraph, Audit Officer shall, after writing off of the loss, the posts and telegraph audit officer shall, after clearing the head "Advances Recoverable", pass on the debit for the full face value of the stamps (as charged by the officer-in-charge of the post office in his accounts) to the Civil Accountant-General concerned through the exchange accounts. In cases, where recoveries are made from the postal officials at fault, the amounts recovered shall be credited to the Provincial Government or local Administration through the exchange accounts.

**128. Supply of stamps to branch depots under guard, by post or by special messenger.-** Stamps shall, whenever possible, be supplied to branch depots (tahsils) under guard in the same manner as cash remittances. Opportunity shall be taken, whenever possible, of utilizing for this purpose the services of a guard which has either brought or is to take away cash remittances to or from the headquarters treasury. [In cases of emergency, stamps may be sent by post or by special messenger, as provided in Rule 91 in which case the cost of remittance by post (insurance charges) or by special messenger (actual railway expenses), shall be debited to the district stamps (contract) contingent grant.

When stamps are sent by post, the procedure laid down in Rule 119 should be adopted.

District Officers shall, however, be responsible for seeing that such charges are not incurred, except in cases of unforeseen and bona fide emergency owing to sudden and unexpected demand for an unusually large number of any particular denominations of stamps, and are not due to want of care and consideration on the part of the officer-in-charge of the branch depot or ex officio vendor in the submission of timely and adequate

indents on the local depot. With ordinary care the necessity for sending stamps by post or by special messenger should seldom arise.

**129. Letters or parcels containing stamps of Rs. 500 and up-wards to be kept at post offices and delivered to authorized peons.-** A letter or parcel containing stamps of Rs. 500 and upwards shall bear the words "To be kept at the post office till called for by the addressee", a letter of advice being sent to the addressee and it shall be necessary for him to send an official (one of his authorized peons will be sufficient) for the letter or parcel with a docket empowering him to receive and to give a receipt for the letter or parcel on behalf of the addressee.

**130. Preparation of packets,-** Stamps intended for despatch shall be placed flat, between board, wrapped in paper, folded in wax cloth, and then carefully scaled, after a slip of paper has been placed in each packet naming the treasury at which it was packed and giving the number and description of the contents and the name of the treasurer who counted the contents. The Treasury or Sub-Treasury Officer shall satisfy himself regarding the contents of the packets in the manner indicated in Rule. 78.

An invoice showing the stamps despatched in each case shall be prepared in duplicate at the time the cases are packed. The Treasury Officer shall check the invoice with the contents of the packets despatched and with the double and single lock issue registers before the consignment are despatched, and certify on the invoice that the check has been made. One copy of the invoice shall be placed in the consignment but when stamps are sent by railway parcel the copy of the invoice shall be sent along with the railway receipt by the post in a registered cover to the destination of the consignment. The other copy shall be retained for record in the office of despatch.

**131. Packing and despatch of boxes.-**Stamps may be packed in treasure tumbrils or smaller wooden boxes which shall be nailed down and bound with iron, without gunny covering or ropes and the hoops shall be riveted or nailed together where they cross. Every

box shall bear the name of the despatching treasury out into or painted on it with a number. The packets and boxes shall be weighed before despatch and the weight entered in the invoice or letter of advice. Before delivery is taken on arrival at destination, the parcels shall be re-weighed and any discrepancy in weight found on comparison with the railway receipt or otherwise, shall be brought to the notice of the railway authorities or other carrying agency.

**132. Supply of stamps from one local depot to another or to the Controller or Junior Secretary-** All non-postal stamps from one local depot to another, to the Controller of Stamps or to the Junior Secretary shall either be sent by post in accordance with the procedure given in Rule 119 or by rail insured for their intrinsic value.

In deciding whether a parcel is to be sent by post or by rail due regard should be paid to economy and safety of stamps.

In very exceptional cases parcels may be sent by special messenger under police protection in the same manner as cash remittances particularly if the total face value of the stamps is unusually high or the consignment consists of several bulky boxes which, with due regard to economy, can best be despatched in this manner. As laid down in Rule 128, the District Officer is responsible for seeing that the emergency is bona fide.

**133. Transmission of postage stamps and postal stationery-** Parcels containing postage stamps and postal and telegraph stationery sent to the Controller of Stamps or from one treasury or sub-treasury to another shall be sent insured on postal service free of postal charges. These parcels shall be insured for their intrinsic value. The charges in connexion with the packing and conveyance shall be debited to the Posts and Telegraphs Department.

**134. Rules for counting of stamps, etc., to be hung up in treasuries.-** Rules for the counting of stamps shall be hung up in treasuries for ready reference.

**135. Restriction for entering the strong room-** The entrance to the, strong room when opened shall be restricted to authorized persons only. The Treasury Officer in consultation with the treasurer shall prepare a list of persons who should be authorized to enter the strong room and after its approval by the Collector it shall be hung up at the door of the strong room in order to enforce its compliance.

**136. Reference to Master, Security Printing, for the report of an expert about a stamp.-** In any doubtful cases where the opinion of an expert may be required on the question whether a stamp is genuine or forged, reference should be made to the Master, India Security Press, Nasik Road for his or his nominee's report.

**Scale of fees of the expert.-** (1) Rs. 20 for each stamp, Non-Judicial Stamp paper, embossed envelope, Post Cards, etc. examined consist of a block or blocks from the same sheet, this fee will be charged for the examination of each block, as any of the stamp is representative of the whole block;

(2) Rs. 40 for each stamped document (irrespective of the number of Stamps requiring examination on a document), Non-Judicial Stamp paper, embossed envelope, Post Cards, etc. examined on commission, provided that where more than one document etc., relating to the same case is to be examined on the same day the charge will be, Rs. 40 for the first and Rs. 20 for each subsequent document, non-judicial stamp paper, embossed envelope, Post Card, etc.

The fees will be credited to "IIX-stamps central India Security Press".

### ***Legal Practitioners' Stamps***

**137. Superintendent, Printing and Stationery, to distribute Legal practitioners' Stamps.-** Non-judicial stamps of the requisite denominations for over-printing Legal Practitioners' Certificate shall be supplied by the Controller of Stamps, Nasik Road, to the

Superintendent, Printing and Stationery, United Provinces, who will be responsible for distributing the over-printed stamps on indents submitted by treasury officers through the Junior Secretary, Board of Revenue, United Provinces.

**138. Rules for supply and distribution of stamps to apply mutatis mutandis.-** Subject to the provisions of these rules the rules which regulate the supply and distribution of stamps shall mutatis mutandis, apply to these certificate stamps also.

**139. Three copies of indents-** Three copies of the indent shall be prepared. Two copies shall be sent to the Junior Secretary and one copy shall be retained for use in the office.

**140. Indents -** Indents for replenishment of stock shall be submitted as follows -

(a) In respect of half-yearly certificate stamps to meet the estimated consumption for six months as given below-

Period covered by the indent	Latest date before which the indent should reach the office of the Junior Secretary, Board of Revenue, United Provinces.
January to June .....	10th October of the previous year
July to December.....	10th April of each year

(b) In respect of whole year Le2al Practitioners' Certificate Stamps to meet the estimated consumption during the calendar year so as to reach the office of the Junior Secretary by the 10th October along with the Six-monthly indent for January to June.

**141. Statements from Superintendent, Printing and Stationary-** The Superintendent, Printing and Stationary, shall submit to the Junior Secretary, Board of Revenue, United Provinces, a half-yearly statement in the months of January and July each year showing the receipt of non-judicial stamps for printing Legal Practitioners' Certificates and distribution of the over- printed stamps to District Officers.

*Entertainments Tax Stamps*

(See United Provinces Entertainments Tax Rules, 1937- Payment of tax by stamps).

**142. Rules for supply and distribution of stamps apply mutatis mutandis.** Subject to the provisions of these rules the rules regulating supply and distribution of stamps shall apply mutatis mutandis to the United Provinces Entertainments Tax Stamps.

**143. Recommendation Of United Provinces Entertainments Tax stamps.-** The following denominations of United Provinces Entertainments Tax Stamp shall be printed and supplied by the Controller of Stamps Nasik Road, for use in the United Provinces :-

Ten naye paise, fifteen naye paise, twenty-five naye paise, fifty naye paise, one rupee, one rupee fifty naye paise, two rupees and twenty five naye paise, three rupees and fifty naye paise, four rupees and fifty naye paise and six rupees and fifty naye paise.

**144. Separate indent for Entertainments Tax stamps.-** A separate indent shall be prepared for these stamps which should not be included in the indents for judicial and non-judicial stamps.

**145. Only four monthly indents.-** There shall be only four-monthly indents for Entertainments Tax stamps. The indents shall be submitted to the Junior Secretary on the following dates :-

August to November	15th February each year
--------------------	-------------------------

December to March	15th June each year
-------------------	---------------------

April to July	15th October of the previous year
---------------	-----------------------------------

**146. Four-monthly statement from Collector to Junior Secretary.-** The Collector shall submit every four months to the Junior Secretary, Board of Revenue, a statement in Form 12, Appendix B, so as to reach the office of the Junior Secretary at least one month before the dates fixed for four monthly indents in the foregoing rule.

**147. Bills for manufacturing Cost of Entertainment Tax stamps.-** The Junior Secretary shall scrutinize and pass the bills on account of the manufacturing cost of the United Provinces Entertainments Tax Stamps.

**148. Procedure for scrutiny of bills.-**Of the two copies of the bills received, the original shall be retained in the office of the Joint Secretary, Board of Revenue, Uttar Pradesh, Allahabad and the duplicate shall be returned to the Controller of Stamps with an acceptance of debit and the payment of the bills shall be made by a demand draft drawn on the State Bank of India, Nasik Road, in favour of General Manager, India Security Press, Nasik Road.

[Rule 148 changed with effect from May 28, 1979 under Notification No. SR-2663/X-500(11)-77, dated May 28, 1979].

149. Quarterly statement of expenditure.-The Board of Revenue shall submit to the Provincial Government a quarterly statement of expenditure incurred in the province under head "13-Other taxes and duties-Collection charges- Entertainments and Betting Tax". The return should reach the Government by the 10th of the month following each quarter.

## CHAPTER IV

### SALE OF STAMPS

**150. Only authorized persons to sell stamps, exceptions.** No person, who is not duly authorized in the manner hereinafter provided, shall be entitled to sell stamps of any description other than ton naye paise revenue stamps. This, prohibition shall not apply-

- (i) to a legal practitioner or a banker, who buys a stock of stamps for uses in his own business, and affixes them, when occasion requires to the documents he has to draw up in the course of that business, the cost of the stamps being recovered from his client or customer with the rest of his charges;



Provided that every court-fee label affixed by a legal practitioner to a document shall be enfaced by him in the name of the client on whose behalf the document is presented to the court. A label once so enfaced shall not be enfaced a second time.

- (ii) to Government offices or Incorporated Companies or other body corporate in respect of stamped paper used for printed forms of instruments for use by the persons concerned with the business of that office, company or body, the cost of the stamp being recovered from those persons.

**151. Classes of vendors.** There shall be two classes of vendors, namely (a) ex officio vendors and (b) licensed vendors.

(a) The following persona shall be deemed to be ex officio vendors.

- (i) the treasurer of each district, with his salaried assistant or the agent of the treasurer approved on his behalf by the collector. When the treasure's approved agent in appointed as ex officio vendor, the treasure shall remain in every respect responsible as surety for the said agent;
- (ii) The Tahsildar of each Tahsil;
- (iii) any salaried vendor who may be appointed by the Provincial Government.
- (iv) the officer-in-charge of every Post Office at which letters are received for despatch (for the sale of adhesive revenue stamps of ten naye paise denomination only).

(b) The Collector may grant a licence for vend to any of the following persons, namely;

- (i) lambardars of villages;
- (ii) bakshis in towns under the provisions of the United Provinces Town Areas Act., 1914 (II of 1914);
- (iii) pound-keepers

- (iv) kukamins;
- (v) Postmasters at places other than the headquarters of a district or a tahsil;
- (vi) village school masters;
- (vii) the Nazir, head copyist or other responsible official attached to a Civil, Criminal or Revenue Court at which no salaried vendor has been appointed and where there is not other licensed vendor;
- (viii) an official on the staff of a Presiding Officer of a Court in camp;
- (ix) patwaris in the districts of Almora, Nainital and Garhwal; and
- (x) any other person deemed by the Collector to be a fit and proper person for the sale of stamps;

Approved to appointment required in certain cases - Provided that in the case of the appointment of postmasters and school masters the previous approval of the "Postmaster-General" and the "Chairman of the Education Committee of the District Board" respectively shall be obtained.

**152. Sale of stamps by licensed vendors and restrictions therefor.** (a) Licensed vendors shall sell to the public such stamps as are indicated in their licenses.

(b) Licensed vendors shall ordinarily be allowed to sell:-

- (i) court-fee stamps not exceeding the aggregate value of Rs. 500/- for one document;
- (ii) non-judicial stamps not exceeding the aggregate value of Rs. 500/- for one instrument.

