

West Bengal Stamp Rules, 1994

WEST BENGAL

India

West Bengal Stamp Rules, 1994

Rule WEST-BENGAL-STAMP-RULES-1994 of 1994

- Published on 17 January 1994
- Commenced on 17 January 1994
- [This is the version of this document from 17 January 1994.]
- [Note: The original publication document is not available and this content could not be verified.]

West Bengal Stamp Rules, 1994 Published vide Notification No. 151-F.T., dated 17.1.1994, Published in the Calcutta Gazette Extraordinary. Part-1, dated 17.1.1994. [As amended by Notification No. 1821-F. T., dated 19.11.2012 With effect from 19.11.2012] In exercise of the powers conferred by sections 2, 9, 10, 16, 18 37, 49, 55 and 75 of the Indian Stamp Act, 1899 (2 of 1899) and by Notification No. C. 63-Stamps/25, dated the 5th March, 1925, issued by the Government of India, Finance Department (Central Revenues) (Stamps), and also in supersession of all previous rules and orders on the subject issued by the Government of Bengal, the Governor is pleased hereby to make the following rules, namely :-

Chapter I Preliminary

1. Short Title.

- These rules may be called the West Bengal Stamp Rules, 1994.

2. Definitions.

- In these rules-(a)"Act" means the Indian Stamp Act. 1899 (2 of 1899).(b)"Section" means a section of the Act.(c)"Schedule" means a schedule of the Act.(d)"Superintendent of Stamps" means the Superintendent of Stamps, Calcutta and any other officer appointed by the Government of West Bengal to perform the functions of a Superintendent of Stamps.

3. Description of Stamps.

(1) Except as otherwise provided by the Act or by these rules (i) all duties with which any instrument is chargeable shall be paid, and such payment shall be indicated on such instrument, by means of

stamps issued by Government for the purposes of the Act, and(ii)a stamp which by any word or words on the face of it is appropriated to any particular kind of instrument shall not be used for an instrument of any other kind.(2)There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely :-(a)impressed stamps. and(b)adhesive stamps.

Chapter II

Of Impressed Stamps

4. Hundis.

(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 or embossed :Provided that, where a paper with a stamp of the proper value bearing the word "hundi" engraved or embossed thereon is not available, the hundi may, notwithstanding anything contained in sub-rules (2) and (3), be written on blank paper or on paper having a stamp of insufficient value engraved or embossed thereon and may, along with the amount of proper duty on the amount required to make up the same, as the case may be, be sent to the Proper Officer for affixing and impressing labels thereon in accordance with rule 11.(b)A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper supplied for sale by the Government, to which a label has been affixed by the Collector of Stamp Revenue, Calcutta, or a Superintendent of Stamps, and impressed by such officer in the manner prescribed by rule 11.(2)Every sheet of paper on which a hundi is written shall be not less than 21.9 cm. long and 13.0 cm. wide and no plain paper shall be joined thereto.(3)The provisions of sub-rule (1) of rule 7 shall apply in the case of hundis.

5. Promissory notes and bills of exchange.

- A promissory note or a bill of exchange shall, except as provided by section 11, or by proviso to clause (a) of sub-rule (1) of rule 4 or rules 13 and 17, be written on paper on which a stamp of the proper value, with or without the word "hundi", has been engraved or embossed.

6. Other instruments.

- Every other instrument chargeable with duty shall, except as provided by section 11 or by rules 10, 12 and 13, be written on paper on which a stamp of the proper value, not bearing the word "hundi", has been engraved or embossed.

7. Provision where single sheet of paper is insufficient.

(1)Where two or more sheets of paper on which stamps are engraved or embossed are used to make

up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.(2)Where a single sheet of paper, not being paper bearing an impressed hundi-stamp, is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument :Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper subjoined.

8. Proper Officer.

- The Collector of Stamp Revenue, Calcutta, the Superintendent of Stamps and any Officer appointed in this behalf by the Government of West Bengal are empowered to affix and impress or perforate labels or frank by means of a franking machine and each of them shall be deemed to be the Proper Officer for the purpose of the Act and of these rules.

