

The Bihar Stamp (Use of Franking Machine/Tax Meter) Rules, 2004

BIHAR

India

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Rule

THE-BIHAR-STAMP-USE-OF-FRANKING-MACHINE-TAX-METER-RULE of 2004

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The Bihar Stamp (Use of Franking Machine/Tax Meter) Rules, 2004 Published vide Notification No. 2 M 1-1019/2000 dated 28.2.2004, published in Bihar Gazette (Extraordinary) dated 3.3.2004 S.O. No. II M 1-1019/2000 dated 28.2.2004. - In exercise of the power conferred under Section 75 of the Indian Stamp Act, 1899 (Act II of 1899), the Government of Bihar makes the following rules to regulate the payment of Stamp duty on instruments by electronic method using Franking machine/Tax meter. Chapter-1

1. Name, extent and commencement.

(1) This Rule shall be called the Bihar Stamp (Use of Franking Machine/Tax Meter) Rules, 2004. (2) It shall extend to the whole of the State of Bihar. (3) It shall come into force from the date of notification in the Official Gazette. Chapter-2 Procedure for the use of franking machine/tax meter

2.

(a) A list of user officers authorized by the Secretary, Department of Registration under Rule 5(iii) and Rule 6 of the Bihar Stamp (Amendment) Rules, 2004 shall be maintained in Form-III in the office of the Inspector General of Registration. (b) The Collector of a district shall obtain from proper officers mentioned in Rule 6 of the Bihar Stamp (Amendment) Rules, 2004 and from any individual, body or institution authorized under Rule 5 (iii) of the Bihar Stamp (Amendment) Rules, 2004 an indent of the amount for sale of different kinds of stamp for each quarter in Form No-IV in two copies. (c) A Compiled quarterly indent of the amount for the district shall be sent to the Secretary,

Registration department by the collector in Form No-V along with copies of Form No-IV.(d)The indent made under sub-rule (b) of this Rule shall be sent to the collector 30 (thirty) days before the beginning of the quarter mentioned in Form IV and the indent from the collector under sub rule (c) shall be made available in the office of the Secretary Registration Department 15 days before the beginning of the quarter.(e)On the basis of the indent made under sub rule (c) of this Rule an order of authorization shall be issued in Form VI for the mentioned quarter by the Secretary, Registration Department to the concerted Collector.(f)An account register shall be maintained in the office of the Secretary Registration for authorization order issued in Form VII. Form V along with the copies of Form IV sent by the Collector shall be safely kept for records.

3.

On the basis of the authorization order received from the Secretary, Registration, Collector, on the basis of the indent made under Rule 2 (b), shall make separate allotments of the amount for the sale of stamps to all such authorized officers of the district. The Collector shall maintain a register of such allotment in Form (VIII).

4.

Every office, individual, body or institution, authorized for the use of franking machine/tax meter for sale of stamps shall maintain a daily sale register in Form IX for each kind of stamp and the amount collected from the sale.

5.

(a)Every authorized user officer of the franking machine/tax meter shall send a weekly statement in Form X and by 5th of the each month a monthly statement in the same Form X to the Collector and the District Sub-Registrar the district in which the amount received from the sale of stamp and the balance of allotment shall be mentioned.(b)A Compiled Statement in Form XI shall be sent by the District Sub Registrar by 7th date of each month to the Secretary, Registration, Inspector General of Registration and the Collector and a copy of this shall be sent to the Inspector of Registration offices.

6.

At such places where a treasury is located, the persons willing to purchase the stamp shall obtain information from the concerned officer about the chargeability of the stamp duty on a prescribed information slip in Form XII. The slip shall be signed by the officer giving a written information about the payable stamp duty.After payment of the amount of the stamp duty in the treasury through a challan and on production of an original copy of the challan and the information slip along with before the concerned officer that amount shall be impressed by the authorized officer by the franking machine/tax meter on the instrument:Provided that the authorized officer, for one transaction up to Rs. 50/- (Rupees fifty) may receive the amount in cash and make impressions of

that amount by the franking machine/tax meter.

7.