The Collector may, for special reasons, to be recorded in writing raise the said limit to an amount not exceeding Rs.1,000. Sale of stamps of value higher than

Rs.1,000 may be authorised in special cases by Board of Revenue, Uttar Pradesh, Allahabad.

(c) Any person aggrieved by an order of the Collector under sub-rule (b) may, within thirty days thereof, prefer an appeal to the Board of Revenue, Uttar Pradesh, Allahabad or any officer authorised by the Board in this behalf, whose decision thereon shall be final and conclusive.

**153. Form of license-** There shall be two forms of licences for vend of stamps (1) for use of official licensed vendors, and (2) for use of non-official licensed vendors.

**FORM NO. I**

**B.R. Stamp form No. 360**

Licence for the sale of stamps by official vendors under the Indian Stamp Act., 1899 (II of 1899) and the Court Fees Act, 1870 (VII of 1870).

Licence is hereby granted to-

Name\_\_\_\_\_

Designation\_\_\_\_\_

Place of vend\_\_\_\_\_

Description of stamps\_\_\_\_\_

Value of stamps\_\_\_\_\_

Commencing from\_\_\_\_\_

subject to the rules framed on this behalf by the Governor of Uttar Pradesh under the Indian Stamps Act, 1899 (II of 1899), the Court Fees Act, 1870 (VII of 1870). The infringement of any of these rules shall render the licensee liable to the penalty prescribed in Sec. 69 of the Indian Stamp Act/34 of the "Court Fees Act", viz., imprisonment for a term which may extended to six months, or fine which may extend to five hundred rupees, or both.

(1) Description of stamps

(Her enter description and value

of stamps which may be sold)

(2) Value of stamps\_\_\_\_\_

District\_\_\_\_\_

Dated\_\_\_\_\_

Collector/

Note: A combined license may be granted for the sale of general and court-fees stamps.

**FORM NO. II**

**B.R. Stamp form No. 360A**

Licence for the sale of stamps by non-judicial vendors under the Indian Stamp Act., 1899 (II of 1899) and the Court Fees Act, 1870 (VII of 1870).

Licence is hereby granted to-

Name\_\_\_\_\_

Father's Name\_\_\_\_\_

Residence\_\_\_\_\_

Place of vend\_\_\_\_\_

Description of stamps\_\_\_\_\_

Aggregate amount up to which the vendor may sell for one document or instrument\_\_\_\_\_

Court fee\_\_\_\_\_

Non-judicial\_\_\_\_\_

For the period of\_\_\_\_\_

Commencing from\_\_\_\_\_

subject to the rules framed on this behalf by the Governor of Uttar Pradesh under the Indian Stamps Act, 1899 (II of 1899), the Court Fees Act, 1870 (VII of 1870). The infringement of any of these rules shall render the licensee liable to the penalty prescribed in Sec. 69 of the Indian Stamp Act/34 of the "Court Fees Act", viz., imprisonment for a term which may extended to six months, or fine which may extend to five hundred rupees, or both.

(1) Description of stamps (Her enter description and value of stamps which may be sold)

(2) Aggregate amount of which vendor may sell one document or instrument.

Court fee\_\_\_\_\_

Non-judicial\_\_\_\_\_

District\_\_\_\_\_

Date\_\_\_\_\_ Collector

Date of inspection of accounts by the Treasury or Sub-Treasury Officer concerned.

Remarks

Note: A combined license may be granted for the sale of general and court-fees stamps.

Date of renewal	Date of licence expires	Signature of collector	Date of inspection of sale accounts by Treasury or Sub-Treasury Officer concerned	Remarks
1	2	3	4	5

**154. Revocation of licence.** A license may be revoked at any time by the Provincial Government or by the authority who granted it.

**155. Duties of ex officio vendors-** Ex officio vendors shall supply stamps to the public and to licensed vendors and shall allow discount to the latter at the rates and under the conditions hereinafter prescribed.

**156. Sale of stamps to non-official vendors weekly.** Licensed vendors shall be allowed to purchase stamps from the local or branch depot ordinarily once a week, equal to their estimated demand for one week, based on the average sales of the last few weeks. If after a weekly purchase, the sales of any vendor have been heavy and his stock have run short within the week, he shall be allowed to purchase on another day of the week when the treasury is open, equal to the probable consumption for the remaining part of the week.

**157. Method of supply of stamps to licensed vendors.-** Licensed vendors shall obtain stamps from ex officio vendors at local and branch depots on payment of ready money (less the discount hereinafter prescribed) -

Provided that persons in the service of the Crown licensed under Rule 151 (b) may obtain stamps as an advance, without payment, in accordance with rule 158.

**158. Method of supply of stamps to official vendors.-** A person in the service of the Crown on being licensed, shall receive an advance of stamps not exceeding in value one months' pay or, with the special sanction of the Board of Revenue, of greater value. He shall, on receiving such advance give a receipt for the money value of the stamps advance and the receipt shall be renewed half yearly in the manner provided for permanent advances by the Accounts department. When he ceases to sell, he shall refund the value entered in the receipt either in money or in stamps of any kind, which he has been authorized to sell, and the receipt shall then be returned.

**159. Advance of stamps to be made from double lock.-** Advances shall be made from the stock of stamps under double lock and shall, therefore, be shown in the Treasury Officer's double lock register.

**160. Advance register.-** The advances shall also be shown in a separate register in Form No. 29, Appendix B, and every item entered in it shall be initiated by the Treasury Officer.

This register shall be inspected every month when the treasury plus and minus memorandum is prepared, and the Treasury Officer shall see that he possesses all the receipts duly renewed whenever necessary, and that the unadjusted advances are correctly included in the balances shown in the plus and minus memorandum in which details of such advances shall invariably be furnished.

**161. Discount.-** Every licensed vendor who purchases non-judicial, court-fee or copy stamps from the Government treasury by payment of ready money shall receive the same at a discount of Re. 1.00 per cent of the face value of the stamps. If the discount permissible contains a fraction of 4 rupee, any such fraction, in excess of the nearest lower multiple of five paise shall be ignored:

Provided that no discount shall be allowed

- (a) on any stamps supplied on any material furnished by the purchaser himself ;
- (b) unless stamps of an aggregate value of not less than Rs. 5 are purchased at one time ;
- (c) on the fraction of only one rupee ; and
- (d) on account of purchase or adhesive revenue stamps.

**162. Special challan form.-** In order to introduce a departmental check over the rates of discount paid to vendors of stamps, at Places where stamps are sold by Government and at other places a special form of challan (form No. 8, Appendix B) is prescribed to be used by all licensed vendors in making purchases from a treasury or sub-treasury.

**163. Cheek of discount and quantity indented at the local depot.-** The challan shall be filled in by the vendor in triplicate according to his requirements and signed by him and made over to the stamp clerk, who shall, before presenting the same, to the treasury or sub-treasury, check the quantity indented from the sales of previous weeks on the principle laid down in Rule 1-6 and the discount to be paid at the rates admissible under the, existing orders and sign the certificate as to its correctness at the foot of the challan. If the quantity indented is substantially more than the average weekly sales, the matter will be brought to the notice of the officer-in-charge, who may, after examining the circumstances under which greater quantity has been indented, have the quantity fixed accordingly. One copy of the challan shall be retained by the vendor, the second by the treasury and the third by the stamp clerk for use in the preparation of monthly and quarterly accounts.

**164. Cheek of discount in branch depots.-** In the case of sales of stamps to vendor of tahsils the tahsil official responsible for stamps shall carry out the cheek prescribed to be made by the stamp clerk at the headquarters of a district, and, after the transaction has been effected in the sub-treasury, shall forward the challan intended for the stamp clerk to that official, without delay, for final verification and incorporation in his accounts.

**165. Exchange of stamps.-** A licensed vendor may be allowed to exchange unsold stamps which are fit for use for other stamps of the same value.

**166. Arrangement for transmission of stamps and cash cases of certain vendors.-** In cases where it is out of the power of an official or authorized vendor to arrange himself for the transmission, of stamps or cash, one or other of the following agencies may be employed as may be found suitable and economical individual cases -

- (1) transmission of either stamps or cash by tahsil chaprasi
- (2) supply of stamps through the post in insured parcels ; and
- (3) remittance of the sale proceeds by postal money order.



The charges on account of money order commission and postal and insurance charges shall be debited to the district stamp (contract) contingent grant.

**167. Stamps to be delivered on demand by Collector.-** Every licensed vendor shall, at any time, on the demand of the Collector deliver all stamps, or any class of stamps, remaining in his possession together with his registers.

**168. Stamps received back from a vendor to be restored in stores.-** Stamp sheets or labels which are received back from a vendor, or his heirs, and are fit for re-issue, may be replaced in store.

**169. Stamps received back from a vendor to be restored in store.-** When stamps are returned into the Collector's store on:

- (a) resignation of licence by the vendor ;
- (b) revocation of licence for any fault of the licensee
- (c) application of the vendor for leave to restore any stamp

the stamps may be taken back at their full value. less a deduction of ten naya paise in the rupee but when they are returned on-

- (d) death of the vendor
- (e) expiration of licence ;
- (f) recall of stamps by the Government
- (g) revocation of licence for any other cause than any fault of the licensee

they may be taken back at their full value less only any discount allowed on their sale to the licensed vendor.

**170. Signboard of licensed vendors.-** Every licensed vendor shall at all times keep affixed at a conspicuous position outside the place of vend, a signboard bearing the name of the vendor with the words "Licensed vendor of general or/and court fee stamps" as the case

may be, in English, Hindi and Urdu. He shall also keep in his place of vend the Acts of Legislature referring to stamps sold by him and their Schedules, together with these rules in English, Hindi and Urdu, placed so that they may be readily seen and read by purchasers.

**171. Stock of stamps with licensed vendors.-** Every licensed vendor shall keep such stock of stamps including one ton naya paise adhesive re-venue stamps as the Collector may consider sufficient to meet the demand likely to be made upon the licensed vendor for their supply.

**172. Restriction in the sale of stamps by vendors.-** No vendor shall sell any stamps the use of which has been ordered to be discontinued by competent authority nor any stamp received from any other source than a Government treasury in the United Provinces.

**173. Over charge strictly prohibited.-** No vendor shall demand or accept for any stamps more than the actual value denoted thereon, and ever vendor shall without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value in currency which would be accepted on behalf of the Crown by the Collector.

**174. Supply of requisite stamps.-** When a person applies for an impressed sheet of a particular value, a sheet of that exact value shall, if in stock be furnished to him.

**175. Procedure when the stamp of the requisite value As not in stock.-** Should no sheet of the particular value required be in stock, the officer-in-charge of the treasury, or the ex officio or licensed vendor as the case may be, shall be bound to supply the smallest number of sheets which he can furnish so as to make up the required value.

**176. Restriction regarding making up of value of stamp.-** A licensed vendor shall in no circumstances supply a number of sheets or labels to make up a stamp of a value exceeding the hi-best value for which he is authorize to sell stamps.

177. [Deleted].

**178. Particulars to be entered on impressed sheets -** (a) Every vendor, of stamps shall endorse on the back of each impressed sheet (other than impressed sheets bearing the word, Hindi') sold by him to the public, in English, Hindi or Urdu character, the serial number, the value of stamps in full in words, the name, parentage and residence of the purchaser, the nature and value of the instrument or document for which the stamp/s is/are sold. If the vendor supplies more than one stamp sheet of smaller denomination to make up the value actually required by the purchaser, he shall note down on the first sheet, the above particulars and also the number and value of other sheets so supplied by him for the purpose. Every other sheet so used, shall be shown as enclosure to the first sheet and also shall contain the value, date of sale, serial number and name and parentage of the purchaser. The Stamp vendor shall legibly write or stamp on each sheet sold by him his name, license number and the place of vend. At same time he shall make corresponding entries in a register to be, kept by him in the form hereinafter prescribed.

(b) When an adhesive court-fee label with or without the words 'for copies only' inscribed thereon, is sold, the vendor shall insert at the time of sale the name and residence of the purchaser and the date of sale on the blank space on the face of the label for that purpose and also shall legibly write or stamp his name, licence number and place of vend on the label sold by him and shall sign the same ' Provided that in the case of a purchaser whose identity can be clearly indicated, the vendor need not record his parentage but shall give his designation in such a manner as to leave no doubt about his identity.

**Notes-**(1) Mahajani character shall not be used in place of Hindi in making the endorsements on impressed sheets or adhesive court fee labels. A person must not be licensed to sell stamps unless he can write the Hindi or Urdu character.

(2) By the word "PURCHASER" is meant the person who actually pays for and receives the stamps from the hands of the vendor. If such person represents that he is purchasing the stamps on behalf of some other person, the names of both the persons shall be entered in the

endorsement on the stamp and in case of sale of impressed stamps also in the register meant for entering the sale of impressed stamps.

**179. Register of sales.-** Every vendor shall keep two registers -

(1) for impressed general stamps (other than impressed stamps bearing the word "Hindi);

(2) for impressed court-fee stamps.