9. Affixing and impressing of labels by Proper Officer permissible in certain cases.

- Except as provided in section 11 and rule, 12, labels may be affixed and impressed or franked by the Proper Officer in the case of all instruments chargeable with stamp duty under the Act other than the instrument on which the duty is less than fifteen paise when-(i)they are written in English, Bengali, or any recognised regional language of the State; or(ii)they are written in any other language and accompanied by the translation in English or Bengali.

10. Mode of affixing and impressing labels.

(1)The Proper Officer shall, upon any instrument specified in rule 9 being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels or frank it of such value as the applicant may require and pay for with reference to the amount of transaction shown in the instrument and impress or perforate such label or labels or frank, by means of a stamping machine or a perforating machine or a franking machine, and also stamp or write on the face of the label or labels the date of impressing or perforating or franking the same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets :Provided 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.(2)On affixing any label or labels under this rule, the Proper Officer shall, where the duty amounts to rupees five or upwards, initial on the face of the label or labels or franking mark and where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels or franking mark.(3)The following officers may discharge the functions of the Proper Officer under sub-rule (2), namely :(i)any principal assistant of the Proper Officer empowered by the State Government in this behalf;(ii)in Calcutta, the Deputy Collector and the Superintendent of Stamps of the Collector's office.

11. Certain instruments to be stamped with impressed labels.

(1) Instruments executed out of West Bengal and requiring to be stamped after their receipt in West Bengal other than instruments which, under section 11 or 12, may be stamped with adhesive stamps, shall be stamped with impressed labels. (2) Where any such instrument as aforesaid, is taken to the Collector under section 18, sub-section (2), the Collector, unless he is himself the Proper Officer, shall send the instrument to the Proper Officer. remitting the amount of duty paid in respect thereof and the Proper Officer shall stamp the instrument in the manner prescribed by rule 10 and return it to the Collector for delivery to the person by whom it was produced.

Chapter III

Use of Adhesive Stamps

12. Use of adhesive stamps on certain instruments.

- The following instruments may be stamped with adhesive stamps, namely (a) Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed ten paise for each part of the set. (b) Transfers of debentures of public companies and associations. (c) Copies of maps or plans, printed copies and copies of or extracts from registers given on printed forms when chargeable with duty under Article 24 of Schedule IA. (d) Instruments chargeable with duty under Articles 5(a) and (b) and 43 of Schedule IA. (e) Instruments chargeable with stamp duty under Article 47 of Schedule IA. (f) Instruments chargeable with stamp duty under Articles 19, 36, 37, 49(a)(ii) and (iii) and 52 of Schedule IA. (g) Central Excise bonds.

13. Use of adhesive Court-fee stamps in certain cases.

- 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 be in defect, shall be made up by the affixing of such adhesive stamps as are described in rule 17, and as are necessary for the said instrument under the provision of law for the time being in force. Provided that the State Government may direct that instead of such stamps adhesive Court-fee stamps shall be used for the purpose. Note.-Directions issued by Finance (Taxation) Department, Government of West Bengal are reproduced below :

1. Notification No. 2364-F.T., dated 23rd July, 1984. - In exercise of the power conferred by rule 13A of the Indian Stamp Rules, 1925, the Governor has been pleased to direct that, whenever the stamp duty payable under the Indian Stamp Act, 1899 (2 of 1899), in respect of any instrument referred to in entry (c) of Article 5 or entry (b) of Article 19 of Schedule 1A to the said Act cannot be paid exactly by reason of the fact that necessary stamps are not in

circulation, adhesive Court-fee stamps instead of such stamps shall be used for the purpose.