(a) At the places, where there is no treasury, the person willing to purchase the stamp shall get the information from the concerned officer as prescribed in Rule II. Thereon, the person shall obtain a bank draft of that required amount from the nearest State Bank of India or from any other nationalized bank specially authorized for this purpose by the Collector. The bank draft along with the information slip on being deposited before the concerned officer, the equivalent amount shall be impressed on the instrument by the officer: Provided that the authorized officer after receiving the advice of payment from the bank and being satisfied with it, shall make the impression of the amount contained in the bank draft on the instrument. (b) All Bank Drafts received under Sub-Rule (a) of this Rule shall be deposited by the concerned officers in the treasury by challan on the next date.

8.

The franking machine/tax meter shall be used by any officer, person, body or institution for impressing only one kind of stamp for which an authorization has been issued specially.

9.

(a) The user officer shall put his signature with date and shall give his name and seal of his designation. (b) The stamp shall be generally impressed on the top right hand corner of the first page of the instrument. Chapter-3 Use of franking machine by private persons/body or institution

10.

(a) On an application in Form I along with an Indemnity Bond made by any person or body or institution such person or body or institution may be authorized by the Secretary Department of Registration under rule for the use of franking machine/tax meter. (b) This authorization under sub-rule (a) of this Rule shall be for a period of one year and for each next year it shall be renewed. (c) In case of authorization to an individual, other than the officials notified under Rule 6 of the Bihar Stamp (Amendment) Rules, 2004, a prior recommendation from the Collector of the concerned district shall be obtained. (d) (i) The amount, for which the authorisation has been given to a person, or a body, or an Institution for the sale of stamp under above sub-rule (c) shall be deposited by such person or body, or the institution in the account of the Government in advance through the challan in the treasury. On production of an original copy of the challan before the Collector or before any officer authorised by him, an authorisation for sale of stamp equal to that amount shall be issued by the Collector in Form II and the Franking machine or the Taxmeter shall be sealed by the authorised officer in accordance with provisions under Rule 16. (ii) The Collector shall send the information of all such authorisation along with a copy of the authorisation issued by him to the Secretary, Department of Registration within seven days.

11.

(a) In the case of an individual, body, or institution, a fee for authorization and for renewal may be fixed by the State Government through notification in appendix I. (b) The fees payable under in appendix I shall be revised by the State Government through notification.

12.

Before renewal of the authorization to an individual, body or institution a report on the following points shall be obtained by the Secretary, Department of Registration from the Collector of the concerned district - (i) Whether there are instances of breaking of seals, if yes, the number of such instances. (ii) Whether the meter has been brought back or forwarded, if yes, in which condition. (iii) What has been the average daily sale of stamp. (iv) The state of maintenance of records connected with the tax meter. (v) How is the maintenance and upkeep of the machine?

13.

The Secretary, Department of Registration shall have the right reserved to himself for cancelling an authorization or refusing its renewal without assigning any reason for the same.

14.

It shall be essential for all such individuals, boards, institutions to maintain the records of indent, weekly and monthly reports, daily account register and all records related with franking machine/tax meter in prescribed forms under these Rules. Chapter-IV Sealing of Franking Machine/Taxmeter

15.

Before putting in use, the amount sanctioned and authorized by the Secretary, Department of Registration to the user officer shall be loaded and the machine shall be sealed.

16.

Authorized officers for sealing and breaking the seals. - (i) The machines for registration officer and other offices, individuals, body and institutions located at block level shall be sealed by the Additional Collector or any officer not below the rank of an Additional Collector authorised by the Collector. (ii) If such condition arises, the seal of a franking machine/tax meter shall be broken only by the officer authorized for sealing the machines.

17.

The sealing of the machine shall be done by the authorized officer only in the presence of the user officer.

18.

All sealing officers shall maintain a register in Form XIII in which the sealing officer and the user officer shall put his signature jointly after sealing.

19.

The access code to the numerical lock of the franking machine/tax meter shall be in the personal custody of the sealing officer which shall be maintained by him in a register.

20.

The franking machine/tax meter may be sealed separately by the user officer also.