The register shall be in the following form :

***Register of daily sales of Stamps***

Serial Number	Date of sale	Description of stamps	value of stamps full in words	Name, percentage, residence of purchaser
1	2	3	4	5

---

In the beginning of each volume shall be entered the name of the vendor, the date on which the register is brought into use and the number of pages it contains, each page being numbered. On completion it shall be deposited in the Collector's office.

In the case of sale of stamps of the value of Rs. 5 or above, the vendor shall take the signature of the purchaser in column 5 of the register.

**180. Closing of accounts.-** Every vendor shall every day total up the entries on account of sales of impressed stamps and shall also show the balances at the close of each day.

**181. False endorsement or enforcement or entry prohibited.-** No vendor shall knowingly make a false endorsement or enforcement on a stamp sold or a false entry in his register of sales.

**182. Inspection, of vendor accounts.-** Every vendor shall allow the Collector, or any officer duly authorized by the Collector, or by the Provincial Government, at any time, to inspect his accounts and registers and to examine the store of stamps in his possession.

**183. Check of the sales of stamps from the single lock.-** The Treasury and Sub-treasury Officer shall occasionally inspect the sale-accounts of the licensed stamps vendors and check them with the sale account of the officio vendors to see that the stamps entered as received from the treasury in the registers of the licensed stamp vendors are also entered as sales in the accounts of the ex officio vendor. A test check of about 5 per cent of the officio vendor total entries in a register should suffice. The Treasury and Sub-treasury officers shall carry out the above check at least once a year in the case of each stamp vendor.

**184. Register of licensed vendors.-** A register of persons licensed to sell stamps shall be maintained in the Collector's office. It shall contain the following Headings.

(a) date of licence

(b) name of licensee

(c) permanent address of licensee

(d) place of vend ;

(e) description of stamps to be sold under the licence

(f) highest denomination of stamps which the licensee is authorized to sell ;  
and

(g) remarks (this column will show any changes that may take place during the year).

**185. Revision of register in Collector's office.-** The aforesaid register shall be revised annually. At the time of revision the lapsed licences should be, called in and destroyed and the sale registers kept by the vendors should be inspected to ensure that they are properly kept up.

**Note-** For rules for the sale of postage stamps see rules 104 to 113 in Chapter III.

## **CHAPTER V**

### **ADMINISTRATION OIP STAMP LAWS**

**186. District Stamp Officer-** The Collector shall place, subject to his control, an officer-in-charge of the Stamp department in the district, who shall be designated the District Stamp Officer. The names of all the officers who have been in-charge during the year should be mentioned in the Collector's annual report on the stamp administration.

**187. Duties of District Stamp Officer.-**The District Stamp Officer should understand that the duty of administering stamp law includes -

- (a) the supervision of vend and arranging that proper facilities for obtaining stamps are provided ;
- (b) ascertaining that the requirements of the law are generally known ;
- (c) watching the extent to which the different kinds of stamps are used, noting where there is any decrease, and ascertaining the cause by inquiry in the proper quarter, so that it may be verified that it is not due to neglect of the law ;
- (d) ascertaining from time to time by examination of a few files in the record room, taken at random, that the directions for punching stamps contained in Section 30 of the Court Fees

Act and in the rules in Chapter VIII of these rules are properly carried out by the officials of the Civil, Revenue and Criminal Courts in the district.

**188. Note-book.-** The District Stamps Officer shall maintain a note- book for recording a brief abstract of his proceedings month by month, in the book being transferred to his successors in order to show, at a glance how the results on which the annual note is to be sent, have been obtained. The Collector shall see, by periodical inspections or otherwise, that the rules and orders relating to stamp matters are strictly observed.

**189. Inspection-book.-** The District Stamp Officer shall also maintain an inspection-book in which he shall enter the result of his periodical examination of the different record rooms in the district. The Collector shall satisfy himself at the close of each quarter that the inspections of the record rooms have been effective.

**190. Habitual over-stamping.-** When a Collector finds that a class of documents is habitually over-stamped, he should notify the fact to the persons who are likely to fall into or lead others into such mistakes.

**191. Acceptance of cash in lieu of stamp prohibited.-** The acceptance of money in lieu of stamp duties or court-fees by all persons in the service of the Crown is strictly prohibited unless they are specially authorized to do so by law or rule having the force of law.

**192. Report of injury or damage to stamps.-** When non-postal stamps that are the property of the Provincial Government in store, in double or single lock, are injured by vermin, damp or other cause, or are rendered unfit for issue through the mistake of any official, the officer-in-charge of the local depot shall report the matter without delay to the Collector of the district with the following particulars :-

- (1) the description, number and face value of the damaged stamps;
- (2) the date on which the treasury stock was last examined
- (3) the date on which the damage was first noticed ;

- (4) the circumstances under which the injury occurred
- (5) the cause and responsibility of the official for the loss, if any ; and
- (6) steps taken or proposed to be taken to prevent recurrence of such damage in the future.

**193. Partially injured stamps to be sent to Junior Secretary.-** The officer-in-charge of the local depot shall also send the partially injured stamps to the Junior Secretary, Board of Revenue, United Province, together with the particular referred to in Rule 192, in accordance with the provisions laid down in Rule 117-A, for destruction and writing off the value from the stock accounts.

Damaged adhesive stamps in loose labels should be pasted on sheet or sheets of paper to facilitate verification before transmission to the Junior Secretary.

**194. Report of injury or damage to stamps by Collector to Commissioner "[Deleted].**

**195. Action to be taken by the Commissioner on the report received by him under Rule 194.-** On receipt of report from the officer-in-charge of the Local Depot in accordance with Rule 192, the Collector may institute such further enquiries as he may deem necessary and shall make a report to the Board of Revenue of action taken by him or suggest such action as he may consider suitable for writing off the loss under Rule 196.

**196. Writing off of irrecoverable value in such cases.-** The power to write off the irrecoverable value of completely destroyed stamps in store, the values of which cannot be distinguished, is vested in the State Government who have delegated to the Board of Revenue the power to write off the loss of such stamps up to the value of Rs. 200, subject to the condition that the loss does not disclose-

- (1) a defect of system the amendment of which requires the orders of higher authority; or



(2) serious negligence on the part of some individual officer or officers which might possibly call for disciplinary action requiring the orders of higher authority.

**197. Writing off of loss to Central revenues.-** The State Government have delegated to the Board inter alia the power to write off up to a limit of Rs. 1,000, the irrecoverable value of stores or public money lost by fraud, or the negligence of individuals or other causes, when the loss in each case falls on Central revenues. They have also delegated the power to write off up to a limit of Rs. 100, advances made from Central revenues subject to the conditions specified in Rule 196.

**198. Writing off of loss to Provincial revenues.-** The State Government have also delegated to the Board inter alia the power to write off up to a limit of Rs. 1,000, the irrecoverable value of stamps lost by fraud or the negligence of individuals, or other causes when the loss in each case falls on Provincial revenues, subject to the conditions specified in Rule 196.

**199. Procedure on discovery of deficiency or embezzlement.-** In the event of any deficiency or embezzlement of stamps coming to light the Collector shall at once send up a preliminary report to the Board of Revenue. Simultaneously a copy of the report shall also be submitted to the Accountant General. Later on when the Collector's inquiries are complete, he shall submit a full report on the case to the Accountant General who will forward the report with any remark which he might desire to make for the orders of the Board of Revenue or the State Government, if necessary.

**Note-** Rules 196, 197 and 198 as reproduced above have to be read keeping in view G. O.

No. A-2-1637/X-14 (1)-75, dated June 26, 1975, laying down that irrecoverable

losses of stores of public money (including loss of stamps) can be written off by the Administrative Department up to a limit of Rs.10,000 and by the Head of Department up to a limit of Rs.5,000.

**200. Forgery or fraud-** On the occurrence of any forgery or fraudulent alteration or fraudulent re-use of stamps, the case shall be reported in the manner described in Rule 199. Full particulars must be given of the nature of the forgery or fraud perpetrated, and, whenever it is possible, specimens should accompany the report.

**201. References to the Board of Revenue.-** References by Collectors to the Chief Controlling Revenue Authority under Sec. 56 of the Stamp Act shall be made in strict accordance with the procedure prescribed by the law. The statement of the case should be full and clear. The Collector should not whether he is acting under Sec. 31, 40 or 41 of that Act and should specify clearly the point on which he feels doubt. The Collector should express his own opinion and his reasons therefor, quoting any ruling or order on which he may rely. The document itself, together with an English translation, should be submitted along with any such references.

**202. Vigilance required to enforce the use of receipt stamps.-** Officers authorized to impound documents under Section 33 of the Stamp Act, when on tour and encamped near towns should take steps to explain to the traders and shop-keepers the necessity of observing the law regarding stamping of receipts for sums exceeding Rs. 20. Should any instance come to notice in which persons or that classes have failed to comply with the law, exemplary punishment should be awarded and not merely a nominal fine.

**203. Use of Foreign Bill stamps.-** Collectors should bring to the notice of bankers and traders, specially in large towns which are adjacent to Indian States, that Foreign Bill Stamps are meant to be used on bills of exchange or "hundis" drawn out of, but negotiated in, British India but not on those drawn in British India for negotiation beyond it.

**204. Notice to be given when order under Section 40 (b) made in the absence of party concerned.-** Whenever a Collector exercises power under Section 40 (b) of the Stamp Act in the absence of the party concerned or his properly authorized counsel he should be careful to serve a notice on the party from whom the stamp duty and penalty are due, fixing a reasonable time within which they must be paid and drawing his attention to the provisions of Rule 205 also.

No process fees shall be realized on notices served for the realization of stamp duty and penalty.

**205. Instruments to be kept for three years from date of notice.-** Instruments in respect of which the Collector makes an order for levy of deficit duty and penalty under Section 40 of the Stamp Act, shall when the duty and penalty are not promptly recovered, be kept in the Collector's office for three years from the date of a notice to be given to the party concerned. If the deficit duty and penalty are not paid within three years the document shall then be destroyed, the Sub-Registrar being informed of the Collector's order.

**206. Instrument stamped in stamping offices to be examined;** these offices do not determine duty.-All officers empowered to impound documents under Section 33 of the Stamp Act, should examine instruments stamped in a stamping office in the same manner as other instruments coming before them in the discharge of their duties. The stamping offices do not determine stamp duty. They merely affix a stamp of the value desired by the applicant.

**207. Sugarcane Inspectors to be empowered.-** Collectors should empower Sugarcane Inspectors under Section 73 of the Stamp Act, to see that agreements entered into by Sugar Mills are properly stamped. These Inspectors should consult the Chief Inspector of Stamps, when they are in doubt about the duty chargeable on any instrument.

**208. Register of demands and collections.-** When a Collector passes an order under Section 40 (b) of the Stamp Act, it virtually creates a demand in respect of which

recoveries might be made by distress and sale of movable property of the persons from whom the same are due or by any other process for the time being in force for the recovery of arrears of a land revenue. A register in Form No. 29, Appendix B, showing all demands and collections imposed under Chapter V of the Stamp Act shall be opened and maintained in the office of the Collector and the progress in realization and the arrears shall be reported in the annual note.

**209. Power to write off.-** The Collector is empowered to write off as irrecoverable any amount due on account of duty, penalty or otherwise under Chapter IV of the Stamp Act, if it appears to him that the amount cannot be recovered.

**210. Courts to confine themselves to instruments under notice.-** When a book of account or similar series of papers is produced before a court as evidence. Regarding any instrument contained therein, the court should ordinarily confine itself to the instrument or instruments actually under notice. This rule does not however apply to Collectors, District Stamp Officers and the Chief -Inspector and Inspectors of Stamps or any other officer whose duty it is to prevent and detect every evasion of stamp duty.

**211. Applications under Section 61 of the Stamp Act.-** When the Collector makes an application under Section 61 of the Stamp Act to the High Court of Judicature at Allahabad or the Chief Court of Oudh at Lucknow, a copy of the application together with a copy of the document concerned should always be sent to the Junior Secretary to the Board of Revenue for information and necessary action. It is not necessary to send such papers relating to similar applications to District Judges.

**212. Intimation by Collectors to Sub-Registrars.-** When Collectors levy duty and penalty on deficiently stamped registered documents they should give intimation thereof to the Sub-Registrars in whose office the document was Presented for registration irrespective of the fact whether the Sub-Registrar impounded the document or not.

**213. Duties of record-keepers etc. -Rewards-** All subordinate officials should ascertain that documents which it is their duty to examine are properly stamped. When detection of deficit duty is made outside the course of the routine duty of the officials, or when it is made by record- keepers, rewards may be given for the special service under Rule 249.

**214. Infringement statement.-** All infringements of stamp law and action taken in respect of instruments brought to notice as unstamped or insufficiently stamped during each month shall be shown in a monthly statement to be submitted by the Collector to the Board of Revenue. The statement should be in Form No. 10, Appendix B1. The instructions printed at the foot of the form should be carefully observed in preparing the statement. Cases undisposed remaining at the close of month should invariably be continued in the statement of succeeding months until decided.

