

The Orissa Court-Fees Rules, 1948

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The Orissa Court-Fees Rules, 1948Published vide Notification No. 348-3, dated 17th January, 1948, Published vide Orissa Gazette Part 3/23.1.1948No. 348-3. - In exercise of the powers conferred by Sections 27 and 34 of the Court-fees Act VII of 1870 and in supersession of all previous rules on the subject made under the said Sections of the said Act the Governor of Orissa is pleased to make the following rules for regulating -(i) the supply of stamps to be used under the Act;(ii) the number of stamps to be used for denoting any fee chargeable under the said Act;(iii) the renewal of damaged or spoiled stamps;(iv) the keeping of accounts of all stamps used under this Act;(v) the sale of stamps to be used under the said Act;(vi) the persons by whom such sale is to be conducted;(vii) the duties and remuneration of such persons; and(viii) the procedure for stamping succession certificates referred, to in Section 382 of the Indian Succession Act, 1925 namely-

1. Short title and commencement.

(a)These rules may be called the Orissa Court-fees Rules, 1948.(b)They shall apply to the whole of the State of Orissa;(c)They shall come into force at once.

2. Ex-officio vendors.

- The treasurer at the headquarters of a district and at Sub-divisional and Taluk headquarters the subordinate officer entrusted with the custody and sale of stamps on behalf of Government shall be vendors ex-officio and shall sell on behalf of Government "Court-fee" stamps to licensed vendors and to the public on application.No treasurer or other subordinate officer-in-charge of stamps shall purchase stamps at a discount for sale on his own account to the public.

3. Licensed vendors.

- Collectors and any other officers specially empowered by Revenue Commissioner in this behalf are authorised to grant licences to private persons for the sale of stamps.Licences may be granted to

Postmasters with the consent of the Postmaster-General.

4. Contents and terms of licences.

- Every licence shall specify the name of the licences, the description of stamps which may be sold under the licence, the place of vend and such other matters as may be necessary and shall be signed by the authority granting it. Licensed vendors shall not sell stamps of any description or at any places other than the description and places mentioned in their licences and no licensed vendors shall sell any stamps the use of which has been ordered by competent authority to be discontinued. The license shall be revocable at any time by the authority who grants it.

5. Stamps may be recalled by the Collector.

- Every licensed vendor and every vendor ex-officio shall at any time on the demand of the Collector or other officer duly authorised by him deliver up all stamps, or any class of stamps remaining in his possession.

6. Licensed vendor to obtain supply from treasury only on payment.

- A licensed vendor shall obtain all supply of stamps which he is authorised to sell only from the treasury or a sub-treasury of the district for which his licence is granted. No licensed vendor shall be supplied with stamps on credit without the special sanction of Government.

7. Rates of discount on Court-fee stamps.

- Licensed vendors at all places purchasing Court-fee stamps of the total value of twenty-five rupees and upwards at one time, by payment of ready money, shall receive the same at a discount at the rate of one rupee per cent.

8. No discount on stamps of more than Rs. 50.

- No discount shall be allowed on purchase of any stamp of which the value is more than fifty rupees. [Exception. - Stamps of value exceeding Rs. 200 out not exceeding Rs. 300 may be sold at Orissa High Court for use in that Court only by vendors specially licensed by the Collector of Cuttack in that behalf, they shall receive discount at the rate of 0.80 np. per cent, in respect of such stamps.] [Vide Government of India Law Department - Notification No. 10051-J-D/30.10.1967.]

9. Refund value of stamps to vendors.

(1) In the following cases the full value less than five naye paise in the rupee of the stamps returned into store shall be paid to a licensed vendor-(a) when he resigns his license; (b) when the license is revoked for any fault of the licensee; (c) when the stamps are returned on the death of the vendor; (d) when the stamps are returned on the application of the vendor for leave to restore any

stamps.(2)In the following cases, the full value of the stamps returned into store, less only the discount allowed on their sale, shall be paid to licensed vendors.(a)when stamps are returned on expiry.of the license;(b)when they are recalled by Government;(c)when the licensee is revoked for any cause other than the fault of the licensee.Stamps may be exchanged - Provided that a licensed vendor may exchange unsold stamps which are fit for use, for other stamps of the same kind :Provided further that no adhesive stamps shall be received back into store, unless, in cases where the value of each label is not less than five rupees there are at least two such label which have never been detached from each other; and in cases where the value of each label is less than five rupees unless there are at least four such labels which have never been detached from each other.

9A. Refund value of stamps to parties.

(1)In the following cases the full value less 10 paise in the rupee of the stamps returned to the Treasury shall be refunded to a party on his application for such refund -(a)when such party applies for refund;(b)when the grant of refund is within the time-limit which may be ordinarily one year from the date of deposit of the amount subject to relaxation in special cases for reasons to be recorded in writing by the authority competent to sanction such refund.(2)The Collector is the authority competent to sanction such refunds after proper enquiry.(3)Drawal from the treasury shall be made in accordance with the provisions made in subsidiary Rules 347 and 349 of the Orissa Treasury Code, Volume 1.

