

# **The Orissa Supply and Sale of Stamps and Stamped Papers Rules, 1990**

ODISHA

India

## **The Orissa Supply and Sale of Stamps and Stamped Papers Rules, 1990**

### **Rule**

### **THE-ORISSA-SUPPLY-AND-SALE-OF-STAMPS-AND-STAMPED-PAPE of 1990**

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The Orissa Supply and Sale of Stamps and Stamped Papers Rules, 1990Published vide Notification No. 1554-17-47/90-Gen. dated 27th June, 1990, Orissa Gazette Extraordinary No. 950/16.7.1990Notification No. 1554-XVII-47/90-Gen. dated the 27th June, 1990. - In exercise of the powers conferred by Section 74 of the Indian Stamp Act, 1899 (Act 2 of 1899), read with Section 76-A thereof and the Notification No. 9036 F., dated the 9th July, 1915 of the Government of Bihar and Orissa, Finance Department and in supersession of the rules framed by the Board of Revenue, Orissa in its Notification No. 114 V-5/51-St., dated the 21st January, 1952 and the rules of the Provincial Government of Orissa and the instructions of the erstwhile Revenue Commissioner, Orissa contained in the compilation captioned Rules issued by the Government of India and the Government of Orissa and instructions issued by the Revenue Commissioner, Orissa for the Supply and Distribution of Stamps in Orissa "(1940 Edition) as modified from time to time, the Board of Revenue, Orissa" as the Chief Controlling Revenue Authority, do hereby make the following rules for regulating : (a) the supply and sale of stamps and stamped papers; (b) the persons by whom alone such sale is to be conducted; and (c) the duties and remunerations of such persons, namely  
:Chapter-I Preliminary

### **1. Short title, commencement and extent.**

(1) These rules may be called the Orissa Supply and Sale of Stamps and Stamped Papers Rules, 1990. (2) [ They shall come into force with effect from the date specified in this behalf by the Chief Controlling Revenue Authority.] [The rules came into force from the 1st day of April, 1991, vide Board's Notification No. 52/Gen. 19.1.1991.] (3) They shall be applicable to the whole of State of

Orissa.Chapter-II Supply of Stamps and Stamped Papers

## **2. Forecast of requirement.**

(1)Treasury Officer of district and Special Treasuries shall furnish a forecast of requirement of stamps and stamped papers to the Board of Revenue by the 31st day of March for the year commencing on the first day of August and ending on the 31st day of July of the following calendar year.(2)In making the forecasts, Treasury Officers shall take into account the requirements of Sub-Treasuries under them.(3)The forecast shall be prepared in the form setforth in Annexure I.(4)The Board of Revenue shall send in duplicate a consolidated forecast to the Deputy Controller of Stamps, Central Stamp Depot, Nasik Road, Pin 422102, before the 15th day of June of each year.

## **3. Indents for supply of stamps and stamped papers.**

(1)Treasury Officer, Special Treasury Officers and such of the Sub-Treasury Officers who receive their supply of stamps and stamped papers direct from the Central Stamp Depot shall send their indents in duplicate to the Board of Revenue in Form No. 37 of Schedule XXXII in the following manner :(a)In respect of non-judicial and impressed Court-fee stamps of the denomination of Rs. 25 and above and all non-judicial adhesive stamps, adhesive Court-fee stamps of the denomination of Rs. 5 and above, the indent should relate to the estimated consumption during the twelve months from the 1st day of August to the 31st day of July of the following year.(b)In respect of the non-postal stamps, the indent should relate to the four months' estimated consumption, as specified below :

**1st. day of April to the 31st day of July;**

**1st. day of August to the 30th day of November; and**

**1st. day of December to the 31st day of March.**

(c)The annual indent referred to in Clause (a) shall reach the Board of Revenue not later than the 7th day of March.(d)The indents for each of the four month periods referred to in Clause (b) shall reach the Board of Revenue not later than -

7th day of November ... for the April-July period of the previous year

the 7th day of March ... for the August-November period, and

the 7th day of July ... for the December-March period.

(e)The indents of the Sub-Treasuries under Sub-rule (1) shall be sent to the Board of Revenue duly countersigned by the Treasury Officer of the District.(f)The requirement of the Sub-Treasuries not covered under Sub-rule (1) shall be included in the indents of the District Treasury;(g)The annual requirements of high-value stamps shall be incorporated in the four-monthly indent for August-November so that supplies may be packed, despatched and invoiced by the Deputy Controller of Stamps as one consignment.(h)Columns 2,3 and 4 of the indent shall be filled up

against all denominations of stamps irrespective of whether supply is required or not.(i)Column 4 of the indent shall show both the figures for "12 month" and "4 months" as numerator and denominator.(j)The [Inspector-General of Registration] [Substituted vide OG. No. 8 Dated 19.2.99.] shall scrutinise the indent, mention in Column 8 thereof the quantity passed by him and forward it to Deputy Controller of Stamps, within three weeks of receipt from the indenting Officer.(2)The [Inspector-General of Registration] [Substituted vide OG. No. 8 Dated 19.2.99.] in consultation with the Treasury Officer of the District and the Director of Treasuries and inspections, may declare any of the non-indenting Sub-Treasury Officers as indenting Officers after satisfying himself in the matter of arrangements existing in the concerned Sub-Treasury for safe storage of stamps and stamped papers and smooth transaction of procurement and sale of the same.Note. - The minimum quantity of stamps and stamped papers to be supplied by the Central Stamp Depot has been indicated in the form of the indent.