**215. Non-judicial stamp sheets for payment of duty or licence fees to be cancelled.-** Non-judicial stamps filed in payment of stamp duty in partition cases or in payment of licence fees under the Arms Act, Poisons Act, Explosives Act, or any other Act, should be properly cancelled as soon as the stamps are filed or utilized. Omission in this respect is likely to lead to fraud.

**216. Prohibition of use of the police.-** The police should never be employed to realize stamp duty or court-fee in respect of under-stamped documents presented in courts.

**217. Departmental action against officials negligent regarding court-fee.-** In cases where it is not possible for the court to recover any deficit court-fee from the party concerned on account of the court having parted with the seisin of the case, the case should be deposited without the recovery of the deficiency but departmental action should be taken against the official who was responsible for causing loss to Government. The official found to be at fault may be given an opportunity to make good the deficiency before departmental action is taken against him for causing loss to Government by his negligence or ignorance of the lawyer rules.

## CHAPTER VI

### REFUND AND RENEWAL

#### *A-Stamp duty*

**218. Reference to provisions for refund in Stamp Act; period of limitation extended in cases of special hardship.-** The refund or renewal of the value of spoiled stamps shall be made strictly in accordance with Section 49 to 55, Chapter V of Stamp Act, and the applications must be made within the periods prescribed by Sec. 50. But in cases where the period allowed by the Act for refund or renewal has operated as a serious hardship and the holders of spoiled or useless stamps, or stamps not required for immediate use are, without any fraudulent motive, unavoidably prevented from applying for relief within the prescribed period, the Collector is authorized to allow refund or renewals of spoilt or useless stamps or the repurchase of stamps not required provided that the application for refund or renewal is made within two years from the date of purchase of the stamps or within two years from the date on which the stamps were spoiled or rendered useless .

Provided further that the State Government may, irrespective of any time limit, dispose of applications for relief in the cases contemplated in the above proviso in which the period of two years has expired.

**219. 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 Stamp Act, or his duly authorized agent, 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 thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit.

**220. Evidence to be taken before refund orders are passed.** -A Collector is not authorized to delegate to any other officer the power of administering an oath or affirmation in inquiries such as are referred to in Rule 219.

Necessary evidence should generally be taken before refund orders are passed, and reliance should not be placed solely on the stamp officer's report or the unsupported allegations of claimants for refund.

**221. Unavoidable circumstances.**- Clear proof should be required that the failure to apply for relief within the period prescribed by the Stamp Act was really due to unavoidable circumstances. For instance, it is not sufficient that an applicant should merely state that he was unwell; he must produce satisfactory evidence that he was, as a fact, incapacitated by illness from applying for the refund.

**222. Refund of stamp duty and penalty.**- Refund under Section 45 of the Stamp Act should be by application in writing to the Collector who should forward it to the Chief Controlling Revenue Authority. Such application should bear court-fee as an application to a Collector. While forwarding the application for the orders of the Chief Controlling Revenue Authority, the Collector should submit the file of the case containing the original document bearing the endorsement of the payment of duty and penalty and an English translation of the same. The Collector should also express his own opinion on the merits of the application.

**223. Refund of value of court-fee paid on application.**- The Chief Controlling Revenue Authority when ordering a refund of excess stamp duty under Section 45 of the Stamp Act, shall, at the same time, order the payment to the applicant of an amount equal to the court-fee paid on his application for the refund.

### **B-Court-fee**

**214. Renewal of damaged or spoiled stamps.-** If any person possessed of a damaged or spoiled impressed sheet, delivers up the same to the Collector for cancellation and applies for its renewal within six months after the stamp has become damaged or spoiled, the Collector may, if satisfied of the sufficiency of the grounds of the application, cancel and renew such stamp.

**225. Renewal defined.-** For the purpose of Rule 224 the renewal of damaged or spoiled stamps means the supply in lieu thereof of a fresh stamp or stamps of a similar kind and of equal value ; or, if required, and the Collector thinks fit, stamps of any other description to the same amount in value.

**226. Stamps when to be deemed damaged. [Under Section 21 (1) of the Court Fees Act, 1870, as substituted by the U. P. Court Fee (Amendment) Act, 1938 (XIX of 1938)].-**  
A stamp shall be deemed to be damaged or spoiled in the, cases hereinafter mentioned namely

- (i) When the stamp or the paper on which it is impressed or affixed has been inadvertently or undesignedly spoiled, obliterated or by any means rendered permanently unfit for use whether the said paper be written on or not ;
- (ii) When by reason of some material error in the writing or copying of a stamped document it shall have become of no avail;
- (iii) When the purpose intended to be effected by a stamped document has been effected by some other document duly stamped;
- (iv) In cases in which the plaint for filing a suit has been written on the stamp but has not been presented to the court, the necessity for doing so having ceased to exist;
- (v) When an instrument chargeable with duty under the Stamp Act, is by mistake executed on an impressed court-fee stamp and has been endorsed under Section 42 of the Stamp Act.



**227. Refund of the value of court-fee stamps and labels.-** (i) When any person is possessed of impressed court-fee stamps for which he has no immediate use, or which have been spoiled or rendered unfit or useless for the purpose intended or

(ii) when any person is possessed of two or more (in the case of denominations below Rs. 5. four or more) court-fee adhesive labels which have never been detached from each other and for which he has no immediate use the Collector shall, on application repay to him after deducting ten naya paise in the rupee, the value of such stamps or labels in money, upon such person delivering up the same to be cancelled unless it is a document mentioned in clause (v) of the Rule 226, and proving to the Collector's satisfaction that they: were purchased by him with bona fide intention to use them, that he has paid the full price thereof, and that they were so purchased, or in the case of impressed court-fee stamps, so purchased, spoiled or rendered useless, within the period of six months preceding the date on when they are so delivered endorsed'

Provided that the Chief Controlling Revenue Authority may, in special cases, allow refunds when the application is made within one year from the date of the purchase of the stamps or labels, or also in the case of impressed court-fee stamps, within one year from the date on which the stamps were spoiled or rendered useless.

**228. The Chief Controlling Revenue Authority may sanction the refund or replacement of detached as - well as spoiled court-fee adhesive labels in cases of special hardship after a deduction of ten naya paise per rupee, provided that the application for refund is made within one year.**

**229.** When adhesive labels are attached to impressed court-fee stamp sheets, in accordance with the directions contained in Rule 34, Chapter 11, such labels, or where a receipt is affixed to a document in terms of sub- rule (4) of Rule 38-A, such labels or receipts as the case may be, shall be regarded as impressed stamps for the purposes of refund under these rules.

## **Procedure in cases of refund to stamp duty and court-fee**

**230. Power of District Stamp Officer in refund cases.-**The District Stamp Officer shall exercise the powers of a Collector in respect of refund and renewal of stamps (including replacement of stamps into store) not exceeding Rs. 100 in value.

**231. Record of reasons.-** When a Collector grants an application for refund or renewal he shall, then and there, record his reasons for so doing.

**232. Proceedings.-** No part of the proceedings taken on an application for refund or renewal shall be recorded on the stamped paper, tendered with such application, except as specifically provided by these rules.

**233. Order for renewal or refund.-**The order for renewal, or for the payment of the amount to be refunded, shall be conspicuously endorsed on any available space or the stamped paper itself and shall be signed and dated by the Collector. It shall be addressed to the officer-in-charge of the local treasury and shall Endorsement on the stamped paper-(a) in the case of renewal, state the numbers and values of stamps to be issued in exchange, and

(b) in the case of refund, direct the payment, in words and figures, of the actual sum due, after all deductions required by the existing rules have been made, and

(c) shall name the recipient

**234. Punching of stamped paper.-** Before delivery to the applicant the stamped paper shall be impressed with a special rubber "cancelled" seal supplied for the purpose and shall be fully punched at four different places, the punched portions of all figure-heads being, removed in the process.

**235. Mode of cancelling original debenture on refund under Section 55.-** When the Collector makes a refund under Section 55 of the Stamp Act, he shall cancel the original

debenture by impressing for writing on or across it the word "cancelled" and his usual signature with the date thereof.

**236. Receipt of payee and treasurer's "paid" seal.-** The applicant shall then endorse on the stamped paper an acknowledgment of the receipt of fresh stamps or of payment, as the case may be, and present it to the Treasury Officer. The treasury order for renewal or payment shall be written on the same paper which shall also bear an impress of the treasurer's "Paid" Seal.

**237. Non-postal stamps on payment of refund to be transmitted to Accountant General.-** Stamps that are the property of the State Government and that have been cancelled on payment of cash refund shall be transmitted to the Accountant General by the treasury officer with his "List of payments". In the case of renewals, i.e. exchange of stamps for new stamps of the same or other denominations the value of stamps given in exchange shall be shown in column 12 of the pits and minus memorandum and the cancelled stamps shall be attached to it in support of the entry.

**238. Court-fee stamp endorsed under Sec. 42 of Stamp Act.-** When a court-fee, stamp is endorsed under Section 42 of the Stamp Act, Rules 233 to 237 shall not apply but a copy of the order sanctioning the refund, with the applicant's receipt for the money endorsed on it, shall be transmitted to the Accountant General as a voucher,

**239. Application of rules to impressed and other adhesive labels, etc.-** The above rules shall apply mutatis mutandis for the refund of impressed adhesive labels (i.e. labels affixed in the office of the Board of Revenue or of the District Officer of Meerut, Lucknow or Kanpur), to foreign bill, notarial and share transfer stamps affixed to instruments, and to labels affixed to impressed sheets.

**240. Destruction of detached adhesive stamp-** In cases in which a refund of the value of adhesive stamps is admissible the Collector shall destroy them by burning at the time he

signs the refund voucher, and shall thereupon endorse on the voucher a certificate to the effect that the labels have been destroyed in his presence.

**241. Order sheet.-** In order to systematize the procedure in regard to the disposal of applications for refunds, and with a view to facilitating the labours of inspecting officers, an order sheet in Form No. 9, Appendix B, shall be used; it should be attached to the vernacular record of the case before deposit in the record room. This form should be filled up in English by the District Stamp Officer before submitting the case to the Collector.

**242. Procedure when refund is not taken or evidence not furnished with- In one year of Collector's order-** When an application is made for refund or renewal under the Stamp or Court Fees Acts in respect of a stamp which has been spoiled or misused or for which the applicant has had 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 given in lieu thereof is not taken, or if the 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 stamps (if any) sent to the Junior Secretary, Board of Revenue, United Provinces, for destruction. The Personal Assistant to the Junior Secretary shall have the stamps destroyed in his presence and shall certify in writing in token of his having done so.

**243. Deduction of ten naya paise on stamps filed for payment of licence fees.-**The refund of the value of stamps paid for the payment of licence fee under the Arms Act, Poisons Act, Explosives Act, or any other Act shall be subject to a deduction of ten naya paise for each rupee or fraction of a rupee.

## CHAPTER VIII

### PROSECUTIONS AND REWARDS UNDER STAMP ACT

## *1-Prosecutions*

**244. Plea of ignorance.-** The plea of ignorance of the requirements of the law should not be lightly accepted ; although mere negligent evasions do not call for the application of criminal penalties, yet, it is so difficult to (distinguish between negligent and intentional evasions that to include all doubtful cases within the former category and abstain from putting the criminal penalties in force in their case is to impair very seriously the protection to the interests of the revenue which the Stamp Act was designed to afford.

**245. Collector not to try cases as Magistrate.-** A Collector who has sanctioned a prosecution under the Stamp Act should not himself try the case in his capacity as a Magistrate. This rule also applies to District Stamp officers who are Magistrates.

**246. Statement by Collectors regarding prosecutions stayed and cases compounded.-** The power of staying prosecutions and compounding stamp offences under section 70 (2) of the Stamp Act has been delegated to Collectors who shall submit to the Chief Controlling Revenue Authority annually a statement of the cases in which the power has been exercised. The statement shall be in Form No. 13, Appendix B. It should be prepared for the financial year and after due scrutiny by the Collector and with his remarks, if any, shall be forwarded by him to the Chief Controlling Revenue Authority not later than 31st May.

**247. Procedure of compounding and stayal.-** If the Collector is satisfied that it is not desirable to launch a prosecution in respect of an under-stamped instrument he may compound the offence and realize such amount as he deems fit as composition fee, If a prosecution has been already started the Collector may stay the prosecution and after realizing the composition fee in his discretion, may inform the Magistrate that the accused person might be discharged.

### *H-Rewards*

**248. Rewards.-** On the conviction of any offender under Chapter VII of the Stamp Act the Collector may grant to any person who appears to him to have contributed thereto a reward in accordance with Rules 249 to 251.

**249. Rewards to persons in the service of Crown.-** Rewards may be given to a person in the service of the Crown in cases where it is no part of the routine duties of that official to bring to light any infraction of stamp law. Rewards may be given to record-keepers for this special service -

Provided that the Chief Controlling Revenue Authority may also grant certificates of good work to the officials contemplated in the above rule whether a reward has been sanctioned or not.