2. Notification No. 1201-F.T., dated the 17th April, 1989. - In exercise of the power conferred by rule 13A of the Indian Stamp Rules, 1925, the Governor is pleased hereby to direct that whenever the stamp-duty payable under the Indian Stamp Act, 1899 (2 of 1899), in respect of instruments referred to in Article 4 or in entry (d) of Article 5 chargeable with duty under the first proviso to section 3 of, read with Schedule 1A to, the said Act cannot be paid exactly by reason of the fact that necessary stamps are not in circulation, the amount by which the payment of duty on that account is in deficit, shall be made up by affixing of adhesive Court-fee stamps for the said instrument under the provisions of any law for the time being in force.

14. Supply of deficient duty on transfer of shares.

- When any instrument of transfer of shares in a company or association is written on a sheet of paper on which a stamp of the proper value is engraved or embossed and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the value of such shares, found to fall short of the amount of duty chargeable under Article 62(a) of Schedule IA, one or more adhesive stamps bearing the words "Share Transfer" may be used to make up the amount required.[14A. Other mode of payment of stamp-duties chargeable under the Act. - (1) Notwithstanding anything contained elsewhere in these rules, where an instrument is chargeable with stamp-duty of an amount exceeding rupees five thousand, such stamp-duty shall be paid through T.R. Form No. 7 into the [Inserted by the Kolkata Gazette Extraordinary, vide Notification No 1617-F.T., dated 22.8.2005, w.e.f. 1.9 2005.] [agency bank linked with the treasury, or by electronic payment mode, i.e. through on-line, in accordance with the procedures mentioned in rule 14B] [Substituted by Notification No. 1821-F.T, dated 19.11.2012, Clause (1)(a), w.e.f. 19.11.2012, for the words 'agency bank linked with the treasury'].[Provided that the electronic payment of stamp-duty exceeding Rs. 5,00,000/- (rupees five lac), shall be made compulsorily by electronic payment mode, i.e. through on-line.] [Proviso added by ibid, Clause (1)(b), w.e.f. 19.11.2012.](2)The T.R. Form No. 7 referred to in sub-rule (1) may be obtained from the Registering Officer having the jurisdiction of the area where the instrument is required to be submitted for registration.(3)The Registering Officer shall authenticate the T.R. Form No. 7 in quadruplicate and mention in each copy of such Form the amount of stamp-duty required to be paid.(4)The person requiring registration of an instrument shall deposit the amount of stamp-duty as calculated by the Registering Officer in cash or by demand draft along with the authenticated T.R. Form No. 7 in quadruplicate to the agency bank linked with the treasury which will return to the depositor, as proof of payment, two copies of such Form after entering therein number of the Serialised Authenticated Bank Receipt (SABR) together with a Serialised Authenticated Bank Receipt.(5)One copy of the T.R. Form No. 7 received by the depositor shall be enclosed as an annexure with the instrument to be registered.(6)An instrument shall be considered for registration only after verification of the payment of stamp-duty.(7)The

Treasury Officer shall send a copy of the bank scroll containing the deposit of stamp-duty to the office of the concerned Registering Officer once in a week.(8)The provisions of this rule shall apply mutatis mutandis in respect of procedure of payment of stamp-duties under the West Bengal Stamp (Prevention of Undervaluation of Instruments) Rules, 2001.(9)[The provisions contained in rule 27 of these rules shall apply in case of making allowances for and/or refund of the stamp duty paid by means of Serialised Authenticated Bank Receipt (SABR) in accordance with the provisions of foregoing sub-rules of this rule.] [Inserted by Notification No. 1512-FT., dated 6.10.2009, w.e.f. 6.10.2009.]Explanation.-For the purpose of this rule, the expression "stamp-duty" includes registration fees payable under the registration Act, 1908, and the rules made thereunder'.][14B. Mode of payment of Stamp-duty by electronic payment mode. - Where the payment of stamp duty in respect of an instrument chargeable to stamp-duty is made by electronic payment mode, i.e. through on-line, the procedures mentioned in the Government Receipts Portal System (GRIPS) as up loaded in the web site, www.wbregistration.gov.in, shall be followed.(2)The Registering officer of the Office provided with internet connectivity shall accept the presentation of the document of which the payment of stamp-duty has been made in electronic payment mode, i.e. through on-line.(3)The Registering officer shall, after verification and cross-checking with the concerned bank through on-line mode, proceed with the admission of the document to registration in accordance with the other procedures laid down in these rules or any other rules relating to registration of documents in force.Explanation.-For the purpose of this rule, the expression "stamp-duty" includes registration fees payable under the Registration Act, 1908 and the rule made thereunder.][Inserted by Notification No. 1821-FT., dated 19.11.2012, Clause (2), w.e.f. 19.11.2012.]