#### **4. Supply of stamps and stamped papers.**

(1)On receipt of stamps and stamped papers by railway consignments or postal parcels, the same shall be opened in the Treasury, Special Treasury or Sub-Treasury, as the case may be, in presence of the Treasury/Special Treasury/Sub-Treasury Officer or an Officer authorised by him and the entire contents shall be counted carefully with reference to the details in the invoice concerned.(2)While the consignments are in the Railway Station and their outward condition shows reasonable signs of pilferage or tampering, steps shall be taken for getting open delivery of the same. It, on taking delivery of the contents with reference to the invoices concerned it is found that there has been theft or loss or shortage or damage to the contents in whole or in part, a detailed claim shall immediately be filed with the appropriate railway authorities with copies of the claim to the Central Stamp Depot at Nasik Road, the District Treasury Officer (in case of a Sub-Treasury) and the Board of Revenue and also to the Railway Police for investigation.(3)The stamps and stamped papers shall immediately be taken into the stock and entered in the Stock Register.(4)Extra precautions shall be taken to preserve the adhesive stamps from dampness and to prevent becoming gummed together. The stocks should be carefully examined and dried when necessary, and the place where they are stored shall be always kept properly dry. The sheets shall be kept face to face and never back to back.(5)In respect of consignments involving theft or loss or storage, the actual number received shall be entered in the Stock Register with note about the number and denomination of stamps or stamped papers so missing.(6)Where there is no theft or loss or storages, or damage of the stamps and stamped papers, the duplicate copies of the invoices shall be duly filled in, signed by the Treasury/Special Treasury/Sub-Treasury Officer concerned and sent to the Deputy Controller of Stamps.(7)In case of theft, loss or shortage, the actual quantity and face value shall be mentioned in the duplicate copies of the invoice and sent to the Deputy Controller of Stamps with a detailed report on the matter.(8)The triplicate copies of invoices shall be sent to the Board of Revenue without delay.

#### **5. Accounts of Stamps received to be maintained.**

(1)Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under Double Lock in the presence of the Treasury/Special

Treasury/Sub-Treasury Officer, arranged in parcels and packets containing the quantity, the amount and value of each denomination being entered and the same time in the Register of Stamps (maintained in Schedule XXXII, Form No. 3 for non-judicial stamps and Schedule XXXIII, Form No. 4 for judicial stamps). Each of these Registers shall be maintained in two volumes, one for the Double Lock and the other for the Single Lock. Entries in these Registers shall be checked by the Treasury/Special Treasury/Sub-Treasury Officer at the time when the stamps are deposited or issued and the correctness of the arithmetical calculation as well as of the values compared with the quantities shall be verified and initialled by him. The volumes meant for the Double Lock shall be kept in double lock receptacles alongwith the stamps and shall not be removed therefrom nor shall any entries be allowed to be made except in the presence of the Treasury/Special-Treasury/Sub-Treasury Officer. Physical verification of the stock should be conducted at least once in a month. If the stock is very large, the Treasury/Special Treasury/Sub-Treasury Officer may verify at least ten per cent of the stock himself, leaving the remainder to be verified by a subordinate under his supervision.(2)The Single Lock- Register will show the issues from the Double Lock to the ex officio vendor (i.e. Treasury/Special-Treasury Sub-Treasury Officer). The issues should ordinarily represent the estimated demand of one month. The sale proceeds of each day, received from public and from licensed vendors, shall be promptly deposited into the Treasury.(3)Issues shall be made against challans. There shall be separate challans for each class, i.e. non-judicial, Court-fee and postage stamps and match excise banderols. The challans should be presented by the purchasers to the Accountant who shall check the correctness of the particulars thereof, especially the discount claimed, and note in a simple register the amount of the challan and the name of the purchaser challans after check by the Accountant should be presented with cash to the ex-officio vendor for the issue of stamps. This procedure shall also apply to post-office requisitions. The ex-officio vendor shall enter the sales chronologically in the single lock register and shall strike a daily balance of different denominations of stamps.(4)The Accountant shall watch the return of the challans and post-office requisitions and prepare the daily accounts on their basis. If there is any discrepancy, he shall immediately bring it to the notice of ex-officio vendor.

## **6. Supplies to Sub-Treasuries.**

- A Sub-Treasury Officer who does not receive stamps directly from Central Stamp Store shall submit his indent to the Treasury Officer. The Treasury Officer shall make the supply alongwith the communication in Form No. 17 of Schedule XXXII.

## **7. Despatch of plus and minus memorandum to the Accountant General.**

- Treasury/Special Treasury Officers and Sub-Treasury Officers who receive their indents directly from the Central Stamp Depot will forward to the Accountant-General the plus and minus memorandum in Schedule XXV-Form No. 189 on the 7th day of each month with copies to the [Inspector-General of Registration] [Substituted vide OG. No. 8 Dated 19.2.99.]; the Director of Printing and Stationery; and Director of Treasuries and inspections, besides the Receipts, Schedule and the Expenditure Statement prescribed by the Accountant-General.

## **8. Director of Treasuries and inspections is competent to issue further instructions.**

- The Director of Treasuries and inspections shall be competent to issue, from time to time, instructions not inconsistent with these rules on verification of stamps, maintenance of stamps, accounts and submission of reports and returns to him by Treasury/Special Treasury/ Sub-Treasury Officers.