**250. Sanction for and amounting of rewards-** the rewards shall be awarded after obtaining the sanction of the Chief Controlling Revenue Authority. Non-realization of any fines imposed shall not be a bar to award or rewards. The amount of the reward paid shall be debited to the head 119-Stamps-Judicial and Non-Judicial- A Superintendence - Allowances and Honoraria-Rewards". Criminal penalties realized under Chapter VII of the Stamp Act shall be credited to the head "XXI-Administration of Justice".

**251. Rewards to informers-** Collectors should give liberal rewards to informers. They should mention in their annual administration reports to what extent action has been taken by them in this respect.

## **CHAPTER VIII**

### **CANCELLATION OF COURT-FEE STAMPS**

**252. Ways of cancellation.-** On the presentation of any document requiring to be stamped under the Court-fees Act, or the furnishing of any such document the impressed stamps or

labels shall be immediately defaced as provided by section 30 of the Act. Cancellation may be classified into-

- (a) initial punching, when a document bearing a court-fee stamp is presented before any court or office competent to receive the same;
- (b) cancellation of stamps on copies, certificates or other similar documents by any court or office from which such copies, certificates, etc., are issued;
- (c) cancellation by record keeper when records are consigned to their custody.

**253. Cancelling Officer.-** Every court or head of an office shall appoint, by an order in writing, an officer for the purpose of cancelling the court-fee stamps under Section 30 of the Court-fees Act. That officer should, ordinarily, be the reader for the documents filed in the court and the ministerial head of the office for the documents presented before him. The officer so appointed shall personally attend to and be personally responsible for the strict fulfillment of the duty of receiving the documents filed and examining the correctness and adequacy of the stamps attached thereto and recording legibly below the stamps, their aggregate value and number and immediately cancelling the stamps.

The ministerial officer, so appointed, may employ a trust-worthy subordinate, subject to the approval of the court or head of the office, to do, under his immediate supervision, the mere manual work of cancelling the stamps, but it must be distinctly understood that the ministerial officer shall remain personally responsible for the due execution of the duty and/or any defalcation or fraud that may occur in connexion with it.

**254. Rubber stamp.-** A rubber stamp in the following form may be used in offices where a large number of court-fee labels are presented

**CANCELLED**

**Dated .....**

The rubber stamp shall be applied across the adhesive stamps and upon the paper on either side but not in such a way as to obliterate the entries thereon or render the detection of forgeries more difficult. In offices where there is no such rubber stamp the word "cancelled" shall be written in such a manner as to be partly on the label and partly on the sheet of paper to which the label has been affixed.

**255. Strict compliance by officers of Sec. 30 of Court Fee Act.-** (a) Too strict a compliance with the provisions of Sec., 30 of the Court-fees Act cannot be enjoined. Impressed court-fee sheets used for depositing court-fees need not be cancelled or punched otherwise than as required by that section. Rules 252 to 258 should be carefully observed in the case of labels in all cases it should be carefully seen that the figure heads' of the court-fee stamps are punched out, that the pieces are destroyed, and the value of stamps entered at proper places and in the register if any, maintained for the purpose, before the documents to which stamps are attached are filed or acted upon.

(b) Every presiding officer of a, court shall see that the punching is done immediately on presentation of the complaints, petition or other documents in court. Every officer should inspect the work of his subordinates from time to time so as to ensure attention to their duty and to limit opportunities for fraud. A very efficient check can be kept on any attempt to defraud the Government if each officer examines daily some of the records he handles and if he also examine periodically bundles of records of cases dealt with by him, taken out at random from the shelves in which they are placed.

**256. Court-fee stamps on certificate etc. to be cancelled before issue.-** Court or offices issuing certificates or other similar documents liable to court-fee shall, before issue, cancel the labels affixed to them by punching out the figure head in such a manner as not to remove that part of the court-fee label upon which its value is expressed. As an additional precaution the signature of the official attesting the document shall be written across the label and upon the paper on either side of it.



**257. Cancellation of copy labels.-** When copy labels are filed in any court or office, they shall be cancelled and punched in the manner prescribed in Rule 254. They shall be again punched on being consigned to the custody of the record-keeper under Rule 258.

**258. Second punching by record-keeper.-** When a case is decided and consigned to the record room the record-keeper shall punch a second hole in each label distinct from the first and note the date of his doing so at the same time. The second punching shall invariably be made in the middle of that part of the label on which its value is printed in eight principal Indian languages but shall not remove so much of the stamp as to render it impossible or difficult to ascertain its value or nature.

**258-A.** The provisions of Rules 252 to 258 both inclusive shall mutatis Mutandis apply to cancellation of receipts and endorsements referred to in., sub-rules (4) and (8) of Rule 38-A. However, punching of the endorsements shall not be necessary and while punching the receipts care should be taken that no written portion is removed.

**259. Personal responsibility of record keeper,** All record keepers shall be held personally responsible to see that all stamps, receipts affixed to documents and endorsements recorded on the documents under sub-rules (4) and (8) respectively of Rule 38-A are preserved, duly cancelled in the file. They are bound of bring to the notice of the head of the office i.e., Commissioner, Collector, District Judge, Assistant Collector, Civil Judge, Munsif or Tahsildar etc. as the case may be, any case in which, the above instructions as regards either initial punching or defacement of labels on copies have been neglected.

**260. Inspection by District Stamp Officer.-** The District Stamp Officer in each district shall personally examine files in the record-rooms every month in order to see that the provisions regarding cancellation have been properly observed.

**261. Value of stamps to be noted in the fly-index.-** The officer of each court whose duty it is to consign the records to the record-room shall, before sending the record to the record-room, note in the list of papers in the fly-index the value of the stamps or receipt

attached to each paper and also the total number of labels, the total number of receipts, the total value of stamps and the total value of receipts or endorsements under sub-rules (4) and (8) of Rule 38-A in the, record. Should any stamps or receipts be abstracted or others be substituted in the record-room the record keeper shall be held personally responsible for the value of all stamps or receipts missing.

## **ENQUIRIES BY REVENUE AUTHORITIES REGARDING PRIBATES AND LETTERS OF ADMINISTRATION**

**262. Procedure in cases filed in district courts.-** Where an application or probate or letters of administration is made to any court, other than the High court of Judicature at Allahabad or the Chief Court of Oudh the Court shall send to the Collector along with the notice prescribed by Section 19-H (1) of the Court Fees Act, a copy of the valuation of the property) of the deceased in the form prescribed by Section 19-J (1) of the Act, if the valuation is filed at the same time as the application or, if the valuation is filed at a subsequent date, as soon as the same is filed. This is to relieve the Collector of the necessity of sending a subordinate to the court concerned to inspect or take a copy of the record of the case.

**263. Procedure in cases filed in High Court.-** Where such an application, as is mentioned in Rule 262, is made to the High Court of Judicature at Allahabad or the Chief Court of Oudh at Lucknow, the court will, when giving the notice prescribed by Sec. 19-H (2) of the Court Fees Act, send to the Chief Controlling Revenue Authority a copy of the application and of the statement of valuation filed under Section 19-1 (1) of the Act.

On receipt of the aforesaid information the Chief Controlling Revenue Authority shall communicate with the Collector within the local limits of whose revenue jurisdiction the property of the deceased is situated.

**264. Reference to other Collectors in respect of properties situated in overall districts.-**

If any estate includes properties situated in several districts, the Collector of the district to whom notice has been sent by the District Judge, shall, if he decides on any inquiry, make a reference to the Collector within the limits of whose revenue jurisdiction any part of the estate is located to obtain a valuation of that part.

**265. Valuation to be arrived at independently.-** The Collector should be that the valuation is arrived at independently of the information given by the petitioner himself.

**266. Reports to be detailed and to give basis of calculation.-** The Collector should see that the reports regarding each item of Annexure A of the application for the grant of probate or letters of administration yield detailed information in respect of rent, profit or dividend due to the estate on the date of the application and also the basis on which the calculation of the value is made.

**267. Valuation how to be calculated.-** The valuation should be based on the market value of property wherever it is ascertainable, and not calculated in accordance with the provisions of Chapter III of the Court Fee Act. That chapter does not apply to valuations for probate or letters of administration.

**268. Valuation of securities, etc. at rates current on date of application-** Stocks, shares and marketable securities should be valued at the rates current on the date of the application for probate or letters of administration.

**269. Procedure when property is under-estimated.-** If after examining the valuation in accordance with the foregoing rules, and after obtaining any further information which may appear necessary, the Collector finds reason to believe that the value of the property has been under-estimated, but not otherwise, he should make an enquiry under the Act. The stamp revenue should be protected, but care should be taken to avoid undue harassment of petitioners for probate or letters of administration.

**270. Officers whose services may be utilized in acquiring information.-** the services of Assistant Collectors, Tahsildars and other subordinates may be utilized in acquiring such information as may be necessary to determine whether an enquiry under that Section 19-H (3) of the Court Fees Act, is desirable, but the duty of making format enquiries under that section can only be entrusted to an officer invested with the powers of a Collector.

**271. Procedure to be followed after the completion of enquiry.-** When the enquiry has been completed and the Collector finds that the property has been under-valued, he may require the petitioner for Probate or Letters of Administration to amend the valuation, and should at once intimate his action to the Judge with the request that he may be informed whether the amendment has been made or not. Should the amendment not be made, the Collector may move the court to make an enquiry. If an inventory has been exhibited under Section 317 of the Indian Succession Act, 1925, special care should be taken that such motion is made within one year from the date of such exhibition of the inventory. If the valuation is amended as required by the Collector, under Section 19-H (3) of the Court Fees Act, 1870, but the additional fee is not paid into the Court or tendered to the Collector, the Collector shall report the case to the Chief Controlling Revenue Authority for an order under Section 19-G. When, after the completion of an enquiry by the court, any additional fee due, or when, after the passing of an order under Section 19-G, any penalty or forfeiture adjudged, is not paid, the Collector shall apply for a certificate of the Chief Controlling Revenue Authority under Section 19-J.

**272. Applications by Administrator General.-** Applications by the Administrator General shall be made to the Chief Controlling Revenue Authority in Forms Nos. 44, 45 and 46, Appendix B.

**273. Verification by Administrator General.-** The Board of Revenue may dispense with the use of affidavits in applications filed by the Administrator General in connection with the payment of court-fees due or refund of excess fees paid on Letters of Administration.

Section 29 (2) of the Administrator General's Act (III of 1913) says that no Administrator General shall be required to verify, otherwise than by his signature, any petition presented by him under the provisions of that Act, and if the facts stated in any such petition are not within the Administrator General's own personal knowledge, the petition May he subscribed and verified by any person competent to make the verification. Sections 19-A and 19-E of the Court Fees Act, have not, the effect of over-riding Section 29 (2) of the Administrator General's Act, 1913. They are general provisions not professing to deal with the Administrator General's at all and they should not, therefore, be read as controlling Sec., 29 (2) of the Administrator General's Act which is special enactment dealing with the Administrator General alone.

**274. Register of probates and letters of administration in Collector's office.-** A register in Form No. 47, Appendix B, shall be kept in the Collector's office.

## **CHAPTER X**

### **ACCOUNTS AND CONTINGENCIES**

**275. Registers for stamp departmental accounts.-** The following registers for keeping the stamp departmental accounts shall be maintained in the office of the Collector -

- (i) Register of daily receipts of all kinds
- (ii) Register of daily charges;
- (iii) Register of advances of stamps
- (iv) Register of demands, collections and balances of stamp duties and penalties;
- (v) Register showing daily sales of each denomination or stamps.

**276. Keeping of registers.-** Registers (i) to (iv) (Form Nos. 26 to 29, Appendix B) shall be kept by the stamp clerk at headquarters. Register No. (v) which shall include entries regarding watermarked paper and every description of genera (and court-fee stamps, shall be kept by the treasurer at the headquarters and by the sub-treasurer at tahsils.

**277. Detailed heads of receipts in the treasury cash accounts.-** The detailed heads of receipts in treasury cash accounts under "IX-stamps" are as follows -.

## **IX-STAMPS RECEIPTS-PROVINCIAL**

### **A-Non-Judicial**

1. Stamp duties on Bills-of-Exchange, cheques and other commercial documents: Bill-of-Exchange or hundis.
2. IX-A-Sale of other non-judicial stamps
  - (i) Other adhesive stamps;
  - (ii) Other non-judicial stamps
  - (iii) Sale of revenue stamps of one anna denominations
  - (iv) Impressed labels or special adhesive stamps.
3. IX-B-Duty on impressing documents:
  - (i) Duty recovered under Rules 8 and 11 of the United Provinces Stamp Rules, 1942 ;
  - (ii) Duty on documents voluntarily brought for adjudication. [Section 31 of the Indian Stamp Act, 1899 (Act 11 of 1999)]
  - (iii) Duty on unstamped or insufficiently stamped documents levied under Chapter IV of the Indian Stamp Act, 1899 (Act 11 of 1899) ;
    - (a) Duty imposed by Collector
    - (b) Duty imposed by Courts and persons receiving evidence.