21.

The sealing material shall be supplied by the sealing officer along with the machine. The material shall be kept in the personal custody of the officer and it will be his responsibility to see that the seal is not misused.

22.

A register in Form-XIV shall be maintained by all user officer, or any individual or any board or any institution in which the meter reading at the time of opening and closing of the office shall be noted, the difference between the two shall be the amount collected in lieu of the impression made by the machine on that date.

23.

All Inspecting officers in course of their inspections shall examine the daily account register of the amount sold by the tax meter and shall also examine credits on four random dates of each month since the last inspection. The inspecting officer shall give a clear remark in his report about the up keeping of the tax meter.

24.

In case of any defect in Taxmeter/Franking Machine such as breaking or tampering of the seals or discrepancy in the meter readings, the authorized user shall immediately stop using the machine

and bring the matter of defect to the notice of the Collector of the district and the Secretary, Registration Department who shall take necessary steps for the repair of the machine as soon as possible.

25.

All the user officers shall maintain a register of repair in Form-XV.

26.

(1) Keeping of registers and destruction :-

1. Different records under this Rule shall be maintained as follows:

(a) Registers to be maintained in the following forms

Form No-I	Form No-II	Form No-III	Form No-IX	Form No-XIV	}	for 20 (Twenty) years
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(b) Registers to be maintained in the following forms.

Form No-IV	Form No-V	Form No-VI	Form No- VII	Form No-VIII	}	for 12 (Twelve) years
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(c) Registers to be maintained in the following forms.

Form No-X	Form No-XI	Form No-XIII (Tax meter Seal Register)	Form No-XV	}	for 6 (Six) years
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(d) The following forms.

Form No-XII (Information Slip)	}	for 3 (Three) years
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(2)(a) After the expiry of the period specified in sub-rule (1) the user officer, shall prepare a list of all such records and shall send it to the District Sub-Registrar. The District Sub-Registrar shall keep one copy and shall send two copies to the Inspector General of Registration with a recommendation for destruction. (b) On receipt of the order of destruction from the Inspector General of Registration, related records shall be destroyed by the user officer and endorsement shall be made and signed with date on the office copy of the list under sub-rule (a).

27.

The Secretary, Department of Registration whenever necessary, may issue directions for the proper use of taxmeter by an executive order. Appendix-I [See Rule-11 (1)] Fee for authorisation and renewal of authorisation under Rule 11 (a) shall be as follows:-

- | | |
|---|----------------------------------|
| (i) For authorisation to sale of stamp through Taxmeter | Rs. 1000/- (Rupees one thousand) |
| (ii) For renewal of authorisation | |

Rs. 500/- (Rupees Five hundred) for each year.

Form No. I Application for authorisation for the use of Taxmeter/Franking machine for payment of Stamp duty [See Rule-2 (b)] To, Secretary, Department of Registration Government of Bihar Sir, I/we do hereby wish to use a Taxmeter/Franking Machine for sale of Stamp under the provision of schedule IA of Indian Stamp Act, 1899, Bihar Stamp Rules, 1954 and Bihar Stamp Franking Machine/Taxmeter Rules, 2004.

2. I/we require the Taxmeter/Franking Machine for stamping stamp for the payment of stamp duty on instruments executed by any person or by any body or by any institution.

3. In respect of my/our use the user die shall be as follows :-

4. I/we hereby declare that the Franking Machine/Taxmeter will be located at the following place and address and shall be available for inspection at all reasonable time by any competent officer or any authorised officer for this purpose without prior notice.

5. I/we also undertake not to change the location of the Franking Machine/Taxmeter without prior permission in writing of the authorisation officer.

Proposed place.....

6. I/we shall be bound to abide by the provisions of the Bihar Stamp Franking Machine/Taxmeter Rules, 2003 and the guidelines issued in this connection by the Government and in case of violation of any prescribed rule and direction, shall be liable for prescribed punishment.