## **9. Disposal of stamped paper with manufacturing defects.**

- Stamps and stamped papers found unfit for issue due to manufacturing defects shall be sent to the Central Stamp Depot for replacement free of charge.

## **10. Disposal of stamps and stamped papers damaged or spoilt.**

- Stamps and stamped papers damaged in transit or spoilt or damaged by whiteants or rodents or damaged due to dampness and thus rendered unsalable shall be destroyed in the following manner.(i)A detailed report about the exact reasons for damage caused to the stamps and stamped papers, extent of damage, denomination, number and total face value of the same, preventive and remedial steps taken for eliminating scope for damage and any other relevant information shall be sent by the concerned Treasury/Sub-Treasury Officer to the Director of Treasuries and inspections, Orissa (with a copy to the Treasury Officer in case of Sub-Treasuries).(ii)The Director, Treasuries and inspections shall inspect the damaged stamps in course of his inspection of the concerned Treasury, Special Treasury or Sub-Treasury and, thereafter, may issue written orders for destruction of damaged stamps and stamped papers indicating the total number of each denomination of the same to be destroyed by fire at a safe place near the Treasury :Provided that a copy of the said order shall be given to the Collector of the district with a request to depute an officer of the rank of an Additional District Magistrate to be present at the time of destruction of the stamps and stamped papers.Note. - (1) The expressions "Director of Treasuries and inspections" in this clause includes, so far as Sub-Treasuries are concerned, a Treasury Officer nominated by him.(2)Instead of deputing an Officer on each occasion, the Collector may nominate, for a period not exceeding one year, an Officer to perform the functions specified in this rule.(iii)If the damaged stamps and stamped papers are in a Special Treasury or Sub-Treasury, these shall be brought to the District Treasury by the Special Treasury/Sub-Treasury Officer concerned on a date to be fixed in consultation with the Treasury Officer. If the face value of the stamps and stamped papers be destroyed does not exceed one thousand rupees, these may be sent through an employee subordinate to the Special Treasury/ Sub-Treasury Officer and authorised by him. On receipt of the stamps and stamped papers, the Treasury Officer shall issue a receipt in the following form :Received from.....the under mentioned stamps sent for destruction by the Special/Sub-Treasury Officer.....with his letter No.....dated.....Form

No. of stamps	Description of stamps	Value	Remarks
(1)	(2)	(3)	(4)

Date..... Signature

Place..... Treasury Officer.....

(iv)The Treasury Officer shall also make suitable entries in his Register of stamps destroyed prescribed under Clause (x).(v)The Treasury Officer shall then keep these stamps in sealed packets. There shall be a separate packet for each Special Treasury and each Sub-Treasury. Where the value of stamps exceeds two thousand rupees, it will be desirable to keep them in cloth packets. The name of the Special Treasury/Sub-Treasury and the value of stamps shall be written on each packet.(vi)Damaged stamps and stamped papers of the District Treasury shall be similarly kept in sealed packets.(vii)The Treasury Officer shall then fix a date for destruction of the damaged stamped papers in consultation with the Collector or where the Collector has nominated an Officer in pursuance of Note 2 under Clause (ii), with that Officer. On the date so fixed, the seals shall be broken open in the presence of the Collector or the Officer nominated or deputed by him and the Treasury Officer who shall jointly count and verify the stamps and stamped papers meant for destruction.(viii)If no discrepancy is found with reference to entries in Columns 1 to 5 of the Register of stamps destroyed, by fire shall be set to these stamps and stamped papers after making arrangement for extinguishing it in time.(ix)When all the stamps and stamped papers specified for destruction are completely destroyed by fire the officers referred to in Clause (vii) shall put their dated signatures in Column 7 of the Register of Stamps destroyed after mentioning the date of destruction in Column 6 thereof.(x)The Register of Stamps destroyed shall be maintained in the following form :

No. and date of letters forwarding stamps	From whom received	No. of stamps	Description of stamps	Value	Date of destruction	Certificate of officers in whose presence destroyed
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Note. - If the stamps belong to the District Treasury, the words "District Treasury" shall be written in Column (1).(xi)A detailed report about destruction of the stamps and stamped papers shall be sent to the Director of Treasuries and inspections and the Board of Revenue on the same day by the District Treasury Officer with a copy to the Special Treasury/Sub-Treasury Officer concerned.

## 11. Inspection by the Director of Treasuries and inspections, Orissa.

(1)The Director of Treasuries and inspections shall in course of his inspection of Treasuries, Special Treasuries and Sub-Treasuries, record in his note of inspection his observation of the following :  
 (i)arrangements for safe custody of stamp and stamped papers and for prevention of their damage by fire, white ants, rodents, dampness, etc.(ii)position of indents and supply of stamps and stamped papers by the Deputy Controller of Stamps;(iii)maintenance of Stock and issue Registers for procurement and sale of stamps and stamped papers;(iv)maintenance of accounts of sales and time taken for deposit of sales proceeds in the Treasury;(v)despatch of periodical returns in time;(vi)complaints of the public and Stamp Vendors regarding sale of stamps and stamped papers;(vii)discrepancies, if any, between the recorded accounts and the actual stock position;

and(viii)compliance with his earlier observation on the above mentioned aspects.(2)A copy of the note of inspection containing his observations shall be forwarded to the [Inspector-General of Registration] [Substituted vide OG. No. 8 Dated 19.2.99.].Chapter-III Sale of Stamps

## **12. Ex-officio and licensed vendors.**

- Stamps, both judicial and whether impressed or adhesive, shall be sold to the public through ex-officio or licensed vendors in the manner hereinafter prescribed.Note. - There are two kinds of stamp for indicating the payment of duty instruments under the Indian Stamp Act and the Rules framed thereunder, namely :(a)impressed stamps, including.(i)Labels affixed and impressed by the Superintendent of Stamps (All Treasury Officers have been appointed as Superintendent of Stamps in Revenue and Excise Department Notification No. 73368-Stamp-134/85, dated the 13th December 1985).and(ii)stamps printed or embossed on paper; and(b)adhesive stamps.