- (iv) Other items.
- 4. Fines and penalties -
  - (i) Imposed by Collector;
  - (ii) Imposed by Courts and persons receiving evidence.
- 5. Miscellaneous.
- 6. Total, A-Non-Judicial.
- 7. Deduct-Refunds.
- 8. Net-Total, A-Non-Judicial.
- 9. B-Judicial Court-fees realized in stamps.
- 10. Sale of stamps
  - (i) Court-fee stamps.
  - (ii) Stamps for copies.
- 11. Fines and Penalties.
- 12. Miscellaneous
- 13. Total B-Judicial.
- 14. Deduct-Refunds.
- 15. Net-Total, B-Judicial.
- 16. Grand total-IX-Stamps.

**278. Quarterly statements.-** Statements showing the receipts and charges under the Stamp and Court Fees Acts (as well as water-marked paper) shall be submitted every quarter by the collector of each district to the Board of Revenue in Form No. 11 (B. R. Form No. 346) of Appendix B. All sums brought to credit under the Stamp Act or the Court Fees Act should be shown in them irrespective of the fact that the payments are in some cases on

account of other districts. The chares under the above Arts are drawn on bills prepared in the collector's office and the necessary particulars are readily available.

**279. Figures in quarterly statements to correspond with treasury figure.** - The figures of receipts and disbursements in collector's quarterly stamp statements should invariably correspond with those of the treasury account. The headings in the statements do not cover exactly the same ground as those of receipts under stamps in the treasury cash account, and certain items are shown in the statements as "charges" which are debited in the treasury cash account to the general head of "Refunds".

**280. Departmental accounts to be maintained independent of the treasury.**-The departmental accounts of the Stamp department should be maintained independent of the treasury. As soon as the departmental accounts for the quarter have been completed they should be forwarded to the Treasury Officer for verification and signature to the certificate printed at the foot of the quarterly statements.

**281. Discrepancies between departmental and treasury accounts to be inquired into.**- Any discrepancies between the departmental and treasury amounts as disclosed by the treasury certificate should be made the subject of inquiry and report. Collectors should see that the departmental accounts are not prepared in collision with the treasury officials, as the cheek contemplated by the system of separate accounts is thereby entirely frustrated. The departmental accounts should-moreover, not be amended to secure correspondence with the treasury returns without full inquiry.

**282. Abstract monthly statement.**- An abstract statement shall be prepared in the Collector's office showing the opening balance of the previous month, receipts from and issue to outside districts, advances, if any, total sales and the closing balance. The headings may be as follows;

---

Opening balance	Receipts	Issues	Advance	Sales	Closing Balance
--------------------	----------	--------	---------	-------	--------------------



---

1	2	3	4	5	6
---	---	---	---	---	---

---

The closing balance thus obtained should tally with the total of the figures in the - various stock registers maintained at Sadar and at sub- treasuries.

**283. Checking statement.-** To check whether the closing balance and the totals referred to in Rule 282 actually tally, another statement shall be prepared. In this statement figures should be actually copied out from the double lock and the single lock registers and the certificates received from sub-treasuries. It should be in the following form:

	....	....	....	....	....	
					Kinds of Stamps	Total
Double lock registers	....	....	....	....		
Single lock registers		....	....	....	....	
Sub-treasuries	....	....	....	....		
Total	....	....	....	....		

This statement will correlate the abstract statement prepared by the stamp clerk and the plus and minus memorandum prepared by the treasury. The grand total of the statement should be the same as the closing balance of the abstract statement while the headwise totals should tally with the closing balances of the plus and minus memorandum. The correctness of the statement in regard to these matters should be certified by the officer signing the plus and minus memorandum.

**284. Actual refunds to be shown.-** Accounts actually disbursed on account of refunds during the quarter and which are so shown in the treasury cash accounts should be shown as

refunds in the quarterly statements. Apportionment of charges shall be made in those statements in accordance with Rules 285, 286 and 287.

**285. Direct charges.-** Charges that can be traced directly to either source of revenue, such as refunds, discounts, remissions, rewards, penalties remitted, pay of salaried vendors of general stamps and pay of salaried assistants appointed to sell court-fee stamps shall be charged against that source, general or court-fee, as the case may be.

**286. Transit charges.-** Transit charges of stamps and water marked paper, except postage and insurance charges on account of the transmission of stamps to, and of the state proceeds of the same from, post office officials who have been appointed stamp vendors, should be apportioned in the proportion of three-fourths to general and one-fourth to court-fees.

**287. Other common contingent charges.-** Contingent charges common to both classes of stamps (general and court-fee), other than transit charges, mentioned in Rule 286 shall be apportioned in proportion to the revenue raised from the two sources for contingencies.

**288. Budget estimates.-** The budget estimate should be prepared in Form No. 15 (B. R. Form No. 367) of Appendix B in accordance with the instructions contained in Chapter III of the United Provinces Budget Manual, Second Edition. It shall be submitted to the Junior Secretary, Board of Revenue by 1<sup>st</sup> August, each year. Any special instructions that may be received from the Government or the Accountant General regarding the preparation of the budget will be communicated to the Collectors by the Junior Secretary.

**289. Schedule of new demands.-** The schedule of all new demands involving expenditure in the ensuing year shall also be submitted to the Junior Secretary, Board of Revenue, before 15th August in each year in Form No. 39 (manuscript) of Appendix B.

**290. Preliminary statement of anticipated excesses and savings.-** The Board of Revenue shall submit to the State Government in the Finance Department a preliminary statement of anticipated excesses and savings in Form A (being Form No. 40, Appendix B). This

statement should reach the Finance Department not later than 25th November each year. Only those items in which any excesses or savings are anticipated should be shown in the statement. If there are no such items a blank statement should be submitted.

**291. Final statement of anticipated excesses and savings.-** On 15th January each year the Board of Revenue shall submit to the State Government in the Finance Department a final statement of anticipated excesses and savings in Form 13 (being Form No. 41, Appendix B).

Savings ascertained after the despatch of the above statement shall be separately reported to the Finance, Department as soon as they are known.

**292. Monthly statement of expenditure.-** A monthly statement of expenditure under the head 119-Stamps-A-Non-Judicial and B-Judicial and 56-Stationery and Printing-Discount on plain paper, etc." should be submitted by the Collector to the Junior Secretary, Board of Revenue by the 7th of each month in Form No. 31, Appendix B.

Expenditure on account of the traveling allowances and contingent bills of the Chief Inspector and Inspectors of Stamps should not be included in the monthly statements of the districts in which they are sometimes cashed.

No extra expenditure should be incurred without first securing the necessary funds. Application for such funds should be made to the junior. Secretary and should give the necessary particulars.

### *Contingencies*

**293. Contingent charges.-** Contingent charges are of two kinds

(a) contract contingencies,

(b) non-contract contingencies.

**294. Contract contingencies** -Contract contingencies are those for which a lump provincial allotment is made in the annual departmental budget and to which the total expenditure under the various sub-heads of such contingencies must be restricted. No regular allotments from the provincial grant shall be made in favour of District Officers, but at the beginning of each financial year they shall be informed of the share of the provincial grant assigned to their district. Care should be taken to limit expenditure to the sum so fixed.

**295. Heads of charges.-** The charges to be covered by the grant for contract contingencies are the following

- (a) postage charges,
- (b) country stationery,
- (c) hot and cold weather charges,
- (d) purchase and repair of furniture,
- (e) carriage of records and stationery,
- (f) cloth for bastas,
- (g) other petty contingencies and miscellaneous charges
- (h) railway freight for carriage of stamp boxes, except the boxes containing postage stamps.

The charges, if any, in connexion with the packing and conveyance of the postage stamps shall be debited to the Posts and Telegraphs Department.

**296. Money how drawn.-** Money to contract contingent charges shall be drawn from the treasury on bills in such forms as may from time to time, be prescribed by the Accountant General for contract contingencies.' No sub-vouchers are to be submitted except for service postage stamps, and no details need be stated beyond the total figure opposite each of the printed heads in the bill form. If any charge is incurred, which the Printed headings do not provide for, the general nature of the charge should be entered in manuscript under the head

"Other petty contingencies and miscellaneous" in the blank space provided. The submission of detailed countersigned bills to the Accountant General is unnecessary.

**297. Vouchers must be preserved in certain cases.-** In the case of contract contingencies, the sub-vouchers for more than Rs. 25 should be retained in the office. But all such vouchers including those for Rs. 25 and less should be so defaced or mutilated that they cannot be used again.

**298. Final bill for the year.-** A bill must always be drawn on or immediately before 31st March of each year for all expenditure up-to-date. It is contrary to the principle of the contract grant system that expenditure incurred in one year should in any way be held over, after being incurred, to be paid out of the grant for the next year.

**299. Extraordinary expenditure-** No extraordinary expenditure, such as the purchase of almirahs, books etc., should be incurred without the previous approval of the Board of Revenue.

## **CHAPTER XI**

### **SUPPLY OF REGISTERS AND FORMS**

**300. Collector's Indent-** Collectors shall submit by 1<sup>st</sup> April each year and indent to the Junior Secretary, Board of Revenue for all registers and forms for the requirements of the district for the period from June to May each year. The indent shall be in Form No. 14, Appendix B. This form gives a complete list of the sanctioned printer forms of the department.

**301. Indent to be Punctually submitted.-** To insure regularity in supply, indents shall be punctually submitted on or before the prescribed date so that they may be checked and sufficient time allowed to the Superintendent, Printing and Stationery, United Provinces for

their printing and supply by the end of May. This rule must be carefully observed, as in attention to it is liable to frustrate the Press arrangements for economical working.

**302. Supplementary indents-** No supplementary indent shall be permitted except in the most urgent and explained. When, however, the submission of the supplementary indent becomes necessary it should be drawn up in the necessary entries regarding balance, etc., shall be made in respect of the books or forms required.

**303. Consolidated Provincial indent.-** A consolidated provincial indent for registers and forms for use in districts shall be prepared by the Junior Secretary to the Board of Revenue. It shall be sent to the Superintendent, Printing and Stationery, United Provinces, by 1<sup>st</sup> May each year for compliance.

The Superintendent, Printing and Stationery shall supply the number of forms prescribed for the district direct to the Collectors.

**304. Forms to be carefully checked with advice note.-** In the collector's office the forms received from the Press should be carefully checked with the advice note before the latter is returned to the Superintendent, Printing and Stationery.

**305. Custody of forms.-** Forms shall be kept, as far as possible, in open racks and in separate compartments. A note of the number of forms received and issued, and of the balances in the compartment after each receipt, or issue, should be placed in each compartment.

**306. Stock book of forms and registers.-** A stock-book of forms and registers shall be kept up in the Collector's office in Form No. 25, Appendix B.

**307. Use of other than sanctioned forms prohibited:** No forms or registers, other than those sanctioned, shall be brought into use in the department without the express sanction of the Board of Revenue and on no account whatever should forms or registers be printed at a private printing press.

**308. Prescribed forms of other departments:-** Forms for use in the account and other department must be indented for under the order of the department concerned.

**309. Guard Book:-** A guard-book containing specimens of all registered forms and registers shall be prepared and maintained in each Collector's office. The name of the return of the officer prescribing the return, the date of his order and the dates from, and to, which the return is to be submitted shall be entered in a table of contents prefixed to the guard-book.

[ For heading and specimens for forms see Appendix B.]

## CHAPTER XII RETURN AND REPORTS

**310. Return from District Officers to the Board of Revenue:-** The following statement exhibits the returns prescribed for submission by District Officers to the Board of Revenue. The necessary reference to rules prescribing the forms to be used, registered number of the forms, as well as the dated of submission have been recorded against each.