7. I/we also undertake that-

I. The authorisation for the use of the Machine shall be renewed every year by me/us. II. I/we shall be responsible for any loss or damage caused due to misuse of the machine or owing to use of defective machine or any damage done to the machine due to negligence. III. I/we shall dispose of or dismantle any unserviceable machine after obtaining permission from Secretary, Registration Department in presence of the Collector or any officer authorised by him. IV. I/we shall take adequate care to guard against the fraudulent use of the machine. V. I/we shall ensure that none of the seals on this machine is broken or tampered with. VI. I/we shall maintain the prescribed records which shall be open to and produced before any time for check by any inspecting officer without notice. VII. I/we shall not sell, or dispose of the machine in any manner. VIII. The cost of

maintenance and any repair shall be born by us.

Witnesses

1. Signature.....Name.....Father'sname.....Occupation.....Address.....

2. Signature.....Name.....Age.....Father'sname.....Occupation.....

Form No. II Government of Bihar Department of Registration Authorisation for the use of Franking Machine/Taxmeter for payment of stamp duty.[See Rule 2 and Rule 5 (iii) of Bihar Stamp (Amendment) Rules, 2004] Authorisation No. Date..... Sri/Smt.

..... (designation) Address is hereby authorised to sell stamp for payment of stamp duty on instruments under the provisions of Schedule IA of Indian Stamp Act, 1899, Bihar Stamp Rules, 1954 and Bihar Stamp Franking Machine/Taxmeter Rules, 2004.

2. This authorisation shall be valid for the period from the date of issue up to (date) and in case of not being renewed before this authorisation shall expire automatically from

3. The Franking machine/Taxmeter supplied by (Name of the manufacturing company) and of the following descriptions shall be used by Sri/Smt.

- I. Name and address of the manufacturing company
- II. Name and address of the supplier (Please give phone no. and Fax no. also)
- III. Brand of the machine
- IV. Model of the machine
- V. Manufacturing no. and year of the machine
- VI. No. of meters if any
- VII. Range of Franking
- VIII. Maximum amount to be loaded at one time
- IX. Particulars of user's die

4. This authorisation is granted under the conditions set forth in the Bihar Stamp Franking Machine/Taxmeter Rules, 2004 and the authorised user Sri/Smt. designation

..... address

..... shall be bound to abide properly by the provisions of the said Rule and the guidelines issued by the Government from time to time in this connection.

Signature of the Authorising Authority Name Designation
 Date Form No. III List of Authorised user
 officers/persons of Taxmeter under Rule 5 (ii), 5 (iii) and Rule 6 [shall be maintained in the office of
 the Inspector General of Registration [See Rule-2 (a)] Financial Year.....

Sl. No.	Name designation and address of authorised user/officer/person/institute body etc.	Letter no. and date by which authorised for the use of the machine	Period of authorisation from to.....	Model No. of the machine and name of the manufacturing company.	Kind of stamp for which the user has been authorised to sell	Limit of authorised amount for sale of stamp by the machine	Special remark if any	Sign with of the inch offic ofst
1	2	3	4	5	6	7	8	9

Form No. IV Quarterly Requisition by the Authorised officer [See Rule 2 (d)]

1. Authorised user officer's

(a) Name

..... (b) Designation
 (c) Address

2. Letter no. and date by which authority has been given :-

Letter no. Date.....

3. Designation of the officer using authority

.....

4. Information about the Taxmeter

(a) Name of the company

..... (b) Model
 (c) No. of the
 machine

5. Name of the quarter for which this requisition is being given

.....

6. Financial Year

.....

7. Kind of stamp for which the authority to sell has been given

.....

8. Authorised amount for sale during this financial Year (column 6)

.....

9. Authorised amount for this current year

.....

10. Amount sold during the preceding quarter to the current quarter

.....

11. Required amount for the next quarter (for which this requisition is being given)

12. Name and designation of the officer by

.....which the amount shall
be loaded inthe
machine.....

Signature of the ApplicantNameDesignationDate
.....(Seal)Form No. VQuarterly requisition by the Collector[Please see Rule 2 (c)]

1. District

**2. Total No. of authorised officers in the district for sale of stamp through
Taxmeter**

3. Financial Year

4. Name of the Quarter for which this requisition is being given

.....