## **13. Sale of stamps only at the Treasuries, Special Treasuries and Sub-Treasuries.**

- Stamps and stamped papers shall be sold only at Treasuries, Special Treasuries and Sub-Treasuries. All Treasury Officers, Special Treasury Officers and Sub-Treasury Officers shall be ex-officio vendors.

## **14. Restrictions.**

- No Treasury/Special Treasury/Sub-Treasury Officer or other subordinate officer or staff in charge of stamps shall purchase stamps at a discount for sale on this own account to the public.

## **15. Licensed Stamp vendors.**

- Licences may be granted to Private persons for sale of stamps and stamped papers in the manner hereinafter provided.

## **16. Grant of licence to private persons to sell stamps and stamped papers.**

(1)Licences may be granted by Collectors and Sub-Collectors to private persons for sale of stamps and stamped papers as Stamp vendors to the extent specified in Sub-rule (5).Note. - For the purpose of this rule, the expression "Collector" includes an Additional District Magistrate appointed as the District Registrar, in pursuance of Section 6 of the Registration Act, 1908.(2)The licence shall be in the Form set forth in Annexure III and shall bear the signature and seal of the officer granting it.(3)Notwithstanding anything in Sub-rule (1) and Sub-rule (2) the existing stamp vendors shall be deemed to have been granted licences under the provisions of these rules, but no such Stamp vendor will be deemed to have been granted a licence on the expiry of 5 years from the date of commencement of these rules.(4)Licences may be granted by the Collector to Postmasters with the consent of the Postmaster-General or of an officer authorised by him in this behalf.(5)The

authorities mentioned in Sub-rule (1) shall exercise powers referred to therein to the extent specified below :Sub-Collectors. - Within their subdivisions subject to the condition that the number of licences (including licences already granted) shall not exceed 10 per Tahasil or such higher number as the Collector, after taking into account the demand for stamps and stamped papers, fixed for the Tahasil.Collectors - Within the district.

## **17. Criteria for grant of licences.**

(1)In granting licences in pursuance of the forgoing rule, Collectors and Sub-Collectors should keep in view the fact that while the number of vendors should be such that there is no inconvenience to the public in readily obtaining stamps and stamped papers, it should not be so large that vendors do not obtain a moderate income.(2)No person who is of unsound mind, or who is incapable of writing document with facility on account of any physical handicap or who has been convicted in a criminal offence involving moral turpitude or who is known to be a habitual litigant or a tout or who is an undischarged insolvent (or, being a discharged insolvent, has not obtained from the Court which adjudged him an insolvent a certificate that his insolvency was caused by misfortune without any misconduct on his part) shall be granted a licence.(3)No licence should also be granted to an Advocate (including a person whose licence for practice has been cancelled or suspended in accordance with law) or to a person-(a)who, having been in employment of Government, or an undertaking owned or controlled by Government, or a firm, was removed, dismissed or compulsorily retired from such employment as a result of misconduct, or(b)whose licence at any time has been cancelled and the order cancelling the licence has not been rescinded or set aside, or(c)who has been convicted by a Court for any offence relating to documents under Chapter XVIII of the Indian Penal Code.(4)No person shall be granted a licence unless he-(a)is above 18 years of age on the date of submission of the application,(b)has read up to Class VIII,(c)is of good character and conduct,(d)is ordinarily resident in the place where he proposes to conduct the business or a place in close proximity thereof and(e)possesses good and eligible calligraphy.(5)While granting the licence to any person to sell stamps and stamped papers within the premises of any Government office, the licensing authority should invariably obtain the recommendation of the concerned head of the office about the need for such sale and about the suitability of the person who is an applicant for a Stamp Vendor's licence.(6)In granting licences, preference shall be given to orthopedically handicapped persons and legal heirs of diseased or permanently disabled licensed vendors who fulfil the conditions of eligibility specified in Sub-rule (1) and who are not, under Sub-rule (2) or Sub-rule (3) ineligible for grant of licences.

## **18. Fee for the licence and its renewal.**

- A fee of rupees fifty shall be paid by every person selected for grant of licence to vend stamps and stamped papers. If he wishes to renew the licence, he shall pay a fee of ten rupees for each calendar year (not exceeding five) for which he seek a renewal. The application for renewal shall be submitted at least two months prior to the expiry of the licence, but the authority competent to grant the licence may, for sufficient reasons, accept an application for renewal submitted within six months from the date of expiry of the licence. An application for renewal submitted after this period shall be treated as an application for the grant of a fresh licence. The fees shall be paid into the Treasury



through a challan which specifies (tie head of account. Every application either for grant of licence or for renewal thereof shall be submitted in the form set forth in Annexure II.