10. Stores of stamps open to examinations.

- Every vendor licensed to sell stamps shall allow the Collector or any gazetted officer duly authorised by him, and, within the compounds belonging to the Civil Courts, the District Judge or any gazetted officer duly authorised by him, at any time to inspect his work and to examine the store of stamps in his possession.Duties of Vendors

11. Licensed vendor to exhibit signboards, license, etc.

- Every licensed vendor shall at all times have stuck up in a conspicuous place outside the place of vend, a signboard bearing the name of the vendor with the word "Licensed vendor of stamps" in the vernacular language of the district. He shall have on view, in the place of vend, his license and the Acts of the Legislature and their Schedules referring to the stamps sold by him, together with these rules in the vernacular (and also in English) when Collector so directs, so that they can readily be seen and read by purchasers.

12.

Every licensed vendor to keep an adequate supply of stamps Every licensed vendor shall keep such stock of the stamps which he is authorised to sell as is sufficient to meet the public demand and his stock shall contain such a proportion of each value exceeding one rupee but not exceeding fifty rupees as may be fixed by the Collector.

13. Particulars to be entered on adhesive stamps sold.

- Every vendor ex-officio or licensed vendor shall insert at the time of sale to any member of the public the name of the purchaser and the date of the sale, with the signature of the vendor, on the blank space left for this purpose on each adhesive Court-fee stamp :Provided that the Revenue Commissioner may by notification in the Gazette, relax this rule to such extent and in such manner as may appear necessary in the case of stamps not exceeding one rupee in value in regard to any place where it is shown to the satisfaction of the Revenue Commissioner that the sale of stamps not exceeding this value is so great as to render it difficult to carry out the above rule in its entirety.

14. Particulars to be entered on impressed stamps sold.

- Every vendor, ex-officio or licensed vendor shall write at the time of sale on the back of every impressed Court-fee stamps which he sells, the date of sale the name of the purchaser, and the value of the stamps in full in words, and shall affix his signature to the endorsement.

15. Stamps in store must be sold on tender of full value.

- Every vendor ex-officio or licensed vendor shall deliver any stamp, which he has in his possession for sale, on demand by any person tendering the value thereof in any currency which would be accepted on behalf of the Government by the Collector.No vendor ex-officio or licensed vendor shall demand or accept for any stamp more than the value denoted thereon.Stamping of Document

16. Fractions of annas to be remitted in calculating fees.

- If in any case the amount of the fee chargeable under the Act involves a fraction of an anna, such fraction shall be remitted.

17. Number and kind of stamps to be used when the fee is less than Rs. 25.

- When in any case the fee chargeable under the Act is less than twenty-five rupees and the amount can be denoted by a single adhesive stamp, it shall be denoted by a single adhesive stamp of the required value. If a single adhesive stamp of the required value is not available or if the amount cannot be denoted by a single adhesive stamp, a stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamp of the next lower values which may be required to make up the exact amount of the fee.

18. When the fee amounts to or exceeds Rs. 25.

- When in any case, the fee chargeable under the amounts to exceeds twenty-five rupees the amount can be denoted by a single impressed stamp, it shall be denoted by a single impressed stamp of the required value. If a single impressed stamp of the required value is not available or if the amount cannot be denoted by a single impressed stamp, an impressed stamp of the next lower value

available shall be used and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower values available, which may be required to make of the exact amount of the fee in combination with adhesive stamp to make up fractions of less than twenty-five rupees. Any adhesive stamps so used shall be affixed to the impressed stamp of the highest value employed in denoting the fee, or to the first sheet of the document to be inscribed in such manner as not to conceal the value of the stamp thereon.

19. Certificate to be given by a licensed stamp vendor when a single stamp is not available.

- When the application for the required stamps is made to a licensed vendor of Court-fee stamps and such vendor is unable to furnish a single stamp of the required value, he shall give a certificate to that effect in the form below, which must be affixed to the document and filed with it. Form of Certificate "Certified that a single stamp of the value of Rs..... required for this document is not available but that, in lieu thereof, I have furnished a stamp of the next lower value available, and made up the deficiency by the use of one or more adhesive/impressed stamps of the next lower values available, required to make up the exact amount of the fee." Certificates are not required in similar circumstances from Official Vendors but they shall, as far as practicable, follow the above instructions.

20. When a document is not properly stamped.

- A document stamped otherwise than in accordance with the preceding rules is not properly stamped within the meaning of Section 28 of the Court-fees Act, 1870.

21. Procedure for the writing of documents for which two or more impressed stamps are used to make up the fee.

- When two or more impressed stamps are used to make up the amount of the fee chargeable under the Court-fees Act, 1870, a portion of the subject-matter shall ordinarily be written on each stamped sheet. Where this is impracticable or seriously inconvenient, the document shall be written on one or more sheets bearing impressed stamps of the highest value, and the remaining stamps shall be purchased and cancelled by the Court and filed with the record, a certificate being recorded by the Court on the face of the first sheet of the document to the effect that the full Court-fee has been paid in stamps. The writing on each stamped sheets shall be attested by the signature of the person or persons executing the document.