Serial No.	Name and designation of authorised	Kind of stamp for the sale of thisauthorisation	Model and number	Total authorised amount for sale in the	Total authorised amount of the district	Amount received by sale during	Amount required for the next quarter for	Name and designation of the officer by
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	user officer/person / Institution/ Body	has been given	Taxmeter supplied	districtin this financial year	for salein current quarter	preceding quarterto the current quarter	whichthis requisition is being given	whom theamount shall be loaded.
1	2	3	4	5	6	7	8	9

Signature of the CollectorName.....Date.....(Seal)Form
 VI Government of Bihar, Department of RegistrationQuarterly authority to be given by Secretary,
 Department of Registration to the Collector for sale of stamp by Taxmeter[Please see Rule 2
 (e)]Letter No. DateTo,The Collector,On the basis of the requisition sent by
 you vide letter no. dated under Rule 7 (f) of this Bihar Stamp Franking
 Machine/Taxmeter Rules, 2003, sale of stamp through taxmeter for the quarter to
 in the Financial Year as per the following description is being sanctioned :-

Serial No.	Name and designation of the authorised userofficer	Letter no. and date of authorisation given by theundersigned	Model and No. of the Taxmeter	Kind of stamp for which the authorisation forsale is given	Limit of the annual amount for which theauthorisation is given	Authorised amount for the quarter for which therequisition has been made	Remarks
1	2	3	4	5	6	7	8

Total Authorised amount for quarter to Rs.(in words
)Signature(Competent officer for issuing authorisation)Designation
DateForm No.

VII Government of Bihar, Department of RegistrationAccount Register of authorised quarterly
 amount for sale of stamp issued to the Collector by Secretary, Department of Registration.[See Rule
 2 (f)](shall be maintained for each district separately)Name of the DistrictFinancial
 Year

SI. No.	Name/ designation and address of authorised userofficer	Kind of stamp for which authorised	Model and No. of the Machine	Limit of authorised amount for sale during thisfinancial year	Ist quarter	
authorised amount	sold amount					
1	2	3	4	5	6	7

IInd quarter	IIIrd quarter	IVth quarter	Signature of Incharge officer stamp		
authorised amount	sold amount	authorised amount	sold amount	authorised amount	sold amount

8

9

10

11

12

13

14

Form No. VIIISanction of allotment for sale of stamp to the authorised officers of the district[See Rule-3]DistrictName of the quarter for which this allotment is being sanctionedFinancial Year

Serial No.	Name and designation and place of authorised user/officer	Model and No. of supplied machine	Kind of stamp for which authorised to sale	Authorised limit of amount for sale during the current financial year	Letter no. and date of authorisation for the quarter from to	Allotted amount for sale during the quarter from.....to	Signature with date of the incharge officer	Signature of the incharge officer stamp
1	2	3	4	5	6	7	8	9

Signature of the CollectorDate(seal)Form No. IXSale Register of stamp for sale by Taxmeter to desirous persons(See Rule-4)[shall be maintained by the user officer of the machine]

1. Name of user officer/person/body/Institution

2. Designation and address

3. Notification no. and date of authorisation for sale of stamp by Taxmeter

4. Name of the taxmeter supplier company Model No.....

5. The date up to which authorisation for sale has been obtained

6. Kind of the stamp for which authorisation for sale is given

7. Financial Year

8. Date of opening of the Register

9. Volume no. and year of the Register

Signature of the officer.....Date

Sl. No.	Date	Name and address of the person to whom sold	Meter reading at the opening of the office/opening hour balance	Entered amount during the office opening hour	Total of column (4) and column (5)	Kind of instrument	Amount impressed	Balance amount	Signature and date of the officers by whom the amount was impressed	Signature of the authorised officer
1	2	3	4	5	6	7	8	9	10	11

Note : Entries of column 1 to column 9, shall be made on the front page of the Register and information required in column (1) to (11) shall be written in the inner pages. Form No. XWeekly/Monthly statement of sale of stamp by Taxmeter[See Rule 5 (a)]

1. Name of user Officer/Person/Institution/Body

.....