## **19. Register of licences.**

- The Licensing Authority shall maintain the Register of Licences in the form set forth in Annexure IV. The serial number in Column 1 of the Register and the year to which it relates shall be the number of the licence. If, for example, an application is registered against Serial No. 18 of the Register for 1990, the licence number shall be 18/1990.

## **20. Duration of the licence.**

- The licence granted under these rules shall remain valid till the 31st of December of the fifth year from the year in which it is issued (inclusive of the year of issue). It can be renewed for a maximum period of five years at a time.

## **21. Suspension and cancellation of the Licence.**

(1)A licence granted under these rules may be cancelled, if the licensee -(i)fails to maintain the registers prescribed under these rules regularly and correctly; or(ii)sells stamps of any description at any place other than the place mentioned in the licence; or(iii)charges any amount in excess of the real face value of stamp and stamped papers; or(iv)frequently and without sufficient reason suspends sale, or is habitually unpunctual in opening sale of frequently close sale before the end of office hours; or(v)is found, without sufficient reason to be without stocks or with meagre stocks; or(vi)is discovered to have incurred any ineligibility referred to in Sub-rule (2) or (3) of Rule 17 or not possessed any condition of eligibility referred to in Sub-rule (4) thereof; or(vii)contravenes any of the provisions of these rules or any of the conditions of his licence or is found guilty of disobedience of any lawful order passed under these rules.(2)Before an order cancelling the licence in pursuance of Sub-rule (1) is passed, the licensee shall be given an opportunity to show satisfactory cause, or fails to show cause within such time as may be specified by the Licensing Authority, the licence shall be cancelled.(3)If the Licensing Authority is of the opinion that there is a prima facie case of serious lapse on the part of the licensee, he may suspend the licence for such period as he deems proper.(4)The Vendor shall, immediately on cancellation of the licence, return the unused stamps and stamped papers to the Treasury/Special Treasury/ Sub-Treasury Officers specified in the licence and shall be entitled to be refunded the value thereof less ten paise per rupee.

## **22. Appeal against suspension or cancellation of the licence.**

(1)An appeal against an order of suspension or cancellation of the licence may be submitted within thirty days of the order-(i)if the order was passed by a Sub-Collector, to the Additional District Magistrate appointed as the District Registrar in pursuance of Section 6 of the Registration Act, 1908;(ii)if the order was passed by an Additional District Magistrate appointed as the District Registrar under Section 6 of the Registration Act, 1908, to the Collector of the district; and(iii)if the

order was passed by the Collector of a district to the Revenue Divisional Commissioner.(2)The order passed in appeal shall be final.

## 23. Registration by a Vendor.

- A licensed vendor may resign from vendorship through a letter addressed to the Licensing Authority. The licence granted to him shall invariably be enclosed to this letter. The Licensing Authority shall as soon as may be after the expiry of fifteen days from the date of receipt of this letter, accept the resignation whereupon the licence shall be deemed to have been revoked. The word Revoked shall be written in red ink on every page of the licence. The fact of such revocation shall be noted in the Register at Annexure IV by scoring out the entries in red ink and by noting the fact of revocation; and its date in the Remarks column.

## 24. Revocation of the licence in other circumstances.

- The Licensing Authority may revoke a licence if the Vendor is found to have discontinued the business of sale of stamps and stamped papers or is reported dead.

## 25. Licensed Vendor to obtain supply from the Treasury only.

- A Licensed Vendor shall obtain supplies of stamps and stamped papers which he is authorised to sell from the Treasury/Special Treasury/Sub-Treasury, as specified in the licence. He shall, for supply, deposit into the Treasury the face value of stamps and stamped papers he wishes to purchase less the discount admissible under Sub-rule (1) of Rule 26.

## 26. Discount.

(1)Every licensed Vendor who purchases stamps and stamped papers shall receive a discount at the following rates :

Face value of the stamp or the stamped paper	Rate of discount	
At headquarters of Treasuries/ Spl. Treasuries/Sub-Treasuries	At other places	
(1)	(2)	(3)
All stamps except Court-fee and copy stamps,		
Up to Rs 50 each	4%	5%
Exceeding Rs. 51, but not exceeding Rs. 250 each	2%	3%
Exceeding Rs. 251, but not exceeding Rs. 1,000 each	2%	2.50%
Exceeding Rs. 1,000 each, but not exceeding Rs. 50,000 each	0.50%	0.50%
Court-Fee and copy stamps	1.50%	2.50%

(2)No discount shall be allowed if the total value of the purchase at one time exceeds fifty thousand rupees or does not amount to one hundred rupees.(3)The Treasury/Special Treasury/Sub-Treasury Officer shall not issue any stamps or stamped papers unless he is satisfied that the proper value has

actually been deposited into the Treasury and the person concerned is in possession of a valid licence.

## **27. No discount allowable to a person other than a licensed vendor.**

- Where any person other than a licensed vendor himself purchases stamps or stamped papers from the Treasury/Special Treasury/Sub-Treasury, no discount shall be allowed to him.

## **28. Refund of value of Stamps.**

(1)Where a licence is revoked, or stamps and stamped papers issued to a licensed vendor are returned by him or his heir, the face value of stamps and stamped papers returned by him less a deduction of ten paise per rupee shall be refunded.(2)Where the stock of unused stamps and stamped papers is returned within 15 days of the expiry of the licence, the person who holds the licence shall be refunded the full face value thereof, less the discount referred to in Sub-rule (1) of Rule 26.(3)Where the licensed vendor wishes to exchange stamps or stamped papers purchased by him for other stamps or stamped papers, he shall return the stamps and stamped papers he does not need and shall be allowed a refund in the manner provided in Sub-rule (2). As for stamps and stamped papers he wishes to obtain, he shall deposit the value thereof, less the discount referred to in Sub-rule (1) of Rule 26.