15. Mode of cancelling "Share Transfer" stamps at the time of registration of the deed of transfer.

- "Share Transfer" stamps affixed to deeds of transfer of shares shall, before effect is given to the transfer by the Joint Stock Company concerned, be cancelled by the Company by means of a punch which can perforate either the word "cancelled" or an abbreviation thereof, namely, "cancelled" on the initials of the Company, in sufficient prominence to render the stamps permanently unfit for re-utilisation even though the stamps were previously cancelled in accordance with section 12 of the Act. In case a Company fails so to cancel the share transfer stamps as provided by this rule the Company shall be liable to the penalty prescribed by section 63 of the Act:Provided that for the purpose of cancelling "Share Transfer" stamps, the State Government may, on being satisfied by a certificate from the Collector or the Superintendent of Stamps, permit any Joint Stock Company to adopt any other method in lieu of perforation by means of a punch.

16. Enrolment of Advocates, Vakils or Attorneys.

- When adhesive stamps are used to indicate the duty chargeable on entry as an Advocate, Vakil or Attorney on the roll of any High Court, such stamps shall be affixed under the superintendence of any gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps or other officer appointed in this behalf by the State Government and account to him for it. Such gazetted officer shall, after affixing the stamp, write on the face of it his usual signature with the date thereof.

17. Adhesive stamp or stamps denoting duty.

- Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words, "Indian Revenue" and the words "ten paise", "twenty paise" and "twenty-five paise".

18. Special adhesive stamps to be used in certain cases.

(1)The following instruments when stamped with adhesive stamps shall be stamped with the following descriptions of such stamps, namely:(a)Bills of exchange, cheques and promissory notes drawn or made out of India and chargeable with a duty of more than ten paise with stamps bearing the words "Foreign Bill".(b)Separate instruments of transfer of shares and transfers of debentures of public companies and associations with stamps bearing the words "Share Transfer".(c)Notarial acts with foreign bill stamps bearing the word "Notarial".(d)Copies of maps or plans, printed copies and copies of or extracts from registers given on "printed forms" (with Court-fee stamps).(e)Instruments chargeable with stamp-duty under Article 43 of Schedule IA, with stamps bearing the words "Brokers' note".(f)Instruments chargeable with stamp-duty under Article 47 of Schedule IA, with stamps bearing the word "Insurance."

Chapter IV

Miscellaneous

19. Provision for cases in which improper description of stamp is used.

- When an instrument bears a stamp of proper amount, but of improper description, the Collector may, on payment of the duty with which the instrument is chargeable, certify by endorsement that it is duly stamped.

20. Evidence as to circumstances of claim to refund or renewal.

- The Collector may require any person claiming a refund or renewal under Chapter V of the Act, or his duly authorised 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.

21. Payment of allowances in respect of spoiled or misused stamps or on the renewal of debentures.

- When an application is made for the payment, under Chapter V of the Act, of an allowance in respect of a stamp which has been spoiled or misused or for which the applicant has 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 stamp (if any) sent to the Superintendent of Stamps or other officer appointed in this behalf by the State Government for destruction.

22. Mode of cancelling original debenture on refund under section 55.

- When the Collector makes a refund under section 55, he shall cancel the original debenture by writing on or across it the word "Cancelled" and his usual signature with the date thereof.