Serial Number	Due date	Nature of report or return	Reference to United Province Stamp	Number of forms in Appendix B	Registered Number of forms	Remark
1	2	3	4	5	6	7
1	5 <sup>th</sup> of each month	Monthly statement showing Collector's action in respect of instruments brought to his notice as unstamped or insufficiently stamped during the month.	124	10	347	----

2	Ditto	Plus and minus memorandum for impressed labels (through the impressed labels General).	23	38	----	From Allahabad Only
3	5th January	Quarterly statement showing receipt and charges under the stamp and Court Fees Acts as well as water-marked paper, for October to December.	278	11	346	---

Serial Number	Due date	Nature of report or return	Reference to United Province Stamp Rules, 1942	Number of forms in Appendix B	Registered Number of forms	Remark
---------------	----------	----------------------------	--	-------------------------------	----------------------------	--------

1	2	3	4	5	6	7
4	7th each month	Disbursing Officer's monthly register of expenditure.	292	31	381	---
5	5th January	Four-monthly statement of Entertainment Tax	146	12	---	Deleted
6	15 <sup>th</sup> February	Annual indents of stamps	60	2	371 and 327	---
7	15 <sup>th</sup> February	Four-monthly indents of stamps, August-November.	60	2	371 and 372	---
8	Ditto	Four-monthly indent for Entertainments tax	145	3	---	Deleted



9	1st April	Annual indent for registers and forms.	300	14	363	Deleted
10	1st April	Annual indent for watermarked paper over-printed with the words "for Government use only."	14	---	---	Deleted
			Appendix A)			
11	5th April	Quarterly statement showing receipts and charges under the Stamp and Court Fees Acts.	278	11	346	---
12	10th April	Six-monthly indents for Legal Practitioner' Certificate stamps for July to December	140(a)	4	373	---
13	15th April	Four-monthly indents for water-marked paper for June to September.	3	5	361	Deleted
			Appendix			
14	On or before 15th April	Forecasts of non-postal stamps (including United Provinces Entertainments Tax stamp).	57	1	---	---

<b>Serial Number</b>	<b>Due date</b>	<b>Nature of report or return</b>	<b>Reference to United Province Stamp Rules, 1942</b>	<b>Number of forms in Appendix B</b>	<b>Registered Number of forms</b>	<b>Remark</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>

15	30 th April	Statement regarding exhibition of losses in Government accounts and appropriation accounts.	---	---	---	Para 82-A F.H.B. Vol. V, Part I.
16	1st June	Annual statement Nos. II to V and VIII relating to the administration, of the Stamp notes on really important variations.	315	17 to 20 and 23	348 and 349	---
17	1st June every third year	Triennial report on the administration of the Stamp Department, with brief notes on really important variations.	314	17 to 20 and 23	348 and 349	Deleted
18	15th May	Four-monthly statement of Entertainment Tax stamp for January to April.	146	12	---	Deleted
19	31st May	Statement of stamp cases in which prosecutions were stayed or cases compounded in the district.	246	13	---	---
20	15th June	four-monthly indents of stamps for December to March.	60	2	371 and 372	---
21	Ditto	Four-monthly indents of Entertainment Tax stamp for December to March.	145	3	---	Deleted
22	5th July	Quarterly statement showing receipts and charges under the Stamp				

and Court Fees Acts.

Serial Number	Due date	Nature of report or return	Reference to United Province Stamp Rules, 1942	Number of forms in Appendix B	Registered Number of forms	Remark
1	2	3	4	5	6	7
23	Before 15th August	Schedule of all new demands involving expenditure in the ensuing year.	289	39	---	---
24	15th August	Stamp budget estimate	288	15	367	---
25	Ditto	Four-monthly indent of water-marked paper for October to January	3	5	361	Deleted
26	15th September	Four-monthly statement of Entertainment Tax stamps for May to August	146	12	---	Deleted
27	5th October	Quarterly statement showing the receipts and charges under the Stamp and Court Fees Acts as well as water-marked paper for July to September.	278	11	346	---

28	10th October	Annual indent for Legal Practitioners' Certificate stamps for January to June	140 (b)	4	373	---
29	10th October of the previous year.	Six-monthly indents for Legal practitioners Certificate stamps for January to June.	140 (a)	4	373	---
30	15th October of the previous year.	Four-monthly indents of stamps for April to July.	60	2	371 and 372	---
31	Ditto	Four-monthly indents for Entertainments Tax stamps for April to July.	145	3	---	Deleted
32	15th December	Four-monthly indent for water-marked paper for February to May	3	5	361	Deleted

**311. Returns from the Board of Revenue to Provincial Government:-** The following returns shall be submitted by the Board of Revenue to the State Government :

	RETURNS	DATE	
1.	Quarterly statement showing the expenditure on account of the manufacturing cost of Utilized Provinces Entertainment Tax stamps incurred under head "13-other taxes and duties-Collection charges-Entertainment and Betting Tax."	10 January, 10th January, 10 <sup>th</sup> April, 10th July, and 10th October.	Deleted
2	Final statement in Form B (No.41-	15th January	---

	Appen- 15th January Appendix B) anticipated excesses and savings under "9-Stamps" and " 56-Stationary and Printing- Discount on plain paper, etc." for the current financial year.		
3	Quarterly list of memorials addressed to the Government of United Provinces and withheld by the Board of Revenue.	15th January 15th April, 15th July and 15th October.	---
4	Final application for re-appropriation of funds and statement of surrender of savings under "9-setting" (and "56- Stationery and Printing- Discount on plain paper, etc." for the current year.	25th	---
5	Annual note on the Administration of the Stamp Revenue together with Statement No. I (Form No. 16, Appendix B)	15th July	---
6	Schedule of new demands	15th September	---
7	Budget estimate of water-marked paper for the next financial year.	15th October	Deleted
8	Provincial stamp budget for the next financial year.	10th November	---
9	Revised estimate of receipts under "IX- Stamps" for the current financial year.	25th November	---
10	Preliminary statement in Forms A (No. 40- Appendix B) of anticipated excesses and savings under "9-Stamps" and "56-Stationery and Printing- Discount on plan paper etc." for the current financial year.	Ditto	---

**321. Return from the Board of Revenue of Officer other than Provincial Government:-** The following returns shall be sent by the Board of Revenue to Officer other than State Government :

	<b>Returns</b>	<b>Officers</b>	<b>Date</b>
1	Consolidated (annual) indent of stamp forms .	Superintendent, Printing and Stationery	1st May.
2	Annual consolidated indent for water-marked paper overprinted " For Government use only".	Ditto	Do.
3	Statement regarding exhibition of losses in Government accounts and appropriation accounts.	Accountant General	31st May.
4	Consolidated forecast of non-postal stamps.	Controller of Stamps.	15th June

**313. Return to the Board of Revenue from other Officer:-** The following return shall be sent to the Board of Revenue by the Officer in the month noted against each :-

	<b>Returns</b>	<b>From whom</b>	<b>Date</b>
1	Monthly statement of receipts under "XI- Stamps".	Accounts General	Every month.
2	Monthly statement of receipts from the sale of water-marked paper.	Ditto	Ditto
3	Half-year statement showing the receipts of non-judicial stamps for printing Legal Practitioners Certificates and distribution of over-printed stamps to district (July to December)	Superintendent. printing and Stationery	January
4	Four-monthly statement showing receipts and supply of water-marked paper.	Ditto	February, June and October.
5	Half-yearly statement showing the	Ditto	July

receipts of non-judicial stamps for printing Legal Practitioner' Certificate and distribution of overprinted stamps to districts (January to June).		
---	--	--

**314. Triennial Report:-** [Delete].

**315. Annual Note:-** The District Officer shall send annually statement in form Nos. 17 to 20 and 23, Appendix B, with a Brief explanatory note on really important variations.

**316. Annual return un Form No. 12 should be signed by the Treasury of Stamp Officer:-** Annual return in Form No. 23 of Appendix B should be signed by the Treasury of Stamp Officer. They need note countersigned by the District Officer.

**317. Figures in the appendices to the Triennial Report:-** [Deleted].

**318. Correspondence:-** [Deleted].

**319. Direction for the preparation of the Triennial Report:-** [Deleted].

**320. Fixed standard for the Triennial Report:-** [Deleted].

**321. Special pints to be noticed in the report:-** Special mention of the following matters should be made in the stamp administration report:-

- a) Increase or decrease in sales of stamps compared with those on the preceding year. Endeavors should be made to ascertain and report fully and clearly the causes which have been at work and by which the sales of the various descriptions of stamps have been affected;
- b) Rewards to informers in case of infringement of the Stamp law. If no rewards were given, or if the amount paid during the year on this account is small, some explanation should be given.
- c) Paucity of cases in with document were impounded and of prosecutions, should be fully explained;
- d) The sufficiency or otherwise of the number of licensed vendor;
- e) The inspection of record rooms by the District Stamp Officer Should be specified;
- f) Inspections of licensed vendors' registers. it should be particularly stated if the Rules 33, 34,328 and the rules in Chapter IV of these riles are observed by the vendors;

- g) Total income from impressed labels (special adhesive stamps) affixed and ten naye pais and fifteen naye paise coloured impressions embossed should be furnished by District Officer of districts where embossing machines have been installed.

### CHAPTER XIII DESTRUCTION OF RECORDS

**322. Destruction and retention of records:** The following records may be destroyed after the expiration of the periods specified against each computed from 1<sup>st</sup> April next following the date of the records, provided that the Collector may, at his discretion direct the retention for a longer period of permanently of any record which he may consider likely to be useful in the future.

Serial No.	Descript on of papers	Period of retention
1	File-book of stamp circulars	-- Permanent.
2	Stamp Officer's note-book	-- -
3	Stock-book of articles procured under orders of the Stamp Department	Unit a revised stock-book duly attested by the Head of Office is prepared.
4	Establishment bill-book of Stamp Department	-- -
		Bills prior to 1 <sup>st</sup> April, 1932, to be retained for 35 years and those from 1 <sup>st</sup> April, 1932, and onwards for 6 years after services have been verified and a note made in the service-book concerned laid down in the note to Subsidiary Rule 137, Chapter X, Financial Hand-book, Volume II.
5	Register of stamps (Double	35 complete account years.



	and single lock registers.)		
6	Register of daily sales of stamps kept by ex officio and licensed vendors		
7	Register of skeleton forms embossed and impressed labels affixed in the officer of the Superintendent of Stamps at Meerut, Kanpur, Lucknow, Allahabad and Agra.		15 years.
8	Challans	--	6 years.
		-	
9	Stamp Inspection-book	--	5 year after completion.
		-	
10	Register of refunds on accounts of spoilt stamps		
11	Stamp contingent register	--	3 years.
		-	
12	Register of files (mislband)	--	
		-	

Serial No.	Descript on of papers	Period of retention
13	Register showing action taken in respect of instruments unstamped or insufficiently stamped.	---
14	Counterfoil certificate for refund of copy and court-fee stamps	---
15	Register of stamps sent of tahsils	---

<b>16</b>	Register of licensed vendors	---	
<b>17</b>	Register of daily receipts under the Stamps	--	
<b>18</b>	Register of daily charges	---	
<b>19</b>	Register of demands, collections and balance of stamp duties and penalties	---	
<b>20</b>	Register of sales of each denomination of stamps	---	3 years.
<b>21</b>	Officer copy of the monthly statement of postage stamps submitted by Treasury Officer direct to the Controller of Stamps, Central Stamps Store, Nasik Road.	---	
<b>22</b>	Inquiry regarding fluctuations in the sale of stamps.	---	
<b>23</b>	Supply of stamps	---	
<b>24</b>	Stock-book of blank forms	---	
<b>25</b>	Rewards in stamps cases	---	
<b>26</b>	Applications relating to stamps of documents with imposed labels.	---	
<b>27</b>	Impounding of documents not sufficiently stamped after final decision of the case	---	1 year
<b>28</b>	Refund of value of spoilt and unused stamps after refund	---	

**II-  
HUNDUSTANI**

<b>29</b>	Register of stamps-single lock register (stock register showing receipts from the double lock and issue to public and licensed vendors)	---	35 years
<b>30</b>	Register of daily sales of stamps by licensed vendors	---	
<b>31</b>	Vernacular register of stamps cases in Hindustan tani <sup>2</sup>	---	
<b>32</b>	Treasurer's register of indents for stamps from double lock	---	3 years
<b>33</b>	Register of refunds of process fees	---	
<b>34</b>	Monthly and quarterly stamp returns	---	
<b>35</b>	monthly statement of sale of stamps at tahsils	---	

<b>Serial No.</b>	<b>Description of papers</b>	<b>Period of retention</b>	
<b>36</b>	Monthly statement of receipts and sales by the salaried stamp-vendors in the High Court at Allahabad	---	
<b>37</b>	Monthly statement showing receipts and issues of stamps kept by tahsildars	---	3 years.
<b>38</b>	Notes, return and appendix of the Stamps Department of no permanent value	---	
<b>39</b>	Stamp budget estimate	---	2 years
<b>40</b>	Register of letter dispatched in	---	

	Hindustan <sup>1</sup>		
<b>41</b>	Invoices of stamps sent to tahsils	---	1 year
<b>42</b>	Invoices of papers in Hindustan <sup>1</sup>	---	
<b>43</b>	Return of Government stores	---	

### III- MISCELLANEOUS

<b>44</b>	Documents chargeable with a duty of <sup>1</sup> ten naye paise only or bill-of-exchange or a promissory note, when not duty stamps	---	12 years
<b>45</b>	Triennial Report (Deleted)	---	
<b>46</b>	Counterfoils of receipts for money deposited in treasury on account of skeleton forms to be stamped by the Superintendents of Stamps Uttar Pradesh	---	3 year (after completion of the book)
<b>46-A</b>	The documents referred to in Rule No. 205	---	3 years
<b>47</b>	Order sheet of stamp refunds	---	
<b>48</b>	Letters calling for records in cases of infringement of Stamp Laws	---	
<b>49</b>	Indents for general and court - fee stamps	---	
<b>50</b>	Indents for stamp forms	---	
<b>51</b>	Indents for stamps in	---	

	Hindustan		
52	Certificate for the refund of the value of court-fee stamps on petitions, etc.	---	1 year
53	Dockets returning duty stamped	---	
54	Certificate of half-yearly verification of stamps balance	---	
55	<sup>s</sup> Indent for water-marked paper	---	
56	Indent for stamps by treasurers, officers -in-charge of branch deport and tahsildars	---	

**Note:-** For weeding of other records, if any, the rules laid down in the Revenue Manual should be followed.

**323. Preparation of weeding list:-** During the month of April in each year a list shall be prepared by the clerk in the Collector's officer, of the records and papers which under the preceding paragraph are liable to destruction. The list shall be submitted to the Collector thought the District Stamp Officer, for order, and, as soon as sanction is recorded thereon, the records of papers shall be destroyed and a sanction recorded at the foot of the list that this has been effectually done. This list shall then be permanently preserved for future reference.