## **29. Accounts etc. to be open for inspection.**

- Every vendor shall allow the Collector, or any Officer duly authorised by him or by the Board of Revenue (and, within the premises of a Civil Court, the District Judge or any Officer duly authorised by him) or the licensing authority to inspect at any time his accounts and registers and to examine the stock of stamps in his possession.

## **30. List of licences to be furnished to Treasury/Special Treasury/Sub-Treasury Offices.**

- For licensing authority shall forward in January of each year a list indicating the names of licensed vendors their licence numbers and the period for which each licence is valid to the concerned Treasury/ Special Treasury/Sub-Treasury Officer. If new licences are granted or a licence is renewed, the fact shall also be reported to them without loss of time.

## **31. Licensed vendor to exhibit signboard, licence etc.**

- Every licensed vendor shall at all times have stuck up in a conspicuous place of sale a signboard bearing the name of the vendor with the words "Licensed Stamp Vendor" in English and/or Oriya. He shall also have on view in the place of vendors licence and a chart indicating the duty and additional stamp duty payable under the law on different kinds of instruments. Note. - The District Sub-Registrar or a Sub-Registrar shall, on request supply a licensed vendor a copy of the chart. A

licensed vendor may display any other chart, but will be liable to be proceeded against under Rule 21 (and also under the criminal law) if such chart contains any entry indicating an amount other than that authorised by law.

### **32. Particulars to be entered on back of impressed sheets and in Register kept for the purpose.**

(1) Every licensed vendor shall with his own hand write at the time of sale in English or in Oriya on the back of every stamped paper which he sells, the annual serial number, the date of sale, the name and address of the purchaser, and the value of the stamped paper. He shall obtain the signature (or left thumb impression) of the purchaser on the back of the stamped paper and shall also affix his signature there. At the same time, he shall make corresponding entries in a register to be kept by him in the following form : Register of sale of Stamped Papers

Sl. No.	Date of sale	Value of stamp	Name and address of purchaser	Purchaser's Signature (or L.T.I.)	Signature of the vendor
(1)	(2)	(3)	(4)	(5)	(6)

(2) The provision of Sub-rule (1) shall mutatis mutandis apply to sale of higher value stamped papers by ex-officio vendors to persons other than licensed vendors. (3) No vendor shall knowingly make a false endorsement on the stamped paper sold or a false entry in the register.

### **33. Register how to be kept.**

- The register referred to in Sub-rule (1) of Rule 32 shall be kept in bound volumes. There shall be one volume for each year and If the volume is exhausted before the expiry of the year, a new volume may be opened. The year to which a volume relates shall be mentioned on its cover as well as in its first page which should also indicate the number of pages in the volume, the date from which it is in use and the name of the vendor. Each page of a volume should be numbered.

### **34. Submission of the register for-inspection and its deposit at the end of the year.**

(1) Every licensed vendor shall submit the register referred to in Sub-rule (1) of Rule 32 to the licensing Authority or to an Officer authorised by him in this behalf at the end of each quarter of a calendar year for examination and shall be given a receipt evidencing deposit of the register. The Licensing Authority or the Officer authorised by him shall complete the examination of entries in the register with utmost expedition (as far as possible, in the course of the day), record the word 'Verified' after the last entry in the register in token of his inspection and return the register to the vendor who shall return the receipt issued to him. This certificate shall bear his dated signature. If any Irregularity in the maintenance of the register is noticed, it shall be recorded in the register and the vendor required to correct it within a specified time. If the register discloses a serious irregularity, action may be taken under Rule 21. in such cases, the register may be seized and the

receipt granted to the vendor need not be recalled. Notes. - (1) Where the place of vend is in the premises of a Civil Court, the District Judge or an officer authorized by him in this behalf may inspect the register. (2) Every Tahasildar, District Sub-Registrar and Sub-Registrar is authorised to inspect the register maintained by Stamp Vendors licensed to-vend stamps within their jurisdiction (except in the premises of Civil Courts.) (3) The Collector of a district and the District Registrar may inspect the register maintained by any licensed vendor in the district. (2) At the end of the year, the licensed vendor shall deposit the register with the Licensing Authority. These registers shall be classed as 'B' Class papers and dealt in the manner prescribed for such records in the Orissa Records Manual.

### 35. Overcharging strictly prohibited.

- No ex-officio or licensed vendor shall collect more than the face value of any stamp or stamped paper. He shall also deliver immediately on the tendering of the value, the stamp or stamped paper to the purchaser.

### 36. Number of stamps for a single instrument.

- When a stamped paper is required for any instrument, a single sheet of the required value is to be issued. If a single sheet of the required value is not available, the number of sheets issued shall not exceed the smallest number the face value of which is equivalent to the duty, in every such case, the number of sheets issued and the face value of each shall be mentioned in column 6 of the register referred to in Sub-rule (1) of Rule 32. The authorities referred to in Rule 34 should, as soon as a complain is received or in any case at frequent intervals, verify the register maintained by licensed vendors with reference to stock available with them. Annexure-I Forecast of requirement of Stamps and Stamped Papers for the period Name and location of Treasury/Special Treasury/Sub-Treasury.....