23. Composition or consolidation of duties.

(a) Any incorporated Company or other body corporate in the State may, in respect of certificate of shares or letters of allotment to be issued by it, apply in writing to the State Government for permission for consolidation of duties payable thereon under the Act and to pay the consolidated duties. Full details regarding the total number of certificates of shares or letters of allotment and the amount of duty payable therefor shall be furnished in the application. (b) On receipt of such application, the State Government may permit such Company or body corporate to credit the consolidated amount of duty payable to the Reserve Bank of India or any authorised branch of State Bank of India under the appropriate Head of Account and direct to submit the receipted challan in original showing the deposit. After credit of the amount of duty to the State Government Account under proper head, the State Government shall issue an order that the said Company or body corporate has been permitted to pay consolidated duty under clause (b) of sub-section (I) of section 9 of the Act. Upon issue of such order the said Company or body corporate may issue such certificates of shares or letters of allotment by printing thereon the words "Consolidated stamp duty on share certificates/Letters of Allotment No..... to paid vide G.O. No.....dated....."

24. Rewards.

- For information given regarding any evasion of the stamp law, the Collector may, if he thinks fit, grant rewards not exceeding in any one case the amount of the fine levied from the offender or the sum paid in composition of an offence, up to a maximum of Rs. 500. When a larger reward than Rs. 500 is deemed necessary, and in cases in which a conviction has not been obtained or the fine levied or in which prosecution has not been undertaken, the Collector shall refer the cases to the Government for sanction.

Chapter V

Duties etc. of Public Officer

25. Management of offices of the affairs of Stamp Department in Collector's Office.

(a) For the better supervision of all matters connected with the revenue derived from stamps, the business of the Stamp Department at the headquarters of a district shall be conducted by a Deputy Collector or an Assistant under the title of Stamp Officer, acting under the direction and control of the Collector. Generally, such officer will be required to see that all laws and rules relating to stamps as defined in the Stamp Act in force and the rules made thereunder and circulars are duly observed by the public and the officers concerned throughout the district. Such officer, however, will not be entitled to exercise any of the powers which are by law specially reserved to the Collector.

(b) Conducting of criminal prosecutions. - It will also be the duty of the Stamp Officer to see that criminal prosecutions ordered by the Collector are properly conducted before the Court which tries such cases. In important and difficult cases he should, with the permission of the Court trying the cases, conduct the prosecution in person. Whenever necessary the Court impounding a document should be referred to as regards the evidence or information on which it acted.

(c) The Collector includes all Deputy Collectors in charge of sub-division, Senior Deputy Collectors at the Sadar stations of districts, District Registrars including the Registrar of Calcutta, District Sub-Registrars and Sub-Registrars and all officers, holding temporary charge of sub-registry offices, who are appointed to be Collectors for the purpose of denoting upon the instrument, by endorsement, the payment of duty in respect of another instrument, as provided for in section 16 of the Act.

(d) Occasional inspection of stamped documents enjoined. - Heads of offices in which adhesive stamps are used or filed are required to cause an occasional inspection to be made of documents that have been filed, in order to ascertain that the stamps have been properly punched and have not been subsequently removed from the documents on which they are used. The inspection should be made at least once a quarter. The check herein prescribed applies equally to all papers which require adhesive labels, and they should be subjected to similar scrutiny.

(e) Duties of Record-keeper. - It shall be the duty of the Record-keeper on receiving records from any office or department for deposit in the record-room to ascertain personally or through the examination of a responsible assistant that on every document chargeable with stamp duty the head ministerial officer concerned has made the prescribed entry as to sufficiency or otherwise of the stamp borne and that the rules regarding cancellation of Court-fee stamps have been properly carried out. Should any of the stamps show signs of having been tampered with, or should there be any deficiency, or any suspicious circumstances, he must at once submit a report to his superior officer. This examination may be made at the time of second punching.

(f) Stamps frauds to be at once reported. - Local authorities must report immediately to the Government, any instance of forgery or fraudulent use of any description of stamps, whether general, or judicial, coming to their notice. Such reports should invariably contain full particulars as to the nature of fraud perpetrated, and, if possible, specimens should be submitted.

(g) Doubtful stamps to be sent to the Government. - When a Collector is unable to decide the genuineness of a stamp brought before him, he should send it to the Government direct.

