

Rules for the Destruction of Instruments Impounded Under The Indian Stamp Act, 1899

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India

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Rule

RULES-FOR-THE-DESTRUCTION-OF-INSTRUMENTS-IMPOUNDED-UN **of 1899**

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Rules for the Destruction of Instruments Impounded Under The Indian Stamp Act, 1899 Andhara Pradesh Gazettee, R.S. Part 2, dated 9.3.1972, page 107. In exercise of the powers conferred by clause (b) of sub-section (2) of Section 3 of the Destruction of Records Act, 1917 (Central Act 5 of 1917) the Chief Controlling Revenue Authority is pleased to make the following rules regarding the disposal of certain instruments impounded under Section 33 and dealt with under Sections 35, 40 and 41 of the Indian Stamp Act, 1899 (Central Act 2 of 1899).

1.

These rules may be called the Rules for the Destruction of Instruments Impounded under the Indian Stamp Act.

2.

In these Rules - (i) "Instrument" means any instrument other than the instruments chargeable with a duty of 20 paise or Bill of Exchange or Promissory Note. (ii) "Collector" means within the limits of Hyderabad and Secunderabad, the Inspector-General of Registration and Stamps and outside those limits, the Collector of a District and Officers generally authorised to act under Sections 35, 38 (2), 40 and 41 of the Indian Stamp Act, 1899.

3.

The Collector shall maintain in the form appended to these rules a register of all instruments impounded by him under Section 33 or received by him under Section 38(2) and dealt with under Sections 35, 40 and 41 of the Indian Stamp Act, 1899.

4.

Such instruments in respect of which deficit stamp duty and penalty are ordered to be written off shall be retained for a period of 12 years (twelve years) from the date of their execution and at the end of that period, the Collector shall cause them to be destroyed by fire in his presence or in the immediate presence of a Gazetted Officer. The fact of such destruction shall be noted in the Register prescribed in Rule 3 above.

Sl. No.	Nature of the instrument	Whether impugned by the Collector under/section 33 or received under/Section 38(2) with date of impounding or receipt	Date of Execution of the instrument	Date of destruction	Signature and Designation of Officer in whose presence the instrument is destroyed
(1)	(2)	(3)	(4)	(5)	(6)