2. Designation

.....

3. Office

.....

4. Period-Week/Month ending on (date) Financial Year

.....

Model and Number of Taxmeter	Kind of stamp sold	Initial reading of the Taxmeter on first opening day of the reporting week /month	Amount entered during the reporting week /month.	Total amount of stamp duty received by sale during reporting week /month	Last reading at the time of closing of the last working day of this reporting week /month	Balance of allotted and entered amount	Remark
1	2	3	4	5	6	7	8

Signature of user office with dateName

.....DesignationForm No. XIMonthly

statement of amount received from sale of stamp to be given by the District Sub-Registrar[See Rule-5 (b)]

1. District

2. Total no. of officers authorised for the use of Taxmeter in the district

.....

Sl. No.	Name and designation of officers authorised for the use of Taxmeter	Model and No. of Taxmeter	Kind of stamp authorised for the sale.	Amount received from the sale of stamp	
From the sale of Non-Judicial stamp	From the sale of Judicial stamp	From the sale of adhesive stamp	Remarks		
1	2	3	4	5	6 7 8

Total:

(Shall be prepared in five copies).Signature with date of the District Sub Registrar

.....DistrictForm No. XIIInformation slip under Rules 6 and 7

(a)To.....(Name of the

officer).....(Designation).....PlaceI

need to purchase the non-judicial/judicial/adhesive stamp for registration of an instrument of sale/gift/Exchange/mortgage/mortgage with possession/Partition/Lease/or for....(if otherwise please specify the subject). Please give information about the amount of payable stamp duty.

Name of the willing person

Signature/Thumb impression

address.....

Date.....

Amount of payable stamp Rs.....

(in words).....

Date.....Signature and seal of the officerForm No. XIIISeal Register of Taxmeter[See Rules 19

and 20]Name of the officer to sealDesignation

.....Date of opening of the register

.....Volume no. and year of the register

Sl. No.	Name/ Designation/ address of authorised user/officer of the Taxmeter	Model no. and name of the company of the Taxmeter	Date of installation of the machine	Previous date of loading and sealing	Date of today's sealing	Meter reading just before the sealing	Meter reading just after the sealing	Total amount of column (7) and column (8)	Signature with date of the sealing officer and his designation	Signature and designation of the officer.
1	2	3	4	5	6	7	8	9	10	11

Form No. XIV Repair Register of Franking Machine/Taxmeter(See Rule 22)Year

.....No.Name of the user officer/Person/Body/Institutions

.....DesignationPlace

Address and the place where the machine is installed	Name of the supplying company/ model and number of the Taxmeter	Date on which the information of fault was given	Name of the mechanic who attended for the repair	Date on which the mechanic was deputed and the machine was repaired	Cause of delay in repair	Meter reading before, the repair of the machine	Meter reading just after the repair	Signature and date of the mechanic	Signature of the user officers
1	2	3	4	5	6	7	8	9	10

Form No. XV Daily meter register of stamp sold through Taxmeter(See Rule 25)(Shall be maintained by the user officer of the machine)

1. Name of the user officer/person/Body/Institution

.....

2. Designation

.....

3. Notification No. and date of authorisation for sale of stamp through Taxmeter

4. Name of the supplier company of the Taxmeter

.....

ModelNumber

.....

5. The date up to which authority to sale has been given

.....

6. Kind of stamp for which authorised to sale

.....

7. Financial Year

8. Date of opening of the register

9. Volume no. and year of the register

Signature of the officer.....and date.....

	Date	Initial reading at the time of the opening of the office	Amount loaded during the officer hour	Total amount [column (2) to column (3)]	No. of time the impression was made by the machine	Total amount of stamp duty from sale	Method of receiving the amount of stamp duty, such as by cash/ Bank Draft/ Treasury challan/ (kindly give separate details)	Closing reading	Signature of the officer operating the machine	Signature and date of the authorised user officer
	1	2	3	4	5	6	7	8	9	10

(Note : Information in column 1 to column 9 shall be filled up serially on this front page and entries in Column (1) to Column (10) shall be maintained in the inside pages.)