Sl. No.	Denomination	Actual issues during		
1st preceding year	2nd preceding year	3rd preceding year		
(1)	(2)	(3)	(4)	(5)
Average annual consumption (based on actual consumption figures during three preceding years)	Balance in hand on 1st day of April of preceding year	Estimated issues during 1.8.... to 31.7....	Estimate of supply to be made by Central Stamp Store during 1.8.... to 31.7....	
(6)	(7)	(8)	(9)	

Annexure-II Application for grant/renewal of stamp vendor's licence

**1. Full name with father's/husband's name....**

**2. Address -**

(i)Permanent Address...(ii)Present Address...

**3. Age and date of birth...**

**4. Educational qualification....**

**5. Whether orthopedically handicapped....**

**6. Were you at any time convicted of a criminal offence involving moral turpitude ? If so, give details....**

**7. Has your licence ever been revoked or cancelled ? If so, give details....**

**8. Are you an applicant for a new licence or do you want to renew your licence ? in case of renewal, please give the number and year of the licence.....**

**9. Period for which licence/renewal is sought....**

**10. Give particulars of the amount deposited as fee and of the challan in which deposit was made (duplicate copy of the challan to be enclosed)....**

**11. Place of Vend.....**

DeclarationI.....do hereby solemnly declare that the information and particulars furnished herein are true and correct to the best of my knowledge and belief, that I have gone through the provisions of the Orissa Supply and Sale of Stamps and Stamped Papers Rules, 1990 and that I fulfil all the conditions of eligibility specified therein and that none of the conditions of ineligibility described therein is applicable to me.I further undertake to abide by the conditions of the licence and by the provisions of the Rules referred to above.

Place Signature

Date

Annexure-IIILicence for the Vend of Stamps

No..... Dated the.....

To,Shri/Smt.....Resident of.....You are hereby authorised in pursuance of the provisions of the Orissa Supply and Sale of Stamps and Stamped Papers Rules, 1990, to sell

general stamps under the following conditions :

- 1. Adhesive stamps and stamps embossed or printed on paper used under the Indian Stamp Act, 1899 of value not exceeding fifty thousand rupees shall only be sold under this licence.**
- 2. You shall obtain supply of such stamps only from the.....  
Treasury/Special Treasury/Sub-Treasury and shall be entitled to discount on the value or purchase in the manner specified in the Rules aforesaid.**
- 3. You shall exhibit in the place of vend a sign board bearing words "Licensed Stamp Vendor" in English and/or Oriya.**
- 4. You shall have on view in the place of vend your licence and a chart indicating the stamp duty and additional stamp duty on different kinds of instruments.**
- 5. You shall note on the back of every stamped paper you sell the annual serial number, the date of sale, the name and address of the purchaser and the value of the stamped paper. You shall obtain the signature (or, if he is illiterate, the left thumb impression) of the purchaser on the back of the stamped paper and shall also affix your signature there.**
- 6. You shall maintain up-to-date the Register of Sale of Stamped Papers in the manner prescribed in the Rules aforesaid. This Register shall be maintained annually and in bound volumes. The year to which a volume relates shall be written on its cover as well as in its first page which should also indicate the number of pages in the volume, the date from which it is in use and your name. Each page of volume should be numbered.**
- 7. You shall make available this Register for inspection by the undersigned, by the Collector of the district and by any officer referred to in the aforesaid Rules.**
- 8. If your place of vend is in the premises of a Civil Court you shall make available this Register for inspection by the District Judge or by any officer/authorised by him in this behalf.**

**9. You shall not knowingly make a false endorsement on the stamped paper sold or a false entry in the Register.**

**10. You shall, without delay, supply any stamp in your possession for sale that may be demanded on tender of its value.**

**11. You shall not sell any stamp the use of which has been ordered by the competent authority to be discontinued or take for any stamp more than the value denoted thereon.**

**12. Your licence is subject to suspension/or cancellation in accordance with the provisions of the Rules aforesaid and you would, if you are guilty of an offence under Section 69 of the Indian Stamp Act, 1899, be liable for penalty thereunder.**

**2. This licence is valid till the 31st day of December.....**

Dated the.....Place..... Signature and seal of the Licensing Authority

Annexure-IV Register for issue of Licences to Stamp Vendors (To be maintained calendar yearwise)

Sl. No.	Name, Father's/ Husband's name full permanent postal address	Name of the office(s)/ Court(s)/ area for which licence is issued	District/ Special/ Sub-Treasury from which stamps and stamped papers to be obtained	Whether new licence or renewal of licence. If renewal mention number and year of licence last issued
(1)	(2)	(3)	(4)	(5)
	Date from which licence is effective	Date of expiry of licence	Amount of fee deposited	No. and date of Treasury Challan in respect of the fee deposited
	(6)	(7)	(8)	(9)
	Reference to case record No. and year, relating to issue of this licence	Date of issue of licence	Letter No. and date of issue of intimation to Treasury/ Special Treasury/ Sub-Treasury Officers concerned about issue of licence	Signature of Licensing Authority with date
	(10)	(11)	(12)	(13)

Signature of licensee with date	Reference to orders of cancellation etc. of the licence	Date from which the licence has become inoperative due to cancellation,	Remarks
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etc.