22. Direction for use of plain paper with impressed stamps.

- When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire documents being written on the side of the paper which bears the stamp, so much plain paper may be joined thereto as may be necessary for the complete writing of the document, and the writing on the impressed stamps and on the plain paper shall be attested by the signature of the person or

persons executing the document.

23. Renewal on the certificate of the presiding officer of any Court of adhesive Court-fee stamps which have been rendered useless.

- The Presiding Officer of any Court where adhesive Court-fee stamps are used shall, in the exercise of his discretion, be competent to issue a certificate shall, in the exercise of his discretion, be competent to issue a certificate for the renewal, free of charge, of the stamps of any document, in any case in which the rewriting of such document has, through inadvertence, or accident, been in his opinion, rendered necessary; or when after it has been duly stamped and the stamps have been cancelled, it is found that the reason for presenting it to or filing it in, the Court has ceased to exist. Such certificate shall be sufficient authority to the Collector or Officer-in-charge of a Subdivision, as the case may be, to issue to the holder of certificate other stamps of the value specified in the certificate, on delivery of the stamps which have been rendered useless.

24. Renewal to stamps used under Section 3 of the Court-fees Act in the High Court of Orissa on the certificate of the taxing officer.

- As regards stamps used under Section 3 of the Court-fees Act in the Orissa High Court the taxing officer mentioned in Section 5 of the Court-fees Act, 1870 is in the exercise of his discretion, competent to issue a certificate for the renewal, free of charge, of the stamp or stamps on any document in cases when the re-writing of such document has through inadvertence or accident, been, in his opinion, rendered necessary or where after a document has been duly stamped and the stamps cancelled, it is found that the reason for presenting it to, or filing it in, the Court has ceased to exist. Such certificate shall be sufficient authority to the Collector to issue to the holder of the certificate other stamps of the value specified in the certificate on delivery of the stamps which have been rendered useless.

25. What officers can make renewals.

- Subject to the control of the Collector, renewals under the above rules may be made by officers at Sub-divisional and Taluk headquarters within their respective jurisdiction or by Assistant or Deputy Collectors who may be placed in-charge of the Stamp Department at the district headquarters.

26. An affidavit or deposition may be required.

- The officer to whom the application for renewal of stamps is made or the Collector in any case, may require an affidavit from, or take the deposition of the applicant, if for any reason such affidavit or deposition appears to him to be necessary in addition to the verification provided in the form of application.

27. Circumstances under which application may be struck off and the stamps destroyed.

- When an application for renewal of spoiled or useless stamps is sanctioned, or deposition, affidavit or further evidence demanded in support of it, if the fresh stamps be 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.

28.

Where a certificate referred to in Section 382 of the Indian Succession Act, 1925, has been granted or such certificate has been extended, by a British Representative, the certificate shall be presented with an application for the purpose of being stamped, to the Collector of a district or such officer as he may empower in this behalf.

29.

Such application shall be stamped in accordance with Article 1 (b) of Schedule II of the Court-fees Act, 1870 as amended by Orissa Act V of 1989.

30.

On receipt of the application the Collector shall enter in a register and note the serial number and the date on the document, and may, if so require, advise as to the amount of the Court-fee chargeable on the document. The register to be used for the purpose shall be in the Form 'A' appended to these rules.

31.

The adhesive labels shall be affixed to the page of the document containing the whole or substantial portion of the document and the impressed sheets attached to the document after being cancelled in accordance with Rule 34.

32.

(1) A certificate shall be endorsed by the Collector or such officer as he may have empowered in this behalf on the face of the first sheet of the document in the following form. Form of Certificate
Certified that this document has been stamped with Court-fee of Rs. (in words) as per the following description. Adhesive Court-fee stamps of denomination Labels impressed Sheets. Signature and Designation
(2) No document shall be considered as properly stamped without the certificate provided in Rule (1).

33.

(1)The adhesive Court-fee labels affixed to such document shall be cancelled by punching the label in such a manner as to remove neither the figure head nor that part of the label upon which its value is expressed. As an additional precaution, the signature of the officer attesting the document with the date, should be written across the label and upon the paper on either side of it.(2)The impressed stamps used for stamping the succession certificate shall be cancelled by punching out a square hole on the impressed portion of the stamp as in the case of adhesive label and by writing the word "cancelled" with the signature of the officer with date, in the blank, space of the sheet. The register number of the document assigned under Rule 30 shall also be noted on the impressed stamps attached.

34.

The succession certificate after being stamped and cancelled as above, shall be returned to the applicant and his acknowledgment taken on the register. Form 'A'[See Rule 31]

Serial No. of document	Date of receipt	Name and address of the applicant	Description of document to be stamped	Date of filing Court-fees	Amount and description of Court-fee deposited	Initial of the officer granting the certificate	Date of return	Signature of the applicant receiving the document	Remark
Description	Quantity	Value							
1	2	3	4	5	6	7	8	9	10