(h) District references to be submitted through Commissioner. - References made to the Chief Controlling Revenue Authority by Collectors under section 56 of the Indian Stamp Act should be submitted through the Commissioner of the Division with his opinion.

(i) Compounding or withdrawal of stamp offences by district officers. - With reference to the provisions contained in section 70 of the Act. district officers have been authorised by the Board of Revenue to withdraw any prosecution instituted by them in respect of an offence under the stamp law and to compound such offence if they are of opinion that there is sufficient and reasonable cause for so doing.

(j) Inadequate fines to be brought to the notice of Criminal Courts. - If in cases of

prosecutions instituted under the stamp law the fines inflicted by the Criminal Courts be of smaller amount than the penalty provided under the Indian Stamp Act or the penalty imposed by the Collector, the Revenue Officers should bring to the notice of the Criminal Courts trying such cases the amount of penalty in each case provided by the Stamp Act, and the policy of imposing a fine which is less than that provided under the Act. (k)(i) Return of receipts and expenditure. - Annual Return (vide Appendix, Form No. 1) of the receipts and expenditure on account of stamps should be submitted by the Collector every year to the Government in the form prescribed. (ii) Explanation of increase or decrease. - Full and intelligent explanations should be given to the above return, of the causes affecting the increase or decrease in the sales of each kind of stamp. (iii) Above return to be submitted direct to Government. - The return above referred to should be forwarded direct to the Government within fifteen days from the close of the period reported on. Duplicate copy should at the same time be sent to the Commissioner, who will, after careful scrutiny, review them and submit his remarks to the Government within seven days of the receipt of the return in his office. (iv) Stamp Registers. - The following registers shall be maintained in the Stamp Department of the district: (1) Register of applications for refund of the value or renewal of stamps, vide Appendix, Form No. 3. (2) Register of Stamp Cases, vide Appendix, Form No. 4. (3) Register of Stamp Vendors' licence, vide Appendix, Form No. 5. (4) Daily register of Court fees realised, vide Appendix, Form No. 6.

Chapter VI

Refund or Renewals

26. Contents of applications.

- Applications for refund or renewal shall be made on printed forms (vide Appendix, Form No. 2) containing the particulars required by law, with counterfoils, including the receipt to be given by the Collector and the receipt for money or fresh stamps, as the case may be, to be given by the party. These forms shall be kept at each treasury for sale to the public at twenty-five paise for each, and while such printed forms are available they must be used by applicants.

27. Register of application.

(a) The Collector shall keep a register of application for refund or renewal as prescribed in clause (iv) of sub-rule (k) of rule 25. (b) The power of sanction refunds or renewals of non-judicial stamps in cases where the holders of spoilt or useless non-judicial stamps have, without any fraudulent motive, been unavoidably prevented from making the application within the time-limit imposed by the Act, is delegated to (i) the District Officers to a time-limit of one year, (ii) the Divisional Commissioners to a time-limit of two years, In cases falling under sub-sections (2) and (3) of section 50, sections 52 and 54 but four months in cases falling under sub-section (1) of section 50. (iii) The Government shall however dispose of such cases irrespective of any time-limit. (c) The allowance for spoilt stamps under section 49 of the Act, refers to impressed papers and labels to the exclusion of adhesive stamps. Sections 52 and 54 refer to all kinds of stamps used under the Act but great caution shall be used in refunding the value of adhesive labels.

28. Application for refund or renewals.

- Application for refund or renewals may be received by either the Collector or the Senior Deputy Collector, and in respect of stamps purchased at a sub-division, the application for refund or renewal may be received by the Sub-Divisional Officer.

29. Procedure after receipt of applications.

- On receipt of an application the stamped papers shall be counted, and the counterfoil attached to the form shall be filled up and returned to the applicant, who shall be told when the Collector's order will be passed.

30. Collector to examine the stamps and the grounds of application.

- The Collector shall satisfy himself that the stamps are genuine, and that no marks of cancellation have been erased. He shall also carefully examine the grounds of the application before granting the refund or renewal.