(14)

(15)

(16)

(17)

NotificationsBoard of Revenue, Orissa, CuttackDated Cuttack the 18th September, 1990No. 2200-XVII-47/90-Gen. - In pursuance of Sub-rule (2) of Rule 1 of the Orissa Supply and Sale of Stamps and Stamped Papers Rules, 1990, published in the Orissa Gazette Extraordinary No. 950, dated the 16th July, 1990, the 1st day of January 1991 is specified as the date from which the said rules shall come into force.Board of Revenue, Orissa, CuttackDated Cuttack the 9th January, 1991No. 52/Gen. - In pursuance of Sub-rule (2) of Rule 1 of the Orissa Supply and Sale of Stamps and Stamped Papers Rules, 1990 and in supersession of Board's Notification No. 2200-XVII 47/90-Gen., Dated the 18th September, 1990, the 1st day of April, 1991 is specified as the date from which the said rules shall come into force.Revenue DepartmentThe 31st May 2002S.R.O. No. 550/02. - In exercise of the powers conferred by Sub-clause (b) of Clause (9) of Section 2 of the Indian Stamp Act, 1899 (2 of 1899) and in supersession of the notification of the Government of Orissa in the erstwhile Revenue and Excise Department No. 52554, dated the 23rd November 1995 and the notification of the Government of Orissa in the Revenue Department No. 6168 dated the 5th February, 2001, the State Government do hereby appoint all the Sub-Registrars, District Sub-Registrars, Sub-Collectors, P.A. to Inspector General of Registration, Orissa, Cuttack Deputy Inspector General of Registration, Orissa, Joint Inspector General of Registration Orissa and Additional District Magistrates as Collectors to exercise the powers of the Collector under Section 47-A of the said Act to the extent mentioned against each in Column (3) of the schedule below as applicable to the State Government of Orissa within their respective jurisdiction.

## Schedule

Sl. No.	Designation of the officer	Extent of powers of Collector to be exercised
(1)	(2)	(3)
1.	Sub-Registrar	<p>Issue of notice to the parties under Section 29 of the Stamp Act, 1899 in respect of all pending documents proposed to be booked for determination of valuation under Section 47-A of the said Act. If parties agree to pay the deficit stamp duty promptly without contest, he should direct the parties to do so immediately. In case of contest, he will refer the case to the concerned District Sub-Registrar, Sub-Collector/P.A. to Inspector General of Registration, Orissa/Deputy Inspector General of Registration, Orissa/ Joint Inspector General of Registration, Orissa/ Additional District Magistrate for final disposal or determination of valuation in the following manner :</p> <p>(a) He will refer the case to the concerned District Sub-Registrar in respect of documents where the consideration or market value is set forth upto Rs. 30,000 (Rupees thirty thousand) only.</p> <p>(b) He will refer the case to the concerned Sub-Collector/P.A. to</p>

Inspector General of Registration, Orissain respect of documents where the consideration or the marketvalue is setforth more than Rs. 30,000 (Rupees thirty thousand)only and upto Rs. 80,000 (Rupees eighty thousand) only.

(c) He will refer the case to the concernedDeputy Inspector General of Registration/ Joint InspectorGeneral of Registration in respect of documents where toconsideration or market value is setforth at more than Rs.80,000/- (Rupees Eighty thousand) only and up to Rs.1,00,000/- (Rupees one lakh) only.

(d) He will refer the case to the concernedAdditional District Magistrate in respect of documents where theconsideration or the market value is setforth at more than Rs.1,00,000/- (Rupees one lakh) only.

2. District Sub-Registrar

Issue of notice to the parties under Section 29of the Indian Stamp Act, 1899 in respect of documents proposedto be booked in his own office under Section 47-A of the saidAct. If parties agree to pay the deficit stamp duty promptlywithout contest he should direct the parties to do soimmediately. In case of contest, he will refer the case.

(a) To the concerned Sub-Collector/P.A. toInspector-General of Registration, Orissa for finaldetermination of valuation in respect of documents where theconsideration or market value is setforth up to Rs. 80,000(Rupees eighty thousand) only for final determination ofvaluation.

(b) To the concerned Deputy Inspector Generalof Registration, Orissa/Joint Inspector-General of Registration,in respect of documents where the consideration or market valueis setforth more than Rs. 80,000 (Rupees eighty thousand) onlyand up to Rs. 1,00,000/ - (Rupees one lakh) only for finaldetermination of valuation.

(c) To the concerned Additional DistrictMagistrate in respect of documents where the consideration ormarket value is setforth at more than Rs. 1,00,000/- (Rupees onelakh) only for final determination of valuation.

Besides, he (District Sub-Registrar) willfinally dispose of the determination of the valuation in respectof cases referred to him by the Sub-Registrars.

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|---|--|
| <p>3. Sub-Collector/P.A to Inspector General or Registration, Orissa.</p> | He will finally dispose of the determination ofthe valuation in respect of cases referred to him by theSub-Registrar or the District Sub-Registrar as the case may be. |
| <p>4. Deputy Inspector General of Registration/Joint</p>                  | He will finally dispose of the determination ofthe valuation in respect of cases referred to him by theSub-Registrar or the District-Registrars the case may be.       |

InspectorGeneral of  
Registration.

5. Additional District  
Magistrate. He will finally dispose of the determination of valuation in respect of  
cases referred to him by the Sub-Registrar or the District-Registrar  
within his jurisdiction.

[No. 26945-86/02-Stamp-R.]