#### **CHAPTER XIV**

#### **POWER AND DUTIES OF THE CHIEF INSPECTOR OF STAMPS AND INSPECTORS OF STAMPS AND REGISTRATION**

**324. Inspectorate of Stamps:-** There shall be an Inspectors for the inspector and supervision of stamps which shall consist of a Chief Inspector of Stamp who is also Junior Secretary, Board of Revenue, United Provinces, and as many State Government may appoint in this behalf. The Inspectorate shall assist the Chief Controlling Revenue

Authority in the general control and superintendence of the levy of stamp duties and court-fees.

**325. Powers of the Chief Inspector and Inspectors:-** The Chief Inspector of Stamps and Inspectors of Stamps and registration shall be deemed to be persons in-charges of public officer under clause 3 (b) of Section 33 of the Stamp Act. They shall have the powers of a Collector for the purpose of Sections 40, 42 and 61 of the said Act. The deficit duty and penalty levied by them shall be credited into the treasury by the party concerned under the head "30-Stamps and Registration Fees". Cash shall under no circumstances be accepted.

**326. Functions of Chief Inspector:-** The Chief Inspector of Stamps shall, under the general control and superintendence of the Chief Controlling Revenue and Registration. He shall also be responsible for the Stamp department of the officer of the Board of Revenue.

**327. Duties of Inspectors:-** The Inspectors of Stamps and Registration shall, on the lines laid down by the Chief Inspector of Stamps, make periodical inspections every year of the stamp work if :-

- (1) all the Civil Courts and officers;
- (2) all the Revenue Courts and officers;
- (3) all the officers of Municipal and District Boards and other local bodies ;
- (4) the work of stamp vendors;
- (5) stamp accounts at treasuries and sub-treasuries;
- (6) all other Government officers of all descriptions;
- (7) all the registration officers in the State;

Provided that the records of the records of the High Court of Judicature at Allahabad, Chief Court of Oudh at Lucknow and Secretariat shall be inspected by the Chief Inspector of Stamps:

Provided further that the Chief Inspector of Stamps shall tour in all the districts of the State to supervisor the work of the Inspector of Stamps and Registration.

**328. Inspection of stamp vendors:-** (1) In request, the District Officer shall furnish the Inspector with a list of the licensed stamp vendors in the district, a statement of the advances, of any, held by each official vendors and particulars regarding any matter which may require special attention.

(2) In particular, it shall be the duty of the Inspector to see:

(a) that the verification of the balance of stamps in the hands of the ex-officio vendor of stamps four times a month prescribed by Rule 85 and 86 (a), Chapter II, Part IV of the United Provinces Stamp Rules, 1942, is, duly carried out by the officer in-charge of the local depot and whether the word "verified" has been written and initialed by him against the balance;

(b) that the accounts of the daily sales of stamps mentioned in Rule 87 of the said rules, is inspected and the correctness of the calculations shown therein checked every day by the officer in-charge of the depot;

(c) that the Treasury Officer, in order to ensure a comparison of actual credits in the treasury accounts with the value of the sale of stamps shown in the single lock register, examiner as required by Rule 88 of the said rules, the single lock register daily and sees that the treasury challans exist for all the sales shown therein and whether he also compares the entries in the single lock register and the treasury challans with the register of stamps receipts and commission paid (Treasury Form No.25) ;

(d) that as invoice showing the stamps dispatched are reburied Rule 130 of the said rules is checked by the Treasury officer with the contents of the packets dispatched and with the registers showing the issue, from double and single locks before the consignments are dispatched and whether this check is certificated on the invoice -(as examination of the officer copy will show whether this has been done);

(e) that the verification certificates on the treasury plus and minus memorandum and the treasury accounts are signed, as laid down in Rule 100 of the said rules, by the Treasury Officer and the District Officer after actually referring to the single and double lock registers and register of advances prescribed in Rule 160 of the said rules and after verifying the actual stock in the ex officio vendors' hand;

(f) that every vendor of stamps in the localities which he visits holds a Licence from the District Officer and that the conditions of his Licence are being observed. He shall examine the registers of sales of general and court-fee impressed sheets and the store of stamps in the possession of each Licence vendor, and shall ascertain whether any, and, if so, what description of stamps have been sold by the latter since the last inspection. He shall enquire whether any vendor demands or accepts for any stamp more than the actual value denoted thereon ; and

(g) that facilities for meeting the demand for stamps of all kinds exists at every place he visits, or which might be provided for meeting that demand. He shall also enquire as to the use of impressed general stamps and receipt stamps by persons who are likely to need them, such as banias, money-lenders, bankers, and others, and should directly question them as to whether they are able to readily procure such stamps as they require. He should satisfy himself after the examination of the stamps in the hands of licensed venders whether they keep a stock of receipt stamps law, its observance by all classes in the district and the sufficiency of the facilities for obtaining stamps of all descriptions which the public may reasonably require.

**329. Inspector of treasuries:-** The Inspector shall also verify the stock of stamps in the treasury or sub-treasury with the balance shown in the stock register ; and shall satisfy himself if that separate register are properly maintained for both double and single locks ; that they are written up-to-date and are free alternations and erasures; that the are written proceeds are correctly shown in the siyaha ; and that the stock in hand is sufficient (nothing when in was last verified and by whom); that indents on the sadar treasury for stamps are promptly complied with (this can be done by comparing the date of the indent with the date of the receipt of stamps in the sub-treasury) ; and that the tahsildars understand the rules regarding discount ; lastly, the payment of discount should be carefully scrutinized in order to ascertain whether the rates admissible to each class of vendors (headquarters and rural) have been observed, and in this connation it should be ascertained whether stamps issued at the higher rates of discount find their way back to the headquarter town.

**330. Procedure regarding inspection notes:-** (i) Inspectors of Stamps shall send their inspector note to the court or officer concerned as soon as they finish it and, shall, at the same of the inspection note pertaining to any officer, a copy therefore also to the Collector of the district. If, any case, immediate action is necessary, he shall report the matter at once in a separate communication to the court officer concerned. In order to ensure that the inspection note has been received in the court or officer inspected, the inspector may make a request for an acknowledgement.

(ii) The presiding officer of the court or the head of the officer should examine the report soon after he receives it, and should send a report of action taken thereon to the Chief Inspector of Stamps and a copy therefore to the Inspector of Stamps concerned as soon as possible. In cases where he does not agree with the Inspector or were he considers it



necessary to hear the party concerned before passing orders he should, were possible, discuss the matter with the Inspector or hear the party in his presence.

(iii) Any point on which the court or officer does not eventually agree with the Inspector should be reported to the Chief Inspector of Stamps who shall submit the same for the consideration of the Chief Controlling Revenue Authority.

(iv) The Chief Inspector may return the note with his criticism for the information and guidance of the Inspector and were there a difference of opinion between the court and the Inspector on a question of the proper stamp duty or court-fee be levied on a document shall either himself move the appellate court or advise the Inspector to do so.

[Substituted under G.O.No. S.T.-2- 4903/X-500(3)74,.dated 5-6-75, w. e. f. 5.6.75)

**331. Impounding of deficiently stamped documents by Inspector of stamps:-** When during the inspection of an office other than that of the Collector, an Inspector, finds any document which is not in his opinion duty stamped, he should impound in under Section 33 and proceed to act under Section 40 of the Stamp Act. If the Inspector considers that there has been an international evasion of duty he should forward the document to the Collector with a request that officer may consider the advisability of instituting a criminal prosecution.

**332. Realization of deficit duty and penalty:-** The head of the officer in which an insufficiently stamped or unstamped document is discovered by an Inspector, shall realize the deficit duty and penalty and shall credit the amount into the treasury under the head "030-Stamp and Registration Fees-Duty and Penalty". He shall then submit the document together with the treasury challenge to the collector for an endorsement under Section 42 he should send the document to the Collector for action under Section 48 of the Stamp Act. Where the head of the officer fails to send such a document to the Collector on the expiry of the period prescribed, the Collector may suo moto or on a reference by the Chief Inspectors of Stamps or the Inspector of Stamps concerned call for it for action under Section 48, *ibid*.

The Collector shall enter all such documents in the infringement statement (Form No. 10, Appendix B)

**333. Appeals to Board of Revenue:-** If the executant of the document or any other person, from whom the amount of duty or deficient duty and penalty is demanded, is not satisfied he may proceed under Section 45 of the Stamp Act.

**334. Facilities to be accorded to Inspector:-** The presiding officers of all courts and officer shall give the Chief Inspector of Stamps and the Inspectors of Stamps and Registration access to all records, accounts etc.

**335. District Stamp Officers to inspect record rooms:-** The above system shall relieve the District Stamps Officer of the duty of examination latter's relining to stamps in courts and officers so far as pending files are concerned. They must, however, continue to inspect the record-room of all courts according to the rules and standing orders.

**336. Copy of a note a Collector:-** The Chief Inspector may, where necessary, send a copy of any inspection report to the Collector for information and necessary action.

**337. Touring by Inspector of stamps:-** Inspector of Stamps are required to remain on tour for at least 20 days in a month except in the month of June when under the order the Chief Inspector of Stamps, they, or any of them, may be allowed to suspend touring and do such officer or other work as is entrusted to them, or may be required to inspect, during their circles, any of those district where Civil Courts remain open during that month.

**338. Mention of activities of Inspectorate in Annual note:-** A summary of the work done under this system shall be given by the Board in their Annual note on stamp administration.

### **Special Rule for the Inspector of Government Officers**

**339. Inspection of stamp work Inspectors of Government Officer in certain officer:-** Inspectors of Government Officers, shall, in addition to their ordinary duties, inspect stamp work in criminal and revenue courts, Collector's Officers of local bodies and in all other officers inspected by them in the discharges of their duties as inspected of Government Office.

They shall be deemed to be persons in charge of public officers under clause 3 (b) of section 33 of the Stamp Act.

## **CHAPTER XVI**

### ***Procedure for payment of Additional Stamp Duty***

**353. Additional stamp duty.**-The additional stamp duty due under Section 3-AA and the duty under Article 25-A of Schedule 1-B of the Stamp Act, shall be paid by affixing ten paise adhesive revenue stamps.

**354. Cancellation of adhesive stamps.**-The Stamps so affixed shall be cancelled in the manner laid down in Section 12 of the aforesaid Act for, cancellation of adhesive Stamps.

## **CHAPTER XVII**

### **STATEMENT OF VALUATION IN SUITS**

**355. Statement of valuation Section 9 of the Court Fees Act.** - In every suit falling under sub-sections (iv) (a), (iv-A), (iv-B), (v), (vi), (viA), (vii), (.viii) and (x), (d) of Section 7 of the Court Fees Act, 1870 (Act No VII of 1870), where the subject matter of the suit is immovable property, the plaintiff shall file with the plaint a statement in the following form

#### **STATEMENT OF VALUATION**

(Portion not applicable may be deleted)

1. If the subject matter is

(a) land -

(i) area of the land

(ii) land revenue payable thereon, if assessed to revenue

(iii) where no revenue is payable, average annual net profits that have arisen from the land or, if no such profits have arisen, average annual net profits arisen from similar land during 3 years immediately preceding the date of presenting the plaint

(iv) present market value.

(b) building (with or without land appurtenant)

- (i) assessed annual rental value (if assessed to local taxes) for the preceding assessment year ;
- (ii) actual annual rent for the preceding Year, if the building is let out on rent ;
- (iii) assumed annual rental value for the preceding year if tile building is not let out on rent ;
- (iv) present market value.

**Note:** If the building is only partly let out on rent, information requested by sub-clause (ii) shall be given in respect of the portion let out on rent and information as required by sub-clause (iii) shall be given in respect of the rest.

(c) garden:-

- (i) area of the garden (in square metres);
- (ii) present market value.

(d) hat, bazar, mela or ferry:-

the average annual net profits that have arisen therefrom during the three years immediately proceeding the date of presenting the plant;

**Declaration:** I hereby declare that the particulars given above are true and complete to the best of my knowledge.

**Notes** - (1) Where the suit relates to property which falls under Plaintiff different categories mentioned in clauses (a), (b), (c) and (d) above, full particulars in respect of each category shall be given separately in each clause.

(2) When the suit relates to more than one units of property, full particulars shall be given separately in respect of each unit.

**356. Statement not necessary when particulars contained in the plaints-** In case full information, as required in the form of statement under Rule 355 is contained in the plaint itself, the statement in the said form may to be filed.