31. Particulars to be noted by the Collector at the time of granting refund or renewal.

- If the Collector is satisfied that the applicant is entitled to the refund or renewal, he shall grant such refund or renewal, as the case may be, entering the necessary particulars in the counterfoil attached to the application, and taking the applicant's receipt thereon.

32. Procedure to be followed when affidavit or deposition is necessary.

- If the Collector thinks it necessary to require an affidavit, he will return the application for that purpose. If a deposition be thought necessary, the Collector should take it or have it taken at once.

33. Procedure when stamp is purchased in different district.

- If the stamp has been bought in a district other than that in which it is presented for refund or renewal, the Collector shall refer the applicant to the Collector of the district where the stamp was purchased.

34. Refunds when to be made.

- Refunds shall, if possible, be made on the day of application.

35. Entries in the register of applications when to be filled in.

- Columns 1 to 6 of the register of applications for refund of the value or renewal of stamps referred to in clause (iv) of sub-rule (k) of rule 25 shall be filled up on the day an application is filed, and the remaining columns when it has been disposed of.

36. Circumstances under which applications may be struck off and the stamps destroyed.

- When an application for refund of the value or renewal of spoilt or useless stamps is sanctioned, or a deposition, affidavit, or further evidence demanded in support of it, if the amount of the refund, or fresh stamps, are not taken, or the deposition, affidavit or further evidence called for, is not given, as the case may be, within one year of the date of the order, in either case, the application shall be struck off, and the stamps sent to the Collector of Stamp Revenue, Calcutta, for destruction.

37. Cancellation of stamps after grant of refund.

- When a refund or renewal is granted, the Collector shall then and there punch or mark the stamp in such a way that it can never be presented again. The cancelled stamps shall be made over to the Treasury where they will be entered in the Double-lock Register of Stamps and kept in the strong room until they are dispatched to the Collector of Stamp Revenue, Calcutta, for destruction.

38. Cases where refund or renewal inadmissible.

- No refund or renewal can be granted in respect of stamps wholly destroyed, lost or purchased from other States. Appendix Form No. 1 [See rule 25(k)(i)-Chapter V] Annual Return-Statement of receipt and charges in the Stamp Department Instructions-The value of new stamps given in lieu of spoilt stamps should not be shown

Items	In the	In the year	Brief explanation of cause		
	Year of report 19-19	Preceding year 19-19	Increase	Decrease	
1	2	3	4	5	6
Table I—Receipts Value of Stamps sold or issued for Cash					
1. Judicial Stamps(a)					
Court-fees stamps(b) Stamps for copies					
Total of Judicial Stamps					
2. Non-Judicial Stamps(a) Impressed					
Stamps(b) Hundis or Inland Bills of					
Exchange(c) Foreign Bills Stamps(d) Revenue					

Stamps(e) Share Transfer Stamps(f)
Notarial Stamps(g) Special Adhesive Stamps
(for Calcutta only)

Total of Non-Judicial Stamps

Total of Judicial & Non-Judicial Stamps

3. Miscellaneous(a) Penalty realised
under Court-fees Act, 1870(b) Adjudication
fees(c) Other items

Total of Miscellaneous Receipts

Total Receipts

Table II—ChargesA Discount on Sale of
Stamps1. Judicial Stamps2. Stamps for
copies3. Non-Judicial Stamps(a)
Adhesive Stamps(b)All other kinds of
Non-Judicial Stamps

Total discount

B.Refunds1. Under the Indian Stamp Act
of 18992. Under the Court-fees Act,
1870....3. Of value of stamps returned
by vendors

Total....

C.Miscellaneous1. Other items (details to
be given overleaf)2. Rewards paid to
informers and others

Total....

Total charges....

I hereby certify that I have satisfied myself that all the figures entered in this return agree with the figures reported to the Accountant-General and are quite correct and reliable for the purposes of the Annual Administration Report. Date: the..... 19..... District Officer Form No. 2 [See rule 26.] Form of Application for Refund or Renewal

(Stamps)	Applicant's Receipt	Collector's Receipt
1. Name of applicant:	Received from the Collector of the sum of Rs. only, being the value ofspoiled stamps less 10 paise in each rupee of the nominal value.	Received an application with spoiled stamps, value Rs.....praying for refund/renewal thereof under Section.....Act II of 1899. Of these stamps, value Rs.are herewith returned as inadmissible. Orders will be passed on.....
2. Description of stamp (i.e. impressed or denoted):		

3. Value:

4. Date of purchase:

5. Where and from whom
purchased:

6. Date of the stamp be
coming spoiled or unfit for (Signature)
use:

7. Manner in which the
stamp has become spoiled Date:
or unfit for use:

8. Whether the application Received from the
is for refund or renewal: Collector of fresh
stamps as follow:

9. Date of application:

I do hereby declare that the
statements made above are
true to the best of my
knowledge and
belief. (Signature of the
Applicant)

Number

Value

Amount

Total.....

10. Date fixed for disposal: (Signature of the
Applicant) (Signature of the Collector)

11. Date of disposal:

12. Final order:

13. Initials of Collector: Date: Date:

Form No. 3[See rule 25(k)(iv)-Chapter V]Application for refund of the value, or renewal, of
stamps(1)Serial number of application.(2)Date of application.(3)Name of applicant.(4)Number and
description of stamps delivered for refund or renewal-(a)Number.(b)Description.(5)Value of each
stamp.(6)Total value.(7)Abstract and date of Collector's order.(8)Amount of refund granted in
cash.(9)Value of stamps allowed to be renewed.(10)Value of stamps returned in respect of which
refund or renewal is refused.(11)Date of refund, renewal or return of stamps to applicant.(12)Receipt
of applicant or his duly authorised agent.(13)Signature of Collector.(14)Date of dispatch of stamps
for destruction.(15)Date of receipt of Collector's certificate of destruction.(16)Remarks.Form No.

4[See rule 25(k)(iv)-Chapter V]Stamp Cases

1	2	3	4	5	6	7	8	9	10	11
Serial number	Date of receipt of the document in	Name of applicant or designation of Officer forwarding	Name of document	Amount (value of transaction)	Date of document	Name of executant	Date of order	Value of paper which should	Value of paper on which	An im

theCollectorthe
office document

have written
been
used
underAct
2 of
189

(a)	(b)					
Amount	According	(a) Duty	(b)	(a) Duty	(b)	(c) Total
9	to what		Penalty		Penalty	
	Schedule					
	and					
	Article					

Form No. 5[See rule 25(k)(iv)-Chapter V]Stamp Vendor's Licences

1	2	3	4	5	6	7	8
Serial No.	Name and residence of vendor	Father's name and address	Place of vending stamps	Date of grant of licence	Date of cancellation of licence	Date of examination and marking over the registerto the record-room	Remarks
						{	

19 19 19 19

1st. quarter2nd quarter3rd

quarter4th quarterDate of making over tothe record-room||}]Form No. 6[See rule 25(k)(iv)-Chapter V]Daily Register of Court Fees realised in the Court of the.....

Serial No. of document	Process fees	Other fees	Date	Daily Total	Remarks		
Process fees	Other fees	Total					
1	2	3	4	5	6	7	8
	Rs. P.	Rs. P.		Rs. P	Rs. P	Rs. P.	

Instructions. - This Register is meant to show in detail every document filed bearing Court-fee stamps except certified copies, the stamps on which are to be entered in this Register by the Court or office which issues them. At the time the stamps are first punched, a serial number should be entered on the stamps as well as in every document (including certified copies at the time of issue) immediately below the stamps and in column 1 of this Register, in the remaining columns of which will be entered the amount of the fees realised on the document. The entries in columns 2 and 3 will be totalled daily, and the results entered in columns 5, 6 and 7 initialled daily by the Presiding Officer. The entries in the latter three columns should also be totalled monthly.By order of the Governor,Sd./- H. ChakrabortyDeputy Secretary to the Govt. of West Bengal.